



B.TECH DEGREE EXAMINATIONS: NOV 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 cost incurred by one additional unit of production is called as _____
 - a) Marginal cost
 - b) Full cost
 - c) Sunk cost
 - d) Differential cost
2. Which of the following costs would be considered a period rather than a product cost in a manufacturing company?
 - a) Direct materials costs
 - b) Sales commissions
 - c) Electrical costs to the production
 - d) Depreciation of Machineries
3. Some units are not completed in process, they are known as _____
 - a) Working units
 - b) Cost units
 - c) Work-in-progress
 - d) Cost-in-progress
4. Beginning finished goods inventory was Rs.1,30,000. The cost of goods manufactured for the month was Rs.7,60,000. The ending finished goods inventory was Rs.1,50,000. What was the cost of goods sold for the month?
 - a) Rs. 20,000
 - b) Rs.740,000
 - c) Rs.780,000
 - d) Rs.760,000
5. Which of the following method is suitable to measure the overheads where production is mainly carried out by hand?
 - a) Percentage on Direct labour cost
 - b) Percentage on Prime cost
 - c) Percentage Direct material cost
 - d) Space rate method
6. The level of activity where the total cost will be exactly equal to the total sales.
 - a) Marginal point
 - b) Breakeven point
 - c) Contribution
 - d) PV ratio.

- b) Write short notes on
- i) Classification of costs on their variability in relation to output. (7)
- ii) Classification of costs on managerial decision making. (7)

22. a) Explain the various elements of apparel cost and discuss how each element influence the cost of the apparel.

(OR)

- b) Explain the importance of a cost sheet for an organization, and list the important data that should be present in it.

23. a) How overhead expenses are allocated in industry? Explain the concept of overhead expenses.

(OR)

- b) i) A garment pressing machine was purchased at a price of Rs. 2,50,000. It expected life is 10 years. The scrap value of the machine at the end of its life is Rs. 40,000. Calculate the percentage of depreciation and also estimate the depreciation value at the end of 6 years. (10)

- ii) List down various methods of calculating deprecation. (4)

24. a) Calculate the GSM of the woven and knitted fabric with the following details, and also find the cost of fabric /meter:

Woven fabric (Plain)

Fabric width: 1.5m, Warp crimp: 5%, Warp count: 40sNe (Rs. 320/kg)

Fabric length: 15m, Weft crimp: 10%, Weft count: 30sNe (Rs. 250/kg)

Ends / inch: 72, Picks / inch: 60.

Knitted Fabric (Plain jersey)

Fabric width: 2.5m Yarn count 40sNe (Rs. 320/kg)

Fabric length: 35m Loop length 1.5 mm

Course / inch: 72 Wales/ inch 80 Wastage 3%

(OR)

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

25. a) Discuss about different types of labels and packing materials. Justify its influences on the garment cost.

(OR)

- b) Summarize shipment process sequence. Detail on the process used for estimating cost of shipment.
