

(i) Printed Pages : 2

Roll No.

(ii) Questions : 10

Sub. Code :

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Exam. Code :

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Master of Commerce 3rd Semester
(2125)

BUSINESS PERFORMANCE MEASUREMENT

Paper : M.C.-301

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt **FIVE** questions in all by selecting at least **ONE** question from each Unit. Each question carries equal marks.

UNIT-1

1. Activity based costing and activity based budgeting are inversely related. Do you agree? Explain.
2. What do you mean by Kaizen costing? What is the relationship between Kaizen and Target costing?
3. What do you mean by profitability? Explain various techniques to measure profitability of products and services. Also suggest the ways how profitability can be enhanced.

UNIT-2

4. Explain the steps involved in aligning the goals of the organization with its incentive programmes.

5. Explain the goal setting theory in detail along with 'Locke and Latham's five principles of goal setting.'
6. Write notes on the following:
 - (a) ROI
 - (b) EVA
 - (c) CAPM

4,4,8

UNIT-3

7. "Using scorecard, an organisation is able to document and define the cause and effect relationships between key measures, processes and function." Do you agree? Discuss.
8. What is meant by throughput accounting? Explain and illustrate how profitability can be improved through throughput accounting.

UNIT-4

9. What is management information system? How is it helpful in business performance measurement?
10. "It has been argued that full cost is an inappropriate basis for setting transfer prices." Discuss.