



DCBC402

Reg. No.

--	--	--	--	--	--	--	--

IV Semester B.Com. (Regular) Degree Examination, June/July - 2025**COMMERCE****Costing Methods and Techniques****(NEP Scheme F+R)****Time : 2½ Hours****Maximum Marks : 60****Instructions to Candidates:**

Answer should be written completely in English only.

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

1. a) What is Break-Even analysis?
- b) What is Contract Costing?
- c) Name any two industries where process costing is used.
- d) What is labour variance?
- e) What is service costing?
- f) State any two features of process costing.
- g) Define standard costing.

SECTION - B**Answer any Four of the following questions. Each question carries 5 marks.(4×5=20)**

2. XYZ Construction Ltd., is working on a building contract. The following details are available.

Particulars	Amount
Contract Price	50,00,000
Materials Issued	12,00,000
Direct Wages	8,00,000
Plant Installed (cost)	5,00,000
Depreciation on plant (10%)	?
Other Expenses	2,00,000
Work Certified	30,00,000
Work Uncertified	2,50,000
Materials at site	1,50,000

Cash received 80% of work certified .

Calculate: Notional Profit.

[P.T.O.]



3. Standard Manufacturing Ltd., produces a single product "A". The standard cost card for one unit of A shows the following:

Direct Material : 2kgs @ Rs. 10 per kg = Rs. 20. During April 2024, The company produced 1000 units of A. The actual data for the period was:

Direct Material purchased 2200 kgs for Rs. 23,100.

Direct Material used : 2,150 kgs.

Calculate:

- Material Price Variance (MPV).
 - Material Usage Variance (MUV).
4. A truck transports the following goods in a single trip.

Onward : 5 tonns for 100 kms

Return : 3 tonns carried for 20 kms

2 tonns carried for 80 kms

Calculate:

- Total ton km for the entire trip.
 - If the total operating cost is Rs. 10,000. Find the cost/per ton km.
5. ABC Manufacturing Ltd., has completed Job No. 101 with the following details:

Particulars	Amount (Rs.)
Direct materials	25,000
Direct labour (50 hours @ 200/hr)	10,000
Factory overhead (Rs. 150 per labour hour)	?
Administrative overhead	7,000
Total cost of Job 101	?

Calculate:

Total Cost of Job No. 101. If the job was billed to the customer at 40% markup on cost what is the selling price?

6. XYZ Ltd., sells a product at Rs. 200 per unit. The variable cost is Rs. 120 per unit and fixed costs are Rs. 40,000 per month.

Calculate:

- Contribution per unit and P/V Ratio.
- Break Even Point (in units).
- Break Even Point (in Rs.).



SECTION - C

Answer any Two of the following questions. Each question carries 12 marks.

(2×12=24)

7. A company produces a chemical that passes through: Mixing, Reaction and Purification. The following data are available for the month of March 2024:

Mixing Process	Reaction Process	Purification Process
Input:5000kgs @ Rs. 50 perkg	Input:4,800kgs from mixing	Input:4400kgs from Reaction
Direct Labour Rs. 15,000	Direct Labour Rs. 20,000	Direct Labour Rs. 25,000
Outer Heads: Rs. 10,000	Over Heads: Rs. 15,000	Over Heads : Rs. 20,000
Out Put: 4,800 kgs	Out Put: 4,400 kgs	Out Put: 4,200 kgs
Normal Loss 100 kgs	Normal Loss 150 kgs	Normal Loss 70 kgs

Prepare Process A/c and Abnormal Loss A/c also calculate the cost per kg for each process and total cost of the finished product, there is no WIP, Scrap (or) opening and closing stock.

8. ABC Transport company operates a fleet of buses. The following details are available for a month:

Particulars	Amount (Rs.)
Cost of Bus	10,00,000
Life of Bus	10 yrs.
Insurance per year	24,000
Garage Rent per month	5,000
Drivers salary per month	15,000
Conductor's salary per month	10,000
Annual Tax	12,000
Diesel cost per km.	12
Lubricant cost per/km	2
Repairs and maintenance per km	3
Tyre cost per km.	1.50
Total Distance Covered (km)	5,000
Passengers carried (Total)	100
Passengers capacity used	60%

Calculate:

- Total Operating cost.
- Cost per passenger km.



9. ABC Construction Ltd., undertook a contract on 1/4/24. The contract price was Rs. 15,00,000/-. The following details are available for the year ended 31/3/2025.

Particulars	Amount (Rs.)
Materials issued to site	3,50,000
Labour paid	2,80,000
Direct expenses paid	60,000
Plant purchased and Issued to sited (1.4.2024)	2,00,000
Establishment charges	80,000
Wages accrued as on 31/3/2025	20,000
Direct expenses accrued as on 31/3/25	10,000
Materials at site on 31/3/2025	35,000
Work certified by architect	9,00,000
Work uncertified	45,000

Cash received from contractee 80% of work certified.

Plant is to be depreciated at 15% per annum by using straight line method.

Prepare:

- Contract A/c for the year ended 31/3/25.
- Show the calculation of profit to be transfered to Profit and Loss A/c.

SECTION - D

Answer any **One** of the following question. Which carries **6** marks. (1×6=6)

10. Draw a BEP chart Graphically from the following data table (SP = Rs. 50, VC = Rs. 30).

Output units	Total Revenue (Rs.)	Total Variable Cost (Rs.)	Total Fixed Cost (Rs.)	Total Cost (Rs.)
0	0	0	20,000	20,000
500	25,000	15,000	20,000	35,000
1,000	50,000	30,000	20,000	50,000
1,500	75,000	45,000	20,000	65,000

11. Mention the appropriate methods of costing applied for the following Industries.

- Mining
- Railways
- Real Estate
- Cement
- Readymade Garments
- Vehicle Service.