

Roll No.

Total No. of Pages : 02

Total No. of Questions : 09

M.Com.(Professional) (2016 to 2019) (Sem.-2)

STRATEGIC COST MANAGEMENT

Subject Code : MCOP-204

M.Code : 71525

Time : 3 Hrs.

Max. Marks : 80

INSTRUCTION TO CANDIDATES :

1. SECTIONS-A, B, C & D contains TWO questions each carrying FIFTEEN marks each and students has to attempt any ONE question from each SECTION.
2. SECTION-E is COMPULSORY consisting of TEN questions carrying TWENTY marks in all.

SECTION-A

1. What do you mean by strategic cost management? Discuss its significance.
2. What is life cycle costing? How it is used as cost management tool?

SECTION-B

3. What do you understand by Activity based cost management? Discuss its purpose and benefits.
4. Discuss the methods and techniques of cost reduction programme.

SECTION-C

5. Discuss the use of specific performance measures in JIT.
6. Explain ERP and its'application in strategic cost management.

SECTION-D

7. Discuss the transfer pricing and its applications. What are the limitations of balance score card?
8. What is quality cost management? Explain the reporting system.

SECTION-E

9. Attempt all Questions :

- I. What do you understand by Kaizen costing?
- II. Write a role of SCM in strategic positioning.
- III. What is target costing?
- IV. Define ABC system.
- V. What is value analysis?
- VI. Write a short note on theory constraints.
- VII. Cost control vs cost reduction.
- VIII. Write a concept of cost reduction programme.
- IX. Traditional vs ABC system.
- X. Write a process of cost reduction programme.

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.