27/05/24

Total No. of Questions : 5]

SEAT No. :

[Total No. of Pages : 2

PB4503

[6201]-401

S.Y. M.B.A.

401 GC-14 : ENTERPRISE PERFORMANCE MANAGEMENT

(Revised 2019 Pattern) (Semester - IV)

Time : 2 ½ 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) **[10]**

a) Goal congruence - Explain.

b) What is Management Audit.

c) Explain in Market Value Added.

d) Project cost variance.

e) Explain Website Traffic.

f) Explain Financial Inclusion.

g) What is Internal Rate of Retrun.

h) What is Gross Margin Return on Investment (GMROI).

Q2) Write Short Notes (Any 2 out of 3) **[10]**

a) Profit Centre

b) Balanced Scorecard

c) Project Control Process

Q3) a) What Management Control System? Explain it's characteristics in detail. **[10]**

OR

b) What are diffrent , parameters to measure financial & Non - financial performance of an enterprise. **[10]**

P.T.O.

Q4) a) Explain various parameters to measure performance of Banks. **[10]**

OR

b) Explain project control process in detail. **[10]**

Q5) a) Kalika Industries has two shops i.e. Welding Shop & Paint shop. Welding shop assembles 50000 purchased items and 150000 internal items converted into 40000 assemblies and forwards 3/4th of the same to Paint shop. Variable Cost of one assembly is Rs. 200 per piece. and market price is Rs. 300 per piece. The transfor price decided is equal to Market Price. Fixed Cost of Welding Shop is Rs. 10 Lakhs and fixed cost of Paint shop is Rs. 12 Lakhs. Variable Cost (Including Transfor Price) is Rs 500 per piece. The Sales price for Paint Shop is Rs. 750 per piece. **[10]**

Calculate :-

i) Profit of Individual Cost Centre 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 importance of Auditing. Differentiate between Statutory Audit V/S Cost Audit V/S Management Audit. **[10]**

27/05/24

Total No. of Questions : 5]

SEAT No. :

PB-2150

[Total No. of Pages : 2

[6201]-4001

M.B.A.

MANAGEMENT

401 - GC - 14 : Enterprise Performance Management

(2019 Pattern) (Semester - IV)

Time : 2½ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) *All questions are complsory.*
2) *All questions carry equal marks.*

Q1) **Answer the following (Any 5 out of 8) :** [10]

a) ABC Analysis.

b) Define Social Audit.

c) Define transfer price.

d) What is management Audit?

e) State performance evaluation parameters for non-profit organizations.

f) Define responsibility centre.

g) Objectives of Internal Audit.

h) Define E - Commerce.

Q2) **Short notes (Any 2 out of 3) :** [10]

a) Describe the process of capital budgeting.

b) Explain various tools and techniques of capital expenditure.

c) Discuss malcoln Baldrige framework with reference to 7 criteria.

Q3) a) Evaluate the performance evaluation parameter for Non-profit organization? [10]

OR

b) KPI used by E - commerce industry is many times are created. Justify this statement as to performance evaluation parameters for E - commerce?

P.T.O

Q4) a) Calculate EVA from following information : **[10]**

12% Debt capital	₹ 2,000 Crores
Equity capital	₹ 500 Crores
Reserves & surplus	₹ 7,500 Crores
Capital employed	₹ 10,000 Crores
Risk free rate	9%
Beta factor	1.05%
Market rate of return	19%
Operating profit after tax	₹ 2,100 Crores.
Tax rate	30%

OR

b) Pizza Hut Ltd. has existing assets in which it has capital invested of ₹150 crores. The after tax operating income is ₹20 crores and company has a cost of capital of 12%. Estimate EVA of the firm. **[10]**

Q5) a) MNC Ltd. has two divisions X and Y. X sells 1/3 of its output in the open market and transfers the rest to Div Y. Cost and revenue during the year are as follows : **[10]**

	X	Y	Total(₹)
Sales	16,000	48,000	64,000
Cost of production in the division	24,000	20,000	44,000
Profit during the period	-	-	20,000

There is no opening or closing stocks. You are required to find out profit of each division and profit of the company using transfer price.

i) At cost

ii) At cost plus a margin of 25%.

OR

b) What is an NGO? Explain the need for evaluator performance appraisal of an NGO? **[10]**

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2 Jan 2024

Total No. of Questions : 5]

SEAT No. :

P7967

[Total No. of Pages : 2

[6118]-63

S.Y. M.B.A.

401 - GC - 14 : ENTERPRISE PERFORMANCE MANAGEMENT

(2019 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) **[10]**

a) Explain the term Financial Audit.

b) State the Objectives of Internal Audit.

c) Define ROI? State the formula for calculating the ROI?

d) Write the Role of Revenue Center.

e) Define Social Audit.

f) Define E-Commerce?

g) ABC Analysis.

h) Explain the Transfer Pricing.

Q2) Short notes (Any 2 out of 3) **[10]**

a) Explain the need of capital budgeting.

b) Explain the Post Completion Audit.

c) Explain the Sell Through Analysis.

Q3) Solve any one **[10]**

a) Explain various tools and techniques of capital expenditure?

OR

b) Discuss the various categories of NPAs and impact of NPAs on banking operations.

P.T.O.

Q4) Solve any one **[10]**

a) What is an NGO? Explain the need for evaluator performance appraisal of an NGO.

OR

b) State and elaborate the process of performance evaluation of the project.

Q5) Solve any one **[10]**

a) Explain the Elements of Audit Report.

OR

b) Describe how internal audit is differ from financial audit.

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2 Jan 2024

2 Jan 2024

Total No. of Questions : 5]

SEAT No. :

P7967

[Total No. of Pages : 2

[6118]-63

S.Y. M.B.A.

401 - GC - 14 : ENTERPRISE PERFORMANCE MANAGEMENT

(2019 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) **[10]**

a) Explain the term Financial Audit.
b) State the Objectives of Internal Audit.
c) Define ROI? State the formula for calculating the ROI?
d) Write the Role of Revenue Center.
e) Define Social Audit.
f) Define E-Commerce?
g) ABC Analysis.
h) Explain the Transfer Pricing.

Q2) Short notes (Any 2 out of 3) **[10]**

a) Explain the need of capital budgeting.
b) Explain the Post Completion Audit.
c) Explain the Sell Through Analysis.

Q3) Solve any one

a) Explain various tools and techniques of capital expenditure? **[10]**

OR

b) Discuss the various categories of NPAs and impact of NPAs on banking operations.

P.T.O.

Q4) Solve any one **[10]**

a) What is an NGO? Explain the need for evaluator performance appraisal of an NGO.

OR

b) State and elaborate the process of performance evaluation of the project.

Q5) Solve any one **[10]**

a) Explain the Elements of Audit Report.

OR

b) Describe how internal audit is differ from financial audit.

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25 July 2023

Total No. of Questions : 5]

SEAT No. :

P3785

[Total No. of Pages : 3

[6025]-71

S.Y.M.B.A.

401-GC-14 : ENTERPRISE PERFORMANCE MANAGEMENT

(2019 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) **[10]**

a) Performance Management defined _______.

i) To comply with the requirements of HR

ii) To develop punitive steps to address poor performance

iii) To ensure all stakeholder requirements will be met

iv) None of the above

b) What is the term used to describe the value assigned to the goods or services sold or rented from one unit of an organization to another?

i) Variable Cost ii) Fixed Cost

iii) Transfer Pricing iv) None of the above

c) Which of the following is not an example of a responsibility center?

i) Investment Centre ii) Contribution center

iii) Profit Centre iv) Revenue Centre

d) The method which does not consider investment profitability is _______.

i) Pay Back Period Method ii) ARR Method

iii) NPV Method iv) IRR Method

e) Non-profit and government organizations (NPGOs) _______.

i) Do not measure success by financial measures

ii) Success has to be measured by their effectiveness in providing benefits to constituents

iii) Are unable to use the BSC effectively

iv) None of the above

f) The overall purpose of the balanced scorecard approach is to ______.

i) Measure product quality

ii) Help turn strategy into action

iii) Benchmark aginst competitors

iv) Measure financial performance

g) Which of the following statement about the Strategic Business Unit is true?

i) SBUs are held responsible for their own results/Performance

ii) SBUs are not separate business setup

iii) SBUs are evolved from matrix structure

iv) None of the above

h) The term 'EVA' is used for ______.

i) Extra Value Analysis

ii) Economic Value Added

iii) Expected Value Analysis

iv) Engineering Value Analysis

Q2) Short Notes (Any 2 out of 3) **[10]**

a) Principles of Management Audit

b) Process of Capital Budgeting

c) Features of E-Commerce

Q3) a) Explain in details Governance of Non Profit Organizations? **[10]**

OR

b) Define Capital Budgeting. Discuss the purpose and importance of capital budgeting.

Q4) a) What do you mean by auditing? Explain the Principles of Social Audit in detail. **[10]**

OR

b) How ABC Analysis is Performance Evaluation Parameter for Retail? Explain the Classification of items into A,B and C Categories and performance measure of ABC analysis.

Q5) a) PQR Company heavily decentralized. Division A has always acquired some components from Division B. However division B has intimated increase in its price to Es. 150/unit. Manager of Division A has opposed the same since similar product is available in outside market at Rs.120 unit. 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:- **[10]**

Total capacity of Division A-10,000 units p.a.

B's Variable costs - Rs. 100/unit

B's Fixed costs - Rs. 30/unit

You are required to advice -

i) Suppose there is no alternate use of division B's capacity, Will the company as a whole benefit if A buys the component from outside at Rs 120/unit.?

ii) Suppose outside market price of the component drops by Rs.30/unit, what would you suggest to the manager of division A?

OR

b) An Enterpise wanted to give up the transfer price on cost plus 15% Return on Investment Basis. Using following information related to its 'P' division for the year 2022-23,

i) Determine the transfer price for division P

ii) If the volume and current assets are reduced by 10%. What will be the impact on transfer price?

1) Fixed Assets Rs.15,00,000

2) Current Assets Rs.10,00,000

3) Debtors Rs.5,00,000

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

5) Variable cost Rs.40/unit

6) Budgeted volume (units) 2,50,000

20 March 2023

Total No. Of Questions : 5]

PA-3714

SEAT No. :

[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.

Aug 2022

Total No. of Questions : 5]

SEAT No. :

P6899

[Total No. of Pages : 3

[5860]-401

S.Y. MBA

401 GC-14 : ENTERPRISE PERFORMANCE MANAGEMENT

(2019 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) Fill in the blanks (Any 05 out of 08) : **[10]**

i) For the board of directors of the company, the entire company is a ________.

a) Profit Centre b) Expense Centre

c) Responsibility Centre d) None of the above

ii) Which of the following statement about the Strategic Business Unit is true?

a) SBUs are not tightly controlled

b) SBUs are not separate business setup

c) SBUs are held responsible for their own results / Performance

d) SBUs are evolved from matrix structure

iii) EVA/RI is used to measure ________.

a) Investment Centre b) Expense Centre

c) Profit Centre d) Revenue Centre

iv) DU PONT Analysis deals with ________

a) Analysis of Fixed Assets b) Capital Budgeting

c) Analysis of Profit d) Analysis of Current Assets

P.T.O.

v) Which of the following is not true for capital budgeting?

a) Sunk costs are ignored

b) Opportunity costs are excluded

c) Incremental cash flows are considered

d) Relevant cash flows are considered

vi) While calculating the Gross Margin Ratio on Investment (GMROI), the TWO important aspects are:

a) Stock on Hand and Stock-Outs incidents

b) Gross Margin and Average Inventory Cost

c) Gross Revenue and Stock on Hand

d) Carrying Costs and Stock-Out Costs

vii) Compliance with the Standard of Auditing is the responsibility of _____

a) Management

b) Those charged with governance

c) Auditor

d) Audit committee

viii) Which of the following is not a typical cash flow related to equipment purchase and replacement decisions?

a) Increased operating cost

b) Overhaul of equipment

c) Salvage value of equipment when project is complete

d) Depreciation expense

Q2) Short Notes (Any 02 out of 03) : **[10]**

a) Process of Responsibility Accounting

b) Types of Responsibility Centers

c) Principles of Social Audit

Q3) a) Evaluate the Performance Evaluation Parameter for Non-Profit Organization? [10]

OR

b) Explain the Product Pricing for Non Profit Organizations? [10]

Q4) a) Explain the various Techniques of Capital Budgeting? [10]

OR

b) Describe the Performance Evaluation Parameters for Projects? [10]

Q5) a) KPI used by E Commerce industry is many a times are created. Justify this statement as to Performance Evaluation Parameters for E-Commerce? [10]

OR

b) Audit Function as a Performance Measurement Tool is Managing People and Money both simultaneously explains it? [10]

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