



TECHNICAL UNIVERSITY OF MOMBASA

School of Business

Department of Accounting & Finance

UNIVERSITY EXAMINATION FOR:

DIPLOMA IN ACCOUNTANCY

DIPLOMA IN BUSINESS MANAGEMENT

DIPLOMA IN PROCUREMENT MANAGEMENT

DIPLOMA IN HUMAN RESOURCE MANAGEMENT

DIPLOMA IN LOGISTICS AND TRANSPORT MANAGEMENT

BAC 2110: COST ACCOUNTING

SPECIAL/SUPPLEMENTARY EXAMINATION

SERIES: March 2025

TIME: 2 HOURS

DATE: Pick Date Mar 2025

Instructions to Candidates

You should have the following for this examination

-Answer Booklet, examination pass and student ID

This paper consists of **FIVE** questions. Attempt question ONE (Compulsory) and any other TWO questions.

Do not write on the question paper.

Question One (Compulsory)

- a) Distinguish between cost, expenses and losses (6Mrks)
- b) Using graphs discuss the classification of costs according to behavior (6Mrks)
- a) Discuss the reasons for absorption of overheads (4Mrks)
- b) The following information relates to XYZ Ltd. You are required to use it in preparing