

**Green University of Bangladesh**  
**Department of Computer Science & Engineering**

Class Test-2, Spring Semester-2024 [241]

**Course Code:** GED-401; **Course Title:** Financial & Managerial Accounting  
 BSc Program; Section – 212-D1

**Marks: 10**

**Time: 1 Hour**

*Marks are allocated to the right side of each question.*

*All the questions are given below:*

Sl.	Questions	Marks	COs
1.	Explain the concept of cost behavior and provide examples of fixed, variable, and mixed costs.	2	CO2
2.	How do managerial accountants classify costs? Provide examples of direct and indirect costs.	2	CO2
3.	Beginning work in process was Tk. 150,000. Manufacturing costs incurred for the month were Tk. 945,000. There were Tk. 233,000 of partially finished goods remaining in work in process inventory at the end of the month. What was the cost of goods manufactured during the month?	2	CO2
4.	“Cost of goods sold for manufacturers differs only slightly from cost of goods sold for merchandisers” do you agree with the statement, explain with a suitable example.	2	CO2
5.	Write Short Note: - a) Manufacturing Overhead b) Prime Cost c) Conversion Cost d) Product Costs Versus Period Costs	2	CO2

--- Good Luck---