"Dissemination of Education for Knowledge, Science and Culture"
Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

VIVEKANAND COLLEGE, KOLHAPUR

(An Empowered Autonomous Institute)

DEPARTMENT OF COMMERCE

(2024-25)

VIVEKANAND COLLEGE KOLHAPUR ESTD JUNE 1964 (Autonomous)

NOTICE

Date: 02nd January, 2025

All the students of B.Com Part- III, B Division are hereby informed that Department of Commerce has conducted Unit Test of Advanced Accountancy Paper- I on "Elements on Cost " on 09th January, 2025 at 9.10 am. Students should remain present in time in room number - 412.

Dabade
Dr. U. D. Dabade
Subject Teacher

Mr. S. S. kale
Head of the department

HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)

Vivekanand College Kolhapur (An Empowered Autonomous Institution)

om-III- Sem-VI Advanced Accountancy Paper -III Module-I – Cost Sheet Unit test

following figures are available and Prepare Cost sheet

Particulars	Rs.	Particulars	Rs.
Opening Stock F.G)	18000	Rent, Rates- Factory	2400
Closing Stock (F.G)	36000	Office	2200
Opening Stock RM	3000	Lighting- Factory	300
Purchases Of RM	17000	Office	1000
Carriage Inwards	600	Insurance - Factory	1600
Closing Stock of RM	2600	Office	800
Direct Wages	24000	Repairs To Machinery	400
Indirect Wages	600	Indirect Material	1600
Power	9000	Supervision- Factory	2800
Direct Expenses	12000	Office	1000
Depreciation of Plant	4000	Advertisement	2400
Op. Work In Progress	2400	Agents Commission	3000
Clo. Work In Progress	3000	Bad Debts	200
Office Salaries	9200	Delivery Van Expenses	600
Sundry Expenses	1800	Sales	104000
Repairs Office Building	400	Salesman Salary	2000
Depreciation of Building	600	Counting House Salary	1000
Carriage Outward	400	Drawings Office Salary	1000
Travelling Expenses	1200	Sale of Scrap	1000

Vivekanand College, Kolhapur (An Empowered Autonomous Institution)

B. Com. III, Sem- VI (Division- B-)

Advanced Accountancy- III

Unit Test (Module- I, Elements of Cost)

Attendance (Date- 09/01/2025----)

Sr. No.	Seat No	Student Name	Sign	Marks
1)	6729	Vaishnavi Manik Nagaonkar	[illegible]	10
2)		Varsha Mohan Salgar.	Varsha.	06
3)	6827	Poonam Pravin Warke	P.Warke	04
4)		Samiksha yuvraj Patil	S.Y.Patil	07
5)		Supriya Chandrakant Salgar.	Salgar.	05
6)		Rajshree Rajendra Nale	R.R.Nale	03
7)		Harshada Ramesh Sutar	H.Sutar.	10
8)	6618	Seema madhukar bhat	[illegible]	00
9)	6642	Sanika vikas Deshmukh	Deshmukh	06
10)	6138	Aarushi Ajay Chavan	A.Chavan	06
11)	6813	Diksha Prakash Sutar	D.Sutar	10
12)	6655	Prajakta N. Gatade	P.Gatade	06
13)	6661	Julekha J. Guhagarkar	[illegible]	06
14)	6620	Manavi D. Bhosale	M.D.Bhosale	01.
15)	6632	Jesika P. Chopade	Chopade	08
16)	6651	Amruta. P. Ekshinge.	Ekshinge	07
17)	6658	Sanika. S. Ghadge	[illegible]	AB
18)	6700	Jyoti .N. Kumawat	Kumawat	08.
19)	6673	Vallabh S. Jadhav	[illegible]	08
20)	6123	Srushti .S. Misal	S.Misal	06
21)	6614	Santoshi R. Bandivadekar.	Santoshi	06

Dabade

Dr. U. D. Dabade

Name :- Vaishnavi Manik Nagaonkar
Roll No :- 6729
Date :- 9/1/2025
Sub : Advanced Accountancy - III

Test

10/10

Particulars		Amt
Add :- O/P Stock of Raw Materials	3000	~~3000~~
Add : Purchase of Raw Material	17000	~~17000~~
Add : Carriage inward	600	~~600~~
	20600	
Less : C/s stock of Raw Materials	2600	18000
Raw Material Consumed		18000
Add : Direct wages	24000	
Add : Direct Expenses	12000	36000
Prime Cost		36000
Add : Work / Factory Overheads		
Indirect wages	600	
Power	9000	
Depreciation of Plant	4000	
Depreciation of Building	600	
Rent , Rates	2400	
Lighting	800	
Insurance	600	
Repairs to Machinery	400	
Indirect Material	1600	
Supervision	2800	
Drawings Office Salary	1000	
	23800	
Less : Sale of Scrap	1000	
	22800	
Add : O/P stock of Work in progress	2400	
	25200	
Less : C/s stock of Work in progess	3000	22200
Work / Factory Cost		22200

Add: Office & Administrative Overheads		
Office Salaries	9200	
Repairs Office Building	400	
Rent, Rates	2200	
Lighting	1000	
Insurance	800	
Supervision	1000	
Counting House salary	1000	15600
Cost of production		15600
Add: O/P stock of Finished Goods	18000	
Less: c/s stock of Finished Goods	36000	18000
Cost of Goods sale		18000
Add: Selling & Distribution Overheads		
Sundry Expenses	1800	
Carriage Outward	400	
Travelling Exp	1200	
Advertisement	2400	
Agents Commision	3000	
Bad debts	200	
Delivery Van Exp.	600	
Salesman salary	2000	11600
Total Cost / Cost of Sales		1,21,400
~~Prol~~		
Profit		17400
Sales		1,04,000

10/10

Varsha Mohan salgar.
unit test - 1

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Ans

Particulars	Amt.	Amt.
Opening Stock of Raw Matarial	3000	
Add: Purchases of Raw matarial	17000	
Add: Direct Expanses	12000	
Raw Matarial Consumed	32000	32000
Add: Direct wages	24000	
Add: Indirect wages	600	
	~~56,600~~	
Prime Cost	56,600	56600
Add: Work / Factory overheads		
Repairs office building	400	
Depriciation of Building	600	
Rent, Rates - Factory	2400	
Lighting - Factory	800	
Insurance - Factory	600	
Repairs To Mashinary	400	
Suparvision - Factory	2800	
	8000	
Less: Sale of scrap	1000	
	7000	
Add: OP. Stock of work in Progress	2400	
	9400	
Less: Cl. Stock of Work in Progress	3000	
	6400	6400
Work Factory Cost		95000

Add: office Addministrative overhead		
office salaries	9200	
Rent, Rates - office	2200	
Lighting - office	1000	
Insurance - office	800	
Suparvision - office	1000	
Salesman salary	2000	16200
Cost of Prod		1,11,200
Add: oP. stock of finished goods		18000
		129200
Less: Cl. stock of finished goods		36000
Cost of Goods Sold		93200
Add: Selling & Distribution overheads		
Depriciation of Plant	4000	
Travelling Expanses	1200	
Advertisement	2400	
Agent Commition	3000	
Bad debts	200	
Delivary van Exponses	600	
Counting House Salary	1000	
Drawings office Salary	1000	13400
Total Cost / Cost of sale		106600
Profit		2600
Sale		104000

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Name - Samiksha Yuvraj Patil
Std - B.com TY . Div - B

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Date 10

Unit test - 1

Particulars	RS	RS
opening stock of Raw Material	3000	
Add - purchases of R.M	17000	
Add - Carriage Inwards	600	
	20600	
Less - closing stock of R.M	2600	
Raw material consumed		18000
Add - direct wages	24000	
Add - direct Expenses	12000	
	36000	
Prime Cost		54000
Add - work / factory overheads		
Power	9000	
Depreciation of Plant	4000	
Carriage outword	400	
Rent Rates	2400	
Lighting	800	
Insurance	600	
Repairs to machinery	400	
Indirect material	1600	
supervision	2800	
Drawings office Salary	1000	
	23000	
Less - Sales of Scrap	1000	
	22000	
Add - op. Stock in work in progress	2400	
	24400	
Less - Cl. Stock in work in progress	3000	21400

Deepashree

Page No.
Date

Work / Factory ~~or~~ cost		7540
Add - office and administration overheads.		
Office Salaries	9200	
Repairs office building	400	
Depreciation of building	600	
Travelling Expenses	1200	
Rent, Rates	2200	
Lighting	1000	
Insurance	600	
Supervision	1000	
Counting House Salary	1000	
	17200	
Cost of production		92600
Add - op. Stock of finished goods.	18000	
	110600	
less - Cl. Stock of finished goods.	36000	
	74600	
07 **Cost of goods sold**		167200
Add - Selling and distribution o/H		
Advertisement	2400	
Agent Commission	3000	
Salesman Salary	2000	
	7400	
total cost / cost of sales		174600
Profit		70600
Sales		104000

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Unit Test

NAME :- HARSHADA RAMESH SUTAR

STD. :- B.Com. TY. DIV. :- B

SUB. :- ADVANCED ACCOUNTANCY PAPER - III

Q.1]

→

Cost Sheet

Particulars	₹	₹
opening stock of Raw Material	3000	
Add :- purchases of R.M.	17000	
	20000	
Add :- Expenses of purchases of R.M.		
carriage Inwards	600	
	20600	
Less :- closing stock of Raw Material	2600	
Raw Material consumed		18000
Add :- Direct wages	24000	
Direct Expenses	12000	36000
Prime Cost		54000
Add :- work / factory overheads		
Indirect wages	600	
power	9000	
Depreciation of plant	4000	
Rent, Rates	2400	
Lighting	800	
Insurance	600	
Repairs to Machinery	400	
Indirect Material	1600	
Supervision	2800	
Drawings office salary	1000	
	23200	

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STUDENT'S NAME	Diksha Prakash Sutar	TOTAL MARKS OBTAINED
CLASS	SUBJECT Ad. Accountancy - III	
ROLL NO. 6813	DATE 9/01/2025	

Unit test - I

Cost Sheet.

To Particular	Rs.	Rs.
Opening Stock of R.M	30000	
Add : Purchases of R.M	17000	
Add : Exp of Purchases of R.M.	600	
Less : Closing stock of R.M	2600	
Raw Material Consumed		18,000
Add : Direct Wages	24000	
Add : Direct Expenses	12,000	36,000
Prime Cost		54000
Add : Work / Factory overhead.		
Power	9000	
Dep. of Plant	4000	
Rent, Rates Factory	2400	
lighting	800	
Insurance	600	
Supervision	2800	
Indirect Wages	600	
Dep. of Building	600	
Repairs to Machinery	400	
less : Sale of Scrap	1000	
Add : Opening Stock of Work in pro.	2400	
Less : Clo. Stock of Work in progress	3000	
		19600
Work / Factory Cost		73,600
Add : Office & Administrative overhead :		
office Salaries	9200	
Repairs office Building	400	

STUDENT'S NAME		TOTAL MARKS OBTAINED
CLASS	SUBJECT	
ROLL NO.	DATE	

Cost of Production		91,0
Add : Opening Stock of Finished Goods	18000	
less : Closing Stock of Finished Goods	36000	
~~Office~~ Cost of Good Sold		73000
Add : Selling & distribution overhead		
Carriage outward	400	
Travelling Expenses	1200	
Advertisement	2400	
Agents Commission	3000	
Bad debts	200	
Delivery Van Expenses	600	
Saleman Salary	2000	
Indirect Material	1600	
Drawing office Salary	1000	12,400
Total Cost		85400
Sales	~~104000~~	104000
Profit		18,600

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