

**PAPER – 3: COST AND MANAGEMENT ACCOUNTING  
QUESTIONS**

**Material Cost**

1. Annav Electronics manufactures electronic home appliances. It follows weighted average Cost method for inventory valuation. Following are the data of component X:

Date	Particulars	Units	Rate per unit (₹)
15-12-19	Purchase Order- 008	10,000	9,930
30-12-19	Purchase Order- 009	10,000	9,780
01-01-20	Opening stock	3,500	9,810
05-01-20	GRN*-008 (against the Purchase Order- 008)	10,000	-
05-01-20	MRN**-003 (against the Purchase Order- 008)	500	-
06-01-20	Material Requisition-011	3,000	-
07-01-20	Purchase Order- 010	10,000	9,750
10-01-20	Material Requisition-012	4,500	-
12-01-20	GRN-009 (against the Purchase Order- 009)	10,000	-
12-01-20	MRN-004 (against the Purchase Order- 009)	400	-
15-01-20	Material Requisition-013	2,200	-
24-01-20	Material Requisition-014	1,500	-
25-01-20	GRN-010 (against the Purchase Order- 010)	10,000	-
28-01-20	Material Requisition-015	4,000	-
31-01-20	Material Requisition-016	3,200	-

\*GRN- Goods Received Note; \*\*MRN- Material Returned Note

Based on the above data, you are required to CALCULATE:

- (i) Re-order level
- (ii) Maximum stock level
- (iii) Minimum stock level
- (iv) PREPARE Store Ledger for the period January 2020 and DETERMINE the value of stock as on 31-01-2020.
- (v) Value of components used during the month of January, 2020.
- (vi) Inventory turnover ratio.

# Cost And Management Accounting Questions Answers 2010

**Himadri Deshpande**



## **Cost And Management Accounting Questions Answers 2010:**

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