

(i) Printed Pages : 2

Roll No. ....

(ii) Questions : 10

Sub. Code : 

3	8	3	4
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Exam. Code : 

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Master of Commerce 3rd Semester

1128

**STRATEGIC COST MANAGEMENT**

**(Group D : Accounting And Finance)**

**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. Each question carries equal marks.

**UNIT—I**

1. What do you mean by Strategic Cost Management ? Explain its role in strategic positioning. 8
2. Write notes on the following :—
  - (a) Just in time. 4
  - (b) Bench marking. 4

**UNIT—II**

3. Value chain analysis is a strategic analysis tool used to better understand the firm's Competitive advantage. Explain. 8
4. Write notes on the following :—
  - (a) Cost drivers. 4
  - (b) Process value analysis. 4

5. Describe how activity based costing systems are used in the manufacturing industry ? 8

### UNIT—III

6. What is transfer pricing ? Discuss the uses of transfer pricing by a multinational Company. 8
7. What do you mean by responsibility accounting ? Explain the different types of responsibility centres. 8
8. Write notes on the following :—
- (a) Kaizen approach. 4
- (b) Zero Based Budgeting (ZBB). 4

### UNIT—IV

9. Balance score Card is a directional tool for translating strategy into action at all levels of the organization. Explain. 8
10. The purpose of reporting quality costs is to make management aware of the magnitude of quality costs and to provide a base line against which impact of quality improvement activities could be measured. Discuss. 8