

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**
