

**S.D.E.**  
**M.B.A. (E) Sem-IV (2 Year Course) : WINTER - 2018**  
**SUBJECT : ELECTIVE – IV : MANAGEMENT CONTROL SYSTEM**  
**(Financial Management)**

Day      Friday  
Date     07/12/2018

**W-2018-4771**

Time    02.00 PM TO 05.00 PM  
Max. Marks : 70

**N.B.**

- 1) Attempt any **FOUR** questions from Section – I. Each question carries 10 marks.
- 2) Attempt any **TWO** questions from Section – II. Each question carries 15 marks.
- 3) Answer to both the sections should be written in **SEPARATE** answer book.

**SECTION – I**

- Q.1** Define ‘Management Control System’. Explain its nature and scope.
- Q.2** Briefly explain the following terms:
- a) Organisational Goals
  - b) Organisational Planning
  - c) Organisational Structure
- Q.3** Briefly explain the behavioural aspects of Management Control.
- Q.4** Define ‘Budgetary Control’. Explain the role of budgetary control in Management Control Systems.
- Q.5** Write short notes on any **TWO**:
- a) Internal Audit
  - b) Responsibility Centre
  - c) Learning Curves

**SECTION – II**

- Q.6** Briefly explain the following terms with suitable examples:
- a) Cost Centre
  - b) Profit Centre
  - c) Investment Centre
  - d) Responsibility Centre
- Q.7** Discuss the role of “Inter Divisional Transfer Pricing” as a management control technique in non-profit organizations (NPO) and public service organizations (PSO).
- Q.8** Prepare Cash Budget for the months April and May 2015.

Particulars	Amount
Opening Balance as on 1/4/2015	23,700
Sales    March 2015	1,40,000
April 2015	1,60,000
May 2015	1,50,000
80% cash sales, 20% of the sales are realized in following month.	
Salary is paid in same month	
April 2015	43,500
May 2015	47,200
Office Expenses	
April 2015	13,700
May 2015	14,200
Self Assessment Tax Paid	
April 2015	30,000
May 2015	Nil

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