QP CODE: 24017952

24017952

Reg No : .....

Name : .....

B.VOC DEGREE REGULAR/REAPPEARANCE EXAMINATIONS, MARCH 2024

Sixth Semester

B.Voc Fashion Technology and Merchaniding

FTMG602 - COST ACCOUNTING FOR APPAREL INDUSTRY

2018 Admission Onwards

723C0646

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

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

1. What all things to be kept in mind while doing garment costing?
2. What is Selling and Distribution overhead?
3. What is variable cost?
4. What do job order costing and process costing has in common?
5. What is capacity in management accounting?
6. What is the definition of service Dept.?
7. What do you mean by under applied overhead?
8. What are the objectives of CVP Analysis?
9. What is variable cost ratio?
10. What is effective variance?
11. What is direct cost pricing?
12. What is variable budget?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. Briefly explain responsibility of accounting.
14. What is the importance of elements of cost?

15. What is the importance of direct materials?

16. Define overheads and explain the types of overheads.

17. Define sales mix and how it is calculated.

18. In an apparel industry that is responsible to do the costing of garments and what all are the important factors to consider while costing the garment?

19. What all are the components of cost of a garment?

20. Explain the difference between marginal revenue and marginal cost?

21. Explain purpose and objectives of budgeting?

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain cost behaviour patterns in apparel industry.

23. What is cost? Explain direct and indirect cost?

24. Prepare a sample costing sheet for a garment.

25. Explain the elements of apparel costing of Woven and Knitted fabrics?

(2×15=30)