

CDOE
MASTER OF BUSINESS ADMINISTRATION (EXECUTIVE)
M.B.A. (E) Sem-IV : WINTER :- 2021
SUBJECT: MANAGEMENT CONTROL SYSTEM

Day : Thursday
Date 17-02-2022

W-8096-2021

Time : 02:00 PM-05:00 PM
Max. Marks: 70

N.B.

- 1) Attempt **ANY FOUR** questions from Section – I and **ANY TWO** questions from Section – II.
- 2) Figures to the **RIGHT** indicate **FULL** marks.
- 3) Both the sections should be written in **SEPARATE** answer books.

SECTION – I

- Q.1** What do you mean by Management Control System? Explain the scope of Management Control System. (10)
- Q.2** Explain the concept of Responsibility Center and elaborate on Cost Center and Profit Center. (10)
- Q.3** What is Budgetary Control? Explain the various types of budgets in details. (10)
- Q.4** Explain the concept of participative and responsive management. (10)
- Q.5** Write short notes on **ANY TWO** of the following (10)
- a) Learning curves
 - b) Goal congruency
 - c) Internal Audit
 - d) Organisation structure

SECTION - II

- Q.6** Discuss with example Management Control System of a non-profit and public service organisation. (15)
- Q.7** Calculate – (15)
- i) Labour Cost Variance
 - ii) Labour Rate Variance
 - iii) Labour Efficiency Variance

Labour	Std.	Actual
Skilled	500 hours @ 1000/- Rs. Per hour	550 hours @ 1100/- Rs. Per hour
Unskilled	1000 hours @ 250/-Rs. Per hour	950 hours @ Rs. 240/- per hour

- Q.8** The expected budget for production of 10,000 units in a factory is furnished below: (15)

Particulars	Per unit Rs.
Material	70
Labour	25
Variable overhead	20
Fixed overhead [1,00,000]	10
Variable Expenses [direct]	05
Selling expenses [10% fixed]	13
Distribution exp. [20% fixed]	07
Administration exp. [fixed 50,000]	05
Total cost per unit	155

Prepare Budget for production of a) 8000 units b) 6000 units.

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