

(i) Printed Pages : 2

Roll No. ....

(ii) Questions : 10

Sub. Code : 

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Exam. Code : 

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M.Com. 3<sup>rd</sup> Semester

2125

## BUSINESS PERFORMANCE MEASUREMENT

Paper –M.C. 301

Time Allowed : Three Hours]

[Maximum Marks : 80

**Note** :- Attempt **five** questions in all, selecting at least **one** but not more than **two** from each Unit. All questions carry equal marks.

### UNIT-I

- I. Describe benchmarking and environmental costs. Explain how these costs are managed ? Illustrate with suitable examples how it helps in enhancing corporate performance ?
- II. Write short notes on :
  - (a) Flexible Budgeting
  - (b) Target costing and Kaizen costing.
- III. Discuss in detail the importance of product costing in price estimation and profit management.

### UNIT-II

- IV. Discuss in detail the importance of Economic Value Added in measuring corporate performance ? Also distinguish the ROI and EOA methodology with suitable examples.

V. Write short notes on :

- (a) Strategic Profitability Analysis
- (b) Procedure for setting performance goals for Production Management.

### UNIT-III

VI. Bring out in detail the rationality and the factors to be considered for preparing Balanced Score Card. Also explain the complications of balanced score card in measuring corporate performance.

VII. How to develop an Activity Based Costing System ? Illustrate its main activities and its cost drivers.

### UNIT-IV

VIII. "All Management Control Systems are effective." Discuss. Also discuss the Information System aspects of MCS.

- IX. (a) Explain general nature of responsibility centres.  
(b) Discuss various types of responsibility centres.

X. Write short notes on :

- (a) Methods of Transfer Pricing
- (b) Managerial Consideration in selection of Transfer Pricing.