

(i) Printed Pages : 2

Roll No.

(ii) Questions : 10

Sub. Code :

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**Master of Commerce 3rd Semester
(2122)**

BUSINESS PERFORMANCE MEASUREMENT

Paper : M.C.-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. What is corporate performance measurement ? Highlight its need and importance in management of business in current times.
2. Elaborate on the techniques to measure and enhance profitability and quality of products and services using relevant examples.
3. Explain following in detail :
 - (a) Activity based management
 - (b) Flexible budgeting.

UNIT—II

4. Explain important considerations pertaining to setting performance goals and incentives.

5. Answer following in detail :

- (a) Strategic profitability analysis
- (b) Diagnostic tools and control.

UNIT—III

- 6. What is rationality behind balanced scorecard ? How business performance is measured using balanced scorecard ? Discuss.
- 7. Discuss important dimensions of throughout accounting. How is it different from activity based accounting ?

UNIT—IV

- 8. Highlight the need of information flow control. How it can be consolidated in multi-locational settings ? Explain.
- 9. What do you mean by responsibility accounting ? Explain its methodology in detail.
- 10. Explain following in detail :—
 - (a) Pricing corporate services
 - (b) Administration of transfer pricing.