B.TECH. DEGREE EXAMINATIONS: NOV/DEC 2010

Seventh Semester

FASHION TECHNOLOGY

U07FT702: Costing of Apparel Products

Time: Three Hours   **Maximum Marks: 100**

Answer ALL Questions

PART A (10 x 1 = 10 Marks)

1. Estimation is not an important tool for

  a) Production department   b) Sales Department

  c) Maintenance Department   d) Quality Control Department

2. Estimation should be done

  a) Once the production is over   b) Before the production starts

  c) During the Production   d) During the sales

3. Salary paid for a Quality Controller should be accounted under _____ head.

  a) Direct Labour   b) Indirect Labour   c) Indirect Material   d) Administrative overhead

4. In marginal cost pricing the product price will be

  a) Actual Cost   b) Less than the cost   c) With maximum profit   d) With minimum profit

5. Among the following which is not an Overhead Cost

  a) Building Rent   b) Maintenance   c) Insurance   d) Sampling cost

6. Depreciation for a sewing machine will be

  a) More in the beginning   b) Will be same throughout the time of run

  c) Less in the beginning   d) based on the machine usage

7. Product Price =_____

  a) Cost   b) Cost + Profit   c) Cost – Profit   d) Cost + Overhead

8. CMT Means

  a) Cutting Marking Ticketing   b) Cutting Making Tailoring

  c) Total cost involved in the production department   d) Cutting Making Trimming

9. For a basic garment design which of the following factor influence its cost at most

  a) Material cost   b) Labour cost   c) Overhead cost   d) Power cost

10. Cost included for C&F deal

   a) Includes charges up to placing the goods on Board.

   b) Includes all expenses up to a named port of destination except insurance charges

   c) Does not include any of the transportation charges

   d) Include insurance and all charges up to Buyers destination.

PART B (10 x 2 = 20 Marks)

11. Define the term "Costing".
12. Give the aims of Estimating the cost.
13. Give the Elements of Costing.
14. What do you mean by Semi Variable cost?
15. Give the relationship between Cost, Price and Profit.
16. What is meant by manufacturing Overhead? Give suitable example.
17. What are the factors to be considered while planning for an advertisement?
18. List the different costs involved in garment production?
19. Estimate the piece weight in grams from the data given below: size- M ½ chest – 55 cm, Length – 76 cm, sleeve length – 25 cm, GSM - 180.
20. What do you mean by "Duty Draw Back"?

PART C (5 x 14 = 70 Marks)

21. a) (i) Differentiate between Estimating and Costing.   (7)
       (ii) Highlight the Essentials of Budgeting.   (7)
(OR)
    b) Discuss in detail the different types of Estimates carried out in a Garment Industry.

22. a) What are the various cost involved in Garment production? Explain them with suitable example.
(OR)
    b) Explain in detail the different pricing methods with suitable examples.

23. a) Elaborate different methods applicable for calculating the Depreciation of a sewing machine.
(OR)
    b) A Flat lock sewing machine was purchased for Rs.75, 000 on January 2005, the Transportation and installation charge for the same is Rs.5, 000. If the life of the machine is expected to be 10 years and the scrap value is 20,000. Find the rate of Depreciation? What would be ths cost of the machine at the end of 5th year?

24. a) Give the cost calculation for Men's shirt in detail, with suitable example.
(OR)
    b) (i) Discuss about Fixed and Variable Cost that involved in garment Production.   (6)
       (ii) Which parameters will influence the apparel pricing? Discuss with suitable example.(8)

25. a) Mention different types of labels used in apparel products. Explain the function of the labels and their legal implications.
(OR)
    b) Write short note on:
       (i) Influence of fabric design on production cost   (6)
       (ii) FOB   (4)
       (iii) CIF   (4)

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