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MBA (Sem. - 4th)

MANAGEMENT CONTROL SYSTEM

SUBJECT CODE : MB - 926 (2009 to 2011)

Paper ID : [C0179]

Time : 03 Hours

Maximum Marks : 60

Instruction to Candidates:

- 1) Section - A is compulsory.
- 2) Attempt any four questions from Section - B.

Section - A

(10 × 2 = 20)

Q1) Explain the following in 2 - 5 lines :

- a) Strategy Formulation vs. Management Control.
- b) Task Control
- c) Interactive Control
- d) Efficiency vs. Effectiveness
- e) Revenue Center
- f) Incremental Budgeting
- g) Transfer Pricing
- h) Capital Budget
- i) JIT
- j) Performance Analysis

Section - B

(4 × 10 = 40)

- Q2)** What do you understand by a Responsibility Center? Briefly discuss various types of responsibility centers.
- Q3)** What is meant by 'Operating Budget'? Detail out various uses of Operating Budget.
- Q4)** Citing suitable examples, discuss in detail the behavioural aspects related to the preparation of budgets.
- Q5)** What is 'Balanced Scorecard'? Discuss the pitfalls related to Balanced Score Card.
- Q6)** Elaborate 'Variance Analysis' and its limitations. Detail out revenue variances.
- Q7)** What is meant by 'TQM Approach'? Discuss its implications for management control.

