QP CODE: D4BCM2402	(Pages: 2)	Reg. No	:	....
		Name	:	....

FOURTH SEMESTER FYUGP EXAMINATION, APRIL 2026

Discipline Specific Core (DSC) Courses - Major

COM4CJ204 : APPLIED COSTING AND CONTROL

(Credits: 4)

Time: 2 Hours	Maximum Marks: 70

Section A

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

1.	What do you mean by cost sheet?	BL2	CO1, CO2, CO5
2.	The following budget estimates are available from a factory working at 50% of its capacity ; variable expenses ₹60,000 Semi variable expense ₹20,000 Fixed expenses ₹10,000 prepare a budget for 75% of the capacity assuming that semi -variable expenses increases by 10% for every 25%	BL2	CO1, CO2, CO3, CO4, CO5
3.	Distinguish between physical unit method and sales value method of joint cost apportionment.	BL2	CO1, CO2, CO3, CO5
4.	Explain basic standards.	BL2	CO1, CO2, CO3, CO4, CO5
5.	What is a Cost-plus Contract?	BL2	CO1, CO2, CO3, CO4, CO5
6.	Define By-products and distinguish them from scrap (any two points).	BL2	CO1, CO2, CO3, CO5
7.	Distinguish between direct labour and indirect labour.	BL2	CO1, CO2
8.	Explain the meaning of Notional Profit.	BL2	CO1, CO2, CO3, CO4, CO5
9.	Define standard cost.	BL2	CO1, CO2, CO3, CO4, CO5
10.	State any three characteristic features of service costing.	BL1	CO1, CO2, CO5

Section B

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

11.	Briefly explain the steps involved in Zero based budgeting.	BL2	CO1, CO2, CO3, CO4, CO5
12.	Discuss the features and applications of Batch Costing.	BL4	CO1, CO2, CO3, CO4, CO5
13.	Distinguish between cost centre, profit centre, and investment centre.	BL2	CO1, CO2, CO5

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14.	Distinguish between Job Costing and Process Costing with suitable examples.	BL3	CO1, CO2, CO3, CO4, CO5
15.	Explain the importance of EBQ in batch production.	BL5	CO1, CO2, CO3, CO4, CO5
16.	Draw a format of cost sheet.	BL2	CO1, CO2
17.	From the following information, calculate material mix variance : Standard Actual Material X : 60units @10 p.u 50 units @ ₹11 p.u Material Y ; 40 units @6 p.u 50 units @ ₹5.50 p.u	BL3	CO1, CO2, CO3, CO4, CO5
18.	Define Transport Costing. Explain its objectives and significance in service organisations.	BL1	CO1, CO2, CO3, CO5
	Section C		
	Answer any one question. Each carries 10 marks (1 x 10 = 10 Marks)		
19.	Define Cost Accounting and explain the scope of cost accounting with suitable examples.	BL2	CO1, CO2
20.	A manufacturing concern undertook Job No. 108. The following particulars are available: Direct materials ₹45,000 Direct labour ₹30,000 Factory overheads 60% of direct labour Office overheads 10% of works cost Profit 20% on cost Prepare a Job Cost Sheet and calculate the selling price.	BL3	CO1, CO2, CO3, CO4, CO5
	CO : Course Outcome		
	BL : Bloom's Taxonomy Levels (1 – Remember, 2 – Understand, 3 – Apply, 4 – Analyse, 5 – Evaluate, 6 – Create)		