

BACHELOR OF BUSINESS ADMINISTRATION (CBCS - 2018 COURSE)
B.B.A. Sem-V : WINTER- 2022
SUBJECT : INTRODUCTION TO MANAGEMENT CONTROL SYSTEMS

Day : Monday

Time : 10:00 AM-01:00 PM

Date : 19-12-2022

W-18844-2022

Max. Marks : 60

N.B.:

- 1) Attempt any **THREE** questions from Section –I and any **TWO** questions from Section –II.
- 2) Figures to the right indicate **FULL** marks.
- 3) Answer to both the sections should be written in **SAME** answer book.

SECTION-I

- Q.1** Explain the concept and objectives of Transfer Pricing. (10)
- Q.2** Discuss the merits of establishment of Management by Objectives (MBO) in Organization. (10)
- Q.3** Elaborate the areas and process of Control with suitable examples. (10)
- Q.4** Explain in detail concept and importance of Standard Costing. (10)
- Q.5** Write short notes on any **TWO** of the following: (10)
- a) Cost Audit
 - b) Budgetary Control
 - c) Characteristics of Management Control System
 - d) Investment Centre

SECTION-II

- Q.6** What do you mean by Management Audit? Explain the objectives and advantages of Management Audit. (15)
- Q.7** Explain how Zero Base Budgeting works and its advantages with suitable examples. (15)
- Q.8** The expenses for the production of 8,000 units in a company are as follows: (15)

Particulars	Amount Per unit (Rs)
Materials	50
Labour	15
Variable Overheads	20
Fixed Overheads (Rs. 80,000)	10
Administrative Expenses (10% variable)	10
Selling Expenses (20% fixed)	10
Distribution Expenses (10% fixed)	8
Total Cost of Sales per unit	Rs. 123

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

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