

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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Ying-Ying Zheng



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- Chapter 4: Grade Accounting Question Papers in Specific Contexts
- Chapter 5: Conclusion

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