

(i) Printed Pages : 3]

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  
Examination**

**1127**

**STRATEGIC COST MANAGEMENT  
(Group D : Accounting and Finance)  
Paper : M.C-309**

**Time : 3 Hours]**

**[Max. Marks : 80**

*Note* :- Attempt *five* questions in all, selecting at least *one* question from each Unit. Each question carries equal marks.

**Unit-I**

1. How Strategic Cost Management differs from Cost Management ? Also explain how environmental factors influenced cost management practices in India.
2. Write notes on the following :
  - (i) Strategic Positioning and Cost Management
  - (ii) Life Cycle Costing

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Turn Over

## **Unit-II**

3. Distinguish between Activity Based Costing (ABC) and Activity Based Management. Also explain how you will design the ABC system in a business organization ?
4. What do you understand by Volume Based Costing System ? Discuss the objectives, suitability and limitations of Volume Based Costing System in the environment where quantity rules the businesses.
5. Write notes on the following :
  - (i) Customer Profitability Analysis
  - (ii) Value-Chain Analysis

## **Unit-III**

6. What do you mean by the term Budgeting ? Also explain the nature, administration and effectiveness of budgeting in business world.
7. Define Responsibility Centre. Discuss how responsibility centre helps in financial control. Also explain the accounting and evaluation of responsibility centers.

8. Write notes on the following :

- (i) Performance Budgeting
- (ii) Return on Investments (ROI)

#### **Unit-IV**

9. What do you understand by Balance Score Card ?

Explain the objectives and performance measures in different perspectives of Balance Score Card.

10. Write notes on the following :

- (i) Quality Management
- (ii) Productivity Measurement and Control