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**T.Y.B.Com Semester V (CBCS) Ordinance  
EXAMINATION APRIL 2024  
Cost Accounting Major II : Cost Accounting II**

[Time: 2:00 Hours]

[Max. Marks:80]

- Instructions:** 1) Question No. 1 is compulsory.  
2) Answer any 3 questions from Q. No. 2 to Q. No. 6.  
3) Give working notes wherever necessary.  
4) All questions carry equal marks.

**Q1** Agbeth Company Limited has two production departments 'P' and 'Q' and two service department 'L' and 'M'. The following particulars have been extracted for the year ended 31st March, 2024. **20**

Particulars	Production departments		Service Departments	
	'P'	'Q'	'L'	'M'
Direct Wages (Rs.)	6,000	4,000	6,000	4,000
Cost of Machinery (Rs.)	2,00,000	1,50,000	1,00,000	50,000
Horse Power of Machinery	120	40	20	20
Light Points in numbers	72	48	40	40
Floor Area (in square feet)	6,400	4,800	3,200	1,600

The expenses for the period are as under:

Particulars	Amount (Rs.)
Depreciation on Machinery	24,000
Lighting	6,400
Sundries	6,400
Rent and Taxes	12,000
Power	3,500
Indirect Wages	8,000

You are required to prepare

- A primary distribution statement showing distribution of overheads to various departments.
- A statement showing re-apportionment of service department expense to production departments. Apportion the expenses of Service department 'L' in the ratio of 2:3 and Service department 'M' in the ratio of 3:2 to production departments 'P' and 'Q' respectively.