

Total No. of Questions : 5]

PC2986

[63801-63

S.Y.M.B.A.

401-GC-14 : ENTERPRISE PERFORMANCE MANAGEMENT
(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Each question carries 10 marks.

Q1) Answer the following (Any 5) :

[10]

- a) Define transfer price.
- b) Define responsibility centre.
- c) Explain the term financial audit.
- d) Define enterprise performance management.
- e) What is capital budgeting?
- f) What is Balance scorecard?
- g) What do you understand by non performing assets?
- h) Define E-Commerce?

Q2) Write short notes (any 2)

[10]

- a) Non profit organization
- b) Management audit
- c) Techniques of capital budgeting

R.T.O.

Q3) a) Evaluate the performance evaluation parameter for non-profit organization. [10]

OR

b) Write a brief outline on various KPI's used by E-commerce industry. [10]

Q4) a) Telco Ltd. has existing assets in which it has capital invested of Rs. 150 crores. The after tax operating income is Rs. 20 crores and company has a cost at capital 12%. Estimate EVA at the firm. [10]

OR

b) Compare and contrast engineered and Discretionary cost centre? [10]

Q5) a) ABC Ltd has 2 divisions A & B. Division A sales 2/3 of his product to divisions 'B' and rest in the open market cost and revenue of this division and that of company is given as under.

Particulars	Div. A	Div. B	Company ABC
i) Sales (out side only)	16,000	48,000	64,000
ii) Manufacturing cost (Internal + out side)	24,000	20,000	44,000

You are required to find out profit for each division and for the company if transfer price is actual cost + 25%. Margine but there is overspending in division 'B' Rs. 3,000. [10]

OR

b) Explain the various techniques of evaluation of capital expenditure decisions? [10]



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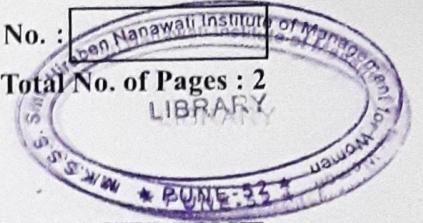
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S.Y. M.B.A.

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**401 - GC - 14 : ENTERPRISE PERFORMANCE MANAGEMENT
(2019 Pattern) (Semester - IV)**

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Each question carries 10 marks.*

Q1) Answer the following (Any 5 out of 8)

[10]

- a) Explain the term Financial Audit.
- b) State the Objectives of Internal Audit.
- c) Define ROI? State the formula for calculating the ROI?
- d) Write the Role of Revenue Center.
- e) Define Social Audit.
- f) Define E-Commerce?
- g) ABC Analysis.
- h) Explain the Transfer Pricing.

Q2) Short notes (Any 2 out of 3)

[10]

- a) Explain the need of capital budgeting.
- b) Explain the Post Completion Audit.
- c) Explain the Sell Through Analysis.

Q3) Solve any one

[10]

- a) Explain various tools and techniques of capital expenditure?

OR

- b) Discuss the various categories of NPAs and impact of NPAs on banking operations.

P.T.O.

Q4) Solve any one

[10]

- a) What is an NGO? Explain the need for evaluator performance appraisal of an NGO.

OR

- b) State and elaborate the process of performance evaluation of the project.

Q5) Solve any one

[10]

- a) Explain the Elements of Audit Report.

OR

- b) Describe how internal audit is differ from financial audit.

x

x

x

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S.Y.M.B.A.

**401-GC-14 : ENTERPRISE PERFORMANCE MANAGEMENT
(2019 Pattern) (Semester - IV)**

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Each question carries 10 Marks.

Q1) Answer the following (Any 5 out of 8)

[10]

- a) Performance Management defined _____.
 - i) To comply with the requirements of HR.
 - ii) To develop punitive steps to address poor performance
 - iii) To ensure all stakeholder requirements will be met
 - iv) None of the above
- b) What is the term used to describe the value assigned to the goods or services sold or rented from one unit of an organization to another?
 - i) Variable Cost
 - ii) Fixed Cost
 - iii) Transfer Pricing
 - iv) None of the above
- c) Which of the following is not an example of a responsibility center?
 - i) Investment Centre
 - ii) Contribution center
 - iii) Profit Centre
 - iv) Revenue Centre
- d) The method which does not consider investment profitability is _____.
 - i) Pay Back Period Method
 - ii) ARR Method
 - iii) NPV Method
 - iv) IRR Method
- e) Non-profit and government organizations (NPGOs) _____.
 - i) Do not measure success by financial measures
 - ii) Success has to be measured by their effectiveness in providing benefits to constituents
 - iii) Are unable to use the BSC effectively.
 - iv) None of the above

P.T.O.

- f) The overall purpose of the balanced scorecard approach is to _____.
 i) Measure product quality
 ii) Help turn strategy into action
 iii) Benchmark against competitors
 iv) Measure financial performance
- g) Which of the following statement about the Strategic Business Unit is true?
 i) SBUs are held responsible for their own results/Performance
 ii) SBUs are not separate business setup
 iii) SBUs are evolved from matrix structure
 iv) None of the above
- h) The term 'EVA' is used for _____.
 i) Extra Value Analysis
 ii) Economic Value Added
 iii) Expected Value Analysis
 iv) Engineering Value Analysis

Q2) Short Notes (Any 2 out of 3) [10]

- a) Principles of Management Audit
 b) Process of Capital Budgeting
 c) Features of E-Commerce

Q3) a) Explain in details Governance of Non Profit Organizations? [10]

OR

- b) Define Capital Budgeting. Discuss the purpose and importance of capital budgeting.

Q4) a) What do you mean by auditing? Explain the Principles of Social Audit in detail. [10]

OR

- b) How ABC Analysis is Performance Evaluation Parameter for Retail? Explain the Classification of items into A,B and C Categories and performance measure of ABC analysis.

- Q5) a)** PQR Company heavily decentralized. Division A has always acquired some components from Division B. However division B has intimated increase in its price to Es. 150/unit. Manager of Division A has opposed the same since similar product is available in outside market at Rs.120/unit. Division B has supported its price rise as it is bearing heavy depreciation charge on specialized Equipment they have bought specially for the component. Additional information is as follows:- **[10]**

Total capacity of Division A-10,000 units p.a.

B's Variable costs - Rs. 100/unit

B's Fixed costs - Rs. 30/unit

You are required to advice -

- i) Suppose there is no alternate use of division B's capacity, Will the company as a whole benefit if A buys the component from outside at Rs 120/unit.?
- ii) Suppose outside market price of the component drops by Rs.30/unit, what would you suggest to the manager of division A?

OR

- b)** An Enterprise wanted to give up the transfer price on cost plus 15% Return on Investment Basis. Using following information related to its 'P' division for the year 2022-23.

- i) Determine the transfer price for division P
 - ii) If the volume and current assets are reduced by 10%. What will be the impact on transfer price?
- 1) Fixed Assets Rs.15,00,000
 - 2) Current Assets Rs.10,00,000
 - 3) Debtors Rs.5,00,000
 - 4) Annual fixed cost of the division Rs.15,00,000
 - 5) Variable cost Rs.40/unit
 - 6) Budgeted volume (units) 2,50,000



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S.Y. MBA

**401 GC-14 : ENTERPRISE PERFORMANCE
MANAGEMENT**

(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
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Q1) Fill in the blanks (Any 05 out of 08) :

[10]

- i) For the board of directors of the company, the entire company is a _____.
 - a) Profit Centre
 - b) Expense Centre
 - c) Responsibility Centre
 - d) None of the above
- ii) Which of the following statement about the Strategic Business Unit is true?
 - a) SBUs are not tightly controlled
 - b) SBUs are not separate business setup
 - c) SBUs are held responsible for their own results / Performance
 - d) SBUs are evolved from matrix structure
- iii) EVA/RI is used to measure _____.
 - a) Investment Centre
 - b) Expense Centre
 - c) Profit Centre
 - d) Revenue Centre
- iv) DU PONT Analysis deals with _____.
 - a) Analysis of Fixed Assets
 - b) Capital Budgeting
 - c) Analysis of Profit
 - d) Analysis of Current Assets

P.T.O.

- v) Which of the following is not true for capital budgeting?
- Sunk costs are ignored
 - Opportunity costs are excluded
 - Incremental cash flows are considered
 - Relevant cash flows are considered
- vi) While calculating the Gross Margin Ratio on Investment (GMROI), the TWO important aspects are:
- Stock on Hand and Stock-Outs incidents
 - Gross Margin and Average Inventory Cost
 - Gross Revenue and Stock on Hand
 - Carrying Costs and Stock-Out Costs
- vii) Compliance with the Standard of Auditing is the responsibility of _____
- Management
 - Those charged with governance
 - Auditor
 - Audit committee
- viii) Which of the following is not a typical cash flow related to equipment purchase and replacement decisions?
- Increased operating cost
 - Overhaul of equipment
 - Salvage value of equipment when project is complete
 - Depreciation expense

Q2) Short Notes (Any 02 out of 03) :

- Process of Responsibility Accounting
- Types of Responsibility Centers
- Principles of Social Audit

[10]

Q3) a) Evaluate the Performance Evaluation Parameter for Non-Profit Organization? [10]

OR

b) Explain the Product Pricing for Non Profit Organizations? [10]

Q4) a) Explain the various Techniques of Capital Budgeting? [10]

OR

b) Describe the Performance Evaluation Parameters for Projects? [10]

Q5) a) KPI used by E Commerce industry is many a times are created. Justify this statement as to Performance Evaluation Parameters for E-Commerce? [10]

OR

b) Audit Function as a Performance Measurement Tool is Managing People and Money both simultaneously explains it? [10]
