

21. Insurance of a vehicle is which type of cost component in transport costing ? 1
- (A) Running cost
(B) Standing cost
(C) Maintenance cost
(D) Manufacturing cost
22. Payment of donation is : 1
- (A) Debited to costing Profit and Loss A/c.
(B) Credited to costing Profit and Loss A/c.
(C) Debited to financial Profit and Loss A/c.
(D) None of the above
23. Dividend paid on Share Capital is : 1
- (A) Debited to costing Profit and Loss A/c.
(B) Credited to financial Profit and Loss A/c.
(C) Debited to financial Profit and Loss A/c.
(D) Credited to costing Profit and Loss A/c.

Answer any 5 questions out of the given 7 questions of 2 marks each.

2×5=10

24. Calculate Prime Cost from the following data : 2

	₹
Direct Material	24,000
Direct Labour	15,000
Direct Expenses	12,000
Office Telephone Charges	1,200

25. Why is a cost sheet prepared ? 2
26. State any two features of Process costing. 2
27. State any two features of normal loss. 2
28. Define log sheet. 2
29. What is meant by Operating cost ? 2
30. Name two major service organisations that use Operating cost accounting 2

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