

C 3420

(Pages : 2)

Name.....

Reg. No.....

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2021**

(CUCSS)

M.B.A.

BUS 4C 24—MANAGEMENT CONTROL SYSTEM

Time : Three Hours

Maximum : 36 Weightage

**Section A***Answer **all** the questions.**Each question carries 1 weightage.*

1. What are Revenue Centres ?
2. What is TQM ?
3. What is meant by Material Requirement Planning ?
4. Explain Statistical Quality Control.
5. What are the limitations of variance analysis ?
6. What is feedback control ?

(6 × 1 = 6 weightage)

**Section B***Answer any **four** questions.**Each question carries 3 weightage.*

7. Explain the nature and importance of management control system.
8. What do you understand by inter-company transfers ? Explain.
9. What is Budgetary Control ? In what way is standard costing different from budgetary control?
10. What is Balanced Score Card ? Explain its objectives and advantages.
11. Explain similarities and differences between a Revenue Centers and an Expense Centers.
12. Explain Goal congruency.

(4 × 3 = 12 weightage)

**Turn over**

**Section C**

*Answer any **three** questions.  
Each question carries 4 weightage.*

13. Explain the concept of profit centres. What are the yardsticks available for measuring the performance of a profit centre ?
14. What do you understand by Performance Measurement ? Explain.
15. 'Management techniques such as Just In Time (JIT) and Benchmarking are in tune with the conceptual foundation of Management Control Systems'. Explain.
16. Describe Management Control System in Multinational Organisation.
17. Explain the various behavioural aspects that have to be taken into consideration while designing a management control system.

(3 × 4 = 12 weightage)

**Section D**

*Answer the following **compulsory** question which carries 6 weightage.*

18. Discuss in detail about Enterprise Resource Planning (ERP), highlighting clearly its features and benefits to a business enterprise. Explain the reasons for implementation of ERP by companies.

(1 × 6 = 6 weightage)