

**Assignment (IA)**  
**Cost Accounting**  
**B. Com (H) Sem IV**  
**Jan-May 2024**

**Total Marks: 24**

- Q 1. Differentiate between Financial Accounting and Cost Accounting. 8
- Q 2. Meaning, causes and treatment (with examples) of Idle Time. 8
- Q 3. After primary distribution of overheads among four departments, following data was obtained:

	Production Departments		Service Departments	
	A	B	C	D
Overheads (Rs.)	20,000	15,000	8,000	6,000

Overheads of services departments C and D are to be distributed in the following ratio:

	A	B	C	D
Overheads of Deptt. C	50%	30%	----	20%
Overheads of Deptt. D	40%	50%	10%	----

Calculate total overheads of Departments A and B after distributing overheads of C and D using Repeated Distribution Method 8

**Assignment (CA)**  
**Cost Accounting**  
**B. Com (H) Sem IV**  
**Jan-May 2024**

**Total Marks: 20**

**(Marks obtained will be scaled down out of 10)**

- Q 1. Differentiate between cost unit and cost centre with examples 4
- Q 2. Differentiate between Allocation, Apportionment and Absorption with the help of examples. 6
- Q 3. Opening WIP 4000 units: Material Rs. 24,000 (100%), labour Rs. 14,400 (60%), overheads Rs. 7,200 (60%). Introduced during the process: 40,000 units of Rs. 1,71,000. Expenses during the process: material Rs. 79,000, Labour 1,38,230, overheads 69,120. Closing WIP 3,000 units (Material 100%, labour and overheads 50%). Units scrapped 4,000 (Material 100%, Labour and overheads 80%). Normal Loss 5% of CURRENT INPUT. Scrap value Rs. 1.50 per unit. Prepare Process A/c showing full details. (Use FIFO method) 10