

**GUJARAT TECHNOLOGICAL UNIVERSITY**

**MBA - SEMESTER-IV • EXAMINATION – WINTER • 2014**

**Subject Code: 840003**

**Date: 27-11-2014**

**Subject Name: Management Control System (MCS)**

**Time: 10.30 am - 13.30 pm**

**Total Marks: 70**

**Instructions:**

1. Attempt all questions.
2. Make suitable assumptions wherever necessary.
3. Figures to the right indicate full marks.

- Q.1 (a)** What is Management control? Differentiate between task control and Management control. **07**
- (b)** Explain first two levels of strategy with minimum two sub-strategies. **07**
- Q.2 (a)** What is Goal congruence? What are the factors influencing goal congruence? **07**
- (b)** Explain the concept of Formal control system. **07**
- OR**
- (b)** List out any seven functions of controller. **07**
- Q.3 (a)** What are the types of responsibility centers? Explain any two in detail. **07**
- (b)** Explain how business units perform as profit centers. **07**
- OR**
- Q.3 (a)** What are the different measures for profitability? **07**
- (b)** Explain the concept of cost-based transfer pricing. **07**
- Q.4 (a)** Compare EVA versus ROI. **07**
- (b)** Write a short note on strategic planning process. **07**
- OR**
- Q.4 (a)** What are the different uses of budget? **07**
- (b)** What are the quantitative techniques for budget preparation? **07**
- Q.5 (a)** What is the logic behind variance analysis? Draw variance analysis disaggregation chart. **07**
- (b)** List and explain all Revenue Variances. **07**
- OR**
- Q.5 (a)** Write a short note on implementing a Balanced Scorecard. **07**
- (b)** Write a short note on Incentives for business unit managers. **07**

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