

11. (a) Write the recording techniques used in method study. Explain with a neat sketch of material type flow process chart. (16)

Or

- (b) What do you understand by Analytical estimating? Give the procedure for conducting work measurement study by analytical estimating. (16)

12. (a) Explain the use of computers in process planning and cost estimation and list out the advantages of CAPP. (16)

Or

- (b) What are factors influencing process selection and write down the process selection parameters. (16)

13. (a) (i) Write the difference between cost accounting and cost estimating. (8)
(ii) Write basic steps in cost estimation. (8)

Or

- (b) Calculate prime cost, factory cost, production cost, total cost and selling price per item from the data given below for the year 2012-13.

Cost of raw material in stock as on 01.04.2012	- Rs 25,000
Raw material purchased	- Rs 40,000
Direct labour cost	- Rs 14,000
Direct expenses	- Rs 1,000
Factory/work over heads	- Rs 9,750
Administrative expenditure	- Rs 6,500
Selling and distribution expenses	- Rs 3,250
Number of items produced	- 650
Cost of raw material in stock as on 31.03.2013	- Rs 15,000
Net Profit of the items is 10 percent of the total cost of the product.	

14. (a) (i) What are the three methods used in conceptual Cost estimation? Explain any two methods briefly. (8)
(ii) Write the data requirements and sources of information for cost estimation. (8)

Or

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Jessica J Manson

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