

Objectives

Contract, Job and Batch costing.

Chose correct option: —

1. ठेके खाते में निर्माणाधीन कार्य की राशि में शामिल होता है  
In contract account, the amount of work-in-progress consists of:

- (a.) Cost of work uncertified (b.) Cost of work certified and Uncertified
- (c.) Cost of work uncompleted (d.) Contract price of work certified and cost price of work uncertified

Ans → (d) प्रमाणित कार्य का ठेका मूल्य एवं अप्रमाणित कार्य की लागत

2. ठेका लागत में लागत इकाई होती है:  
In contract costing, the cost unit is:

- (a) Contract (b.) Job
- (c) Unit cost (d) None of these

Ans → (a.) ठेका

3. अपूर्ण ठेके पर उठाई गई हानि किस खाते को अन्वहित की जाती है:  
The loss incurred on an incomplete contract is transferred to which Account:

- (a) लाभ - हानि खाते में Profit & Loss A/c (b.) Costing Account
- (c) Costing P/L A/c (d) None of these

Ans → (a) लाभ - हानि खाते में

4. ठेका मूल्य निश्चित नहीं किया जाता:  
Contract price is not fixed:

- (a) In case of cost plus contract (b) Costing Contract
- (c) Contract (d) None of these

Ans → (a) लागत - योग ठेकों में

5. जब ठेके की पूर्णता की अवस्था  $\frac{1}{4}$  से भी कम रहे तो ठेके पर कुल आय को अन्तरित करते हैं:

When the completion stage of a contract is less than  $\frac{1}{4}$ , the total expenditure on the contract is transferred to:

(a.) Work-in-progress (b.) Profit & Loss A/c

(c.) Costing P & L A/c (d.) None of these

Ans → (a.) निर्माणाधीन कार्य

6. जब लेखांकन वर्ष के अन्त में ठेका पूर्ण नहीं होता तो अपूर्ण ठेके पर लाभ को हस्तान्तरित किया जाता है

When a contract is not completed at the end of the accounting year, then profit on incomplete contract is transferred to:

(a.) Costing P & L Account (b.) P & L Account

(c.) Reserve Account (d.) Partly P & L A/c and partly reserve A/c

Ans → (d.) अंशतः लाभ - हानि खाते को एवं अंशतः रजिस्टर खाते को

7. लागत योग ठेका उपयोगी है:

Cost plus contract is useful:

(a.) From the point of view of contractee

(b.) From the point of view of contractor

(c.) From contractor and contractee's point of view

(d.) None of the above

Ans → (c.) ठेकेदार के इंटिरेक्शन से