

OCT/NOV-2022

Total No. Of Questions : 5]

SEAT No. :

PA-3714

[Total No. Of Pages : 2

[5946]-401

M.B.A.

**GC-14: Enterprise Performance Management
(2019 Pattern) (Semester-IV) (401)**



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 out of 8) (2 marks each) :

[10]

- a) Define enterprise performance management.
- b) Define responsibility centre.
- c) Give the types of responsibility centres.
- d) Define transfer price.
- e) Give the different methods of transfer pricing.
- f) State performance evaluation parameters for projects.
- g) What is Management Audit?
- h) State performance evaluation parameters for non-profit organizations.

Q2) Answer the following. (any 2 out of 3) (5 marks each) :

[10]

- a) Describe the process of Capital Budgeting.
- b) Explain various methods used to evaluate performance of investment centres.
- c) Discuss Malcolm Baldrige Framework with reference to 7 criteria.

P.T.O.

Q3) Answer the following.

[10]

- a) Explain performance evaluation parameters for banks.

OR

- b) Write a brief outline on various KPIs used by E Commerce industry.

Q4) Answer the following.

[10]

- a) Compare and contrast Engineered and Discretionary cost centre?

OR

- b) ABC Company fixes the inter-divisional transfer price for its products on the basis of cost plus return on investment in the division. The budget for the division A for 2021-22 is as under:

- 1) Fixed assets - 2,50,000
 - 2) Current assets - 1,50,000
 - 3) Debtors - 1,00,000
 - 4) Annual fixed cost of division - 4,00,000
 - 5) Variable cost per unit of product - 10
 - 6) Budgeted volume - 2,00,000 units per year
 - 7) Desired ROI - 28%
- i) Determine the transfer price for division A.
- ii) If the volume (units) can be increased by 10%, what will be the impact of transfer prices.

Q5) Answer the following.

[10]

- a) Create a balanced scorecard for an engineering/construction company. Make assumptions for strategic objectives of the company.

OR

- b) Develop a dashboard for measuring and evaluating performance of a retail store. Make necessary assumptions if required.

