



B.E/B.TECH DEGREE EXAMINATIONS: NOV/DEC 2024

(Regulation 2018)

Seventh Semester

TEXTILE TECHNOLOGY

U18TXT7002: Textile and Apparel Costing

COURSE OUTCOMES

- CO1: Discuss the cost management concepts.
CO2: Explain elements of the cost of a product.
CO3: Discuss various expenses incurred in the textile industry.
CO4: Elaborate factors influencing the cost of textile products.
CO5: Prepare cost sheets for the garment industry.

Time: Three Hours

Maximum Marks: 100

Answer all the Questions.

PART A (10 x 2 = 20 Marks)

(Answer not more than 40 words)

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|---|-----|-------------------|
| 1. Why should there be costing in the field of textile business? | CO1 | [K ₁] |
| 2. What is the difference between estimation and costing? | CO1 | [K ₁] |
| 3. Define variable and fixed costs, and provide at least two examples. | CO2 | [K ₁] |
| 4. What is a cost sheet called? | CO2 | [K ₁] |
| 5. What is the purpose of overhead expense analysis? | CO3 | [K _L] |
| 6. Relate the difference between the direct and indirect selling expenses, with examples. | CO3 | [K ₂] |
| 7. What factors affect printing costs? | CO4 | [K ₁] |
| 8. Interpret the factors influencing the knitting cost. | CO4 | [K ₂] |
| 9. Define 'duty drawback' and write the purpose of duty drawback | CO5 | [K ₁] |
| 10. List the significance of INCO Terms in costing | CO5 | [K ₁] |

Answer any FIVE

Questions:-

PART B (5 x 16 = 80 Marks)

(Answer not more than 400 words)

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| 11. a) Explain various Techniques of Inventory Control. | 8 | CO1 | [K ₂] |
| b) Explain the types of Costing, with suitable examples | 8 | CO1 | [K ₅] |

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|-----|----|--|---|-----|-------------------|
| 12. | a) | Explain the concept of material cost, its classification, and the factors that affect material cost. Also, discuss the importance of material cost control in an organisation | 8 | CO2 | [K ₂] |
| | b) | Explain the concept of expenses, its classification, and the factors that affect expense costs. Discuss the importance of expense control in an organisation. | 8 | CO2 | [K ₅] |
| 13. | a) | Explain the concept of depreciation, its importance, and various methods of calculating depreciation | 8 | CO3 | [K ₂] |
| | b) | Examine break-even analysis and explain its significance. | 8 | CO3 | [K ₄] |
| 14. | a) | Discuss the key factors that determine the price of garments, including material costs, labour costs, overhead expenses, market conditions, and branding. Explain how these factors interact to influence pricing strategies in the garment industry | 8 | CO4 | [K ₆] |
| | b) | Propose the strategies for controlling waste in textile units, giving reference to waste reduction techniques, waste recycling methods & waste management systems | 8 | CO4 | [K ₆] |
| 15. | a) | Discuss the significance of packing and labeling costs in textile apparel units, highlighting their impact on overall production costs. | 8 | CO5 | [K ₆] |
| | b) | Analyse the factors influencing shipment costs in the textile apparel industry, and discuss strategies to minimise these costs. | 8 | CO5 | [K ₄] |
| 16. | a) | Explain the process of estimating cut-to-make-trim (CMT) cost for a pair of pants, considering various particulars concerning cutting requirements, machines for making multiple components required for pants, trimming, checking, overheads and profit. | 8 | CO4 | [K ₅] |
| | b) | Discuss the step-by-step cost calculation procedure for a ladies' wear garment, considering factors such as fabric, labour, overheads, and profit margins. Use a specific example of a ladies knitted T-Shirt, to illustrate the simple calculation with assuming relevant data. | 8 | CO5 | [K ₆] |
