

(i) Printed Pages : 3] Roll No. ....

(ii) Questions : 10] Sub. Code : 

3	8	2	6
---	---	---	---

Exam. Code : 

0	5	0	3
---	---	---	---

**Master of Commerce 3rd Semester  
Examination**

**1127**

**BUSINESS PERFORMANCE MEASUREMENT**

**Paper : M.C-301**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Note :-** Attempt *five* questions in all, selecting at least *one* question from each Unit. All questions carry equal marks.

**Unit-I**

1. Discuss in detail the Activity Based Budgeting. Also differentiate between Flexible Budgeting and Activity Based Budgeting ? Which is more relevant in today's environment ? Discuss.
2. Bring out in detail the relevance of Target and Kaizen costing in enhancing corporate performance. Illustrate with suitable examples.

**NA-189**

( 1 )

Turn Over

3. Write short notes on the following :

- (a) Product costing
- (b) Benchmarking and Environmental costing

### **Unit-II**

4. Discuss briefly the strategic profitability analysis. Also explain the economic value added methodology for measuring corporate performance ?

5. (a) Elaborate in detail the procedure for setting of performance goals and incentives for enhancing productivity in the management.

(b) Write a note on Return on Investment as a methodology of measuring corporate performance.

### **Unit-III**

6. Explain the concept of Balanced Score Card. Discuss the rationale and performance dimensions of Balanced Score Card. Illustrate with suitable examples.

7. Differentiate between Throughput Accounting and Activity Based Costing ? Bring out in detail the significance of activity based costing in enhancing corporate performance.

#### Unit-IV

8. Elaborate in detail the meaning, types and organizational structure of responsibility centres in the corporates.
9. "Information systems are effective not in measuring and enhancing corporate performance." Discuss.
10. Write short notes on the following :
  - (a) Objectives and methods of transfer pricing
  - (b) Rule of management control systems