
SVKM's NMIMS
NMIMS – GLOBAL ACCESS SCHOOL FOR CONTINUING EDUCATION

Programme: PGDFM
Examination: December 2016
Subject: Strategic Cost Management

Semester: III
Course : New
Marks : 70
Time: 3.00 p.m. to 6.00 p.m.

Instructions:

1. Answer to each new question to be started on a fresh page.
 2. Figures in bracket indicate full marks.
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Q.1) Attempt any 2 out of 4

(Marks: 2X5=10)

- a) What are the main steps involved in Cost Benefit Analysis?
- b) What are the Objectives of Business Process Re-engineering?
- c) Why Organizations Turn to Activity-based Techniques?
- d) What is the difference between Profit and Investment Center?

Q.2) Write short notes on (2 out of 5)

(Marks: 2X5=10)

- a) Barriers to the use of Cost-benefit Analysis
- b) Total Quality Management v/s Total Productive Maintenance
- c) Product Life Cycle Costing Criteria
- d) Limitations of Value Chain Analysis
- e) Process of Balanced Scorecard

Q.3) Attempt any 3 out of 5

(Marks: 3X10=30)

- a) What is Product Life Cycle Costing?
- b) What is the difference between Activity-based Management and Activity-based Costing?
- c) Discuss Porter's Five Forces.
- d) What do you understand by Economic Value Added.
- e) Difference between Cost Control vs. Cost Reduction

Q.4) Attempt both the questions

(Marks: 2X10=20)

- a) What is Balanced Scorecard?
- b) Discuss the steps required to install a comprehensive target costing approach within an organization?
