

(i) Printed Pages : 2

Roll No. ....

(ii) Questions : 10

Sub. Code :

2	6	1	9	5
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Exam. Code :

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Master of Commerce 3<sup>rd</sup> Semester  
(2125)

**STRATEGIC COST MANAGEMENT**

Paper : M.C-309 (Group D : Accounting and Finance)

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—1**

1. What do you mean by strategic cost management? Discuss its need and relevance for the strategic success of a manufacturing concern.
2. Discuss the meaning, features, scope, and limitations of Kaizen costing.

**UNIT—2**

3. What do you mean by Activity Based Costing? How is the ABC system designed? Cite the strategic applications of ABC.
4. Write an essay on Value Chain Analysis clearly stating its strategic relevance for a production business.

### UNIT—3

5. What do you mean by budgeting? Write a detailed note on types of budget.
6. What do you mean by responsibility centers? Write a detailed note on accounting and evaluation of responsibility centers.
7. What do you mean by investment centre? Explain various tools for measuring the performance of an investment centre.

### UNIT—4

8. What do you mean by Strategic-based performance measurement system? Why is it important? Discuss the issues related to establishing a strategic-based performance measurement system.
9. What do you mean by quality cost measurement? Differentiate COQ from COPQ. Discuss various types of quality costs.
10. What is productivity? Differentiate productivity from efficiency. How are partial and total productivity measured?