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Name.....

Reg. No.....

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, APRIL 2014

(2010 Scheme)

MBA 4.1—COST AND QUALITY MANAGEMENT

Time : Three Hours

Maximum : 36 Weightage

Part A

*Answer all the questions.
Each question carries 1 weightage.*

1. Define marginal costing.
2. What is historical costing method ?
3. Define variance analysis.
4. What is bench marking ?
5. What is zero based budget ?
6. What is the uses of control charts ?

(6 × 1 = 6 weightage)

Part B

*Answer any six questions.
Each question carries 3 weightage.*

7. Explain the important elements of cost.
8. What is budgetary control ? How it is exercised ?
9. Give a detailed note on quality order.
10. Enumerate the assumptions and uses of break even analysis.
11. What are the pre-requisites of a good costing system ?
12. Explain the tools and techniques of material control.
13. Bring out the applications of control charts in quality management.
14. What is six sigma ? Explain the different tools of six sigma.

(6 × 3 = 18 weightage)

Turn over

Part C

*Answer any two questions.
Each question carries 6 weightage.*

15. ABC Ltd, gives a budget for April 2012:

	Rs.
Works overhead fixed	... 60,000
Works overhead variable	... 1,60,000
Normal activity	... 100%

During the period the actual activity was only 70% of the normal load for a total expenditure of Rs. 1,60,000. What are the budget and volume variance ?

16. Antrax Ltd, gives the following information :

	Rs.
Sales (4,000 units at Rs. 25 each)	... 1,00,000
Variable cost	... 72,000
Fixed expenses	... 16,800

Calculate : (a) p/v ratio ; (b) Break even point ; (c) Margin of safety. It is proposed to reduce the selling price by 20%. What additional units should be sold to obtain the same amount of profit ?

17. Critically examine the process of ISO certification as a quality standard and cost reduction technique.

(2 × 6 = 12 weightage)