

| $\begin{gathered} \text { SECTION-C } \\ \text { 3Qx10M=30 Marks } \end{gathered}$ |  |  |  |
| :---: | :---: | :---: | :---: |
| Q | Attempt all questions |  |  |
| Q6 | TC enterprises receives orders from customers to produce custom-made souvenirs. The production process is highly labour intensive. For a special order from Simon, the following details have been provided to you for costing purpose: <br> - Labour time for the first time is 8 hours at the hourly rate @ 15 <br> - Raw material cost would be $\$ 20 /$ unit <br> - Overheads are absorbed based on hourly rate, estimated to be \$ 24 per unit for the first unit <br> - At $70 \%$ learning rate is expected $\&$ orders would be 4 units first \& 4 units later <br> - TC enterprise would like a profit markup of $150 \%$ <br> Calculate the selling price per unit to be quoted for the order from Simon \& also determine the profit margin from the first \& second orders from Simon | 10 | $\mathrm{CO3}$ |
| Q7 | Discuss the purchasing strategy development process? What are the various steps involved in this? | 10 | $\mathrm{CO3}$ |
| Q8 | Discuss the various supplier measurement \& evaluation system technique? <br> OR <br> Describe the traditional model of buyer supplier relationship. How is the traditional model different from the collaborative model? What are the major characteristics of the collaborative model? | 10 | $\mathrm{CO3}$ |
| $\begin{gathered} \text { SECTION-D } \\ \text { 2Qx15M=30 Marks } \end{gathered}$ |  |  |  |
| Q | Attempt both the questions |  |  |
| Q9 | Define quantity discount analysis and its classifications? <br> Mr. Ronald wants to purchase Lubricants from supplier for his factory. On contacting the Lubricant supplier he has been offered some quantity discounts on purchase of different amount of lubricant, the discounts are given below: <br> Lubricants Price discount $\begin{aligned} & \hline \text { Quotation from AVCO at specific quantities } \\ & \hline 1 \text { litre @ \$85 each } \\ & 3 \text { litres @ \$80 each } \\ & 6 \text { Litres @ \$ 70 each } \\ & 10 \text { litres @ \$ } 69 \text { each } \end{aligned}$ <br> Calculate the incremental cost for units mentioned below and also discuss whether the discount offered are reasonable or not | 15 | $\mathrm{CO4}$ |
| Q10 | Mr. Harry wants to purchase some nut bolts from supplier for his factory. On contacting the nut bolt supplier he has been offered some quantity | 15 | $\mathrm{CO4}$ |

$\left.\begin{array}{|l|l|l|l|}\hline & \begin{array}{l}\text { discounts on purchase of different amount of nut bolts, the discounts are } \\ \text { given below: } \\ \text { Nut Bolts Price discounts }\end{array} & \\ \text { Calculate the incremental cost for units mentioned below } & \\ \text { Quotation from dynamic Nut Bolts industries at range of quantities }\end{array}\right)$

