

MANAGEMENT PROGRAMME

(MP)

Term-End Examination

June, 2025

MS-43 : MANAGEMENT CONTROL SYSTEMS

Time : 3 Hours

Maximum Marks : 100

(Weightage : 70%)

Note : Attempt any *five* questions. All questions carry equal marks.

1. Describe the nature and purpose of Management Control. Distinguish it from strategic planning and control and operational control.

2. Describe the interface between strategies and management control. Explain the concept of Radical Performance Improvement (RPI) and discuss the role of Management Control Systems in facilitating RPI.
3. What is a 'Cost Centre' ? Distinguish between engineered cost centre and managed/discretionary cost centre.
4. What do you understand by Profit Centre and Profit Decentralization ? Describe the characteristics of an efficient profit centre. Discuss the benefits and limitations of profit decentralization.
5. Explain the following :
 - (a) The G.E. performance measurement project
 - (b) Balanced Score Card

6. Discuss the objectives and characteristics of reward and compensation plans. Describe the total bonus plan and deferred compensation plan.
7. What is a non-profit organization ? Describe its special characteristics. Discuss the focus areas on which management control system lays emphasis in non-profit organizations.
8. Describe the nature of projects and discuss the characteristics of project organization. Explain how these characteristics affect the control system design of a project.

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