

MMPF–003

M. B. A. (MBAOL)

MANAGEMENT CONTROL SYSTEMS

Time: Three Hours

Maximum Marks: 100

Note: This question paper consist of three sections and each section is compulsory.

Section–A ($5 \times 4 = 20$)

Note: Answer any five questions from this section. Each question carries 4 marks.

1. List the characteristics of Management Control Systems.
2. What do you understand by Delegation of Authority?
3. What is an Engineered Cost Centre?
4. What is Transfer Pricing Manipulation?
5. Explain the used of Performance Reports.
6. Explain the framework for performance measurement system.
7. Discuss the characteristics of service organizations.

Section–B ($5 \times 10 = 50$)

Note: Answer any five questions from this section. Each question carries 10 marks.

8. Explain the concept of Radical Performance Improvement (RPI) and discuss the role of management control system in facilitating RPI.

9. Discuss the benefits and limitations of Profit Decentralization.
10. Explain the overall performance measures used for evaluating investment centres.
11. What do you understand by Genuine and Artificial profit centres ?
12. Discuss the differences between fixed and flexible budget and explain the development process of flexible budget.
13. Explain the concept of management by objectives (MBO) and describe its implementation process.
14. What is a Multinational Corporation (MNC) ? Discuss the special control issues which they have to address.

Section–C (2×15=30)

Note: Answer any two questions from this section. Each question carries 15 marks.

15. What are knowledge's organizations? Analyse the role of management control in knowledge organizations.
16. Explain the Control Environment of project and discuss how these affect the control system design of a project.
17. Evaluate the use of single vs. multiple performance indicators for performance measurement. Discuss the key success factors developed by G.E for each of its departments.