

Total No. of Questions : 4]

SEAT No. :

P-5869

[Total No. of Pages : 3

[6142]-310

S.Y. B.Com.

246(E) : COST AND WORKS ACCOUNTING - II
(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Use of calculator is allowed.

Q1) a) Fill in the blanks by choosing the proper alternative given in the bracket (any five) : [5]

- i) _____ is a record of both quantities and values.
(Bin Card, Stores Ledger, Inspection Report, All of the above)
- ii) Recording of workers time spent on different jobs is known as _____.
(Time Booking, Time Keeping, Job Card, Idle time card)
- iii) Job evaluation tries to make a systematic comparison between _____.
(Workers, Jobs, Machines, Departments)
- iv) Just in Time was successfully implemented by _____.
(Toyota, Honda, Suzuki, Volkswagen)
- v) _____ stores organization is adopted to stores all the goods at centrally located at one place.
(Centralized, Central stores with sub-stores, Independent Stores, Decentralized)
- vi) _____ is the rate of change in the labour force of an organization.
(Labour Turnover Rate, Material Turnover Rate, Inventory Turnover Rate, sales Turnover)

P.T.O.

b) Match the following :

[5]

Group A	Group B
i) Time Keeping	a) Numeric Method
ii) Separation Method	b) Fixed Cost
iii) Codification	c) Glasgow
iv) Rowan Premium Plan	d) Disc Method
v) Salary	e) Labour Turnover

Q2) Write short notes on any two of the following :

[10]

- Methods of Codification
- Modern methods of Time Keeping
- Computer Aided Manufacturing CAM
- Job Analysis and Evaluation

Q3) a) The following transactions took place relating to Material X during December 2022 :

Date	Particular	Quantity (Units)	Rate per Unit (Rs.)
Dec. 4	Received	2,000	10
Dec. 6	Issued	500	--
Dec. 13	Received	800	5
Dec. 15	Issued	400	--
Dec. 20	Received	1,500	20
Dec. 25	Received	200	24
Dec. 28	Issued	1200	--

You are required to prepare the Store Ledger Account under the FIFO method and also calculate the closing stock. [8]

b) From the following particulars supplied by the personal department of ABC Ltd, calculate labour turnover rate under Separation Method, Replacement Method and Flux Method [7]

Total number of employees at the beginning of the year	500
Total number of employees at the end of the year	1500
Number of employees who left during the year	30
Number of employees who are recruited during the year	20

- Q4) a) Calculate the total earnings of Mr. Raj under Time Rate, Halsey Premium Plan & Rowan Plan with the help of following information. [8]

Time Taken ---- 50 hours

Time Allowed ---- 60 hours

Rate of wages ---- Rs. 10 per hour

- b) What is Enterprise Resource Planning? Explain in brief the Types of ERP systems. [7]

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