

7. What is Direct Cost?
8. ~~What is EOQ?~~
9. What is normal wastage?
10. ~~What is stores ledger?~~

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions. Each question carries **2** marks.

11. Distinguish between fixed cost and variable cost.
12. What is opportunity cost?
13. What are the objectives of unit costing?
14. What is danger level?
15. What are the bases of apportionment for lighting, power and rent?
16. What is idle time?
17. What is Machine hour Rate?
18. What is Bill of Material?
19. What are the causes of under absorption of overhead?
20. What is secondary distribution?
21. What is Cost Centre?
22. What is the treatment of abnormal loss?
23. What is stock velocity?

Cost Accounting Bcom 5th Semester Question Paper

John K. Harris



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- 4 Labour Cost Control
- 5 Expenses Overheads
- 6 Overheads Machine Hour Rate
- 7 Single or Unit or Output Costing
- 8 Calculation of Tender Price or Quotation Price
- 9 Production Account or Manufacturing Account
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- 11 Process Cost Accounting

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