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Roll No. ....

Total No. of Questions : 07]

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MBA (Sem. - 4th)

MANAGEMENT CONTROL SYSTEMS

SUBJECT CODE : MB - 926 (2k8 & Onwards)

Paper ID : [C0179]

[Note: Please fill subject code and paper ID on OMR]

Time : 03 Hours

Maximum Marks : 60

Instruction to Candidates:

1) Section - A is **Compulsory**.
2) Attempt any **Four** questions from Section - B.

Section - A

Q1) *(10 × 2 = 20)*

a) EVA.

b) Goal Congruence.

c) Interactive control.

d) Revenue centre.

e) Incremental Budgeting.

f) Master budget.

g) Objectives of transfer pricing.

h) Engineered expense centre.

i) TQM and MCS.

j) Cost leadership strategy.

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Section - B

(4 × 10 = 40)

Q2) Illustrate the concept and elements of Management Control Systems. What are the boundaries of Management Control Systems.

Q3) What is a profit centre? State the pre requisites for successful implementation of profit Centre concept. What are the challenges in setting up profit Centres?

Q4) What do you understand by transfer pricing? What are the various methods of transfer pricing? Which one is the best and why?

Q5) What is the difference between a budget and a forecast? Explain in detail the budget preparation process.

Q6) Explain the role of management compensation in management control systems. Narrate the characteristics of Incentive Compensation Plans.

Q7) What are the characteristics of service organizations in general? How the management control is exercised in case of service organizations?

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