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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.