

No. of Printed Pages : 3

**MMPF-003**

**MASTER OF BUSINESS**

**ADMINISTRATION**

**(MBA)**

**Term-End Examination**

**December, 2025**

**MMPF-003 : MANAGEMENT CONTROL**

**SYSTEMS**

*Time : 3 Hours*

*Maximum Marks : 100*

*Weightage : 70%*

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**Note :** (i) *Attempt any **five** questions.*

(ii) *All questions carry equal marks.*

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1. Discuss the characteristics and objectives of management control systems. Describe the *four* levers of control.

2. What is 'Responsibility Accounting' ?  
Explain the different types of responsibility centres.
3. What are Engineered and Discretionary Cost Centres ? Explain how performance evaluation is done in engineered cost centre.
4. Explain the concept of Profit Centres.  
Distinguish between Genuine and Artificial Profit Centre and discuss the need for establishment of Artificial Profit Centre.
5. What is Performance Measurement ?  
Describe the various types of metrics used in performance measurement.
6. What are short-term incentive plans ?  
Describe in detail the various types of short-term incentive plans.

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7. Explain the following :
- (i) Business Process Reengineering (BPR)
  - (ii) Enterprise Resource Planning (ERP)
8. How do differences across nations in terms of national culture, institutions and local environment alter the management control systems ? Describe the various special control issues faced by multinational corporations.

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