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2811N906

Candidate's Seat No : _____

IMBA in FM/HRPA/BM (Rep.) Sem.-3 Examination
HR/BEM/FM_BBA_CC-203

C. A.

Time : 2-30 Hours]

November-2025

[Max. Marks : 70

- Q.1 Classify cost and explain different methods of costing with detailed examples (14)
- Q.2 Explain the objectives of cost accounting and objections to cost accounting in detail. (14)
- Or
- Q.2 Define cost accounting and explain the difference between cost accounting and financial accounting in detail. (14)
- Q.3 The following information relates to a manufacturing firm for April 2025: (14)

Particulars	Amount (₹)
Raw Material purchased	2,40,000
Opening Stock of Material	30,000
Closing Stock of Material	20,000
Direct Labour	1,50,000
Factory Rent & Power	48,000
Depreciation on Machinery	12,000
Factory Lighting	8,000
Office Rent	15,000
Office Salaries	30,000
Selling & Distribution Expenses	20,000
Opening Work-in-Progress	10,000
Closing Work-in-Progress	5,000
Units produced	12,000

Find:

(a) Total Cost of Production

(b) Cost per unit

(c) Selling Price per unit, if profit is 20% on cost. Prepare cost sheet for the year 2025.

Or

- Q.3 From the following data, prepare a **Reconciliation Statement**: (14)

Particulars	Amount (₹)
Profit as per Cost Accounts	2,00,000
Factory overheads under-absorbed	10,000
Administrative overheads over-absorbed	5,000
Depreciation charged in financial accounts	20,000

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Depreciation charged in cost accounts	15,000
Interest received	8,000
Goodwill written off	6,000
Closing stock (financial > cost)	4,000
Opening stock (financial < cost)	3,000
Income tax provided	15,000
Dividend received	10,000

Prepare Reconciliation Statement.

Q.4 From the following transactions of M/s. Apex Manufacturing Co. for the month of March 2025, (14)

No. Particulars	Amount (₹)
1 Materials purchased on credit	50,000
2 Materials issued to production	40,000
3 Indirect materials issued to factory	3,000
4 Wages paid in cash	25,000
5 Direct wages charged to production	18,000
6 Indirect wages charged to factory	5,000
7 Factory expenses incurred (indirect)	7,000
8 Factory overheads absorbed to production	15,000
9 Administrative overheads incurred	4,000
10 Administrative overheads absorbed to finished goods	4,500
11 Selling & Distribution expenses incurred	6,000
12 Selling & Distribution overheads absorbed to cost of sales	6,500
13 Completed goods transferred to finished stock	65,000
14 Cost of goods sold	60,000
15 Sales made on credit	80,000

You are required to record Cost Ledger Journal Entries for the above transactions

Or

Q.4 Prepare a proforma for cost account including all the expenses in detail. (14)

Q.5 From the following details of a company's previous year, prepare a quotation for a new contract: (14)

Particulars	₹
Material consumed	1,20,000
Direct labour	80,000
Factory overheads	40,000
Administrative overheads	20,000
Selling & Distribution OH	10,000
Profit	30,000

For the next contract:

- Material prices increase by 15%
- Labour rates increase by 10%
- Factory OH will be absorbed as % of labour cost (same rate as before)
- Admin OH will be absorbed as % of works cost
- S&D OH will be absorbed as % of cost of production
- Company expects the same % of profit on total cost.

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