

(i) Printed Pages : 2

Roll No.

(ii) Questions : 10

Sub. Code :

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Exam. Code :

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Master of Commerce 3rd Semester

(2123)

BUSINESS PERFORMANCE MEASUREMENT

Paper : MC-301

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :—Attempt *five* questions in all selecting at least *one* from each unit. Every question carries 16 marks.

UNIT—I

1. Give historical overview on corporate performance measurement. Why it is needed in present times ? Discuss.
2. Write a detailed note on EVA methodology of measuring business performance.
3. Explain the following in detail :
 - (a) Techniques for enhancing profitability of services.
 - (b) Target and Kaizen Costing.

UNIT—II

4. How performance goals and incentive should be determined ? Discuss in detail.
5. What is strategic profitability analysis ? How is it executed ? Explain with the help of examples.

UNIT—III

6. Describe the process of measuring business performance using balanced scorecard with the help of relevant example/s.
7. Explain advantages and disadvantages of throughput accounting and activity based accounting. Which one is more effective and why ? State.

UNIT—IV

8. What is the need of information flow control ? Outline the process of consolidating information flow control in multi-locational settings.
9. Explain the methodology of responsibility accounting in detail. Is it effective way of accounting, if yes why ? Explain.
10. What are the objectives of transfer pricing ? Explain its methods in detail.