

**T.Y.B.COM. SEM – V (CBCS - 2016 Course) : SUMMER - 2019**  
**SUBJECT: COST AND MANAGEMENT ACCOUNTING - III**

Day: Saturday  
Date: 27/04/2019

**S-2019-0354**

Time: 03.00 PM TO 06.00 PM  
Max Marks. 60

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**N.B.**

- 1) All questions are **COMPULSORY**.
  - 2) Figures to the right indicate **FULL** marks.
  - 3) Use of Non- programmable **CALCULATOR** is allowed
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**Q.1** Attempt any **THREE** of the following: **(12)**

- a) What is Labour turnover? State causes of Labour Turnover
- b) Distinction between Halsey plan and Rowan plan
- c) Distinction between Allocation of overheads and Apportionment of overheads.
- d) What is Time Booking? Write methods of Time Booking
- e) Write note on Time Rate System.

**Q.2** From the following particulars calculate wages under **(12)**

- i) Straight piece rate system      ii) Taylor's differential piece Rate system

Hours worked in a day = 16 hours

Standard output per day = 60 units

Normal piece rate = Rs.20 per unit

Actual output per day of 8 hours

A = 50 units

B = 60 units

C = 80 units

**Q.3** The following particular relate to Dominos Ltd. Which has three productions **(12)**

departments 'A' 'B' and 'C' and two service departments 'X' and 'Y'

The Primary Distribution summary of March 2018 gives the following details.

Production Departments:

A = Rs. 6,300

B = Rs. 7,400

C = Rs. 2,800

Service Departments:

X = Rs. 4,500

Y = Rs. 2,000

**P.T.O.**

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The company decided to charge the service departments cost on basis of the following percentage

Particulars	Production Departments			Service Department	
	A	B	C	X	Y
Service department 'X'	40%	30%	20%	-	10%
Service department 'Y'	30%	30%	20%	20%	-

Find out total overheads of production department charging service department cost to production department on Repeated distribution method.

**Q.4** From the following particulars calculate Machine Hour Rates **(12)**

Particulars	Rs.
Cost of Machine	1,00,000
Installation charges	10,000
Estimated scrap value after the expiry of its life of (15 Years)	5,000
Rent and Rates for the shop per month	2,000
Generally lighting for the shop per month	3,000
Insurance premium for machine per annum	9,600
Repairs and Maintenance expenses per annum	10,000
Power consumption 10 units per hour rate of power per 100 units	100
Shop supervisor salary per month	6,000

Estimated working hours 2200 p. a (This includes setting up time of 200 hours)

The machine occupies 1/4<sup>th</sup> of the total area of the shop. The supervisor is expected to devote 1/5<sup>th</sup> of his time for supervising the machine

**Q.5** Write short notes on any **THREE** of the following **(12)**

- a) Incentives
- b) Features of Ideal wage plan
- c) Labour Hour Rate
- d) Overtime
- e) Absorption of overheads

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