

# **Bachelor of Commerce (General)**

**B.Com G**

**CHOICE BASED CREDIT SYSTEM**

**BCOC – 138: COST ACCOUNTING**

**ASSIGNMENT**

**2026**

**Valid from 1st January 2026 to 31st December 2026**

**Fourth Semester**



**School of Management Studies**

**Indira Gandhi National Open University**

**Maidan Garhi, New Delhi -110068**



**BACHELOR OF COMMERCE (GENERAL)  
CHOICE BASED CREDIT SYSTEM  
BCOC – 138: COST ACCOUNTING**

**ASSIGNMENT: 2026**

Dear Students,

As explained in the Programme Guide, you have to do one Tutor Marked Assignment in this Course. The assignment has been divided into three sections. Section A Consists of five questions for 10 marks each, Section B consists of five questions for 6 marks each and Section C consists of two questions for 10 marks each.

Assignment is given 30% weightage in the final assessment. To be eligible to appear in the Term-end examination, it is compulsory for you to submit the assignment as per the schedule. Before attempting the assignments, you should carefully read the instructions given in the Programme Guide.

1. Those students who are appearing in June 2026 exams. They have to submit the same latest by 15th March 2026.
2. Those students who are appearing in December 2026 Term End Examination they have to submit latest by in 15th October 2026.

You have to submit the assignment of all the courses to the Coordinator of your Study Centre.

## TUTOR MARKED ASSIGNMENT

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<b>COURSE CODE</b>	<b>:</b>	<b>BCOC – 138</b>
<b>COURSE TITLE</b>	<b>:</b>	<b>COST ACCOUNTING</b>
<b>ASSIGNMENT CODE</b>	<b>:</b>	<b>BCOC – 138/TMA/2026</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Note: Attempt all the questions.**

### Section – A

- Q.1** What are the major advantages of Cost Accounting to a manufacturing concern? **(10)**
- Q.2** What are the different methods of costing? State the industries to which they can be applied. **(10)**
- Q.3** Distinguish between centralized purchasing and decentralised purchasing. **(10)**
- Q.4** What is economic order quantity? How is it calculated? **(10)**
- Q.5** In a factory, the following purchase and issues were made during the month account January, 2025. Prepare the stores Ledger Account under FIFO method.

Date	Purchases Units	Rate (Rs.)	Issues	
Jan 1	500	5.00	–	
Jan 8	300	5.10	–	
Jan 13	–	–	600	
Jan 18	400	5.20	–	
Jan 23	–	–	300	
Jan 25	500	5.10	–	
Jan 31	–	–	200	<b>(10)</b>

### Section – B

- Q.6** What is Labour Turnover? State the major causes of Labour Turnover. **(6)**
- Q.7** Discuss various principles of apportionment of overheads. Give a few examples of the bases used for apportionment and re-apportionment. **(6)**
- Q.8** Example the computation of machine hour rate with the help of an example. **(6)**
- Q.9** State the main characteristics of process costing and outline the costing procedure thereof. **(6)**

**Q.10** The Joint products A, B, C and D are produced at a total joint production costs of Rs.1,20,000. Quantities produced are A 20,000 units, B 15,000 units, C 10,000 units and D 15,000 units. Product A sells for Rs. 16; B Rs. 4; C Rs. 8 and D for Rs. 4. These figures are at the split off point.

Requested to show the apportionment of joint costs by using.

(a) Sale price per unit method and

(b) Total sale value method

**(6)**

**Section – C**

**Q.11 Distinguish between any two of the following:**

**(5x2)**

a) Direct Expenses and Indirect Expenses

b) Minimum stock level and Maximum stock level

c) Cash discount and Trade discount

d) Joint Products and By-Products

**Q.12 Write short notes on any two of the following:**

**(5x2)**

a) Process Loss

b) Job Costing

c) Fringe Benefits

d) Public Utilities