

TED (15) – 2253

(REVISION — 2015)

Reg. No.....

Signature .....

DIPLOMA EXAMINATION IN ENGINEERING/TECHNOLOGY/  
MANAGEMENT/COMMERCIAL PRACTICE — APRIL, 2019

**COST ACCOUNTING**

[Time : 3 hours

(Maximum marks : 100)

**PART — A**

(Maximum marks : 10)

Marks

I Answer *all* questions in one or two sentences. Each question carries 2 marks.

1. Define Cost.
2. State the meaning of overhead.
3. Write the meaning of inter-process profit.
4. Define marginal costing.
5. State the meaning of cost unit.

(5×2 = 10)

**PART — B**

(Maximum marks : 30)

II Answer any *five* of the following questions. Each question carries 6 marks.

1. Differentiate between costing and cost accounting.
2. Explain the treatment of stock of finished goods in the production statement.
3. Describe the objectives of job costing.
4. Explain the characteristics of marginal costing.
5. Explain the classifications of overheads.
6. Explain the limitations of process costing.
7. Describe the steps in cost control.

(5×6 = 30)

## PART — C

(Maximum marks : 60)

(Answer *one* full question from each unit. Each full question carries 15 marks.)

## UNIT — I

- III (a) Explain the objectives of cost accounting. 9  
 (b) Explain the demerits of cost accounting. 6

OR

- IV (a) Describe functions of cost accounting. 7  
 (b) Explain the nature of cost accounting. 8

## UNIT — II

- V Explain the different types of cost. 15

OR

- VI Explain the elements of cost. 15

## UNIT — III

- VII (a) Differentiate process costing and job costing. 7  
 (b) Explain the features of contract costing. 8

OR

- VIII (a) Explain the advantages of process costing. 8  
 (b) Distinguish between joint products and by products. 7

## UNIT — IV

- IX Explain the advantages of break even analysis. 15

OR

- X (a) Explain the uses of contribution. 7  
 (b) Explain the advantages of marginal costing. 8