



QP CODE: 25021690



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Reg No :

Name :

B.VOC DEGREE REGULAR/REAPPEARANCE EXAMINATIONS, MARCH 2025

Sixth Semester

B.Voc Applied Accounting and Taxation

AATS604 - COST ACCOUNTING II

2018 Admission Onwards

6543C084

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. What is lot costing?
2. What is work certified?
3. What are the objectives of job costing?
4. What is operating costing?
5. What is vehicle register?
6. What is direct material?
7. State features of process costing.
8. What is contribution?
9. What is break even chart?
10. What is differential costing?
11. What is material Budget?
12. What is Profit Forecast Method of cash Budget.

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. The following data are available in respect of job no:777 Direct material Rs.17000 Direct wages: 160 hours at Rs. 50 per hour. Variable overheads incurred for all jobs: Rs.80000





for 2000 labours hours. Fixed overheads are absorbed at Rs.20 per hour. Find out the profit or loss from the job if the job is billed for Rs.40000.

14. 17. A truck starts with a load of 12 tonnes from point 'P'. It unloads 3 tonnes of load at point 'Q' and the balance of goods are unloaded at point 'R'. It returns to point 'P' with a load of 9 tonnes. The distance from 'P' to 'Q' is 50 kms, from 'Q' to 'R' is 70 kms and from 'R' to 'P' is 100 kms. Calculate Absolute Tonne kms (synthetic method) and commercial tonne kms (simple average method).
15. What are the features of joint products?
16. Differentiate between differential costing and marginal costing.
17. Explain the construction of break even chart
18. State the advantages and limitations of Budgetary Control.
19. State the importance OR Advantages of cash Budget.
20. The expenses Budgeted for production of 10,000 units in a factory are furnished below:

	Per unit RS.
Materials	70
Labor	25
Variable overhead	20
Fixed overhead (1,00,000)	10
Variable Expenses (Direct)	5
Selling Expenses (10% fixed)	13
Distribution Expenses (20% fixed)	7
Administration Expenses (50000)	5
Total cost per unit (RS)	155

Prepare a Budget for the production of

- a. 8,000 units (b) 6,000 units

Assume Administrative Expenses are rigid for all levels of production.

21. Differentiate between Fixed and Flexible Budget.

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.





22. A firm of building contractors began to trade on 1st january 2019 . during the year of the company was engaged on only one contract .the contract price was Rs.500000

Of the plant and materials charged to the contract , the plant which cost Rs.5000 and materials which cost Rs.4000 were lost in an accident

On 31st December 2019, the plant which cost Rs.5000 was returned to the stores, the cost of work done but uncertified was Rs.2000 and the materials costing Rs.4000 were in hand on site.

Charge 10% depreciation on plant, carry forward by way of reserve one-third of the profit received and prepare the contract account and balance sheet from the following trial balance on 31.12.2019

	Rs	Rs.
Share capital		120000
Creditors		10000
Cash received on contract (80% of work certified)		200000
Land and building	43000	
Cash at bank	25000	
Charged to contract		
Materials	90000	
Plant	25000	
Wages	140000	
Expenses	7000	
Total	330000	330000

23. A transport company is running 4 buses between two cities which are 50 kms apart. Seating capacity of each bus is 40 passengers. The following particulars were obtained from their books for the month of April 2019:

Wages of Driver, Conductor and Cleaner	1,20,000
Salaries of office and supervisory staff	50,000
Cost of Diesel and Oil	2,00,000
Repairs and Maintenance	40,000
Insurance and Tax	80,000





Depreciation	1,30,000
Interest and other expenses	1,00,000
	7,20,000

Actual passengers carried were 75% of the seating capacity. All the four buses run on all the days for the month. Each bus made one round trip per day. Find out cost per passenger kilometer.

24. A by-product 'Beta' is derived in the course of manufacturing a product 'Alpha'. The by-product is further processed for sale. From the following data available from the cost records, prepare an account showing the cost per kg, of the product 'Alpha' and by-product 'Beta'.

	Joint Expenses	Separate Expenses	
	₹	Alpha ₹	Beta ₹
Materials	10,000	6,000	500
Labour	7,000	5,000	2,000
Overheads	2,500	1,500	600

The quantities produced during the period under consideration were.

Alpha : 100 kgs

Beta : 50kgs

The selling price of Beta was ₹ 120 per kg. on which the profit earned was estimated at 30%.

25. The following figure relate the one year work in manufacturing business

	₹
Fixed overhead	1,20,000
Variable overhead	2,0,000
Direct overhead	1,50,000
Direct material	4,10,000
Sales	10,00,000

Draw a break even chart , and determine from the chart break even point

(2×15=30)

