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DCBB301

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**III Semester B.B.A. Degree Examination, December/January - 2025/26****BUSINESS ADMINISTRATION****Cost Accounting****(NEP Scheme Repeaters)****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 questions. Each question carries Two marks****(5×2=10)**

1. a) What is a Cost Centre?  
b) What is idle time?  
c) Define overhead.  
d) What do you mean by Time Keeping?  
e) What is a cost sheet?  
f) Write any four items of Administration overhead.  
g) Mention any Four techniques of Inventory control.

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

2. Explain in brief any Five advantages and disadvantages of Cost Accounting.
3. A Worker takes 9 hours to conclude on daily wages and 6 hours on a scheme of payment by outcomes. His day rate is 75 paise for 60 minutes, the material cost of the product is Rs.4 and the overheads are recorded at 150% of total direct wages. Calculate total cost under
  - a) Rowan Plan
  - b) Halsey plan
  - c) Piece work plan

**[P.T.O.]**



4. Calculate Re-order level, Minimum levels Maximum level from the following information.
- Normal usage : 300 Units per week  
Maximum usage : 450 units per week  
Minimum usage : 150 units per week  
Re-order period : 4 to 6 weeks  
Re-order quantity : 2,400 units
5. From the following Figures prepare a cost sheet showing the cost per unit and profit for the period
- Raw material consumed Rs.40,000  
Direct wages Rs.24,000  
Machine Hours worked 4,000  
Machine Hour rate Rs.2  
Office overhead 10% of factory cost  
Selling overhead Rs.1.50 per unit  
Units produced 2,000  
Units sold 1800 at Rs.50 each
6. Workout the Machine Hour Rate for the following machine X for the month of March, 2024.
- Cost of the Machine Rs.9,00,000  
Freight and Installation Rs.1,00,000  
Working Life 10 Years  
Working hours 20,000 hours per year  
Repairs and Maintenance 50% of depreciation  
Power - 10 units per hour at Rs.3.50 per unit  
Lubricating Oil Rs.200 per day of 8 hours  
Consumables at Rs.100 per day of 8 hours  
Wages of Operator at Rs.400 per day





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SECTION - D

Answer any One question. The question carries 6 marks.

(1×6=6)

10. Prepare dummy payroll with Imaginary figures
  11. List out the various overhead items under selling and distribution over heads (Six items).
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