

(i) Printed Pages : 2

Roll No. ....

(ii) Questions : 10 Sub. Code : 

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Exam. Code : 

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**Master of Commerce 3<sup>rd</sup> Semester  
(2124)**

**BUSINESS PERFORMANCE MEASUREMENT**

**Paper : M.C.-301**

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

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

**UNIT—I**

1. What are various techniques to measure and enhance profitability of products and services ?
2. What do you mean by target theory ? Differentiate between target and Kaizen costing approach.
3. "Environmental costing is the need of hour." Discuss the statement with the help of suitable examples.

**UNIT—II**

4. What do you mean by economic value added methodology ? Give a detailed comparison between ROI and EVA approach of measuring performance.
5. What is the impact of goals and incentives on the organizational performance ?

### **UNIT—III**

6. What do you mean by balanced scorecard ? Discuss the rationale behind balanced scorecard.
7. What do you mean by through put accounting ? Compare through put accounting with Activity based accounting.

### **UNIT—IV**

8. What do you mean by responsibility accounting ? Discuss the organizational structure of responsibility centres.
9. What do you mean by transfer pricing ? What are various methods of transfer pricing ?
10. What is Management Control System ? Discuss its applications. What is the need of controlling the information flow in the organization ?