



Seat No. : \_\_\_\_\_

# DI-103

December-2025

IMBA, Sem.-IX

IMBA in Finance Management (FM)/IMBA in Business Management (BM)/  
IMBA in Human Resource and Public Administration (HRPA) / IMBA in

Business Economics and Management (BEM)

MBA-302/BEM-MBA-302/HR\_MBA-302/FM-MBA-302 : Management  
Control System (MCS)

Time : 2:30 Hours]

[Max. Marks : 70

1. Discuss Project Planning, Execution and Evaluation in the context of MNCs. 14

2. Explain the concept of Management Control in Service Organizations. 14

**OR**

2. Suggest a control system design for a healthcare organization including service quality, cost and ethical performance. 14

3. What are the limitations of using only ROI as a performance measure ? 14

**OR**

3. Division X : Profit ₹ 25L; Assets ₹ 1.25 Cr. Division Y : Profit ₹ 28 L; Assets ₹ 1.6 Cr. Cost of capital 12%. Calculate ROI and RI and interpret. 14

4. Discuss the behavioural and ethical issues in Transfer Pricing. 14

**OR**

4. Division A : Variable cost ₹ 5,000/unit; Fixed cost ₹ 10 L. Market price ₹ 7,500. B requires 3,000 units and can buy outside at ₹ 7,000. Suggest the goal-congruent transfer price and compute divisional profit. 14

5. Explain how Exchange Rate movements influence Transfer Pricing in Multinational Corporations. A UK firm exports at £400/unit to India; 2,000 units sold. Exchange rate ₹ 102 → ₹ 108/£. Calculate rupee revenue difference due to rate change. 14

DI-103