

G.V.M's G.G.P.R. College of Commerce & Economics
Ponda Goa

B.Com (Semester V) First Intra Semester Assessment (ISA) Test, October 2020

COST ACCOUNTING II – DSE 2

Duration: 30 minutes

Marks : 10

Q 1. ANSWER THE FOLLOWING QUESTIONS

(2 x 5=10 Mks)

1. What do you mean by normal and abnormal idle time?
2. What is labour turnover?
3. What are the causes for overtime work?
4. What do you mean by Manual Register and Bio-Metric?
5. What are the objects of time keeping?

OR

Q2. From the following data find out Gross and Home take salary of Mr. ANUJ OF MRF Company.

Basic Salary Rs. 60000

D A 20% of Basic

HRA 10% of Basic and DA

Overtime Pay Rs. 5000

Special Pay Rs. 2000

Income Tax payment Rs. 7000, Contribution to PF 10% of Basic, EMI of Car Loan Rs. 9000

EMI of Housing Loan Rs. 12000 and other deductions in the office come to Rs. 2000.