

**Cost Accounting**  
**III B.Com (Comp)**

**UNIT - I**

1. Define cost accounting. Explain objectives of cost accounting?
2. Define cost accounting? Explain nature & scope of cost accounting?
3. Explain difference between cost accounting and financial accounting?
4. What is cost accounting? Explain limitations of cost accounting?
5. Explain essential characteristics of a good costing system?
6. Explain methods and techniques of costing?
7. Explain classification of cost?
8. Preparation of Cash sheet. (Including problems)

**UNIT - II**

1. Define materials. Explain the types of materials?
2. Write down the duties of store keeper.
3. Comparison between Bin card and store ledger.
4. Define material control. Explain objectives of material control.
5. Write down the stock levels of material.
6. What is FIFO? Explain advantages & disadvantages of FIFO?
7. What is LIFO? Explain advantages & disadvantages of LIFO?
8. Explain ABC analysis?
9. Problems on FIFO, LIFO, SIMPLE AVERAGE and WEIGHTED AVERAGE and BASE STOCK METHOD?
10. Problems on Stock levels.
11. Define labour. Explain direct and indirect labour.
12. Distinction between time keeping and time book keeping.
13. Explain the importance of incentive plans.
14. Problems on labour turnover?
15. Define overheads. Explain the classification of overheads.
16. Explain the allocation and apportionment of over heads.
17. Problems on primary & secondary distribution over heads.
18. Problems on simultaneous equation method.

### **UNIT - III**

1. Problem on Tendor.
2. Problem on Job costing.
3. Problem on control accounting.
4. Problem on process costing.
5. Explain process losses.
6. Problems on operating costing.

### **UNIT - IV**

1. Define marginal costing. Explain advantages of marginal costing.
2. Define marginal costing. Explain limitations of marginal costing.
3. What is break even analysis?
4. What is contribution?
5. What is margin of safety?
6. Problems on breakeven point.