



# THE AMERICAN COLLEGE, MADURAI

(An Autonomous Institution Affiliated to Madurai Kamaraj University)  
Re-accredited (2<sup>nd</sup> Cycle) by NAAC with Grade "A", CGPA – 3.46 on a 4-point scale

## Backlog Arrear Examination, March 2021

MBA 5515

STRATEGIC COST MANAGEMENT

Time: 3 hrs

Marks: 75

### PART -A

**Answer any FIVE of the following questions in four pages each:**

**( 5 x 15= 75)**

1. Write a short note on
    - A. Just in Time
    - B. Life cycle Costing
    - C. Kaizen Costing
  2. Compare and contrast between Activity Based Costing and Activity Based Management.
  3. Explain four perspective of Balance score card with real time example.
  4. Compare and contrast between Cost control and cost reduction.
  5. Write a short note on
    - A. Marginal Cost Pricing
    - B. Transfer Pricing
    - C. Cost plus pricing
  6. Explain Bench marking and six sigma in detail.
  7. Critically analyse the internal and external factors involved in pricing decision
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