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**K 4307**

B.E./B.Tech. DEGREE EXAMINATION, MAY/JUNE 2009.

Seventh Semester

Textile Technology (Fashion Technology)

FT 1402 — 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. Highlight the importance of marginal costing.
3. Distinguish between going rate pricing and full cost pricing.
4. How will you allocate overhead expenses in the apparel industry?
5. What are the cost control measures applicable in the apparel industry?
6. How is depreciation of sewing carried out in the garment unit?
7. List out the controllable cost in the apparel industry.
8. How does the fabric design influence the cost of garment? Give example.
9. What is meant by brought out components?
10. What are the external factors to be considered for children's wear costing?

PART B — (5 × 16 = 80 marks)

11. (a) Discuss in detail estimating procedures carried out for executing 50,000 pieces of Men's formal shirt in the apparel industry. (16)

Or

- (b) Explain the various types of costing techniques applicable for medium scale apparel industry. (16)
12. (a) With suitable examples explain the various cost elements involved in the fixation of price of the apparel products. (16)

Or

- (b) Explain the various internal and external factors for pricing of Men's T-shirt using full cost pricing technique with suitable cost data's. (16)
13. (a) A Leading Apparel industry has involved in manufacturing of ladies fancy wear's for the age of 2-4 years old. The expenses details are furnished below. Calculate the factory cost, cost of production and selling cost of a children frock. (5 + 7 + 4 = 16)

- (i) Woven fabric : Sateen ; Body Pink and blue stripe
- (ii) Fabric particulars : 48 × 52, 30s Ne × 40s Ne
- (iii) Fabric consumption per piece : 220 grams
- (iv) Inner lining : P/C material ; 150 grams
- (v) Yarn cost – 30s Ne combed – Rs. 168 per kg
- (vi) Yarn cost – 40s Ne combed – Rs. 195 per kg
- (vii) Inner lining material cost – Rs. 65 per piece
- (viii) Accessories : Plastic Zip – Rs. 10 per piece, Lace – Rs. 4.50 per piece.
- (ix) CM cost – Rs. 38,000 per 1500 pieces.
- (x) Production per day – 1800 pieces per day.
- (xi) Factory overheads – Rs. 22,500 per month.
- (xii) Administration overheads – Rs. 45,000 per month.
- (xiii) Distribution expenses – Rs. 75,000 per month.

Or

- (b) Explain the various methods applicable for calculating the depreciation of a sewing machine and state their importance. (16)
14. (a) Discuss in detail the processing cost and job costing methods in the apparel industry. (16)

Or

- (b) Explain the various cost factors involved in the determination of CM and CMT cost for execution of Ladies T-shirt in the apparel industry. (16)
15. (a) Discuss in detail the differences of costing practices carried out while execution of woven and knitted garments in the apparel industry. (16)

Or

- (b) Write short notes on (any two) (2 × 8 = 16)
- (i) Size Label and Brand Label
  - (ii) Packing and Accessory cost
  - (iii) Importance of duty draw back.