

Professor VishwanathanIyer's

HERAMB COACHING CLASSES

Yogeshwar Tower, Katemanivili, Kalyan (East)

TYBCOM/COSTING/ 04-08-18

Marks: 30

Time: 1 HOUR

Q. 1. Following particulars have been extracted for the year ended 31st March, 2015. From the books of M/S Ashwin Co. Ltd. **[15]**

Particulars	Amount
Purchase of raw materials	4,95,000
Direct wages	3,18,000
Office salaries	94,500
Carriage inward	3,000
Carriage outwards	2,80,120
Sales	16,00,000
Opening stock – Raw materials	1,80,000
Work in progress	66,000
Finished goods (6000 Units)	44,910
Travelling expenses	11,920
Interest on capital	30,000
Advertising	29,800
Power	10,500
Income tax	95,000
Agent's commission	46,190
Plant maintenance	37,500
Rent and lighting (9/10 for factory)	1,05,000
Rent received	3,000
Rent of warehouse	5,960
Sundry expenses - Factory	13,500
Office	25,500
Building repairs (1/10 for Office)	1,05,000
Manager's salary (12,000 for Factory)	22,500
Depreciation on - Plant	19,500
Factory building	7,500
Office building	9,000
Sale of scrap	4,500

Q. 2 Following particulars have be taken from the books of Heena manufacturing Co. Ltd. for the year ended 31st March 2017 **[15]**

Particulars	Amount
Purchase of raw material	4,50,000
Direct wages	3,00,000
Power	50,000
Depreciation on plant	20,000
Rent on factory building	25,000
Sales	30,00,000
Opening stock of raw materials	20,000
Opening stock of finished goods (1000 units)	2,50,000
Office salary	5,00,000
Depreciation on office building	20,500
Office sundry expenses	50,500
Purchase of plant	10,00,000
Interest received on investment	50,000
Expenses on delivery van	90,000
Cost of catalogue	13,500

Income tax paid	20,000
Showroom expenses	22,500
Closing stock of raw materials	25,000

During the year 10,000 units were produced out of which 2000 units were remain unsold. Prepare cost sheet and show the total and per unit cost. Also show the total and per unit profit.