

MASTER OF BUSINESS ADMINISTRATION
(MANAGEMENT, ACCOUNTING AND
FINANCE) (MBAMAFCI)

Term-End Examination

June, 2013

MCN-083 : MANAGEMENT CONTROL SYSTEMS

Time : 3 hours

Maximum Marks : 100

Note : Attempt any five questions. All questions carry equal marks.

1. Explain the concept of rolling Budgets and distinguish between Fixed and Flexible Budgets.
2. Explain the evaluation of Out - Turn Performance using Variances.
3. Explain how the concepts of Balanced Scorecard is superior to Budgeting as a Control Tool ?
4. Discuss the concepts of Economic Value Added and explain its use in Performance Evaluation.
5. Discuss the theory of Transfer pricing and explain Variable Cost based Transfer Pricing.

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6. Explain the use of spreadsheets in analysis of alternate projections of volumes, prices and cost structures.

 7. Write notes on the following :
 - (a) Zero Based Budgeting
 - (b) Uncontrollable Cost

 8. Write notes on the following :
 - (a) Control System Concepts
 - (b) Non-Financial Performance Indicators
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