

**Subject Code : CA/BC-304**

**To be filled in by the Candidate**

BA / BSc / BCom / BBA / BCA  
3rd Semester End Term  
Examination, **2020**

Subject .....

Paper .....

**INSTRUCTIONS TO CANDIDATES**

1. **The Booklet No. of this script should be quoted in the answer script meant for descriptive type questions and vice versa.**
2. **This paper should be ANSWERED FIRST and submitted within 1 (one) Hour of the commencement of the Examination.**
3. **While answering the questions of this booklet, any cutting, erasing, overwriting or furnishing more than one answer is prohibited. Any rough work, if required, should be done only on the main Answer Book. Instructions given in each question should be followed for answering that question only.**

*Signature of  
Scrutiniser(s)*

*Signature of  
Examiner(s)*

**Booklet No. A**

Date Stamp .....

.....

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Roll No. ....

Regn. No. ....

Subject .....

Paper .....

DESCRIPTIVE TYPE

Booklet No. B .....

*Signature of  
Invigilator(s)*

**CA/BC-304**

**2 0 2 0**

( 3rd Semester )

**COMMERCE**

Paper No. : BC-304

**( Cost Accounting )**

( PART : A—OBJECTIVE )

( Marks : 25 )

*The figures in the margin indicate full marks for the questions*

1. State whether the following statements are *True (T)*  
or *False (F)* by putting a Tick (✓) mark : 1×5=5

(a) Cost centre and cost unit are the same.

( T / F )

(b) Purchase requisition is sent by the purchasing department.

( T / F )

( 2 )

(c) Time wage system is suitable where output cannot be measured.

( T / F )

(d) Escalation clause safeguards the interest of the contractor for rise in price.

( T / F )

(e) Process costing is applied in garment industry.

( T / F )

2. Put a Tick (✓) mark against the correct answer in the brackets provided : 1×10=10

(a) Three elements of cost are

(i) Production Overhead + Office Overhead +  
Selling Overhead ( )

(ii) Direct Materials + Direct Labour + Other  
Expenses ( )

(iii) Indirect Materials + Indirect Labour + Other  
Expenses ( )

(iv) All of the above ( )

( 3 )

(b) The proportion of material cost to total cost is approximately

(i) 20% ( )

(ii) 40% ( )

(iii) 50% ( )

(iv) 60% ( )

(c) In which of the following methods of wage payment idle time is not paid?

(i) Flat time rate ( )

(ii) Graduated time rate ( )

(iii) Piece rate system ( )

(iv) None of the above ( )

( 4 )

(d) Basis of apportionment of stores service expenses is

(i) value of materials consumed ( )

(ii) number of employees ( )

(iii) direct overhead ( )

(iv) None of the above ( )

(e) Contract costing is specialised system of job costing applies to

(i) short term ( )

(ii) long term ( )

(iii) medium term ( )

(iv) continuous process ( )

( 5 )

(f) An automobile service unit uses

(i) batch costing ( )

(ii) contract costing ( )

(iii) job costing ( )

(iv) specific order ( )

(g) Normal wastage arises out of

(i) shrinkage ( )

(ii) evaporation ( )

(iii) spoilage ( )

(iv) All of the above ( )

( 6 )

(h) In process costing if debit units is more than the production unit, then it is

(i) normal loss ( )

(ii) abnormal loss ( )

(iii) normal gain ( )

(iv) abnormal gain ( )

(i) Telephone expenses is an example of

(i) variable ( )

(ii) fixed ( )

(iii) semi-variable ( )

(iv) None of the above ( )

( 7 )

(j) Stores ledger is maintained in the

(i) Sales Department ( )

(ii) Financial Department ( )

(iii) Service Department ( )

(iv) Cost Accounting Department ( )



( 8 )

3. Write short notes on the following :

2×5=10

(a) Cost Unit

( 9 )

(b) Purchase Order

( 10 )

(c) Labour Turnover

( 11 )

(d) Application of Job Order Costing

( 12 )

(e) Abnormal Loss and Abnormal Gain

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