

**Rabindra Mahavidyalaya**

**Champadanga, Hooghly.**

**Internal Assessment Examination-2022**

**B.Com(Hons.)- Semester-III**

**Subject- Cost Accounting-II**

**Paper code:-3.2CH**

**Time: 30 minutes**

**Full marks: 10**

**Answer any Five questions:**

**(5\*2=10)**

1. Mention two industry where batch costing is applied.
2. If sales are Rs.90000 and variable cost to sales is 75%, calculate the contribution.
3. Job costing is used in
  - (i) Furniture making
  - (ii) Repair shop
  - (iii) Printing press.
  - (iv) All of the above.
4. In a process 8000 units are introduced during a period. 5% of input is normal loss. Output transferred to next process is 7000 units. The total cost of the process is Rs.200000. The goods scrapped is Rs.2 per unit. Calculate the cost per unit.
5. Standard cost of material for a given quantity of output is Rs.15,000 while the actual cost of material used is Rs.16,200. Calculate the material cost variance.
6. Contribution is Rs.300000 and sales is Rs.150000. Compute P/V ratio.
7. What is Zero base budget?
8. Standard quantity of material for one unit of output is 10 kg @Rs.8 per kg. Actual output during a given period is 600 units. What is the standard quantity of material required for actual output?

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[Students will take the Internal Assessment Examination at home and upload their Answer Scripts to the Email Address of Prof. Tanmay Bandyopadhyay (TKB) at tanmaybandhopadhyay@gmail.com within 1:00 PM of the Examination Date as notified.]  
[The Proforma of the Cover Page of the Answer Script is given below]