

00758  
**MASTER OF BUSINESS ADMINISTRATION  
(MANAGEMENT, ACCOUNTING AND  
FINANCE) (MBAMAFCI)**

**Term-End Examination**

**December, 2013**

**MCN-083 : MANAGEMENT CONTROL SYSTEMS**

*Time : 3 hours*

*Maximum Marks : 100*

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

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1. "The budget is an excellent tool of planning". 20  
Comment.
2. "A sound audit system strengthen management". 20  
Critically examine this statement in respect of cost  
and management control.
3. Balance score card started as a performance 20  
measurement system but has ended up as a full  
fledged measurement control system. Explain.
4. Write notes on the following with suitable 10+10  
examples :
  - (a) Zero base Budgeting
  - (b) Responsibility Accounting

5. Bring out the various issues, which are involved in transfer pricing. 20
6. Discuss the behavioural issues at length for management control. 20
7. Explain the following terms : 10+10
- (a) Flexible Budget
  - (b) Uncontrollable cost
8. Write short notes on the following : 4x5=20
- (a) Non financial performance indicators
  - (b) Liquidity ratio
  - (c) Residual Income
  - (d) Transfer Pricing
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