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August-2017

DIPLOMA ASSIGNMENTS

DACA-01,02,03,04
(Diploma in Advance
Cost Accounting)

Last Date of Submission :
28/02/2018

Diploma Programmes

Dear Student,

You are required to do one assignment for the **Diploma Programme**. It is a Tutor Marked Assignment (TMA) and carries 30 marks. It covers four blocks of the course.

As in day-to-day life, **Planning** is important in attempting the assignment as well. Read the assignment carefully; go through the units on which the questions are based; jot down some points regarding each question and then re-arrange them in a logical order. In the Long-type answer, pay attention to your introduction and conclusion. The introduction must tell you how to interpret the given topic and how you propose to develop it. The conclusion must summarize your views on the topic.

Make sure that your answer :

- a) is logical
- b) is written in simple and correct English
- c) does not exceed the number of words indicated in your questions
- d) is written neatly and clearly.

Good Luck,

- It is compulsory to submit the assignment before the last date **28/02/2018.**
- It is compulsory to take receipt at the time of submission of the assignment in order to making an inquiry regarding assignment in future.
- Don't forget to take back the checked assignment so that can utilize it for your term end exam preparation.
- The passing marks for the diploma programme is **15**, make sure you obtain atleast **15** marks as if you obtain less than **15**, you will be considered as **FAIL** and need to write the assignment again in order to obtain your final certificate.
- You can't get final marksheet and certificate before passing the assignment successfully.
- Please attach the assignment question paper with your written assignment.
- Please take out the point out of the next page and make it the first page of your assignment after filling all the columns.

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DIPLOMA IN ADVANCE COST ACCOUNTING

SUBJECT : _____

Enrollment No : _____

Study Centre Name :

Name : _____

Study Centre Code : _____

Address : _____

Mobile No : _____

E-Mail : _____

Student Signature : _____

Date : _____

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DIPLOMA COURSE

SUBJECT : DACA-01

ASSIGNMENT AUGUST 2017

TOTAL MARKS-30

PAASING MARKS-15

Section : A

(2x5=10)

- (1) Explain ABC Method of Inventory handling.

OR

Explain the concept of Economic Order Quantity.

- (2) Explain the Halsey Premium plan for wage incentives.

OR

Explain the Rowan plan for wage incentives.

Section : B

(2x5=10)

Write Short Notes On the Followings. (Any Two)

- (1) Causes of Labour turnover.
- (2) Basis of allocations for overheads.
- (3) Opportunity Costs.
- (4) Variable and Fixed cost.

Section : C

- (I) Explain the Following terms :**

(5x1=5)

- (1) Materials
- (2) Direct Labour
- (3) Maximum Level
- (4) Reorder point
- (5) Minimum level

- (II) Write Formula:**

(5x1=5)

- (1) $EOQ = \underline{\hspace{2cm}}$
- (2) Element of a product = $\underline{\hspace{2cm}}$
- (3) Reorder point = $\underline{\hspace{2cm}}$
- (4) Labour turnover Ratio
 - I. As per separation Method = $\underline{\hspace{2cm}}$
 - II. As per Replacement Method = $\underline{\hspace{2cm}}$

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DIPLOMA COURSE

SUBJECT : DACA-02

ASSIGNMENT AUGUST 2017

TOTAL MARKS-30

PAASING MARKS-15

Section : A

(1x10=10)

(1) From the following information of Karan Limited, prepare a statement of equivalent units.

Opning inventory : Partially complited unis (40% Complete) 600.

Units introduced during he period 10,000.

Closing inventory : Partially Complited units (70% complete) 2000.

OR

(1) Tanna Ltd is running buses between two towns which are 100 kms apart: the seating capacity of each bus is 50 passangers and 80% of this capacity is actually used. Each vehicle makes 2 round trips daily and the vehicles are working on an average of 25 days a month. Determine the passengers-kms, and cost per passengers-km. if the total operating costs for 4 buses are Rs.32,00,000.

Section : B

(1x10=10)

(1) A Janam Ltd earns an everage ne profit of Rs.3 per piece of a toy on a selling price of Rs.15 by producing and selling 60,000 pieces at 60% of the potential capacity. The composition of cost of sales is :

Direct material : 4 Rs.

Direct wages : 1 Rs.

Works overheads : 6 (50% Fixed)

Sales overhead : 1 (25% Variable)

During te Current year, he intends to produce the same number but anticipates that:

(1) His fixed charges will go up by 10%.

(2) Rates of direct labour will increase by 20%

(3) Rates of direct material will increase by 5%

(4) Selling price can not be increased.

Under these Circumstances he obtains an order for further 20% of his capacity.

What minimum price will you recommended for accepting an order to ensure the manufacturer an overall profit of Rs.1,83,500 ?

Section : C

(5X2=10)

Explain the following terms :

- (1) Work in Process
 - (2) Defective Product
 - (3) Job Costing
 - (4) Operating Costing
 - (5) Joint Products
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DIPLOMA COURSE

SUBJECT : DACA-03

ASSIGNMENT AUGUST 2017

TOTAL MARKS-30

PAASING MARKS-15

Section : A

(1x10=10)

- (1) Explain the meaning, advantage and disadvantages of uniform costing.

OR

Define the meaning and characteristics of budget.

Section : B

(10)

Do as directed :

- (1) Write short note on Flexible budgets.
- (2) Write short note on inter-firm comparisons.
- (3) Journalize the following transactions assuming cost and financial accounts are integrates in case of Pallavi Ltd.
Wages paid (30% indirect) : Rs.1,200
Raw material purchases : Rs.20,000
Direct materials issued to productions : 15,000
Wages charged to productions : 9,500
- (4) From the following particulars calculate the break even point for Aamay Ltd.
Variable cost per unit : Rs. 12
Fixed expenses Rs. 60,000
Selling price per unit : Rs. 18

Section : C

(2X5=10)

Explain Following concept.

- (1) Relevant cost
- (2) Opportunity costs
- (3) Sunk costs
- (4) Lease
- (5) Return on Investment (Analysis)

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DIPLOMA COURSE

SUBJECT : DACA-04

ASSIGNMENT AUGUST 2017

TOTAL MARKS-30

PAASING MARKS-15

SECTION-A

(1X10=10)

Aakash Ltd has adopted standard costing furnishes he following information.

Standard :

Materials for 70 kg finished products 100 kg

Price of materials Rs. 1 per kg

Actual

Output 2,10,000 kg

Materials used 2,80,000 kg

Cost of materials Rs. 2,52,000

Calculate : (a) Material usage variance

(b) Material price variance

(c) Material cost variance

OR

The budgeted and actual sales of a concern manufacturing and marketing a single product are furnished below for Jipal Ltd.

Budgeted sales 10,000 units at Rs. 4 per unit

Actual sales 5,000 units at Rs. 35 per unit

8,000 units at Rs. 4 per unit

Calculate (a) Sales price variance and sales volume variance

SECTION-B

(1X10=10)

The standars mix of labour for a job is an under.

(This job get, finished within 50 hours)

5 male worker at Rs. 2.50 per hour

6 female workers paid at Rs. 2.00 per hours

2 child workers paid at Rs. 1.50 per hour

But actually 7 male workers, 5 female workers and 1 child are employed for this job.

Compute labour mix variance.

OR

The budgeted production is 2000 units in Vinee Ltd in March 2017 and the budgeted variable overhead is Rs. 5000. Actual production was 1100 units.

While actual variable overhead amounted to Rs. 5400.

Calculate variable overhead variance.

SECTION-C

(2X5=10)

(I) Explain the Following concept : (Any two)

1. Idle Time Variance
2. Calendar Variance
3. Capacity Variance
4. Profit Variance