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April - 2011

M.B.A. (Sem. - III)

**(302) : MANAGEMENT CONTROL SYSTEM
(2008 Pattern)**

Time : 3 Hours]

[Max. Marks :70

Instructions to the candidates:

- 1) Attempt any four questions from Q.No. 1 to 6.
- 2) Question No. 7 is compulsory.
- 3) All questions carry equal marks.

Q1) Explain cybernetic paradigm as a control tool and also display the diagram.

Q2) Explain the various responsibility centres in detail.

Q3) "Balance score card system of performance measurement attempts to create a blend of financial and non financial, internal & external measures in balanced manner" Explain.

Q4) Explain the concept of goal congruence and discuss the factors which affect the congruence. Give examples.

Q5) Write short note on (any three) :

- a) Just in time.
- b) ROI & EVA.
- c) Management control system in manufacturing unit.
- d) Management Audit.

Q6) Explain the formal and informal system in the organisation.

Q7) A company has practice of fixing inter-department transfer price for its product on the basis of cost plus return on investment in the division. The budget for division 'A' for the year is as follows

Annual Budgeted output	6,00,000 units
Variable cost	Rs. 10 per unit
Fixed cost for Div. 'A'	Rs. 10.20 lacs
Total Investment in the division	Rs. 20 lakhs
Expected return on investment at 24%.	
Calculate transfer price for Div. 'A'.	

