C 43472 (Pages : 2) Name..

Reg. No................................

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION
JULY 2023

(CUCSS)

MBA

BUS 4C 24—MANAGEMENT CONTROL SYSTEM

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

Section A

*Answer **all** the questions.*
Each question carries 1 weightage.

1. What are Profit Centres ?

2. Differentiate between ROI and EVA.

3. What is TQM ?

4. What is Theory of Constraints ?

5. What is variance analysis ?

6. What is critical success factor ?

(6 × 1 = 6 weightage)

Section B

*Answer any **four** questions.*
Each question carries 3 weightage.

7. Discuss the meaning, objectives and major components of a Balanced Score Card.

8. Distinguish between Cost Centre and Revenue Centre.

9. Explain performance measurement systems.

10. Explain the preparation of financial budget for a manufacturing organisation.

11. What is a standard ? Explain types of standards. How are budgetary standards determined and used ?

12. What is Morale ? Explain its features.

(4 × 3 = 12 weightage)

Turn over

Section C

Answer any **three** *questions.*

Each question carries 4 weightage.

13. What are the objectives of Reward and Compensation plan ? Discuss the various types of short term incentive plans.

14. Define Budgetary Control and the steps involved in budgetary control system. In what way is standard costing different from budgetary control ?

15. What do you mean by Transfer Pricing ? Discuss various methods of Transfer Pricing.

16. Explain how the management control system for projects will be different from those required for a manufacturing companies.

17. "Budgetary control system cannot be operated unless the human factor in management is given adequate consideration". Explain the statement with your supporting arguments.

(3 × 4 = 12 weightage)

Section D

Answer the following **compulsory** *question which carries* 6 *weightage.*

18. What do you understand by Management Control System ? Identify various critical components of management control and explain its nature and purpose. Briefly explain the considerations involved in designing management control system for non-profit organisations.

(1 × 6 = 6 weightage)