

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

**00301 Term-End Examination  
December, 2016**

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

*Time : 3 hours*

*Maximum Marks : 100*

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

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1. What is Value Chain Analysis ? Explain its significance with respect to supply chain management. Compare value chain analysis with traditional management accounting. 20
2. What is 'Kaizen' ? Explain the procedure for implementation and evaluation of Kaizen system. 20
3. What is 'learning curve' ? Discuss the learning curve applications. Why are learning curves not applicable where there is no opportunity for increased efficiency ? 20
4. What is Activity Based Management ? Explain the process and procedure to develop and implement an ABC system. 20

5. What is target costing ? Discuss the issues involved in the strategic pricing of new products and explain how product cost distortions can undermine a firm's pricing strategy. 20
  6. What is life cycle costing ? How does life cycle budgeting affect the pricing decisions ? 20
  7. Explain the Theory of Constraints. Describe the main measures used in the theory of constraints. 20
  8. What is Sensitivity Analysis ? How can it be used to examine the uncertainty in cost-benefit analysis ? 20
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