

Roll No.

Total Pages : 03

BT-8/M-18

38091

TEXILE COSTING

II-404-A

Time [Three Hours]

[Maximum Marks : 100]

Note : Attempt *Five* questions in all, selecting at least *one* question from each Unit. All questions carry equal marks.

Unit I

- 1. (a) Why is it necessary to devise different methods of costing for different industries ? Describe them giving their scope and characteristics. 10
- (b) Tabulate the elements of cost showing the usual items of expend item performing to each. Also illustrate the grouping of cost elements involved in prime cost and cost of production. 10
- ∴ (a) Discuss the importance of margin of safety, Contribute and profit-folio ratio in relation to margin of costing. 10

- (b) What is Job Order Costing ? Discuss the procedure followed in accounting of costs under job order costing. 10

Unit II

- 3. (a) Explain the meaning of the following terms and show them in a break-even chart : 10
 - (i) Break-even point
 - (ii) Margin of Safety
 - (iii) Angle of incidence.
- (b) What is profit-volume ratio and to what use is it put ? How do the following affect P/L ratio ? 10
 - (i) Increase in fixed expensed
 - (ii) Increase in sales quantity
 - (iii) Increase in sales price per unit.
- 4. What is the purpose of capital expenditure budget ? Highlight the principle methods employed for ascertaining the profitability of a capital expenditure project. How is capital expenditure controlled ? 20

Unit III

- 5. (a) How will you compute cost per kg of 20 Ne viscose yarn spin on ring and rotor spinning systems ? Illustrate. 14

(b) What is yarn realization ? How can it be improved ?

6

6. (a) Outline the costing system of a weaving unit. Also device a cost sheet showing the cost of finished cloth.

12

(b) List down different cost reduction measures commonly employed in a composite textile mill

12

Unit IV

7. (a) What optimum work load would you assign to a ring frame tasks ? Illustrate.

8

(b) Give a detailed account of labour incentive plans that are commonly employed in textile industries

12

8. (a) Enlist various wastes produced in a composite mill. How will you control them ?

8

(b) "Despite a phenomenal increase in package size at every stage of spinning the bigger packages do not hold potential in ring spinning." Justify in terms of cost of manufacturing

12