



September 08, 2001

COST ACCOUNTING

FE-2 (PAPER-5) & MODULAR (PAPER D12) 'D'

(MARKS 100)

(3 hours)

Q.1(a) Place each of the following expenses of a manufacturing concern within the classification of Production, Administration and Selling and Distribution:

- (i) Cost of oil used to lubricate fork lifter employed in finished goods warehouse.
- (ii) Salary of security guards posted at cash counter located in the Karachi factory.
- (iii) Commission paid to sales representatives.
- (iv) Commission paid to company's purchasing agent.
- (v) Auditors' fee
- (vi) Cost of damaged raw materials.
- (vii) Insurance expenses on finished goods
- (viii) Cost of packing cartons.
- (ix) Cost of protective clothing for machine operators.
- (x) Cost of stationery used in the Lahore factory.

(05)

(b) Classify the following cost as fixed, variable and semi-variable:

- (i) Depreciation calculated on straight line method.
- (ii) Royalty expense
- (iii) Factory insurance
- (iv) Supervision and inspection
- (v) Industrial relations and employees' welfare expenses
- (vi) Property tax
- (vii) Overtime costs
- (viii) Material handling costs
- (ix) Machinery repairs charges
- (x) Generator fuel costs.

(05)

Q.2 The following information is available for the month of December 2000 of Khalid Enterprises:

Accounts payable December 01,	Rs	6,000
Work in process December 01,	Rs	30,000
Finished goods December 01,	Rs	50,000
Material December 31,	Rs	15,000
Accounts payable December 31,	Rs	10,000
Finished goods December 31,	Rs	60,000
Actual factory overhead	Rs	150,000
Cost of goods sold	Rs	300,000
Payment of accounts payable used only for material purchases	Rs	35,000

Lcci Past Papers 2012

Frank Ortmeier, Peter Daniel



Lcci Past Papers 2012:

Computer Safety, Reliability, and Security Frank Ortmeier, Peter Daniel, 2012-09-11 This book constitutes the refereed proceedings of 5 workshops co located with SAFECOMP 2012 the 31st International Conference on Computer Safety Reliability and Security held in Magdeburg Germany in September 2012 The 49 revised full papers presented were carefully reviewed and selected from numerous submissions According to the workshops covered the papers are organized in topical sections on next generation of system assurance approaches for safety critical systems Sasser architecting safety in collaborative mobile systems ASCoMS dependable and secure computing for large scale complex critical infrastructures DESEC4LCCI ERCIM EWICS cyberphysical systems ERCIM EWICS and on digital engineering IWDE *Directory of Lion Leaders of India 2017-18* PMJF Lion Vijay Kumar Raju, Chairman of LCCI, 2017-09-06 All India Lion Leaders Directory for the year Lionistic Centenary year 2017 18 is published by Lion Vijay Kumar Raju Chairman of Lions Co ordination Council of India The print edition is released in Sept 2017 Here you find the Digital Edition of the Directory as a replica of the print edition to enable portability All the new Lion Leaders like DG FVDG SVDG and International Directors are Elected recently are updated including the latest Sub Division of MD 323 to 4 MDs *Advances in Frontier Research on Engineering Structures Volume 2* Yang Yang, Sudharshan N. Raman, Bingxiang Yuan, Zhijun Xu, 2023-02-08 Advances in Frontier Research on Engineering Structures focuses on the research of advanced structures and anti seismic design in civil engineering The proceedings present the most cutting edge research directions and achievements related to civil and structural engineering Topics covered in the proceedings include Engineering Structure and Seismic Resistance Structural Mechanics Analysis Components and Materials Structural Seismic Design 3D Printing Concrete Other Related Topics The works of this proceedings will promote development of civil and structural engineering resource sharing flexibility and high efficiency Thereby promote scientific information interchange between scholars from the top universities research centers and high tech enterprises working all around the world **China's Sustainability Transitions** Ali Cheshmehzangi, Hengcai Chen, 2021-05-26 This book considers the impact of global climate change advocating to promote sustainable development from the perspective of low carbon and climate resilience by reducing carbon emissions in different aspects of urban and regional development As the world's largest emitter of carbon dioxide China is continuously exploring a sustainable path to achieve the momentous goal of 2060 carbon neutrality In addition this book reviews and summarizes China's green development and predicts the transformation of China's carbon emission and energy structure before and after the peak of carbon emission in 2030 It examines the role of governance in decarbonization efforts focusing on decision making processes policies and regulations as well as the significance of regions cities and communities This book highlights typical methods of implementing and achieving low carbon development in light of China's practical situation which helps to resolve some of the problems that may arise in achieving the carbon neutral goal Therefore this book is suitable for the reference of scholars in

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