

Chapter No → 02. Concept & Classification of Cost.

(1.) मूल लागत में शामिल है (Included in prime cost):

- (a.) Direct material (b.) Direct Labour (c.) Direct Expenses (d.) All the above
Ans → (d.) उपरोक्त सभी

(2.) विक्रम मूल्य में शामिल है (Included in selling price):

- (a.) Prime cost (b.) Factory cost (c.) Cost of production
(d.) Total cost (e.) All the above

Ans → (e.) कुल लागत

(3.) मूल लागत एवं कारखाना अस्थिर के योग को निम्न में से किस रूप में जाना जाता है: (Prime cost plus factory overhead is known as:)

- (a.) Factory cost (b.) Cost of production (c.) Total cost (d.) None of these

Ans → (a.) कारखाना लागत

(4.) नियंत्रणीय लागत है (Controllable cost is):

- (a.) Variable cost (b.) Fixed cost (c.) Semi-variable cost (d.) None of the above

Ans → (a.) परिवर्तनीय लागत

(5.) परिवर्तनीय लागत का उदाहरण है (An example of variable cost):

- (a.) Direct material cost (b.) Rent, Rates & Tax (c.) Interest on capital
(d.) All the above

Ans → (a.) प्रत्यक्ष सामग्री लागत

(6.) कुल परिवर्तनीय लागत में वृद्धि का कारण है:

Increase in total variable cost is due to:

- (a.) Increase in sales (b.) Increase in fixed cost (c.) Increase in production
(d.) None of these

Ans → (c.) उत्पादन में वृद्धि

(7.) सभी परिवर्तनीय लागतें हैं (All the variable expenses are):

- (a.) Indirect Expenses (b.) Direct Expenses (c.) Distribution overhead
(d.) selling overhead

Ans → (b.) प्रत्यक्ष लागत

8.) अर्ध-परिवर्तनीय लागतें होती हैं:
Semi-variable costs are

- (a.) Fixed (b.) variable (c.) partly fixed and partly variable
(d.) Fully fixed and fully variable

9.) अग्नि → (c) - आंशिक स्थायी एवं आंशिक परिवर्तनीय
आग लगने से हुई सामग्री की हानि को माना जाता है:
Loss of material due to fire is treated as:

- (a.) Abnormal Loss (b.) Normal Loss (c.) Business Loss (d.) None of these
अग्नि → (a.) - असामान्य हानि

10.) मूल लागत तथा अपरिचय मिलकर बनते हैं
Prime cost and overhead make

- (a.) Selling price (b.) Total cost (c.) Production cost (d.) Office cost

अग्नि → (b) → कुल लागत

11.) निम्न में से एक को छोड़कर समस्त व्यय कारखाना परिसर हैं
All the following expenses are factory overhead expect:

- (a.) Factory Insurance (b.) Depreciation (c.) Salary (d.) Drawing office salary

निष्पत्ति → (c) - वेतन

12.) प्रति इकाई परिवर्तनीय लागत हमेशा रहती है (Per unit variable cost always remain)

- (a.) Fixed (b.) variable (c.) Semi-variable (d.) None of these

अग्नि → (a) - स्थायी

13.) स्थायी लागत प्रति इकाई में वृद्धि होती है जब
Fixed cost per unit increase when

- (a.) variable cost per unit increase (b.) variable cost per unit decrease
(c.) Production volume increase (d.) Production volume decrease

अग्नि → (d) → उत्पादन मात्रा घटे

14.) निम्नलिखित में से कौन-सी मद लागत लेखों में सम्मिलित नहीं की जाती है?
Which of the following items is not included in cost accounts?

- (a.) Rent of warehouse (b.) Share transfer fees
(c.) Office Rent (d.) Depreciation on furniture

अग्नि → (b.) → अंश हस्तान्तरण शुल्क