

Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, October 2015**  
**Career Related First Degree Programme under CBCSS**  
**(2013 Admn.)**  
**Core Course IX : CX 1543/HM 1543/TT 1543 : COST ACCOUNTING**  
**(Common for Commerce and Tax Procedure and Practice/Commerce**  
**and Hotel Management and Catering/Commerce and Tourism**  
**and Travel Management)**

Time : 3 Hours

Max. Marks : 80

**PART – A**

Very short answer questions. Answer **all** questions (1 mark for **each** question) :

1. What is cost center ?
2. What do you mean by Batch costing ?
3. What is overhead ?
4. What is cost sheet ?
5. State the meaning of material requisition.
6. What is EOQ ?
7. What is spoilage ?
8. What is labour turnover ?
9. What is lead time ?
10. What do you understand by departmentalization of overhead ? **(1×10=10 Marks)**

**PART – B**

Short answer questions. Answer **any eight** questions (**Each** question carries 2 marks) :

11. What are the objectives of cost accounting ?
12. Discuss classification of costs based on variability.
13. From the following information calculate cost of production :

Raw material consumed	3000
Productive wages	1800
Machine hours worked	90
Administrative over head	20% on work cost
Machine hour rate	Rs. 10



14. Explain the term material control.
15. What are the factors to be considered while fixing minimum level of stock ?
16. What do you mean by fringe benefits ?
17. Annual usage of material : 2000 units.  
Cost of placing and receiving one order : Rs. 30  
Annual carrying cost of one unit: Rs. 3  
Find EOQ.
18. Find out re-order level from the following information :  
Minimum stock : 1000 units  
Maximum stock : 2000 units  
Time required for receiving the material : 15 days  
Daily consumption of materials : 50 units
19. What is scrap ? State the accounting treatment of scrap in costing.
20. Give the names of manual and mechanical methods of time keeping.
21. State the meaning of under absorption of overhead.
22. Give any three reasons for disagreement between costing and financial profit.

**(8×2=16 Marks)**

### PART – C

Short essays. Answer **any six** questions (**Each** question carries **4** marks) :

23. Briefly explain different methods of costing.
24. Give important bases of apportionment of overheads among the departments with example.
25. Explain ABC analysis of stock control. What are its advantages ?
26. Explain idle time cost and overtime cost. How these items treated in cost accounts ?
27. Standard output per day of 8 hours is 16 units. Actual output of a worker for 8 hours is 20 units. Rate per hour is Rs. 2.5. Calculate wages payable to the worker according to Emerson's Efficiency Plan.
28. Calculate direct labour hour rate from the following :
 

Total number of workers	100	Idle time	5%
Working days in a year	300	Factory overheads	11400
Number of hours per day worked	8	Gift to workers	1000



29. Following transactions took place in respect of an item of material :

	Receipt (quantity)	Rate (Rs.)	Issue (quantity)
01-09-2014	100	2.00	—
09-09-2014	150	3.00	—
17-09-2014	—	—	125
23-09-2014	125	4	—
28-09-2014	—	—	100

Record the above transactions in the stores ledger, pricing the issues at average cost method.

30. Calculate cost of sales from the following details :

Prime cost : Rs. 30,000.

Works overhead : 20% on prime cost,

Administrative overhead : 10% on work cost,

Selling overhead : 5% on cost of production.

31. 3,000 feet of leather is purchased @ 48 paise per foot. Normal loss on account of cutting the bundle of leather into pieces of one foot is estimated at 10%. The loss of material has a saleable value of 30 paise per foot. Calculate the cost of material of a work order requiring 450 pieces of one foot of cut leather.

(6x4=24 Marks)

#### PART – D

Answer **any two** questions (Each question carries 15 marks) :

32. Describe the various methods of pricing issue of materials and indicate their impact on the ascertainment of profits, when there is a general tendency of rising prices.

33. Following extract of costing information relates to commodity A for the half year ending 31 Dec., 2010.

Purchase of raw materials	1,20,000	Stock (31 <sup>st</sup> Dec. 2014)	
Works over heads	48,000	Raw materials	22,240
Direct wages	1,00,000	Finished product	32,000 (2,000 unit)
Carriage on purchase	1,440	Work in progress (opening)	4,800
Stock (1 <sup>st</sup> July 2014)		Work in progress (closing)	16,000
Raw materials	20,000	sales (finished products)	3,00,000
Finished products	16,000 (1000 units)		



Selling and distribution overheads are Re. 1 per unit sold. 16,000 units of commodities were produced during the period. You are to ascertain

- a) Cost of raw material used
  - b) Cost of output for the period
  - c) Cost of sales
  - d) Net profit for the period.
34. The following particulars related to Ramanadhan Manufacturing Company which has three production departments A, B and C and two service departments X and Y.

	A	B	C	X	Y
Total overheads as per primary distribution	6300	7400	2800	4500	2000

The company decided to apportion the service department cost on the following percentages.

	A	B	C	X	Y
X	40%	30%	20%	–	10%
Y	30%	30%	20%	20%	–

Find the total overheads of production departments using

- a) Repeated distribution method
  - b) Simultaneous equation method.
35. Explain the classification of cost for the purpose of managerial decision making.

**(2×15=30 Marks)**

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(Pages : 3)

7424

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**Fifth Semester B.Com. Degree Examination, October 2015**  
**Career Related First Degree Programme Under CBCSS**  
**Core Course VII : CX 1541/HM 1541/TT 1541**  
**MARKETING MANAGEMENT**

Time : 3 Hours

Max. Marks : 80

**PART – I**

Answer **all** questions. **Each** carries **1** mark.

1. What is market ?
2. Define morph marketing.
3. What do you mean by 80/20 principle in marketing ?
4. What is niche marketing ?
5. Define product mix.
6. What is labeling ?
7. What are white goods ?
8. What is product line ?
9. Define psychological pricing.
10. What is exclusive distribution ?

**(10×1=10 Marks)**



## PART – II

Answer **any eight** questions. **Each** carries **two** marks.

11. Distinguish between market and marketing.
12. What are the advantages of target marketing ?
13. Describe important features of modern marketing.
14. What is the importance of Maslow's need hierarchy theory in marketing ?
15. What are the steps involved in buying decision process ?
16. What do you mean by buying motive ? What are the different types of buying motives ?
17. Describe the factors influencing product mix.
18. Explain briefly functions performed by branding.
19. What are the features of mail order business ?
20. List the benefits of e-commerce.
21. Distinguish between advertisement and sales promotion.
22. Explain the process of advertisement. **(8x2=16 Marks)**

## PART – III

Answer **any six** questions. **Each** carries **4** marks.

23. What are the different patterns of segmentation ?
24. List the criticisms against advertisements.
25. State the psychological factors influencing consumer behavior.
26. Explain features of relationship marketing.
27. Describe the various stages of product life cycle.



28. What is packaging and what are the advantages ?
29. Describe the factors or principles affecting pricing decisions.
30. Mention various methods of pricing.
31. Describe various kinds of sales promotion.

**(6×4=24 Marks)**

**PART – IV**

Answer **any two** . **Each** carries **15** marks.

32. Define advertisement copy. What are the qualities of good advertisement copy ?
33. What do you mean by channel of distribution ? What are the different types of channels of distribution ?
34. Describe the factors influencing consumer and buyer behavior.
35. Define pricing policy. Discuss the objectives of pricing policy. What are the steps involved in formulating pricing policy ?

**(2×15=30 Marks)**

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