

**MASTER OF BUSINESS ADMINISTRATION  
(MANAGEMENT ACCOUNTING AND  
FINANCE) (MBAMAFCI)**

**Term-End Examination**

**December, 2015**

**MCN-084 : COST PLANNING AND ANALYSIS  
FOR COMPETITIVE ADVANTAGE**

*Time : 3 hours*

*Maximum Marks : 100*

*Note : Attempt any five questions.*

1. What is meant by Break-Even Analysis ? Discuss the assumptions and limitations of this technique. 20
2. Explain the concept of value Chain analysis. How can it be used for reducing the costs of production ? State the value creating activities in value Chain analysis. 20
3. What do you understand by Activity Based Costing ? Distinguish between Activity Based Costing and Traditional Costing. 20
4. What is Total Quality Management (TQM) ? What are its characteristics ? Explain the key activity areas and process components of TQM. 20
5. Explain the concept of target costing. Describe the advantages and disadvantages of target costing. 20

6. What is meant by Life Cycle Costing ? Discuss the various phases in the product life cycle. 20
7. What is Kaizen Costing ? How does it help in continuous improvement in the product under consideration. 20
8. Write notes on the following : 10+10
- (i) Learning curves
  - (ii) Sensitivity analysis
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