



Answer any 5 questions out of the given 7 questions of 3 marks each.

3×5=15

31. What is meant by 'Memorandum Reconciliation Account' ? Why is it prepared ? 3
32. Explain briefly 'Batch Costing'. 3
33. State any three advantages of Job costing. 3
34. The following is the summarised record of transactions on 31 December, 2019 related to a special contract completed during the year : 3

	₹
Material bought	2,500
Material issued from store	1,500
Wages	2,900
Direct Expenses	700
Works cost	25% of direct wages
Office cost	10% of prime cost
Contract price	6,000
Material returned	200

Calculate the Prime cost.

35. Name any three jobs where Contract costing is used. 3
36. Explain the concept of Contract costing in brief. 3
37. A Pharma Company is having an annual demand of 40,000 units of its medicine. For the production of these units, the company has to bear setting-up and order processing cost of ₹ 100. Cost of manufacturing one unit is ₹ 8,000. Cost of carrying is 10% per annum of cost of manufacturing. Calculate economic batch quantity. 3

Answer any 3 questions out of the given 5 questions of 5 marks each.

5×3=15

38. The total cost can be divided into various sub-components representing the cost at various stages. Name the sub-components and explain any two. 5
39. 2,000 units of raw material were introduced in a process at a cost of ₹ 8,000. The normal wastage allowed is 10%, each unit of waste realises ₹ 2.50. The actual production was 1,700 units (with abnormal wastage of 100 units). The expenses being as : Direct wages ₹ 13,000 and Indirect expenses ₹ 6,500. Prepare Process Account. 5
40. What is meant by 'Accounting for Joint products' ? State any three objectives of Apportionment of cost. 5

Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual

Mansur Darlington



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Yamaha FZ6 Service and Repair Manual Phil Mather,2008-01-01 FZ6 S SA Fazer 600cc 04 07 FZ6 N NA 600cc 04 07 FZ6 Fazer S2 600cc 07 08 FZ6 S2 600cc 07 08 *Yamaha RD400 Twin Owners Workshop Manual* Mansur Darlington,1984

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Table of Contents Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual

1. Understanding the eBook Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - The Rise of Digital Reading Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - Advantages of eBooks Over Traditional Books
2. Identifying Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in a Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - User-Friendly Interface
4. Exploring eBook Recommendations from Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - Personalized Recommendations

- Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual User Reviews and Ratings
- Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual and Bestseller Lists
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- 6. Navigating Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual eBook Formats
 - ePub, PDF, MOBI, and More
 - Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual Compatibility with Devices
 - Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - Highlighting and Note-Taking Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - Interactive Elements Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
- 8. Staying Engaged with Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
- 9. Balancing eBooks and Physical Books Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual

- Setting Reading Goals Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
- Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - Fact-Checking eBook Content of Yamaha Morphous 250 Cp250 Cp 250 2006 2008 Service Repair Workshop Manual
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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