

PART B — (5 × 16 = 80 marks)

(Assume data suitably if required)

11. (a) Explain in detail about costing procedures carried out for execution of Men's full sleeve shirt order in the apparel industry. (16)

Or

- (b) Explain the various types of estimates applicable for large scale apparel industry. (16)

12. (a) Discuss about various costing elements involved in the fixation of selling price of the apparel products with an example. (16)

Or

- (b) With suitable cost parameters discuss about marginal cost pricing technique carried out for pricing of formal Men's T-shirt. (16)

13. (a) Calculate the factory cost, cost of production and selling cost of a Men's formal trouser with the following particulars ; (7 + 5 + 4)

- (i) Fabric type: Twill weaves, Denim wash
- (ii) Fabric particulars: 120 cm width, 185 grams per square metre
- (iii) Fabric consumption per trouser : 1.75 square metres.
- (iv) Fabric cost: Rs. 55 per Square metre
- (v) Cutting charge per piece: Rs. 8.50
- (vi) Sewing cost per piece: Rs. 18.50
- (vii) Accessories cost (including labels, belt, buttons): Rs. 56
- (viii) Factory overheads: Rs. 28,000 per month
- (ix) Administration overheads: Rs. 15,000 per month
- (x) Distribution overheads: Rs.3.50 per piece
- (xi) Production capacity per day: 300 pieces
- (xii) Finishing and Packing charges: Rs. 1500 per 250 pieces.

Or

- (b) Explain the various methods applicable for calculating the depreciation of a sewing machine in the apparel industry and also state their importance. (16)

- (a) Discuss the fabric processing cost and CMT costing methods in the large scale apparel industry with suitable example. (16)

Or

- (b) Explain the various cost factors that determine the price of Men's double breasted Jacket in the apparel industry. (16)

15. (a) (i) Discuss the costing practices carried out for knitted garments in the apparel industry. (10)
(ii) Outline the importance of brand and size label. (6)

Or

- (b) Write short notes on : (2 × 8 = 16)
(i) Packing and Labeling cost
(ii) Shipment cost.