

(i) Printed Pages : 2

Roll No.

(ii) Questions : 10

Sub. Code :

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Exam. Code :

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Master of Commerce 3rd Semester
(1129)

(Group-D : Accounting and Finance)

STRATEGIC COST MANAGEMENT

Paper-M.C.-309

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt **five** questions in all, selecting at least **one** question from each Unit.

UNIT—I

1. What do you mean by Benchmarking ? What are the benefits of Benchmarking ? Also explain how benchmarking works.
2. Define Life Cycle Costing Approach. Also explain how Life Cycle Costing is important in strategic decision making.
3. What is Kaizen Costing ? Explain the benefits of Kaizen Costing. Also elaborate on the similarities and dissimilarities between Kaizen Costing and Target Costing.

UNIT—II

4. Discuss the operational and strategic application of Activity Based Costing. Also write in brief the limitations of ABC.

5. Write notes on the following :

- (i) Customer Profitability Analysis
- (ii) Process Value Analysis
- (iii) Application of Linkage Analysis in Cost Reduction and Value Addition.

UNIT—III

6. What do you mean by Performance Budgeting ? Explain the process of preparation of budget using Performance Based Budgeting Approach with the help of suitable example.
7. What do you mean by Investment Centre ? Explain the methods of measurement of performance of investment centre with the help of some suitable example.
8. Write notes on the following :

- (i) Budgeting Cycle
- (ii) Human Aspects of Budgeting
- (iii) Transfer Pricing
- (iv) Responsibility Centre.

UNIT—IV

9. Discuss the importance of Balanced Score Card. Also design a Balanced Score Card of a company of your choice.
10. Write a note on Quality Cost Management and Reporting.