U.G. 4th Semester Examination - 2026

COMMERCE

[MAJOR-IV]

Course Code : BCOM-M-T-4

Course Title : Cost and Management Accounting

[NEP-2020]

Full Marks : 60 Time : $2\frac{1}{2}$ Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

1. Answer any **ten** questions from the following: $2\times10=20$

নিম্নলিখিত প্রশ্নগুলি থেকে যে-কোনো দশটি প্রশ্নের উত্তর দাও ঃ

a) Define Prime cost.

মুল ব্যয়ের সংজ্ঞা দাও।

b) What do you mean by under absorption of overhead?

আন্ডার-অ্যাবসর্পশন ওভারহেড বলতে কী বোঝায়?

c) Mention one advantage and one disadvantage of LIFO method.

LIFO পদ্ধতির একটি সুবিধা ও একটি অসুবিধা উল্লেখ কর।

মজুরী প্রদানের প্রণোদনামূলক পদ্ধতির আওতায় 'রোয়ান পরিকল্পনা' আলোচনা কর। কোন পরিস্থিতিতে একজন শ্রমিক 'হ্যালসি ও রোয়ান' — উভয় পরিকল্পনার অধীনেই সমপরিমাণ বোনাস অর্জন করতে পারেন, তা উল্লেখ কর।

c) Discuss the nature and scope of cost accounting.

2+3=5

কস্ট অ্যাকাউন্টিং এর প্রকৃতি ও পরিধি আলোচনা কর।

d) In a factory Shyamal took 30 hours to complete a job. The factory cost of the job is ₹5200. Raw material cost of the job is ₹4,000. Hourly rate of wages is ₹20. Works overhead is recovered on the job at ₹15 per labour hours worked. Shyamal is entitled to receive bonus according to Rowan plan. Calculate standard time for completion of the job.

ইংরাজী প্রশ্ন দ্রষ্টব্য।

e) ACC Ltd. Manufactures a product and the following particulars are collected for the year ended March 31, 2026.

Monthly demand (units)	1,000
Cost of placing an order (₹)	100
Annual carrying cost (₹ Per unit)	15
Normal usage (units per week)	50
Minimum usage (units per week)	25
Maximum usage (units per week)	75
Re-order period (weeks)	4-6

You are required to calculate:

(i) Re-order level; (ii) Minimum level; (iii) Re-order quantity; (iv) Maximum level; (v) Average stock level.

ইংরাজী প্রশ্ন দ্রষ্টব্য।

f) From the following particulars given below, calculate earnings of two workers, Samir and Goutam, under differential piece rate system:

Standard time allowed: 40 units per hour

Time rate wage : ₹ 4 per hour.

Differential piece rate to be applied:

75% of piece rate when below standard

125% of piece rate when above standard

The workers have produced in a day of 8 hours as follows:

Samir: 400 units

Goutam: 240 units

ইংরাজী প্রশ্ন দ্রষ্টব্য।

3. Answer any **two** from the following questions: 10×2=20

নিম্নলিখিত প্রশ্নগুলি থেকে যে-কোনো দুটি প্রশ্নের উত্তর দাও ঃ

a) ABC Ltd has prepared the following budget for the year 2025-2026:

Sales (15,000 units)	₹1,50,000
Fixed expenses	₹35,000
Variable cost	₹5 per unit

You are required to:

i) Find P/V ratio, Break-even-point and margin of safety.

ii) You also calculate the revised P/V ratio, Break-even-point and Margin of Safety in each of the following cases:

a) Decrease of 10% in selling price.

b) Increase of 10% variable cost.

ইংরাজী প্রশ্ন দ্রষ্টব্য।

b) The following details are related to the product 'A' for the month of March, 2026. You are required to compute Material and Labour cost variances from the given details:

Actual production 100 units

Standard cost per unit:

Materials: 50 kg @ ₹40 per kg

Labour: 400 hours @ ₹1 per hour

Actual cost for the month:

Materials: 4,900 kg @ ₹42 per kg.

Labour: 39,600 hours @ ₹1.10 per hour

5+5=10

ইংরাজী প্রশ্ন দ্রষ্টব্য।

c) MK Ltd. has three production departments — X1, X2 & X3 and two service departments — S1 & S2.

The following figures are extracted from the records of the company.

Rent and Rates	₹5,000
Depreciation on Machinery	₹10,000
Lighting expenses	₹600
Power	₹1,500
Canteen expenses	₹650
Sundry expenses	₹10,000

Other information	X1	X2	X3	S1	S2
Floor area (sq.ft.)	2,000	2,500	3,000	2,000	500
No. of light points	10	15	20	10	5
No. of employees	25	20	10	5	5
Direct wages (₹)	3,000	2,000	3,000	1,500	500
Indirect wages (₹)	250	500	100	250	150
H.P. of Machines	60	30	50	10	—
Value of Machines (₹)	60,000	80,000	1,00,000	5,000	5,000
Production hours worked	2,000	2,500	3,000		

Expenses of service departments S1 and S2 are apportioned below

	X1	X2	X3	S1	S2
S1	2	2	1	—	—
S2	2	1	2	—	—

You are required to:

i) Compute overhead absorption rate per production hour of each department.

ii) Determine total cost of production "YZ" which is processed through departments X1, X2 and X3, for 5 hours, 4 hours and 3 hours respectively. The material cost for the product "YZ" is ₹5,000, direct labour cost is ₹20,000 and chargeable expenses ₹1,000. 7+3=10

ইংরাজী প্রশ্ন দ্রষ্টব্য।

d) State the main objectives and functions of Cost Accounting. 10

পরিব্যয় হিসাববিদ্যার মূল উদ্দেশ্য ও কার্যাবলীগুলি ব্যাখ্যা কর।