

Roll No. ....

Total No. of Pages : 2

**BT-8/JX**

**9629**

**Textile Costing**

**Paper : TT-404**

Time : Three Hours]

[Maximum Marks : 100

**Note :-** Attempt any FIVE questions, taking at least ONE question from each unit.

**UNIT—I**

1. (a) What is cost accounting ? What is its importance ? 6
- (b) "Costs may be classified in a variety of ways according to their nature and the information needs of management." Explain. 14
2. (a) Define inventory. Why proper evaluation of inventory is important ? 6
- (b) Draw a cost sheet for a spinning unit (with assumed figures) showing the cost of finished product. 14

**UNIT—II**

3. (a) What is capital budgeting ? Why is it significant for a textile mill ? 6
- (b) Despite its weakness, the pay-back period method is popular in practice. What are the reasons for its popularity ? 14
4. Write short notes on the following :
  - (a) Profit - volume ratio
  - (b) Break - even point

- (c) Angle of incidence
- (d) Margin of safety
- (e) Contribution. 5×4

**UNIT—III**

5. Define standard costing and discuss its advantages and limitations. Also highlight the preliminaries in establishing a system of standard costing. 20
6. (a) How will you compute the manufacturing cost of 20 Ne cotton yarn spun on ring-spinning system ? Illustrate with example. 10
- (b) What is material variance ? Explain the type of material variance. 10

**UNIT—IV**

7. (a) What are wastes and efficiency level of a standard composite textile mill ? What are your recommendations to reduce abnormally high waste levels in a low grade mill ? 10
- (b) What optimum load would you assign to a differ in a spinning mill ? Illustrate with example. 10
8. Work out the economics of large-package for ring spinning. Also state the problems associated with large packages at other stages of spinning. 20

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