

(i) Printed Pages : 2

Roll No.

(ii) Questions : 10

Sub. Code :

2	6	1	9	5
---	---	---	---	---

Exam. Code :

0	5	0	3
---	---	---	---

Master of Commerce 3rd Semester
(2124)

STRATEGIC COST MANAGEMENT

(Group D : Accounting & Finance)

Paper : M.C. - 309

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt five questions in all by selecting at least one question from each unit. Each question carries equal marks.

UNIT—I

1. Discuss the factors that lead to the evolution of strategic cost management. How these tools are different from traditional costing methods ?
2. Discuss the meaning, features, scope and limitations of target costing.

UNIT—II

3. What do you mean by Activity based costing ? Discuss its benefits and limitations in detail.
4. Discuss :
 - (a) Value chain analysis.
 - (b) Customer profitability analysis.

UNIT—III

5. What do you mean by budgeting ? Discuss the human aspects of budgeting.
6. Explain how the performance of an investment centre is measured. Discuss various tools and techniques used in detail.
7. What do you mean by transfer pricing ? How different transfer prices are calculated ?

UNIT—IV

8. What do you mean by balanced score card ? How performance is measured through balanced score card ? Discuss its limitations too.
9. What do you mean by quality cost measurement ? Differentiate COQ from COPQ. Discuss various types of quality costs.
10. What do you mean by productivity measurement ? What are various types of productivity measures ? Discuss various tools of measuring productivity.