

No. of Printed Pages : 3

MMPF-003

**MASTER OF BUSINESS
ADMINISTRATION
(MBA)**

**Term-End Examination
December, 2024**

MMPF-003 : MANAGEMENT CONTROL SYSTEMS

Time : 3 Hours

Maximum Marks : 100

(Weightage : 70%)

Note : Attempt any ***five*** questions. All questions
carry equal marks.

1. Discuss the characteristics and objectives of management control systems. Describe various critical components of management control and discuss how they influence the behaviour in an organisation.

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2. What is a responsibility centre and why are responsibility centres established ? Describe the major steps involved in establishment of responsibility centres.
3. What are Cost Centres ? Describe and differentiate between Engineered and Managed Cost Centres. How is the performance of engineered cost centres evaluated ?
4. What is an investment centre ? Why are investment centres established ? Describe the methods used to measure the overall performance of investment centre.
5. In the context of transfer pricing, what are the various types of intangibles ? Describe the various modes of transfer of intangibles between related entities.
6. Briefly discuss the budget setting process. Describe the behavioural and ethical aspects in budgeting and reporting.

7. What are the various special control issues faced by Multinational Corporations (MNCs) ? How do differences across countries alter the management control systems ?
8. What are the characteristics of a project organisation ? Explain how these characteristics affect the control system design of a project.

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