

**DCBC303**

Reg. No.

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**III Semester B.Com.(Regular/A & F/ LSCM/ I & AS) Degree Examination,
January/February - 2025**

COMMERCE**Cost Accounting****(NEP Scheme CBCS (F+R) 2022-23 Onwards)****Paper : 3.3****Time : 2½ Hours****Maximum Marks : 60****Instructions to Candidates:**

Answers Should be written completely in English only.

SECTION - A

**Answer any Five of the following sub-questions. Each sub-question carries
Two marks. (5×2=10)**

1.
 - a) Define Costing.
 - b) What is stores Ledger?
 - c) What is time Keeping?
 - d) What is Machine Hour Rate?
 - e) What is Prime Cost?
 - f) Mention any two differences between cost Accounting and Financial Accounting.
 - g) What is a Bin Card?

SECTION - B

Answer any Four of the following questions. Each question carries Five marks.

(4×5=20)

2. In a manufacturing company, a material is used as follows:
Maximum usage - 12,000 units per week.
Minimum usage - 4,000 units per week.

Normal usage - 8,000 units per week
Re-Order quantity - 48,000 units
Time required for Delivery -4-6 weeks
Calculate : Re-Order Level
Minimum Level
Maximum Level
Average Stock Level

[P.T.O.]



SECTION D

Answer any One of the following questions. Each question carries five marks.

(1+4=4)

10. Prepare a cost sheet with imaginary figures.
11. List out the various overheads under Factory Administration, Selling and Distribution Overheads. 4 items each.