

St. Mira's College for Girls,
(Autonomous-Affiliated to Savitribai Phule Pune University)

Class: SYBCOM

Subject: I - Cost and Works Accountancy

Subject Code: C 41611

SEM IV

(2019-20)

Unit 2: Problem Solving Skills- Apportionment of Overheads.

ST. MIRA'S COLLEGE FOR GIRLS, PUNE
SYBCOM SEM IV 2019-20
COSTING-I
FLEXI TEST II

Date: 7/3/20
Name: Gadwal Bhavani

Total Marks: 10
Roll No.: 3834

8/10

1. 'P' Ltd. has four departments, two Production Departments and one Service Department viz 4. The following cost details are available for the month of March 2019:

Particulars	₹
Lighting	3,600
Depreciation	7,200
Power	14,400
Rent, Rates and Taxes	36,000
Repairs	10,800
Insurance	7,200
Sundries	20,000
Supervision Expenses	28,800
ESI Contribution by the employer	3,600
Indirect Labour:	
A1	3,300
A2	2,400
B1	980
B2	420

Other Information:

Particulars	Producing Departments		Service Departments	
	A1	A2	B1	B2
Indirect Labour	3,300	2,400	980	420
Kilo Watt Hours	2,000	5,000	6,000	7,000
Area (Sq. ft.)	400	600	360	640
No. of lights points	20	10	12	8
Value of Plant and Machinery (₹)	50,000	20,000	16,000	14,000
Direct Wages (₹)	5,000	8,000	5,000	2,000
No. of Workers	60	40	36	64

Apportion the overhead costs to the various producing and service departments on suitable basis.

Banche
(Dimple Banche)
Subject Teacher



Jh
Principal Incharge
St. Mira's College for Girls

In the Books of 'P' Ltd
 Statement showing apportionment of overheads to various department.
 for the month of march 2019.

Particulars	Basis	Total	A1	A2	B1	B2
1) Indirect labour	Given	7,100	3300	2400	980	420
2) Lighting	No of light points 10:5:6:4 ✓	3,600	1440	720	864	576
3) Depreciation	Value of plant & machinery 25:10:8:7 ✓	7,200	3,600	1,440	1,152	1,008
4) Power	Kilo watt Hours 2:5:6:7 ✓	14,400	1440	3600	4,320	5,040
5) Rent, Rates and Taxes	Area sq. ft 2:3:18:32 ✓	36,000	1309	1964	11,782	20,945
6) Repairs	Value of Plant and machinery 25:10:8:7 ✓	10,800	5,400	2,160	1,728	1,512
7) Insurance	Value of Plant and machinery 25:10:8:7 ✓	7,200	3,600	1,440	1,152	1,008
8) sundries	No of workers 30:20:18:32 ✗	20,000	6000	4000	3600	6400
9) Supervisions expenses	No. of workers 30:20:18:32 ✓	28,800	8,640	5,760	5,184	9,216
10) ESI contribution by the employer	Direct wages 5:8:5:2 ✓	3,600	900	1,440	900	360
Total		1,38,700	9	9	9	9

Name and Signature of the Faculty:

Dr. Dimple Buche






 Principal Incharge
 St. Mira's College for Girls