MCN-083

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

Term-End Examination

June, 2016

00240

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. 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 deficencies of Return on Investment (ROI) ? Give examples. *20*

8. Write notes on the following : *10+10*

   (a) EVA

   (b) Non-Financial Performance Indicators