

Total No. of Questions : 5]

SEAT No. :

PD-2822

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M.B.A.

**401 : GC-14 : ENTERPRISE PERFORMANCE MANAGEMENT
(2019 Revised Pattern) (Semester - IV)**

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) :

- a) Define internal Audit.
- b) Explain concept of transfer pricing.
- c) What is profit center.
- d) Define Spread.
- e) Explain Gross Margin Return on investment.
- f) Define ROA.
- g) What is Goal Congruence.
- h) What is Profitability Index.

Q2) Short notes (Any 2 out of 3) :

- a) What is post completion Audit. Explain the objectives.
- b) Explain Malcom Balbridge Framework.
- c) Explain concept, need of Capital Budgeting.

P.T.O.

Q3) a) What are the different parameters to measure financial & non financial performance of an enterprise.

OR

b) Explain various parameters to measure performance of Banks.

Q4) a) Explain project control process in detail.

OR

b) Discuss performance of retail store on following parameters. i) sell through analysis & ii) multiple attribute method.

Q5) a) Alpha industries has two shops ie welding shop and paint shop. welding shop assembles 50,000 purchased items and 1,50,000 internal items converted into 40,000 assemblies and forwards $\frac{3}{4}$ th of the same to paint shop, variable cost of one assembly is Rs. 200/piece and market price is Rs. 300/piece. The transfer price decided is equal to market price. fixed cost of welding shop is Rs. 10 lacs and of paint shop is Rs. 12lacs. variable cost (including transfer price) is Rs. 500/piece. The sales price for paint shop is Rs. 750/piece.

Calculate-

- i) Profit of individual cost center and overall profitability.
- ii) What should be done if paint shop wishes to purchase assemblies @ Rs 200 from outside due to reduced market price?

OR

b) Explain the role of Audit as control system. Differentiate between statutory audit, cost audit & internal audit.

