3	MILAGRES COLLEGE, KALLIANPUR -	576 11	4.
	Semester V Test		
	Date: 17 - 09 = 3021 Class: III Bcom A Roll No.:	1 8 -	705
	Subject wit and management Accounting.	Olat.	A
	Marks Obtained out of 100	Signature of i	he Invigilator
	Section - C		
7.	1	x no. 1	panonga
100	passanger per em = Distance correct x no- f tripix	no - 2 ve	hille X
270	no. f. days.	(4)	
8.5	Onward journey ? 50 x 32 x 2 x	1 x 3	0 = 96000
	Relusa journey: SO x 30 x 2 x	L. x 30	= 90,000
	total panonger per um.	ingle .	1,86,000
		3 4	
	Statement & operating cost.		
	Bar pon	· 11	nonth
	panonger per	un :), ?	86,000
	parlicular	Total cost	Panonger kon
	Fixed charges		
	Tax (72000 /12)	6000	
	Other exp	3000	
	Garagi vent	15000	
	Inverance (36000/2)	3000	
	Turn 4 fiebes	6000	
	Salon to driver	15000	
	conductor Jalony	10,000	11/1/
	accountent salary	12000	1
	preenit Lein	3600	
	Total Gized chorges.	78,600	
	Fixed charge par panenses 2m = 78,600		0:4226
	1,86,000		
	variable Charges		
	Depreciation = (15,00,000 x 12.1.) = 1,80,000/19		
	= 15,000		0.0806
	1.86,000		
		1	

		Tr.
	Direl cost.	
	200 km x 30 days = 6000 km.	
	100 km - 7000 = 4,20,000	2. 2531
	6000rn - !	1075
	Repairs 20,000 1,86,000	0-1075
	operatong cost-per parange-von.	2.8688
The second	(+) Comminion (5% f falung)	0.1793
	(+) profit (15% & on taking)	0.5379
	Du fair per panonse km.	3.586
000000		
	computation of commission and prop1	
	Cost + commision + profit = Burfaille.	
	80 + 5 + 15 2 100.	
	If cost- commison	
	20 × 5 2.8688 = 2 = 0-1793	
	2.8688 - ? = 0-1793	
	TI cost - prof. 1	
	80 - 15 - 0.5379	
	9.8688 -X?	
	. Ben forme de de charged dehvoor two towns.	
7/1	50 km × 3.586	
7 1	= 179.3	
2 2 2 D		
	The state of the contract of the state of th	
30203		

	Section	- <u>B</u>				
MA CA						
5.		goint cos	st -			
	Pailiculan			P	a	R,
	Salu	(1, -, 1)				
				2 1000	10,000	0000
				2 10 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		
		10 X SS. S		01		10.000
		1 - 5	739 30 -			
	Manufacture Co.					
	Joint Wist			14000	6000	+000
	Elamination anathrom	int 9	1. m L 16	20		
		6 1	0,10- 00		R	R
	Doint 1002					
38/13/19		14000/34	200	5185A	2222.22	12000 0 5000 0 7000 2 7000 78 2074.07 78 2074.07
		Particular (if : P = (42000 × 50 1.) R : (18000 × 32.33 1.) R : (18000 × 32.33 1.) Total cost Guern est Joint cost (4000 6000 7000 R = 10,000 × 14000/37000 R = 10,000 × 14000/37000 R = 10,000 × 16000/27000 R = 10,000 × 16000/27000 P = 2000 × 16000/27000 P =				
				4148.15	1777.78	2074.07
10 10 m	12 = 8000 ×	6000/2700	00		4 197	
	P = 8000 x	7000/240	00	9 20 19	e rom	
	other cost- P = 9000 x			4666-67	2000	2333.33
		6000/970	006		HARA .	
	R - 9000 X	7000/2401	06			
	potal	0081		14000	6000	7000
				4	las	134
	main p	no duct	BA	10.		
	particular			partice	la.	1
3004	10 Joint wit		-	. /		
	matrial.	Particular F a R. 40000 30,000 18,000 F = P = (42000 × 50 1.) R > (18000 × 33.33 1) Potal cost Quent exp F advisor P a R. 10,000 × 14000 10,000 5000 R > 10,000 × 14000 5000 R > 10,000 × 14000 5000 R > 10,000 × 1000/24000 P = 8000 × 1600/24000 P = 8000 × 1600/24000 P = 9000 × 1600/24000 P = 10,000 × 1600/24000 P = 1777.78 2074.01 R - 1000 × 1600/24000 P = 1777.78 2074.01 R - 1000 × 1600/24000 P = 10,000 × 1600/24000 P = 1777.78 2074.01 R - 1000 × 1600/24000 P = 1777.78 2074.01 R - 1000 × 1600/24000 P = 1777.78 2074.01 R - 1000 × 1600/24000 P = 1777.78 2074.01 R - 1000 × 1600/24000 P = 1777.78 2074.01 R - 1000 × 1600/24000 P = 1777.78 2074.01				
	labous					
	Other cost		1			6000
	To separate orp: matrial	200			_	
	labous		100			
	0 +2 2 0.1	2600	(a bo	u.t.	2074.07	
		5-75 F. B.	4/1/1/19	The second	File Contract	12-18-18 B

	po PLL ALC (B.F)	21000 labour wit 2373.33	7000
	po par Are (D.F)	21000 labour wit 2373.33 By sale	42000
		5000	55000
35 10 21	By prod	leut Q AC.	
6000	Particula	of particule	5
	To main product PALL	By sale	20,000
	matrial 2292.22		-
3 191	1abour 1777.78		
3302	0th 2000	6000	
. 5001	To Separate enp.		
	matrial 1600		
	1 a bour 1400	Linus	
	0th, with 1000	10000	
No control of	TO per Au (B.F)	20,000	20,000
		20,000	-
	Dy by	produit- PAU	
1715		pouticule	3
	To man pudet p All		18000
	matial 2592.60		
ER. VERG	1abous 2074.0	7	5
	other 101- 2333.33	7000	
	10 separat esp matrial 1800		
BOSTOF.			
6	1 a bous 1700/		
- 0	0-thr ust 1500	5000	
	18 PALA10 (B.F)	6006	
		(3000)	18000
	Bauce lowner 1900.0	li de chara	
		The state of the s	
DESCRIPTION OF THE PARTY.	THE REAL PROPERTY AND ADDRESS OF THE PARTY O	The state of the s	STATE OF THE PARTY OF

	MILAGRES COLLEGE, KALLIANPI	JR - 5	76 11	4.
	Section - A		66113	
				-
1.	Input = Output + apparmal 1	on +	normal (
	mont x = 10000 + 800 +	0.1)		<u>)r</u>
	X = 10,800 TO.1 X	-		
	$x - 0.1 \times = 10,800$			
	0.17	000		_
	$x = \frac{10,800}{0.9} = \frac{12}{2}$			
	10			
	i. Input : 12000 Contra	- 4		
	procen X AIC.	1	1	-
	particula lely late & particula	cely	lalt	3
	m matrial 12000 40 4,80,000 By normal lon	1200	10	12000
	10 wages 32000 (12000 K104)	000	1 0 40	39022
- Committee	To orghead 26800 By appairmal lom	800	48.78	437778
The same said		10,000	10.0	5,38,800
1- E 15232	5,33,800			71-1
	value j abaroumai lom	1100	(3)	
	Total cost - scrap sold & ahno	imal	lon und	4
	Input - noomal lone			
	~ 5,38,800 - 12000 X 800			
		Lot 151	132	
	- 5, 26, 800 X 800			
1	10,800			
06	= 39022.92 & 39028	100000		
	1 150 x 300	. 0		
2	Calculation) bhat for 1000			
	= Distance covered x capac	ily (and x	no-6
	pips x no. f vehicle x	one fo	Day	
	Onward: 40 x 4 x 3 x 10			
06	Relian = 40 x 0.8 x 3 x 10	x 25		
U	Total ton km		- (44,000
STATE OF THE STATE OF			The second second	CONTRACTOR AND SECTION

	Salavi - B.		
6.	D. On the baris & market value		
	@ selling price at spect of point.		
S. William	the state of the s		
	Saln: A = 7000 x 2 = 14	000	
	13 = 3000 × 3 = 9	000	
	7000		
	14:9		
	A 00 - 1 - 1 - 20 1 - 1 - 1	***	
	A Decement Joint Cost 1000 11.500 x 14/23 = 7000	-	
	B = 11,500 x 9/23 - 4500		
	133		
00001	satiment showing proper of lon	Lawrence Co	
	Padicula	A	1
6646	Sala (A)	14000	9000
6. D. Dr. Hs bavis & made of selling price at Sple Salu: A = 7000 x Salu: A = 7000 x B = 3000 x Salu Late: 14000: 9: 14/23: 14: 9 Appostronant & Joint cost A = 11,500 x 14/23: 2 B = 11,500 x 14/23: 2 Salve & M C) cost: Joint cost B Profit: (A - B) B = 10: 135 Appostronant & Joint cost Appostronant & Joint		7000	4500
198 BY 18	prob, t = (A - B)	7000	4500
	B all le M		
	Office forther property 2 2 2	600	
- 33	Saul - 17 - 3000 x 4.50 = 13		
			11 4 15 1
	Salu ratio : 21 000 : 13500		
	Apportionent & joint wil		· CA
	210/		
	B = 11500 x 135/345 = 4500		
No. 3D			
anning.		Similar Co	
2000	THE REPORT OF THE PROPERTY OF	and the state of	

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40	A		
	MILAGRES COLLEGE, KALLIANPUR	- 576	114.
	Statement showing proper of lon		
N	Particula profit of lon	A	B.
9000		21000	13500
137 37		7000	4500
Marky.		2000	1000
		9000	5 500
	Pro6,7 (A-B)	12000	8000
	I Phyrical weight onethod		
	Rato creignt = 7000: 3000		
	Apparlies ment of point wit		
	Product A' share: 14500 x 7/10 = 3	3050	
	B1 s share = 11, 500 x 3/10 2 31	450	
	Statment showing propert of lone		
	particulan	A	T
	Saln #= (7000 x ?) 13= (3000 x 3)	14000	9000
	(-) cost: Joint cost	Sow	3450
	Dolit	5930	5550
	D) Average cenit cost method		
	Total sout wit		
	rotal cegils produced		
	11,500 1.15.		
,)	Appostron mut of joint cost.		
	product A's Shan = 7000 L 1-15 2 product D's Shan = 3000 x 1.15		

	Statement showing propos & lon		
	paeticulan	A	B
P07217	Salu	14,000	9000
DAY.	-cost: soint cost	THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS N	3450
podt	probit	5950	5550
ora	(B) W. 18399		
0003	20001		
		9 6	
		1 50000	
			19999
	A RUS TO THE REAL PROPERTY OF THE PARTY OF T		
4-6			
STORE !		800 7-1	
7676			
	Darkery Lass Committee	4 (8)	