

Seat Number of Candidate: \_\_\_\_\_

**Savitribai Phule Pune University**

**Department of Management Sciences (PUMBA)**

**MBA, Trimester – IV , External Assessment Examination, February 2016**

**Subject Code: 402**

**Name of Subject: Management Control Systems**

Marks: 50

Time: 3 Hrs

1. Attempt all the questions.
2. Question Numbers 1 and 2 are compulsory, and carry 15 marks each.
3. Attempt ANY TWO questions from Question numbers 3, 4 and 5, and carry TEN marks each.
4. Figures to the right indicate full marks for the question.

Q.1. Is Statutory Audit really an effective Control System? What happened in the "Satyam" Case? (15)

Q.2. Write Short Notes on ANY THREE of the following:

- a) Characteristics of a Strong Controller (5)
- b) Benchmarking (5)
- c) Pre-requisites of Management Control System. (5)
- d) Metrics in Management Control System (5)

Q.3. Under Discretionary Expenses, which are the ones that need to be monitored and controlled at all times? (10)

Q.4. Explain the Cybernetic Control Process with the help of a diagram. (10)

Q.5. Discuss the various methods of Transfer Pricing. (10)