

Roll No. ....

Total Pages : 2

**BT-8/D-17**

**38091**

**TEXTILE COSTING**

**Paper-TT-404A**

Time : Three Hours]

[Maximum Marks : 100

**Note :** Attempt *five* questions, selecting at least *one* question from each unit. All Questions carry equal marks.

**UNIT-I**

1. Explain following for overhead Costing :

- (a) Principle for overhead allocation.
- (b) Process based Costing.
- (c) Calculation of rate hours / Machine.
- (d) Factory overheads.

(5×4=20)

2. Explain following for inventory Costing :

- (a) Inventory holding costs and its types.
- (b) GMROI.
- (c) Re-order point and its types.

(10+5+5=20)

**UNIT-II**

3. Define capital budgeting. What are different types of budgeting involved in industries? 20

38091/50/KD/1494

[P.T.O.]

4. What is break-even point? With the help of neat diagram, explain significance of break even point in cost profit-volume analysis. 20

### UNIT-III

5. With the help of suitable example, example different cost control techniques followed in industries. Explain respective features of these methods. <http://www.kuonline.in> 20 (
6. What are important cost structure components in spinning industry? Explain with the help of some suitable example in conventional spinning industry. Discuss yarn realization with assumed values of spinning process. 20

### UNIT-IV

7. (a) What are commonly followed labour allocation techniques followed in industries? Give suitable examples. 14
- (b) How does size of package affect yarn costing? Justify your answer with suitable example. 6
8. (a) What are common stages of waste generation during weaving process? How do waste reductions can be achieved at these stages of weaving? 15
- (b) What are different components of quality control budget? 5