

Register Number.....

B.TECH. DEGREE EXAMINATIONS: APRIL/MAY 2012

Eighth Semester

TEXTILE TECHNOLOGY

U07TTE21: Textile Costing

Time: Three Hours

Maximum Marks: 100

Answer All Questions:-

PART A (10 x 1 = 10 Marks)

1. Cost accounting may be defined as _____
 - a. recording material transaction
 - b. recording goods
 - c. recording business transactions
 - d. recording inventory
2. _____ cost is the cost of commodities supplied to an industry.
 - a. material cost
 - b. labour cost
 - c. machinery cost
 - d. hygiene expenses
3. Rent of a building is classified under _____ expenses
 - a. direct
 - b. indirect
 - c. fixed
 - d. variable
4. Prime cost includes _____
 - a. Direct material cost
 - b. direct labour cost
 - c. direct expenses
 - d. all the above.
5. _____ overheads consist of expenses in order to maintain and increase the volume of sales.
 - a. selling
 - b. administration
 - c. production
 - d. distribution
6. _____ method is one of the methods for calculating depreciation.
 - a. straight line
 - b. depreciation
 - c. production cost
 - d. machine cost
7. The price of cotton should be inclusive of all the expenses incurred towards _____
 - a. receiving and storing of cotton
 - b. towards receiving of cotton
 - c. towards storing of cotton
 - d. towards transportation of cotton.
8. Factors that mostly influence the price of garment is _____
 - a. depreciation
 - b. factory overhead
 - c. duty drawback
 - d. shipment
9. Garment costing includes _____
 - a. size lable cost
 - b. brand lable cost
 - c. care lable cost
 - d. all the above
10. The approximate price of one kg of 40's combed cotton is Rs. _____
 - a. 75
 - b.200
 - c.400
 - d.600

PART B (5 x2 = 20 Marks)

11. Define the term “cost”.
12. Write any two objectives of estimation.
13. What are the elements of product cost?
14. Compare fixed cost with variable cost.
15. What is meant by over heads?
16. Define the term depreciation.
17. List the cost components of apparel.
18. State the term material cost.
19. What is shipment cost?
20. What is meant by duty drawback?

PART C (5 x14 = 70Marks)

21. a) Explain the different types of costing with examples.
(OR)
b) Describe how will you carryout different estimation for a garment industry.
22. a) Discuss the different types of pricing methods with suitable examples.
(OR)
b) Discuss in detail the elements of cost with suitable examples.
23. a) What are the components of overheads expenses, explain with examples.
(OR)
b) Explain in detail about the different methods of calculating depreciation for plant and machinery.
24. a) Explain the factors that determine pricing of a woven garment.
(OR)
b) Discuss in detail on the processing cost estimation the apparel industry for execution of men’s Jeans wear material with suitable examples.

25. a) Calculate the material cost variances for the given data:

Standard Price : Cotton A - 110 per kg

: Cotton B - 130 per kg

Standard Mix : A - 75 %, B - 25 %

Standard Yarn Realization: 75 %

In the accounting period, the actual costs, usages and output were as follows

Cotton used : 50,000 kg of Cotton 'A' costing ₹ 52,50,000

: 20,000 kg of Cotton 'B' costing ₹ 27,00,000

Output : 56,000 kg of Yarn

(OR)

b) Calculate a single garment price by the following data for full sleeve crew neck single jersey T-shirt.

Mélange yarn cost/kg = ₹ 115

Knitting cost/kg = ₹ 15

Printing cost/kg = ₹ 33

Steaming cost/kg = ₹ 2

Compacting cost/kg = ₹ 6

Processing loss = 8%

CMT = ₹ 25/piece

Rejection = 3%
