

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

Term-End Examination

00360

December, 2014

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

Time : 3 hours

Maximum Marks : 100

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

1. What is value chain analysis ? Explain its significance with respect to supply chain management. Discuss the linkage between the two. 20
2. What do you mean by Target Costing ? State the various types of costs involved in it. Explain the application of Target Costing technique to eliminate the non-value added costs. 20

3. Discuss the utility of Activity Based Costing to an industrial concern under the competitive environment. 20
 4. What is meant by Life Cycle Costing ? How is it different from Traditional Costing ? Explain with examples. 20
 5. What is Quality Reporting ? Discuss the points to be kept in mind at the time of such reporting. 20
 6. Discuss various CVP based decision models. How is Sensitivity Analysis used in such decision models ? 20
 7. What do you mean by the term 'cost-volume-profit' relationship ? Why is this relationship important in business management ? 20
 8. Write notes on the following : 4×5=20
 - (a) BEP
 - (b) Contribution
 - (c) Margin of Safety
 - (d) JIT
-