

SUB :- COST

M.Com. Part - I (SEMESTER - I)

April 2015 - May - 2015

QP Code : 22041

[Old and Revised Course]

(2 Hours)

[Total Marks :60

- N.B. :** (1) All questions are compulsory.
 (2) Each question has an internal option.
 (3) Figures to the right indicate full marks.
 (4) Working notes to form part of answer.

1. The following information is ascertained from the records of a factory, you are required to pass necessary journal entries under the system of integrated accounts : 15

Particulars	₹
1. Material purchased on credit	2,22,000
2. Wages paid	2,52,000
3. Wages productive	2,22,000
4. Wages unproductive	30,000
5. Material issued to production	1,92,000
6. Works expenses incurred	97,500
7. Works expenses charged to production	1,29,000
8. Office and administration expenses paid	66,000
9. Office and administration expenses charged to production	65,250
10. Selling overheads paid	67,500
11. Selling overheads charged to sales	67,500
12. Sales Credit	5,85,000
13. Cost of goods produced	5,00,000
14. Payment to suppliers	2,00,000
15. Collection from Customers	4,00,000

OR

1. As on 1st March 2015 the following balances appeared in a Company's Cost Ledger :- 15

	Dr. ₹	Cr. ₹
Stores Ledger Control A/c	6,02,870	
Work-in-progress Ledger Control A/c	2,44,730	
Finished stock ledger Control A/c	5,03,890	
Manufacturing Overhead Control A/c		21,050
Cost ledger Control A/c		13,30,440
	13,51,490	13,51,490

[TURN OVER]

Cost And Management Accounting N5 Question Papers

Jessica J Manson



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