

(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

(2123)

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* from each unit. Each question carries 16 marks.

UNIT—I

1. Present a conceptual framework of SCM. Elaborate the environmental influences in cost management practices.
2. Write detailed note on JIT & Theory of Constraint.
3. Briefly explain :
 - (a) Kaizen Costing
 - (b) BPR & Benchmarking.

UNIT—II

4. Explain the nature, benefits and limitations of ABC. How the ABC system is designed ?
5. Write brief notes on :—
 - (a) Activity Based Management.
 - (b) Value-Chain Analysis.

UNIT—III

6. Define budgeting. How is ZBB different from traditional budgeting ? Also discuss human aspects of budgeting.
7. Discuss the nature and role of responsibility centres. Illustrate how evaluation of responsibility centres is done.
8. What do you understand by Transfer Pricing ? Highlight its applications.

UNIT—IV

9. Discuss in detail Balance Scorecard, its prospective and limitations.
10. Write a detailed note on Quality Cost Management and Reporting.