

S.D.E.

M.B.A. (E) SEM-IV (2 YEAR COURSE) : SUMMER - 2018

**SUBJECT: Elective-IV: MANAGEMENT CONTROL SYSTEM
(FINANCIAL MANAGEMENT)**

Day : **Tuesday**
Date : **05/06/2018**

S-2018-4595

Time: **02.00 P.M. TO 05.00 P.M.**
Max Marks: 70

N.B:

- 1) Attempt **ANY FOUR** questions form section –I and attempt **ANY TWO** questions form section – II
- 2) Answers to both the sections should be written in the **SEPERATE** answer books.
- 3) Figures to the right indicate **FULL** marks.

SECTION - I

- Q.1** Explain nature and scope of Management Control Systems. (10)
- Q.2** Explain the following (10)
i) Inter-divisional Transfer Pricing
ii) Strategic Planning
- Q.3** Write detailed note on the Contingency Theory. (10)
- Q.4** Explain accounting aspects of control including internal audit and control and value for money. (10)
- Q.5** Write short notes on **ANY TWO** of the following. (10)
i) Cost Center
ii) Responsibility Accounting
iii) Budgetary Control
iv) Investment Center

SECTION - II

- Q.6** Explain the concept of Motivation and Morale. Discuss Human as a part of Information Process. (15)
- Q.7** What do you mean by Management Control? Explain how Management Control can be implemented for Non-Profit and Public Service Organizations. (15)
- Q.8** The Expenses for the production of 6,000 units in a company are as follows: (15)

Particulars	Cost Per unit (Rs.)
Materials	50
Labour	15
Variable Overheads	20
Fixed Overheads (Rs. 60,000)	10
Administrative Expenses (10% variable)	10
Selling Expenses (20% fixed)	10
Distribution Expenses (10% fixed)	8

Prepare a Flexible Budget for the Production of 8,000 and 10,000 units

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