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# GURUDAS COLLEGE

(GOVT.SPONSORED)

1/1 SUREN SARKAR ROAD, NARIKELDANGA, KOLKATA-700 054

Date: 23.07.2021

**B.Com Semester-II (Honours & General)**

**Internal Assessment - 2021**

**Subject: Cost and Management Accounting - I**

**Subject Code: CC2.1Ch (Honours) & CC2.1Cg (General)**

**Time: (01:00pm – 02:00pm)**

**Full Marks: 10**

**Answer any one:-**

- 1) From the following particulars calculate earnings of a worker under Halsey, Halsey – Weir and Rowan Plan. (10 marks)
  - a) Standard Time 100 hours
  - b) Time taken 80 hours
  - c) Hourly rate Rs. 10
  
- 2) Write notes on: ( 5+5 = 10 marks)
  - a) ABC analysis of Inventory Control.
  - b) Treatment of Work-in-progress in Cost Sheet.