

2012

Master of Commerce

Third Semester

MC-301: Business Performance Measurement

Time allowed: 3 Hours

Max. Marks: 80

NOTE: Attempt five questions in all, selecting atleast one question from each Unit. All questions carry equal marks.

x-x-x

UNIT-I

1. Explain the various types of Benchmarking along with the purposes for which it is needed in a business organization.
2. Discuss full cost plus and marginal cost-plus methods of pricing. Which pricing method can be useful to a firm under what circumstance?
3. How does Kaizen Costing differ from Target costing? What are the benefits of Target Costing?

UNIT-II

4. Explain the goal setting theory in detail along with Locke and Lathams five principles of goal setting.
5. Explain the following (1). What is Economic Value Added (2). Market Value added.

UNIT-III

6. Define Balanced Scorecard? Discuss briefly its four performance dimensions /perspectives. Also illustrate with the help of suitable example.
7. How do Activity Based Costing and Throughput Accounting complement each other and how they differ from the each other?

UNIT-IV

8. The aim of Responsibility Accounting is not to place blame, rather it is to evaluate performance and provides feedback so that future operations can be improved. Discuss?
9. Explain the following (1). Multinational Transfer Pricing. (2). Negotiated Transfer Pricing.
10. Explain the application of Management Information System.

x-x-x