

S.D.E.

M.B.A. (E) SEM-IV (2 YEAR COURSE) : WINTER - 2017

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

Day : Friday
Date : 22/12/2017

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

W-2017-4404

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** Elaborate upon the measurement of divisional performance including Performance Evaluation. (10)
- Q.2** Explain the following (10)
i) Motivation and Morale
ii) Strategic Planning
- Q.3** Discuss How management control can be implemented for Non-Profit and Public Service Organizations. (10)
- Q.4** Write detailed note on the Contingency Theory. (10)
- Q.5** Write short notes on **ANY TWO** of the following. (10)
i) Cost Center
ii) Inter - Divisional Transfer Pricing
iii) Goal Congruency
iv) Responsibility Accounting

SECTION - II

- Q.6** What do you mean by Variance Analysis? Explain the importance of analysis of variances in Management Control Process. (15)
- Q.7** What do you mean by Management Control? Discuss nature and scope of Management Control Systems. (15)
- Q.8** The Expenses for the production of 8,000 units in a company are as follows: (15)

Particulars	Cost Per unit (Rs.)
Materials	50
Labour	16
Variable Overheads	20
Fixed Overheads (Rs. 80,000)	10
Administrative Expenses (10% Variable)	10
Selling Expenses (20% fixed)	10
Distribution Expenses (10% fixed)	8

Prepare a Flexible Budget for the Production of 9,000 and 10,000 units.

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