

**MS-43**

**Management Programme**

**ASSIGNMENT  
FIRST SEMESTER  
(January to June)  
2021**

**MS – 43: Management Control Systems**



**School of Management Studies  
INDIRA GANDHI NATIONAL OPEN UNIVERSITY  
MAIDAN GARHI, NEW DELHI – 110 068**

## ASSIGNMENT

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<b>Course Code</b>	:	<b>MS-43</b>
<b>Course Title</b>	:	<b>Management Control Systems</b>
<b>Assignment Code</b>	:	<b>MS-43/TMA/SEM-I/2021</b>
<b>Coverage</b>	:	<b>All Blocks</b>

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**Note :** Attempt all the questions and submit to the coordinator of your study centre on or before 30<sup>th</sup> April, 2021.

1. Discuss the inter linkages between TQM, JIT, Activity Based Costing, with the Management Control Systems.
2. Select any Organization of your choice and study how the performance of Investment Centres are measured in that organisation? Give your views on the method that is being practiced by that organization.
3. You are required to prepare a Flexible Budget for the production at 80 percent and 100 percent activity on the basis of the following information:

Production at 50 % capacity	5,000 units
Raw materials	Rs. 80 per unit
Direct labour	Rs. 50 per unit
Direct expenses	Rs. 15 per unit
Factory expenses	Rs. 50,000 (50% fixed)
Administrative expenses	Rs. 60,000 (60% variable)
4. As a manager of a Multinational Company what are the difficulties that you may be confronted with while adopting management control practices across various countries.
5. Study the ‘Christian Medical College and Hospital, Vellore’ Case given in Block 5 of this course and answer the questions given at the end of the case.