



Register Number: .....

**B.TECH DEGREE EXAMINATIONS: APRIL 2015**

(Regulation 2009)

Seventh Semester

**TEXTILE TECHNOLOGY**

TTX121: Textile Costing

**Time: Three Hours**

**Maximum Marks: 100**

**Answer all the Questions:-**

**PART A (10 x 1 = 10 Marks)**

1. The costs not associated with production are called as \_\_\_\_\_
  - a) Direct cost
  - b) Indirect Cost
  - c) Period cost
  - d) Product cost
2. Which of the following costs would be variable with respect to the number of shirts sold at a textile shop?
  - a) Packing material
  - b) Rent
  - c) Power
  - d) Wages
3. Which of the following cost cannot be changed by any decision?
  - a) Differential cost
  - b) Sunk cost
  - c) Opportunity cost
  - d) Marginal cost
4. One of the disadvantage of piece rate plan is \_\_\_\_\_
  - a) Low production
  - b) Low quality
  - c) More production time
  - d) No disadvantages
5. Establishment on cost also known as \_\_\_\_\_
  - a) Factory expenses
  - b) Administrative expenses
  - c) Selling expenses
  - d) Distribution expenses
6. Which of following allocation of overhead method is applicable to firms which manufacture one type of product?
  - a) Percentage on prime cost
  - b) Machine hour rate
  - c) Men hour rate
  - d) Unit rate
7. Which of following machine is more suitable for shoulder attachment in knitted garments?
  - a) Over lock
  - b) Flat lock



(OR)

- b) Prepare a cost sheet showing prime cost, working cost, production cost and total cost from the given data.

	Rs.
Opening stock of raw material	– 20,000
Purchase of raw material	– 1,50,000
Closing stock of raw material	– 10,000
Direct wages	– 55,000
Direct expenses	– 14,000
Factory Overheads	– 80% of direct wages
Administrative overheads	– 35% works cost
Selling and distribution overheads	– 30,000
Cost of opening stock of finished goods	– 15,000
Cost of closing stock of finished goods	– 18,000
Profit on sales	– 15%.

23. a) Summarize the allocation of overhead expenses in textile industry and explain it with suitable examples.

(OR)

- b) What are the reasons for depreciation? Explain various methods to calculate depreciation.

24. a) Evaluate GSM of the woven and knitted fabric for the following details, and also find cost of fabric /meter

Woven fabric (Plain)

Width:	1.5m	Warp crimp:	5%	Warp count:	40 <sup>s</sup> Ne (Rs. 220/kg)
Length:	20m	Weft crimp:	8%	Weft count:	20 <sup>s</sup> Ne (Rs. 150/kg)
Ends / inch:	72	Picks / inch:	60		

Knitted Fabric (Plain jersey)

Fabric width:	2.5m	Yarn count:	30 <sup>s</sup> Ne (Rs. 200/kg)
Fabric length:	35m	Loop length:	1.2 mm
Course / inch:	82	Wales/ inch:	90

(OR)

- b) Outline the factors which are affecting price of garments with suitable examples.

25. a) Analyze various packing and labeling costs and their influence on the cost of production.

**(OR)**

b) How do you estimate the price of a round neck T-shirt? Explain the steps involved to estimate price of garments.

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