

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

**Term-End Examination**

**June, 2016**

**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. Explain the concept of rolling budgets. How are they helpful in adaptive planning ? 20
2. What is meant by responsibility centres ? How are these centres determined and for what purpose ? 20
3. What can be the key matrices for assessing the financial consequences of projected performance as a part of performance evaluation ? 20
4. How can the spreadsheet be used in analysing the alternative projections of volumes, prices and cost structure ? Give examples. 20
5. Write an explanatory note on Balanced Score Card and justify how it is superior to Budgeting as a control tool. 20

6. What is meant by transfer pricing ? Explain different methods of transfer pricing. 20
7. Discuss the concept of residual income. How does it address the deficiencies of Return on Investment (ROI) ? Give examples. 20
8. Write notes on the following : 10+10
- (a) EVA
  - (b) Non-Financial Performance Indicators
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