

Total No. of Questions : 5]

PC3059

[6380]-4001

S.Y.M.B.A.

SEAT No. :

[Total No. of Pages : 2

401-GC-14 : ENTERPRISE PERFORMANCE MANAGEMENT
(Revised 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 of 8) :

- a) Define enterprise performance management.
- b) Enlist methods of transfer pricing.
- c) State types of expenses centers.
- d) List four ways of calculating EVA.
- e) What is management audit.
- f) What is GMROI.
- g) Give examples of non financial performance measures.
- h) Explain types of capital budgeting techniques.

Q2) Write short notes (Any 2 out of 3) :

- a) Technical performance measurement.
- b) Net present value method.
- c) Internal audit.

Q3) a) Explain in detail various types of responsibility centers.

OR

- b) Explain the role of balance score card in long term performance of an enterprise. Give suitable examples.

P.T.O.

Q4) a) Discuss in detail various KPIs used to measure performance of E-commerce industry.

OR

b) Explain performance evaluation parameters of a retail organization.

Q5) a) Explain the importance of audit function as a performance measurement tool. Explain in brief various types of audit.

OR

b) ABC Ltd. is a manufacturing company has two divisions A and B. Division A produces three products P, Q and R. Each product can be sold in the open market. Following details are available.

Particulars	Product P	Product Q	Product R
Maximum external sales (units)	800	500	300
Selling price per unit (₹)	96	92	80
Variable cost of Production (Div. A) (₹)	33	24	28
Labour hours required per unit (Div. A)	6	8	4

Product Q can be transferred to division B. but maximum quantity that might be required for transfer is 300 units. Division B can buy similar product in the market at a price of 45 per unit.

What should be the transfer price per unit for 300 units of product Q if the total labour hours available with division A are

- i) 13000 hours
- ii) 8000 hours
- iii) 12000 hours





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SEAT No. :

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[6201]-401

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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) Goal congruence - Explain.
- b) What is Management Audit.
- c) Explain in Market Value Added.
- d) Project cost variance.
- e) Explain Website Traffic.
- f) Explain Financial Inclusion.
- g) What is Internal Rate of Return.
- h) What is Gross Margin Return on Investment (GMROI).

Q2) Write Short Notes (Any 2 out of 3)

[10]

- a) Profit Centre
- b) Balanced Scorecard
- c) Project Control Process

Q3) a) What Management Control System? Explain it's characteristics in detail.

[10]

OR

- b) What are different , parameters to measure financial & Non - financial performance of an enterprise.

[10]

P.T.O.

Q4) a) Explain various parameters to measure performance of Banks. [10]

OR

b) Explain project control process in detail. [10]

Q5) a) Kalika Industries has two shops i.e. Welding Shop & Paint shop. Welding shop assembles 50000 purchased items and 150000 internal items converted into 40000 assemblies and forwards $\frac{3}{4}$ th of the same to Paint shop. Variable Cost of one assembly is Rs. 200 per piece. and market price is Rs. 300 per piece. The transfer price decided is equal to Market Price. Fixed Cost of Welding Shop is Rs. 10 Lakhs and fixed cost of Paint shop is Rs. 12 Lakhs. Variable Cost (Including Transfer Price) is Rs. 500 per piece. The Sales price for Paint Shop is Rs. 750 per piece. [10]

Calculate :-

- Profit of Individual Cost Centre and Overall Profitability.
- What should be done if paint shop wishes to purchase assemblies @ Rs. 200 from Outside due to reduced market price?

OR

b) Explain the importance of Auditing. Differentiate between Statutory Audit V/S Cost Audit V/S Management Audit. [10]
