

E 9250

B.Sc. DEGREE EXAMINATION, NOVEMBER/DECEMBER 2005.

Fifth Semester

Apparel and Fashion Technology

BFT 354 — APPAREL COSTING

(Regulation 2003)

Time : Three hours

Maximum : 100 marks

Answer ALL questions.

PART A — (10 × 2 = 20 marks)

1. What is difference between estimate and cost?
2. What do you understand by the term Going Rate Pricing?
3. Mention major factors that influence cost of production of apparel products.
4. What is depreciation? Mention different methods to calculate depreciation.
5. Explain how fabric design and more no.of fabric widths in a lot affects apparel product costing.
6. Mention the reasons for cost overrun in large volume production.
7. What do you understand by duty draw back?
8. What are the constituents of shipment cost?
9. How do you calculate cutting cast?
10. What do you mean by overhead expenses?

PART B — (5 × 16 = 80 marks)

11. (i) What is the purpose of costing? Discuss. (6)
- (ii) Explain various types of cost estimates. (10)

12. (a) Explain how different elements of cost influence the final cost of production of an apparel. (16)

Or

- (b) Explain in detail different pricing methods with suitable examples. (16)
13. (a) (i) What is the difference between cost and expense? (4)
- (ii) Explain the influence of various components of factory expenses of final product cost. (12)

Or

- (b) (i) Explain the term "Depreciation". Give the reasons for depreciation and discuss in detail. (6)

- (ii) Calculate the making cost of the knitted Men's T-shirt.

Chest – 18 inches, Body length – 30 inches, sleeve length – 9 inches,

Sleeve open – 8 inches, armhole – 9 inches

Fabric – single jersey pique knit – 220 GSM

Yarn – 100% combed cotton – Rs. 145, Knitting charge – Rs. 20/kg,

Dyeing charge – Rs. 65/kg, Compacting – Rs. 12/kg.

Assume suitable waste and rejection percentages. Assume any other relevant data. (10)

14. (a) Define the costing of an apparel with an example. (16)

Or

- (b) Write short notes on :

- (i) Lot size and different fabric widths on cutting cost. (4)
- (ii) Selling and distribution expenses. (6)
- (iii) Influence of garment design on product costing. (6)

15. (a) What are the different types of labels and packing adopted for apparel products? Explain their functions and how they influence the product cost. (16)

Or

- (b) Calculate the cost of production of 25,000 garments with the following data.

Fabric cost / meter	= Rs. 80.00	
Fabric dyeing cost / meter	= Rs. 12.00	
Fabric printing cost/ meter	= Rs. 10.00	
Cutting cost / dozen	= Rs. 25.00	
Sewing cost / dozen	= Rs. 85.00	
Logo printing cost / dozen	= Rs. 12.00	
Lable cost / dozen	= Rs. 24.00	
Packing cost / dozen	= Rs. 100.00	(16)
