



**PRAHLADRAI DALMIA LIONS COLLEGE
OF COMMERCE & ECONOMICS**
ISO 21001: 2018 Certified

Date: 10th March, 2025

NOTICE





**B. COM (ACCOUNTING & FINANCE)
ATKT Internal Examination Semester I March, 2025**

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. Submission of the Projects, Date & Time of Viva Voce- **20th March, 2025 at 11:00 am in T5 classroom.**
2. Students have to be present in person for the submission.
3. Internal project topics are also uploaded on the college website.
4. Submission of projects or assignments to be done on proper A4 size paper, handwritten by the candidate himself only. The Front page should contain details of Roll no, Name of the student, Semester, Subject.
5. Print out of the questions uploaded should be attached along with the project.
6. Student should also enclose a photocopy of the ATKT fee paid receipt along with each of his projects.
7. On the date of submission there will be a viva voce on the given questions/topics.
8. If the student fails to present himself on the given date and time he will be marked **ABSENT** for the said subject.
9. Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.

Schedule of VIVA VOCE

Sr. No	Date	Semester	Subject	Faculties
1.	20/3/2025	I	1. COST ACCOUNTING - I	1. Mr. Jaydeep Kansagra

			
Mr. Pankaj Jain	CA. Durgesh Kenkre	Ms. Subhashini Naikar	Prof. (Dr.) D. N. Ganjewar
(Coordinator)	(Exam Convener)	(Vice- Principal, SFC)	(Principal)

DI/R-IPS/EXAM/00

**Internal Question Bank for ATKT Internal Examination
March, 2025 FYBAF Semester I**

Subject: COST ACCOUNTING – I

Roll No. 1148 (SINGHKA MOHIT HIMMAT)

1. The following information is available in respect of material:

Minimum consumption – 30 units per week, Maximum consumption – 80 units per week
Normal Consumption – 60 units per week, Re-order quantity – 400 units per week
Re-order period – 4 to 6 weeks

Calculate Average Level.

2. From the following details, separate the fixed and variable costs

Particulars	Level of Activity	
	Capacity	80
Volume (units)	200	250
Semi – variable expenses (Maintenance of plant)	Rs. 1,300	Rs. 1,375

3. The following particulars relate to a new product a new machine purchased (15 marks)

Purchase price of machine- Rs. 44000

Rent per quarter- Rs. 6250

General lighting for the total area- Rs. 160 p.m.

Foreman's salary – Rs. 3000 p.m.

Insurance premium for the machine- Rs. 4,000 p.a.

Estimated repairs for the machine- 75 % of depreciation

Power consumption 20 units per hour – at the rate Rs 20 per every 100 units

Estimated working time per year 50 weeks of 40 hours each week.

Setting up time – 200 hours per year.

Estimated life of the machine is 10 years and the estimated value at the end of the 10th year is Rs. 4000. The machine occupies 25% of the total area. The foreman devotes 1/3rd of his time for this machine.

Calculate the machine hour rate.

4. Basic Pay Rs 14,00,000, Lease rent paid for accommodation provided to an employee Rs

4,00,000, amount recovered from employee Rs 80,000, Employer's contribution to P.F.

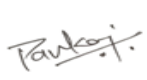
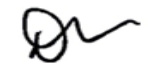


Rs 1,50,000, Employee's contribution to P.F. Rs 1,50,000, Reimbursement of Medical

Expenses Rs 1,34,000, Hospitalisation expenses of employee's family member borne by

the employer Rs 38,000/-, Festival Bonus– Rs 40,000, Festival Advance Rs 60,000.

Compute the Employee cost.

5. Write a note on cost classification for management decision

			
Mr. Pankaj Jain	CA. Durgesh Kenkre	Ms. Subhashini Naikar	Prof. (Dr.) D. N. Ganjewar
(Coordinator)	(Exam Convener)	(Vice-Principal, SFC)	(Principal)