



QP CODE: 25021662

Reg No :

Name :

B.VOC DEGREE REGULAR/REAPPEARANCE EXAMINATIONS, MARCH 2025 Sixth Semester

B.Voc Fashion Technology and Merchaniding

FTMG602 - COST ACCOUNTING FOR APPAREL INDUSTRY

2018 Admission Onwards

3435BD2F

Time: 3 Hours Max. Marks: 80

Part A

Answer any **ten** questions.

Each question carries **2** marks.

- 1. What is Marginal Costing?
- 2. What is labour cost?
- 3. What all includes cost of goods manufactured statement?
- 4. What is the formula for variable cost?
- 5. What are the important classifications of overhead?
- 6. What is capacity in management accounting?
- 7. What is production department accounting?
- 8. What is variable cost ratio?
- 9. Define marginal income.
- 10. What is market variance analysis?
- 11. What is costing in apparel industry?
- 12. What is responsibility accounting?

 $(10 \times 2 = 20)$

Part B

Answer any six questions.

Each question carries 5 marks.

13. Explain direct labour cost in apparel industry.



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- 14. Explain Administration or office overhead in cost accounting.
- 15. What is the difference between job order and process costing?
- 16. What are the two methods of accounting for factory overhead?
- 17. What are the advantages and limitations of cost volume analysis?
- 18. Explain MOQ.
- 19. What is the importance of marketing?
- 20. Explain the difference between variable cost pricing and direct cost pricing.
- 21. Explain advantages and disadvantages of fixed and variable budget.

 $(6 \times 5 = 30)$

Part C

Answer any two questions.

Each question carries 15 marks.

- 22. Explain cost accounting in apparel industry.
- 23. What is cost? Explain direct and indirect cost?
- 24. How does cost accounting relate to marketing?
- 25. Explain pricing.

(2×15=30)

