

01641

## MANAGEMENT PROGRAMME

### Term-End Examination

December, 2014

### MS-43 : MANAGEMENT CONTROL SYSTEMS

Time : 3 hours

Maximum Marks : 100

(Weightage : 70%)

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**Note :** (i) Attempt *any five* questions.

(ii) All questions carry *equal* marks.

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1. What elements constitute the management control system ? Discuss in brief about total quality management and the manner in which it is integrated with the management control system.
2. Explain the meaning of transfer pricing ? What are the undesirable corporate practices related to transfer pricing ? Discuss the different types of inter-company transactions.
3. Explain the following :
  - (a) Boston Consulting Group (BCG) model for analyzing business unit strategies.
  - (b) Appraisal of managerial performance.
4. Define budgetary control system and explain the logical sequence for instituting it ? How is budgetary control system administered ? What are the behavioural problems encountered in budgetary control system ?

5. Describe the characteristics of incentive compensation plans. Discuss about the short-term incentive plans that are available.
  6. Discuss the characteristics of a project. How do processes and procedures relating to projects differ from on-going activities ?
  7. What do you mean by Activity Based Costing (ABC) ? Explain the stages involved in the process of ABC. Why should companies switch to ABC and how should it be implemented ?
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