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Total No. of Pages : 02

Total No. of Questions : 09

M.Com.(Professional) (2015 to 2017) (Sem.-2)**STRATEGIC COST MANAGEMENT**

Subject Code : MCOP-204

Paper ID : [A2619]

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 understand by Strategic Cost Management? How it is different from traditional costing system? Explain its philosophy and framework.
2. What do you understand by Value Chain Analysis? How it can be used to increase the competitive advantage of the firm?

SECTION-B

3. What are Activity Based Management systems? Explain its benefits. How it is relevant in decision making and budgeting?
4. Explain the concept and rationale of Activity Based Costing. What are the limitations of Activity Based Costing?

SECTION-C

5. Explain the evolution of the concept of Just in Time. How it can be used for enhancing the performance in a manufacturing firm?
6. What is ERP all about? What are the various implications of ERP in managing the costs?

SECTION-D

7. What is the balanced scorecard? What are its various perspectives? What kinds of problems are faced in implementation of balanced scorecard?
8. What is transfer pricing all about? Explain the various transfer pricing methods. Which one is the best and why?

SECTION-E

9. Write short notes on the following :

- a) Benchmarking
- b) Life cycle costing
- c) Transfer Pricing in international context
- d) Process time
- e) Cost Driver
- f) Elements of SCM
- g) BCG Model
- h) Activity cost pools
- i) Kaizen costing
- j) Key Result Areas in Balanced Scorecard