

PART B — (5 × 16 = 80 marks)

11. (a) Discuss in detail estimating procedures carried out for executing export orders in the apparel industry with suitable examples. (16)

Or

- (b) Explain the various costing methods applicable for execution export order in the apparel units and also discuss their merits and demerits with suitable examples. (16)

12. (a) Explain the various internal and external factors for pricing of Men's T-shirt using full cost pricing technique with suitable cost data. (16)

Or

- (b) With suitable examples explain the determination of selling price and marginal cost analysis carried out in the apparel industry and state their importance. (16)

13. (a) Calculate the GSM of the woven and knitted fabric ordered by Canadian buyer with the following details : (2 × 8 = 16)

(a) Woven fabric details

Fabric particulars	Dimension	Fabric particulars	Dimension
Fabric width	1.5 m	Warp crimp %	5%
Fabric length	15 m	West crimp %	4%
Warp count	2/40s Ne	Fabric weave	Twill (1/3)
West count	20s Ne	Fabric colour	Pale Green
Ends per inch	72	Dyeing and Finishing	4.5%
Picks per inch	60	Selvedge both sides	1.5 cms

(b) Knitted Fabric details

Fabric particulars	Dimension	Fabric particulars	Dimension
Fabric width	2.5 m	Fabric structure	Plan jersey
Fabric length	35 m	Fabric colour	Navy blue
Yarn count vfo	40s Ne	Dyeing and finishing	4.5%
Course per inch	72	Loop length	1.2 mm
Wales per inch	80	Softener	Silicon
Fabric contractions	12.5%	Form of fabric	Open width

Or

- (b) Discuss in detail the various methods applicable for calculating the depreciation of a sewing machine and state their importance. (16)

14. (a) Calculate the prime cost, cost of production, selling cost of 100% cotton shirt with the following particulars. (16)

- (i) Dyed cotton fabrics -- Rs.42,000
- (ii) Operator charges -- Rs.14,000
- (iii) Factory overheads per day -- Rs.1,200
- (iv) Administration overheads per day -- Rs.1,600
- (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) A leading Garment industry has involved in the production of embroidered ladies chudidhar manufacturing for American order no. 2543. The average production per day is 650 units. The items consumptions are (16)

- (i) Satin material per metre : Rs. 45
- (ii) Total fabric consumption per day : 850 metres
- (iii) Trims and Accessories
 - Zip cost : Rs. 6
 - Beads (15 grams) : Rs. 20
 - Sewing thread : Rs. 3.50
 - Silk embroidery thread : Rs. 4.50
- (iv) Average wage of an employee per day is Rs. 120 and the total number of employees is 70.
- (v) Factory overhead expenses
 - Machine repair : Rs. 5,845 per month
 - Insurance : Rs. 2,540 per month
 - Factory rent : Rs. 23,000 per month
 - Depreciation : Rs. 3,365 per month
 - Light : Rs. 12,260 per month
- (vi) Administration cost : Rs. 35,000 per month
- (vii) Commission : Rs. 3% from factory cost
- (viii) Distribution charges : Rs. 4.50 per unit
- (ix) Profit by management is 20% from quotation price.

Calculate :

- (1) Cost per item and
- (2) Sales revenue per month.

15. (a) With suitable example discuss the various cost factors involved in the determination of CM and CMFF cost for execution of Men's T-shirt in the apparel industry. (10)

Or

(2 x 5 = 10)

(b) Write short notes on :

- (i) Packing and shipment cost
- (ii) Brought out components.

B.E./

Time :

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2.

3.

4.

5.

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7.