

(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 3<sup>rd</sup> Semester

(2122)

**STRATEGIC COST MANAGEMENT**

(Group D : Accounting & 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. All questions carry equal marks.

**UNIT—I**

1. Outline the conceptual framework of SCM. Elaborate its role in strategic positioning.
2. Discuss pre-requisites and various stages in the process of Benchmarking. Define difficulties in its implementation.

**UNIT—II**

3. 'Activity-based costing is a management decision-making tool'. How it is different from Volume based costing system ? What are its benefits and limitations ?
4. Outline the Strategic Cost Management Framework with hypothetical example.
5. Describe the application of linkage analysis in cost reduction and value addition.

### UNIT—III

6. Discuss the nature, administration and effectiveness of Budgeting.
7. Elaborate the concept of Transfer Pricing. Illustrate its applications.
8. Explain :
  - (a) Difference between Performance Budgeting and ZBB.
  - (b) Kaizen approach
  - (c) Activity based budgeting.

### UNIT—IV

9. Discuss the process you would employ to develop a suitable balanced scorecard for a manufacturing organisation.
10. Write a detailed note on productivity measurement and control.