

Paper - X, Cost Accounting.

Q No-1) लागत लेखांकन की परिभाषा दें। वर्तमान में इसके महत्व पर प्रकाश डालें।
(Define cost Accounting. Through light on its importance in the present age.)

Q No-2) उत्पादन से आप क्या समझते हैं? लागत पर तथा उत्पादन खाते में अंतर स्पष्ट करें। (What do you understand by Production account? Difference between Cost Sheet and Production account.)

Q No-3) समाधान विवरण पर तथा समारक समाधान विवरण खाते में अंतर स्पष्ट करें।
(Explain the difference between Reconciliation Statement and Memorandum Statement.)

Q No-4) बिक्री की गणना में आप कि- कि बिंदुओं पर ध्यान देंगे?

(What points will you take into consideration in Submitting quotation.)

Q No-5) एक कंपनी ने कारखाना उपरिचय मजदूरी का 60% है और कार्यालय उपरिचय कारखाना लागत का 20% है, निम्नलिखित कुल व्यय हुए -

सामग्री	Rs. 1,00,000
मजदूरी	Rs. 75,000
कारखाना व्यय	Rs. 49,000
कार्यालय व्यय	Rs. 42,500

उत्पादन लागत का 10% स्टॉक का बना रहा। कुल बिक्री ₹ 2,55,000 हुई। स्टॉक बलवांक विविध पुस्तकों में कारखाना लागत पर होता है। एक समाधान का विवरण तैयार कीजिए।

Q No-6) निम्नलिखित विवरणों से प्रक्रिया खाते तथा असमान्य बचत खाता तैयार करें :-

प्रयुक्त सामग्री	75,000 units
प्रयुक्त सामग्री का खर्च	Rs. 10,000
अन्य व्यय	Rs. 6,000
मजदूरी	Rs. 10,000
समान्य खर्च	5%
समान्य खर्च की बिक्री	Rs. 5 P.U.
वस्तुनिष्ठ उत्पादन	48,000 units

Q No-7) निम्नलिखित सूचना से इलाक़ लौहा उत्पादन खाता बनाएँ जिसमें प्रत्येक टन की प्रति टन लागत तथा उत्पादित लौहे की प्रति टन दरशाइए :-

	Opening Stock Rs.	Purchase during the year Rs.	Closing Stock Rs.
कीचला	47,200	2,18,800	36,000
मत्वर का कीचला	35,800	2,94,700	20,500
चूने का फल्वर	14,500	50,800	15,300
लोह मिट्ट	39,300	1,86,900	36,200
विविध	27,000	78,100	30,100

इलाक़ लौहे का कुल उत्पादन 64,000 टन हुआ, अवशिष्ट सामग्री का मूल्य ₹ 1,05,000. सामान्य कारखाना व्यय ₹ 45,000, मजदूरी ₹ 1,70,000.)

Q.1. Discuss the significance and limitation of ratio analysis.
 (Discuss the significance and limitation of ratio analysis.)

Q.2. What is standard costing? Explain its main effects.
 (What is standard costing? Explain its main effects.)

Q.3. What is Management Accounting? Discuss its importance.
 (What is Management Accounting? Discuss its importance.)

Q.4. Discuss the techniques of inventory control.
 (Discuss the techniques of inventory control.)

Q.5. Explain the break-even analysis (break-even chart).
 (Explain the break-even analysis (break-even chart).)

Q.6. Explain the Cash flow statement.
 (Explain the Cash flow statement.)

Q.7. Explain the Current Ratio.
 (Explain the Current Ratio.)

Q.8. Explain the Liquid Ratio.
 (Explain the Liquid Ratio.)

Particulars	31-03-2017	31-03-2018	Particulars	31-03-2017	31-03-2018
Capital	₹. 5,00,000	₹. 5,20,000	Fixed Assets	₹. 5,00,000	₹. 40,000
Working Capital	₹. 1,10,000	₹. 1,31,000	Stocks	₹. 40,000	₹. 32,000
Stocks	₹. 10,000	₹. 16,000	Debtors	₹. 10,000	₹. 15,000
Bank overdraft	₹. 10,000	₹. 10,000	Bill receivable	₹. 15,000	₹. 15,000
	₹. 20,00,000	₹. 21,67,000		₹. 4,20,000	₹. 5,67,000

Q.9. Calculate the Current Ratio and Liquid Ratio from the following information.
 (Calculate the Current Ratio and Liquid Ratio from the following information.)

Particulars	₹.	₹.
Sales	1,20,000	1,80,000
Less variable cost	60,000	1,00,000
Contribution	60,000	80,000
Less fixed cost	20,000	30,000
Profit	40,000	50,000

Q.1. Discuss the various heads of income.
 (Discuss the various heads of income.)

Q.2. Explain the concept of Income Tax.
 (Explain the concept of Income Tax.)

Q.3. Discuss the various heads of income.
 (Discuss the various heads of income.)

Q.4. Explain the concept of Income Tax.
 (Explain the concept of Income Tax.)

Q.5. Discuss the various heads of income.
 (Discuss the various heads of income.)

Q.6. Explain the concept of Income Tax.
 (Explain the concept of Income Tax.)

Q.7. Discuss the various heads of income.
 (Discuss the various heads of income.)

Q.8. Explain the concept of Income Tax.
 (Explain the concept of Income Tax.)

Q.9. Discuss the various heads of income.
 (Discuss the various heads of income.)

Q.10. Explain the concept of Income Tax.
 (Explain the concept of Income Tax.)

Q.11. Discuss the various heads of income.
 (Discuss the various heads of income.)

Q.14. (B) A firm with 100 workers, 50 men and 50 women, has a mean weekly wage of Rs. 1500. The standard deviation of the weekly wage is Rs. 200. Calculate the standard deviation of the weekly wage of men and women separately.

(A) Population of the firm is 100. Let x be the weekly wage of men and y be the weekly wage of women. Then, $\sum x = 50 \times 1500 = 75000$ and $\sum y = 50 \times 1500 = 75000$. Also, $\sum x^2 = 50 \times (1500 + 200)^2 = 50 \times 1700^2 = 14950000$ and $\sum y^2 = 50 \times (1500 - 200)^2 = 50 \times 1300^2 = 8450000$.

Let \bar{x} and \bar{y} be the mean wages of men and women respectively. Then, $\bar{x} = \frac{\sum x}{50} = \frac{75000}{50} = 1500$ and $\bar{y} = \frac{\sum y}{50} = \frac{75000}{50} = 1500$. Also, $\sigma_x^2 = \frac{\sum x^2}{50} - (\bar{x})^2 = \frac{14950000}{50} - (1500)^2 = 299000 - 225000 = 74000$ and $\sigma_y^2 = \frac{\sum y^2}{50} - (\bar{y})^2 = \frac{8450000}{50} - (1500)^2 = 169000 - 225000 = -56000$.

Let σ be the standard deviation of the weekly wage of the firm. Then, $\sigma^2 = \frac{\sum x^2 + \sum y^2}{100} - (\bar{x})^2 = \frac{14950000 + 8450000}{100} - (1500)^2 = 234000 - 225000 = 90000$. Hence, $\sigma = \sqrt{90000} = 300$.

Let σ_1 and σ_2 be the standard deviations of the weekly wages of men and women respectively. Then, $\sigma^2 = \sigma_1^2 + \sigma_2^2$. Hence, $90000 = \sigma_1^2 + \sigma_2^2$. Also, $\sigma_1 = 2\sigma_2$. Hence, $90000 = (2\sigma_2)^2 + \sigma_2^2 = 5\sigma_2^2$. Hence, $\sigma_2^2 = 18000$ and $\sigma_2 = \sqrt{18000} = 134.16$. Hence, $\sigma_1 = 2 \times 134.16 = 268.32$.

Q.15. A firm with 100 workers, 50 men and 50 women, has a mean weekly wage of Rs. 1500. The standard deviation of the weekly wage is Rs. 200. Calculate the standard deviation of the weekly wage of men and women separately.

(A) Population of the firm is 100. Let x be the weekly wage of men and y be the weekly wage of women. Then, $\sum x = 50 \times 1500 = 75000$ and $\sum y = 50 \times 1500 = 75000$. Also, $\sum x^2 = 50 \times (1500 + 200)^2 = 50 \times 1700^2 = 14950000$ and $\sum y^2 = 50 \times (1500 - 200)^2 = 50 \times 1300^2 = 8450000$.

Let \bar{x} and \bar{y} be the mean wages of men and women respectively. Then, $\bar{x} = \frac{\sum x}{50} = \frac{75000}{50} = 1500$ and $\bar{y} = \frac{\sum y}{50} = \frac{75000}{50} = 1500$. Also, $\sigma_x^2 = \frac{\sum x^2}{50} - (\bar{x})^2 = \frac{14950000}{50} - (1500)^2 = 299000 - 225000 = 74000$ and $\sigma_y^2 = \frac{\sum y^2}{50} - (\bar{y})^2 = \frac{8450000}{50} - (1500)^2 = 169000 - 225000 = -56000$.

Let σ be the standard deviation of the weekly wage of the firm. Then, $\sigma^2 = \frac{\sum x^2 + \sum y^2}{100} - (\bar{x})^2 = \frac{14950000 + 8450000}{100} - (1500)^2 = 234000 - 225000 = 90000$. Hence, $\sigma = \sqrt{90000} = 300$.

Let σ_1 and σ_2 be the standard deviations of the weekly wages of men and women respectively. Then, $\sigma^2 = \sigma_1^2 + \sigma_2^2$. Hence, $90000 = \sigma_1^2 + \sigma_2^2$. Also, $\sigma_1 = 2\sigma_2$. Hence, $90000 = (2\sigma_2)^2 + \sigma_2^2 = 5\sigma_2^2$. Hence, $\sigma_2^2 = 18000$ and $\sigma_2 = \sqrt{18000} = 134.16$. Hence, $\sigma_1 = 2 \times 134.16 = 268.32$.

T. D. C. Part-III (B.Com) N.V.I. Question for Session (2017-2020), By, Subject K.R. Suman (R.N.C.)

Share Numerical Question for Previous Year Question available.

By, Suman Suman R.N.C.

Q.16. Calculate the standard deviation of a worker's weekly earnings.

Week	1	2	3	4	5	6	7	8	9	10
Earnings	54	62	65	67	68	71	75	78	82	84

Week	1	2	3	4	5	6	7	8	9	10
Earnings (xi)	54	62	65	67	68	71	75	78	82	84
(xi - x̄)	-16	-8	-5	-3	-2	1	3	4	6	7
(xi - x̄)²	256	64	25	9	4	1	9	16	36	49
Σxi	670									
Σ(xi - x̄)²	49812									
Σxi²	3844	3969	4225	4489	4624	5041	5329	6084	6724	7056
Σxi²	49812									
Σxi	670									

$$\bar{x} = \frac{\sum xi}{N} = \frac{670}{10} = 67$$

$$\sigma^2 = \frac{\sum (xi - \bar{x})^2}{N} - \left(\frac{\sum xi}{N}\right)^2$$

$$= \frac{49812}{10} - \left(\frac{670}{10}\right)^2$$

$$= \frac{49812}{10} - 4900$$

$$= \frac{49812 - 49000}{10} = 812$$

$$\sigma = \sqrt{812} = 28.49$$