

Cost statement & Production Account.

Select the correct Answer:

1. मूल लागत को निम्न नाम से भी जाना जाता है:

Prime cost is also known as:

- (a.) First cost (b.) Direct cost (c.) Flat cost (d.) All the above

Ans → (d) उपरोक्त सभी

2. कारखाना लागत में क्या शामिल होता है?

What is included in factory cost?

- (a.) Prime cost & Factory Expenses (b.) Prime cost & Factory cost
(c.) Expenses upto cost of production (d.) Direct cost and Direct Expenses.

Ans → (a.) मूल लागत एवं कारखाने के व्यय

3. कारखाना लागत को निम्न में किस नाम से जाना जाता है:

Work cost is also known as:

- (a.) Manufacturing cost (b.) Cost of Production
(c.) Total cost (d.) Quotation price

Ans → (a.) निर्माणी लागत

4. कारखाना लागत एवं कार्यालय उपरिष्कार के जोड़ को कहते हैं:

Total of works cost and office overhead are known as:

- (a.) Prime cost (b.) Cost of Production
(c.) Direct cost (d.) Works overhead

Ans → (b) उत्पादन लागत

5. यदि मूल लागत 1,77,600 ₹, कारखाना व्यय 17,500 ₹ एवं स्थापना व्यय 10,000 ₹ हो, तो उत्पादन की लागत क्या होगी?

If Prime cost is Rs. 1,77,600, Factory expenses Rs. 17,500 and Establishment Expenses Rs. 10,000 then what will be the cost of production?

(a.) Rs. 2,05,100 (b.) Rs. 1,95,100 (c.) Rs. 1,85,100 (d.) Rs. 1,87,600

Ans. - (a.) 2,05,100

$$\begin{aligned} \text{Cost of Production} &= \text{Prime cost} + \text{Factory expenses} + \text{E. expenses} \\ &= 177600 + 17500 + 10000 \\ &= 2,05,100 \end{aligned}$$

6. किसी स्पष्ट सूचना के अभाव में संयुक्त कारखाना उपरिचयों का विभाजन किस अनुपात में किया जाता है:

In the absence of any clear cut information, joint factory overheads will be allocated in which ratio?

(a.) Direct wages (b.) Prime cost

(c.) Production cost (d.) Works cost

Ans → (a.) प्रत्यक्ष मजदूरी

7. किसी स्पष्ट सूचना के अभाव में संयुक्त कारखाना उपरिचयों का विभाजन किस अनुपात में किया जाता है:

In the absence of any clear cut information, joint office overheads will be allocated in which ratio?

(a.) Factory overhead (b.) Factory cost

(c.) Prime cost (d.) None of the above

Ans → (b.) कारखाना लागत