Reg. No. : | | | | | | | | | | | |

V 4299

B.E./B.Tech. DEGREE EXAMINATION, APRIL/MAY 2008.

Eighth Semester

Textile Technology

TT 1014 — COSTING OF APPAREL PRODUCTS

(Regulation 2004)

Time : Three hours Maximum : 100 marks

Answer ALL questions.

PART A — (10 × 2 = 20 marks)

1. State the importance of costing in the apparel industry.

2. Enlist the various types of estimates used for apparels.

3. How does the advertisement cost allocated in the apparel industry?

4. What is Marginal cost?

5. Name any four overheads considered in the garment industry?

6. How will you calculate depreciation of overlock sewing machine?

7. How does the design and lot size influence the cost of garment?

8. Differentiate CM and CMT cost.

9. How does the GSM of fabric influence the cost of knitted garment?

10. State the various cost control measures in the apparel industry.

PART B — (5 × 16 = 80 marks)

(Assume Data if required)

11. (a) Explain the various costing methods used in the apparel industry for executing Men's formal shirt. Give suitable examples.

Or

(b) Classify the various costing elements in the apparel industry and define each element with suitable example.

12. (a) A leading garment industry has involved in manufacturing of Men's T-shirt made out of 100% mercerized cotton, style no.3245, order quantity 10,000 pieces, order no.1025. The following data's are extracted from the costing department as given below.

(i) Double jersey Knitted fabric (GSM) – 220

(ii) Yarn count – 40s Ne

(iii) Yarn Price per kg – Rs.145

(iv) Knitting charge per T-shirt – Rs. 17

(v) CMT charge – Rs.12.50

(vi) Overheads per day – Factory – Rs. 5,000

(vii) Overheads per day – Administration – Rs. 1,500

(viii) Advertisement charge per T-shirt – Rs. 5

(ix) Profit fixed per piece – 15% of sales cost

Calculate the factory cost, Sales cost and profit per T-shirt.

Or

(b) Explain the full cost pricing technique used for execution of Men's formal shirt. Give suitable examples.

13. (a) Calculate the prime cost, cost of production, selling cost of ladies nightwear with the following particulars.

(i) Dyed cotton fabric – Rs.42,000

(ii) Operator charge – Rs. 14,000

(iii) Factory overheads per day – Rs.3,200

(iv) Administration overheads per day – Rs.600

(v) Sales cost – Rs.5,000

(vi) Advertisement cost per piece – Rs. 2.50

(vii) Packing charges per piece – Rs. 1.50

(viii) Transport charge per piece – Rs. 1.00

(ix) Profit fixed per piece – 30% from sales revenue

(x) Production per day – 600 pieces.

(Or)

(b) (i) Explain the importance of calculating depreciation of sewing machines. (4)

(ii) Calculate depreciation rate by straight line method and reducing balance method for the following data.

Initial investment : Rs.1,00,000

Scrap value : Rs. 20,000

Useful life : 5 years. (12)

14. (a) Explain the various internal and external factors to be considered for determining the pricing of garments.

Or

(b) Write short notes on : (2 × 8 = 16)

(i) Cost components - Ladies party wear.

(ii) CMT cost estimation.

15. (a) Explain the various packing cost and labeling cost to be considered for exporting of children's wear. Give suitable examples.

Or

(b) Write short notes on : (2 × 8 = 16)

(i) Thread cost estimation – T-shirt

(ii) Brand and Size label – Uses.