

**Goa Vidyaprasarak Mandal's**  
**GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS**  
**FARMAGUDI, PONDA - GOA**  
**B.COM. CBCS (SEMESTER-V) REGULAR EXAMINATION, NOVEMBER 2023**  
**DSE-2 – COST ACCOUNTING – COST ACCOUNTING – II**

**Duration: 2 Hours**

**Marks: 80**

- Instructions:** 1. *Question No. 1 is compulsory.*  
 2. *Answer any 3 questions from 2 to 6.*  
 3. *Give working notes wherever necessary.*  
 4. *All questions carry equal marks.*

Q.1) The following information was obtained from INDIA COMPANY which has 3 production departments X Y AND Z and 2 service departments A & B for the year 2022.

BASE	Production Depts.			Service Depts.	
	X	Y	Z	A	B
Direct Wages (₹)	70000	60000	50000	20000	10000
Direct Materials (₹)	60000	50000	40000	10000	5000
Area occupied (Sq.mtrs)	80	60	40	20	10
Workers	40	30	30	10	05
Asset Value (₹)	50000	30000	20000	10000	10000
Light Points	20	30	40	10	10
Horse Power	80	60	40	10	05

Following expenses were incurred during the year (in ₹)

Building Rent	30000	Power expense	15000	Stores expense	2000
Light bill	7500	Labour welfare	15000	Depreciation	12000
PF contribution	10000	Building repair	8000	Sundry expense	2000

Expense of service department A should be re-distributed to all the production departments in the ratio of 2:3:5 and of department B in proportion to direct wages to department X Y and Z under Secondary Distribution Summary. **(20 marks)**

Q.2) Following is the information of worker Ramesh for a week.

Weekly working hours.	48
Wage rate per hour	₹150
Rate per article	₹120
Normal time per article	20 minutes
Actual output	162 article

Find out his weekly wages under

1. Halsey and Rowan Plan
2. Straight (direct) piece rate Method
3. F W Taylor's Method. (80% and 120% of piece rate formula) **(20 marks)**

**P.T.O.**

Q.3.a) From the following data find out MHR. (12 marks)

Insurance per quarter	₹1000
Monthly maintenance of the machine	₹300
Cost of the machine ₹180000. Installation charges ₹20000 with the life of 5 years.	
Monthly salary of a machine operator	₹15000
Monthly salary of two helpers each	₹8000
Sundry expenses of machine bi-monthly	₹1500
Rent of the workshop per month	₹10000
Annual working hours of machine	3000
Machine consumes 20 units of power per hour at the rate of ₹10 per unit	

b) The following is the budget of a workshop for the year 2022 (08 marks)

Factory overheads ₹29000      Direct labour cost ₹20000  
Direct labour hours 30000  
Find out overhead absorption rates using direct labour hour and labour cost method.  
Also prepare a comparative statement of cost of Job No 101 when direct labour cost ₹7000, direct material cost ₹10000 and direct labour hours 1500.

Q.4.a) What do you mean by abnormal idle time?

What are the causes and treatment?

(10 marks)

b) Following is the information of worker Mr. Anand.

Find out his gross and net salary.

(10 marks)

Particulars	Amount (₹)
Basic salary	₹60,000
Dearness Allowance	20% of basic
H R A	10% of basic
Overtime Allowance	₹8,000
Travelling Allowance	₹5,000
Medical Allowance	₹2,000
Contribution to ESI which is equally shared between employer and employee	₹5000
Contribution to EPF in the ratio of 3:2 shared between employer and employee	₹8000
Payment to LIC towards Premium	₹2,000
Income Tax and other deductions	₹10,000
Housing loan ₹20,00,000 and EMI comes to ₹15000	

