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| **SESSION** | **September 2023** |
| **PROGRAM** | **master of commerce (M com)** |
| **SEMESTER** | **I** |
| **course CODE & NAME** | **DCM 6104 -cost analysis & control** |
| **CREDITS** | **4** |
| **nUMBER OF ASSIGNMENTS & Marks** | **02****30 Marks each** |

**Set – 1**

**Questions**

**1. A. State the difference between allocation and apportionment overhead.**

**B. Explain any 5 types of Cost.**

**Ans: A.** Allocation and apportionment overhead are the two steps involved in the distribution of indirect expenses and overhead costs of an enterprise. These steps are followed to determine the unit product cost as accurately as possible.

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**2. Selling price per unit Rs. 10**

**Variable cost per unit Rs. 7.5**

**Fixed overheads Rs. 10000**

**From the above given data calculate:**

**A. The breakeven sales in Rupees will be.**

**B. If sales are 20% above BEP, determine the net profit.**

**Ans:**

**Let's calculate the break-even point (BEP) in sales and determine the net profit when**

**3. A. What are the behavioural classifications of overhead?**

**Ans:** These classifications help businesses analyze and manage their costs more effectively.

**The behavioural classifications of overhead are:**

**Fixed Overhead:**

**Definition:**

Fixed

**B. Explain any 3 techniques of costing.**

**Ans: The following are the various techniques used in Costing:**

**1. Historical Costing:** In this costing method, the expenses are discovered after the costs are brought about and it is the old costing strategy. In this costing, the previous costs are utilized to discover the expenses. For instance, the organisation first fabricates the item and afterward learns the expense

**Set – 2**

**Questions**

**1. A. Explain the necessary tools for implementing Just in Time**

**Ans: Here are some necessary tools for implementing Just-in-Time:**

**Kanban System:**

**Description:** Kanban is a visual management tool that helps control the flow of materials and information in a production system. It uses cards, bins, or signals to signal the need for production or replenishment based on actual demand.

**Role in JIT:** Kanban helps

**B. The activity levels of two months are given for May month production are 750 units and semi variable cost is Rs. 10500 and for June month Production are 900 units and semi variable cost is Rs. 12000.Calculate the variable and fixed elements by using comparison method.**

**Ans:**

To calculate the variable and fixed elements of a semi-variable cost using the comparison method, we need to analyze the change in cost corresponding to the change in activity levels. The formula for the variable cost per

**2. Explain the concept and principles of total quality management.**

**Ans: Key Concepts of Total Quality Management:**

**Customer Focus:** TQM emphasizes meeting or exceeding customer expectations. Understanding customer needs and providing products or services that consistently meet those needs is a central concept.

**Continuous**

**3. A. Explain tb features of Activity Based Costing**

**B. If sales are Rs. 2, 50,000; variable costs are Rs. 1, 00,000 and fixed cost are Rs. 1, 20,000; calculate the P/V Ratio and Margin of safety.**

**Ans: A. Features of Activity-Based Costing (ABC):** Activity-Based Costing is a costing method that allocates indirect costs to products and services based on the activities that drive those costs.

**Here are the key features**