

(i) Printed Pages : 2

Roll No. ....

(ii) Questions : 10

Sub. Code :

3	8	2	6
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Exam. Code :

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**Master of Commerce 3rd Semester**

**1128**

**BUSINESS PERFORMANCE MEASUREMENT**

**Paper-M.C.-301**

**Time Allowed : 3 Hours]**

**[Maximum Marks : 80**

**Note :-** Attempt 5 questions in all selecting at least one question from each unit. Each question carries 16 marks.

**UNIT-I**

1. "The goal of performance system is to implement strategy."  
Elucidate. 16
2. List and discuss principles of Target Costing. Also explain role of value engineering in Target Costing. 16
3. Write note on Activity Based Management and its relationship with Activity Based Costing. 16

**UNIT-II**

4. Explain use of EVA methodology to measure business performance. 16
5. How will you set the goals for production management ?" 16



### UNIT-III

6. "A performance measurement system attempts to address the needs of different stake-holders of the organization by creating a blend of strategic measures." Comment. 16
7. List main activities and cost drivers in Activity Based Cost Management. List benefits of Activity Based Costing. 16

### UNIT-IV

8. Write short notes on :
  - (a) Administration of Transfer Prices
  - (b) Pricing Corporate Services. 16
9. How does management control system help a firm in improving its capabilities ? Illustrate. 16
10. Describe information system aspects of management control and information flow in a multi-locational firm. 16