

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

Term-End Examination

June, 2016

00130

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

Time : 3 hours

Maximum Marks : 100

Note : *Attempt any five questions. All questions carry equal marks.*

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1. What is Value Chain Analysis ? Explain how value chain approach helps an organisation to assess its competitive advantage. 20
 2. What is 'Cost of Quality' ? How is it classified ? Explain the process for optimisation of quality cost. 20
 3. What is 'Learning Curve' ? Explain the various phases of learning curve and discuss the factors affecting learning curve. 20
 4. Explain the concept of activity based management. What are the areas in which activity based information is used for decision-making ? Briefly explain different categories of activities that drive the expenses at the product level. 20

5. What is target costing and what are the stages of target costing methodology ? Explain the three basic methods of establishment of target costs. 20
 6. What is Life Cycle Costing ? Discuss the benefits of using a product life cycle format. 20
 7. What is Pareto Analysis ? Explain the phases of Pareto Analysis. 20
 8. Discuss various CVP based decision models. How is Sensitivity Analysis used in such decision models ? 20
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