QP CODE: D2BCP2403 (S1)	**(Pages: 2)**	**Reg. No**	**:**	**...............................**
		Name	**:**	**...............................**

SECOND SEMESTER FYUGP EXAMINATION, APRIL 2026

(Improvement/Supplementary - 2024 Admissions)

Discipline Specific Core (DSC) Courses - Minor

COP2MN104 : Cost Book Keeping and Cost Accounting Standards

(Credits: 4)

Time: 2 Hours **Maximum Marks: 70**

Section A

Answer the following questions. Each carries 3 marks (Ceiling: 24 marks)

1.	How Cost accounting standards help in financial planning and budgeting?	BL1	CO1, CO2, CO3
2.	Explain the scope and importance of CAS-17 in government companies	BL2	CO1, CO2, CO3
3.	What are the objectives of Reconciliation between Costing profit and Financial Profit?	BL1	CO1, CO2, CO3
4.	What are the applications of Operation Costing?	BL1	CO1, CO2, CO3
5.	What is the impact of Globalisation in the development of Cost Accounting Standards?	BL2	CO1, CO2, CO3
6.	Explain the scope of CAS 4 in educational institutions.	BL2	CO1, CO2, CO3
7.	Write the Journal entries for recording purchase of material for special job in cost and financial books?	BL1	CO1, CO2, CO3
8.	Briefly explain cost accounting standard 21.	BL2	CO1, CO2, CO3
9.	Explain the scope and importance of CAS-11 in manufacturing firms.	BL2	CO1, CO2, CO3
10.	What is the importance of Cost book keeping in Service Industries?	BL2	CO1, CO2, CO3

Section B

Answer the following questions. Each carries 6 marks (Ceiling: 36 Marks)

11.	What are the objectives of Cost accounting standards?	BL1	CO1, CO2, CO3
12.	Discuss the Role and Responsibilities of Cost Accounting Standard Board(CASB).	BL2	CO1, CO2, CO3
13.	What are the important steps involved in measuring Cost of Quality?	BL2	CO1, CO2, CO3

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14.	What are included in employee cost?	BL2	CO1, CO2, CO3
15.	Enlist the important features of Integral accounting.	BL1	CO1, CO2, CO3
16.	The following information are extracted from the books of A Ltd relating to Boiler house: Cost of coal consumed- ₹ 2000000 Realisation from sale of ash- ₹50000 Oil- ₹ 200000 Water- ₹ 300000 Repairs and maintanance- ₹ 450000 Salary and Wages- ₹ 650000 Depreciation- ₹ 500000 Interest on capital - ₹ 50000 Number of units of steam produced 2050000 ibs. Compute the cost per 1000 ibs of steam produced.	BL2	CO1, CO2, CO3
17.	Explain the role of Ministry of Corporate affairs in the implementation of cost accounting standards.	BL2	CO1, CO2, CO3
18.	The following data relate to Rani Theater for the year ending 31st March 2025: Salaries: 1 Manager- ₹ 800 p.m. 10 Gate keepers- ₹ 200 p.m. each 2 operators- 400 p.m. each 4 clerks- ₹ 250 p.m. each Other Expenses: Electricity- ₹ 11655 Carbon- ₹ 7235 Miscellaneous Expenses- ₹ 5425 Advertisement- ₹ 34710 Administrative expenses- ₹ 18000 Hire for print - ₹ 140700 The premises are valued at ₹ 600000 and its estimated life is 15 years and other equipment cost ₹320000 on which 10% depreciation is to be charged. 3 shows are run throughout the year. Total capacity is 625 seats which are three classes as follows: B Circle- 250 seats A Circle- 250 seats Balcony - 125 seats Ascertain cost per man-show assuming that a) 20% of the total seats remain vacant, b) Weightage to be given to the three classes in the ratio of 1:2:3. Determine the rates for each class if the management expects 30% return proceeds. Ignore entertainment taxes.	BL2	CO1, CO2, CO3

Section C

Answer any one question. Each carries 10 marks (1 x 10 = 10 Marks)

19.	Write a note on Non Integral accounting ?	BL1	CO1, CO2, CO3
20.	Define quality cost. Discuss the different types of quality cost with examples	BL2	CO1, CO2, CO3

CO : Course Outcome **BL : Bloom's Taxonomy Levels** (1 – Remember, 2 – Understand, 3 – Apply, 4 – Analyse, 5 – Evaluate, 6 – Create)