

C 32826

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Name.....

Reg. No.....

**THIRD SEMESTER M.B.A. DEGREE EXAMINATION, DECEMBER 2017**

(CUCSS)

**BUS 3C 19 – COST AND QUALITY MANAGEMENT**

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. Define Marginal Costing.
2. What is cost unit?
3. What is a budget centre?
4. What is a fixed budget?
5. What is process control?
6. What is Deming's Prize?

(6 × 1 = 6 weightage)

**Section B**

*Answer any six questions.*

*Each question carries 3 weightage.*

7. Enumerate and explain Costing techniques.
8. How do you prepare a cost sheet?
9. Write a note on Responsibility Accounting.
10. Explain the evolution of quality management in India and the role of quality circles.
11. Explain the application of control charts.
12. The cost accountant of Y Ltd. has computed labour turnover rates for the quarter ended 31st March, 2012 as 10%, 5% and 3% respectively under 'Flux method', 'Replacement method' and 'Separation method'. If the number of workers replaced during that quarter is 30, find out the number of workers recruited and joined.

**Turn over**

13. The variable cost per gift basket is Rs. 20, fixed costs are Rs. 50,000 per month, and the selling price of a basket is Rs. 70. How many baskets must be produced and sold in a month to earn a pretax profit of Rs. 10,000?
14. Explain the types of control charts with examples.

(6 × 3 = 18 weightage)

### Section C

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

15. Explain the various Costing methods and Costing techniques with examples.
16. Explain the relevance of quality systems in organisations with an example.
17. Explain with examples the application of marginal costing in managerial decisions.

(2 × 6 = 12 weightage)