



# ST. LAWRENCE HIGH SCHOOL

*A Jesuit Christian Minority Institution*



## Worksheet 9

**Sub: Costing & Taxation**

**Class: XI**

**Chapter: Unit 2A: Classification of Cost**

**F.M.: 15**

**Topic: Element Based Classification**

**Date: 26/06/2020**

**Choose the correct alternatives:**

**1 x 15 =15**

1. Labour is the  
(a) dead element; (b) living element; (c) semi-living element; (d) none of these.
2. Labour is the element of  
(a) production process; (b) distribution process; (c) selling process; (d) none of these.
3. Direct labour cost is the part of  
(a) prime cost; (b) overhead; (c) materials; (d) none of these.
4. Indirect labour cost is the part of  
(a) prime cost; (b) overhead; (c) materials; (d) none of these.
5. Amenities include  
(a) bonus; (b) children's education; (c) wage; (d) none of these.
6. Cash emolument includes  
(a) bonus; (b) children's education; (c) health benefit; (d) none of these.
7. Rent is  
(a) materials; (b) wages; (c) overhead; (d) none of these.
8. Overhead is the part of  
(a) prime cost; (b) materials; (c) labour cost; (d) none of these.
9. Overhead is  
(a) expenses; (b) materials; (c) labour cost; (d) none of these.
10. Fixed overhead  
(a) varies; (b) remains fixed; (c) changes with production scale; (d) none of these.
11. Variable overhead  
(a) does not vary; (b) remains fixed; (c) changes with production scale; (d) none of these.
12. Semi-variable overhead  
(a) varies proportionately; (b) remains fixed; (c) changes with production scale; (d) none of these.
13. Material cost is  
(a) fixed; (b) variable; (c) semi-variable; (d) none of these.
14. Rent is \_\_\_\_\_ overhead  
(a) fixed; (b) variable; (c) semi-variable; (d) none of these.
15. Electric bill is \_\_\_\_\_ overhead  
(a) fixed; (b) variable; (c) semi-variable; (d) none of these.

Compiled by  
Partha Datta, Asst. Teacher.