

RABINDRA MAHAVIDYALAYA
CHAMPADANGA, HOOGHLY, PIN - 712401
1st Internal Assessment Examination, 2022
B. Com. (General) Semester – III
Paper – 3.1 CG, Subject: Cost Accounting - II (CC-5)

Examination Date: 11.01.2022

Time: 30 Minutes

Full Marks: 10 (5*2 = 10)

(Answer any five out of following questions)

Answer any Five questions:

(5*2=10)

1. Distinguish between job costing and batch costing
2. Operating costing is applicable to :
 - (i) Hospitals
 - (ii) Cinemas
 - (iii) Transport undertakings
 - (iv) All of the above
3. Difference between standard cost and actual cost is called as :
 - (i) Wastage
 - (ii) Loss
 - (iii) Variance
 - (iv) Profit
4. Sales budget is a :
 - (i) Expenditure budget
 - (ii) Functional budget
 - (iii) Master budget
 - (iv) None of the above.
5. There is a loss as for financial accounts rupees 10600. Donations rupees 6000 not shown in cost accounts. What would be the profit or loss as per cost accounts ?
6. A Firm has fixed expenses Rs.90000, sales Rs.300000 and profit Rs. 60000. What is the PV ratio?
7. Standard cost of material for a given quantity of output is Rs.15000 while the actual cost of material used is Rs.17000. What is the material cost variance?
8. State two basic difference between fixed budget and flexible budget.

[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 12:30 PM of the Examination Date as notified.]
[The Proforma of the Cover Page of the Answer Script is given below]

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Internal Assessment Examination, 2021
B. Com. General Semester – III
Paper –

Name of Student:
BU Roll.

No.

Subject:

Registration No.

Class Roll No.
of

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