

Total No. of Questions : 5]

SEAT No. :

**P3973****[5070]-3002**

[Total No. of Pages : 2

**M.B.A.**

**302 - ENTERPRISE PERFORMANCE MANAGEMENT**  
**(Semester - III) (2013 Pattern)**

*Time : 2½ Hours]**[Max. Marks : 50**Instructions to the candidates:*

- 1) *All questions carry Equal Marks.*
- 2) *All questions are compulsory with Internal options.*

**Q1) a)** Explain the importance of 'Non Financial Performance Measures' with stating the significance of 'Balance Score card'.

**OR**

- b) A company is organised into two different departments i.e. Manufacturing division & Operating division Both are considered as Profit Centre. Each division manager has full authority to decide on sale of divisions output to outsiders & to other divisions.

Division 'C' has always purchased it's requirement of a component from Division 'A', but when informed that Division 'A' was increasing it's selling price to Rs.150, the manager of Division 'C' decided to look at outside suppliers.

Division 'C' can buy component from outside supplier for Rs.135. But Division 'A' refuses to lower it's price in view of it's need to maintain it's 'Return on Investment' the top management has the following information C's Annual purchases of the component - 1000 units.

A's variable cost per unit - Rs.120

A's fixed cost per unit - Rs.20

**Required**

- i) Will the company as whole benefit, If Division 'C' bought the components at Rs. 135 from outside supplier.
- ii) If 'A' did not produce the material for 'C' it could use the facilities for other activities resulting in a cash operating savings of Rs.18000/- should 'C' then purchase from outside sources.
- iii) Suppose there is no alternative use of 'A' facilities & the market price per unit for the component drops by Rs.20 should 'C' buy from outside?

**P.T.O.**

**Q2)** a) State the types of capital Expenditure decision & justify the need of Capital Expenditure decision.

OR

b) Explain briefly various techniques of Capital Expenditure Control.

**Q3)** a) In the current chronic situation across Indian Banking sector justify need & importance of following parameters for m-asing bank's performance.

i) NPA's.

ii) Credit Appraisal.

OR

b) Retail organisation's performance is measured on varied performance measure - Explain the above statement using following measures.

i) ABC Analysis.

ii) Multiple Attribute Method.

**Q4)** a) State & explain various steps in project control process.

OR  
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b) State & Discuss the features of 'Non - Profit' organisation.

**Q5)** a) Describe How Financial Audit is different from Management Audit - Explain.

OR

b) Explain/ write note on Following [Any Two]:

i) Internal Audit.

ii) Principles & objectives of Audit.

iii) Cost Audit.

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