

01793

MANAGEMENT PROGRAMME

Term-End Examination

December, 2015

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. Explain the concept of Strategy. How does the Boston Consulting Group model (BCG) help in formulating business unit strategies.

2. Distinguish between the following :
 - (a) Strategic planning & control and Management control.
 - (b) Operational control and Management Control.
 - (c) Historical Cost and Replacement Cost.
 - (d) Cost Centre and Revenue Centre

3. What is a Profit Centre ? What are the characteristics of an efficient Profit Centre ? Discuss the various aspects and issues involved in performance appraisal of a profit centre.

4. Explain the meaning of Activity Based Costing (ABC) and the different stages involved in it. Discuss the purposes and benefits of activity based costing.
 5. Explain the meaning and implications of Management Information System (MIS). Discuss the design considerations for designing MIS in an organisation.
 6. What are Non - Profit Organisations ? Explain the special characteristics of Non - Profit Organisations.
 7. How does organization wide incentive plans differ from individual incentive plans ? Discuss the different types of organisational incentive plans.
 8. Explain the reasons for manipulation of transfer price by the MNCs and their effects. Discuss the methods used to determine the transfer price.
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