

2021

Master of Commerce

Third Semester

MC-301: Business Performance Measurement

Time allowed: 3 Hours

Max. Marks: 80

NOTE: Attempt five questions in all, selecting atleast one question from each Unit.

x-x-x

UNIT – I

- I. What are the financial and non-financial methods of performance measurement? Explain these methods with the examples. (16)
- II. "ABC systems only apply to manufacturing companies". Do you agree? Explain in detail. (16)
- III. How does Kaizen Costing differ from standard costing? What are the benefits of Kaizen Costing? (16)

UNIT – II

- IV. What do you understand by setting of performance goals? Discuss the goal setting process in detail. (16)
- V. What is Economic Value Added? Explain the various components of EVA in detail. (16)

UNIT – III

- VI. Define Balanced Scorecard? How can corporate performance be measured through Balanced Scorecard? (16)
- VII. "Throughput Accounting shifts the emphasis in decision making from managing costs and budgets to maximizing throughput and profitability". Discuss. (16)

UNIT – IV

- VIII. Responsibility Accounting is an important device for control. Explain. (16)
- IX. What is Transfer Price? Why market-based transfer prices are considered optimal under all circumstances? (16)
- X. What do you mean by MIS? How is it applicable in the business organizations as an innovative tool? (16)

x-x-x