

7. What is Price Rate System?
வேலை விலைக் கட்டி முறை என்றால் என்ன?
8. What is Idle time?
விடமான நேரம் என்பது யாது?
9. What is overheads?
மேற்செலவுகள் என்பது யாது?
10. What is Machine Hour Rate?
இயந்திர மணி நேர வீதம் என்பது யாது?

SECTION B — (5 × 5 = 25 marks)

Answer ALL questions.

11. (a) Explain the classification of cost.
அடக்க விலையின் வகைகளை விவரிக்கவும்.

Or

- (b) From the following details prepare a cost sheet.

	Rs.
Direct materials	10,000
Direct labour	4,000
Direct expenses	500
Factory expenses	1,500
Administrative expenses	1,000
Selling expenses	300
Sales	20,000
	2513

Thiruvalluvar University Question Paper Of Income Tax

RD Boyd



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