

**Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA – GOA**

B.COM. UGC-CCFUP (SEMESTER-III) Intra Semester Assessment (ISA-I)-Test AUGUST 2024
CCA=201 - METHODS OF COSTING - I

Time: 30 Minutes**Marks: 10**

Instructions:

Attempt any one question of 10 marks from the options provided below:

Q1) You are required to prepare the Cost Sheet for the month of August 2023 showing various elements of cost per unit. **10 Marks (CO1 BL 3)**

Particulars	Amount (₹)
Output and Sales for the month	10,000 units
Stock of Raw Materials as on 1.8.2023	15,000
Stock of Raw Materials as on 31.8.2023	20,000
Factory Expenses	9000
Postage	6000
Direct Wages paid	58,000
Direct Expenses	20,000
Purchase of Raw Materials	92,000
Carriage Inwards	3,000
Carriage Outwards	4,500
Cash Discount allowed	1,500
Power and Consumable stores	12,000
Indirect Wages	15,000
Lighting of Factory	5,500
Repairs to Plant and Machinery	6,500
Depreciation on Plant and Machinery	5,000
Debentures Interest	10,000
Office Rent	12,000
Office stationery and Printing	6,000
Travelling Expenses	7,500
Salesmen's Salary and Commission	18,000
Office Salaries	9,000
Legal charges	7,000
Advertisements	10,000
Outstanding Direct Wages	2,000
Sale Proceed of Factory scrap	3,000
Sales	5,45,000

OR

Q2) Construct a cost sheet of your own for Rikesh Co. ltd giving detail categories of cost with explanation of each heading. **10 Marks (CO1 BL 3)**

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