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Total No. of Pages : 02

Total No. of Questions : 09

M.Com.(Professional) (2016 to 2017) (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 have 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. Critically evaluate the role of SCM in strategic positioning.
2. What is target costing? Explain the process of calculation of cost under target costing using any example.

SECTION-B

3. What do you mean by Cost Reduction? Write a brief note on the techniques of cost reduction.
4. Explain the strengths of Activity Based Costing technique over traditional system of costing.

SECTION-C

5. Write a detailed note on ERP.
6. Discuss in detail the advantages of JIT.

SECTION-D

7. Discuss the basic issues underlying inter-company transfer pricing.
8. What are the components of Balanced Score Card? Also discuss the limitations of Balanced Score Card.



SECTION-E

9. Write note on the following :

- a) Kaizen Costing
- b) Life Cycle Costing
- c) Cost Control
- d) Cost Centre
- e) Objective of Balance Score Card
- f) Management Control
- g) Quality Cost Management
- h) Pull System
- i) Value Analysis
- j) Define Transfer Pricing

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.