



QP CODE: 25021660



25021660

Reg No :

Name :

B.VOC DEGREE REGULAR/REAPPEARANCE EXAMINATIONS, MARCH 2025

Sixth Semester

B.Voc Fashion Design and Management

FDMG602 - COST ACCOUNTING FOR APPAREL INDUSTRY

2018 Admission Onwards

D083B137

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. What do you mean by Cost accounting?
2. What all are the elements of cost?
3. Explain Direct materials with examples.
4. What are the main factors of production?
5. What is the importance of direct and indirect cost?
6. Define Price/Volume analysis.
7. What is FOB in garment industry?
8. What is effective variance?
9. What is cost plus pricing?
10. How to conclude the cost of an apparel?
11. What is budget tool?
12. What do you mean lamination of budget?

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. What all direct labours includes? Explain with examples.





14. Explain fixed, variable and semi variable cost with examples.
15. What are the two methods of accounting for factory overhead?
16. What is capacity level? Are capacity costs fixed or variable?
17. Write a short note on variable cost ratio.
18. Define price elasticity of demand and supply.
19. Explain the difference between marginal revenue and marginal cost.
20. How to use a fixed budget?
21. Why are budget justifications important?

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

22. Explain Overheads.
23. What are the objectives and importance of cost volume profit analysis?
24. Write a short note about pricing of apparel products.
25. Explain budget and budget process.

(2×15=30)

