



Total No. of Questions : 5]

P2275

[5465] - 302

M.B.A. - III

SEAT No. : Dec - 18

[Total No. of Pages : 2

**302 : ENTERPRISE PERFORMANCE MANAGEMENT
(2013 Pattern) (Semester - III)**

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Each question carries 10 marks.
- 3) Draw diagrams wherever necessary.
- 4) Use of non - programmable calculator is allowed.

Q1) a) Explain the non financial performance measures of Enterprise Performance Management.

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 xyz division for 15-16 Determine the transfer price for division xyz.

Fixed Assets Rs. 15,00,000

Current Assets Rs. 10,00,000

Debtors Rs. 5,00,000

Annual fixed cost of the division Rs. 15,00,000

Variable cost per unit Rs. 40

Budgeted volume (unit) 250,000

If the volume is reduced by 10 %. With similar % decrease of current assets. What will be the impact on transfer price ?

Q2) a) What is capital expenditure? explain the tools & techniques of capital expenditure control.

OR

- b) Elaborate capital budgeting as an important tool of Enterprise Performance Management with reference to the two important techniques of capital budgeting : performance Index & a Internal Rate of Return.

Q3) a) State & Discuss various parameters of performance evaluation of a commercial bank.

OR

P.T.O.

- b) Reliance Retail store wanted to evaluate the performance of one of their retail chain store. You have been asked to suggest them the parameter for performance evaluation of the store.

Q4) a) Discuss the features of non profit organisation & the parameters for their performance evaluation.

OR

- b) Explain the concepts of time over run & cost over run with reference to performance evaluation of project.

Q5) a) Cost Audit v/s Management Audit, Explain.

OR

- b) Differentiate internal audit v/s Financial Audit.

Total No. of Questions : 5]

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[5365]-3002

M.B.A.

302 : ENTERPRISE PERFORMANCE MANAGEMENT

(Semester - III) (2016 Pattern)

April 18

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Each question carries 10 marks.
- 3) Use of non programmable calculator is allowed.

- Q1) a) "Performance Management at all levels and across the organisation has become the need of the day". Elucidate in the light of strategic planning management control and operational control. [10]

OR

- b) M/S Suparna fixes the inter divisional transfer prices of the product on the relevant portion of the budget for division 'X' for the year 2015-16 is given below

Particulars	Amt.
Land & Building	3,00,000
Plant and Machinery	5,00,000
Stock	2,00,000
Bills Receivables	1,00,000
Debtors	2,00,000
Annual fixed cost of Division	8,00,000
Variable cost per unit	10
Budgeted volume of production per year (units)	5,00,000
Desired Return on Investment	27%
Calculate the transfer price.	

P.T.O.

Q2) a) Explain various tools and techniques of capital Expenditure control.

OR

b) Explain and highlight the need of capital expenditure decision and elaborate pre sanction and post sanction control of capital expenditure.

Q3) a) What do you understand by Non performing Assets? Discuss various categories of NPAs and impact of NPAs on banking operations.

OR

b) Discuss the performance of Retail store on the following parameters.

- i) ABC Analysis
- ii) Gross margin Return on Investment

Q4) a) State and Elaborate the process of performance evaluation for the projects.

OR

b) "Performance measurement of non-profit organisations is different from profit making organizations". Do you agree? Justify your answer.

Q5) a) Describe how internal audit is different from financial audit.

OR

b) Write short note on :

- i) Cost audit
- ii) Elements of audit report

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Total No. of Questions :5]

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[5265] - 3002

M.B.A.

302 : ENTERPRISE PERFORMANCE MANAGEMENT

(2016 Pattern) (Semester - III)

Time : 2¼ Hours]

[Max. Marks :50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Each question carries 10 marks.
- 3) Use of non - programmable calculators is allowed.

Q1) a) The 'Balanced Score Card' is a performance measurement system which attempts to create a blend of financial and non - financial measures in a balanced manner. Explain with suitable example.

OR

- b) Tech Patni is heavily decentralized. Division A has always acquired some components from division B. However division B has intimated increase in its price to Rs 150/pc. Manager of division A has opposed the same since similar product is available in outside market @ 120/pc. 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 :-

Total capacity of Division A : 10,000 pcs p.a.

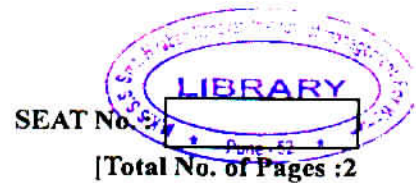
B's variable costs : Rs 100/pc

B's fixed costs : Rs. 30/pc.

Suppose there is no alternate use of division B's capacity,

- i) Will the company as a whole benefit if A buys the component from outside @ Rs 120/pc.?
- ii) Suppose outside market price of the component drops by 30/pc; what would you suggest to the manager of division A?
- iii) If B can earn rent of Rs 5,00,000, if it is not manufacturing the component, will the company as a whole benefits if A buys the component from the outside market?

P.T.O.



Dec 17

Q2) a) Write short notes on :

- i) Technical performance Measurement.
- ii) Post completion Audit.

OR

b) Explain the concept, need and process of capital budgeting.

Q3) a) Justify the need and importance of parameters like NPAs and credit appraisal for measuring a bank's performance, in current banking scenario in India, in particular.

OR

b) Evaluate the performance of a retail organisation in the context of

- i) Sell through analysis.
- ii) Multiple attribute method.

Q4) a) Elaborate in detail the steps involved in performance evaluation of a project.

OR

b) What is an NGO? Explain the need for evaluatory performance appraisal of an NGO.

Q5) a) Explain auditing as a performance measurement tool in the light of Internal Audit and Cost Audit.

OR

b) Write notes on :-

- i) Financial Audit.
- ii) Objectives of Audit.

