



Seat No. : _____

DI-101

December-2025

MBA, Sem.-III

**MBA in Public Policy Management (PPM)/MBA in Event Management (EM)/
MBA in Business Economics and Public Finance (BEPF)**

**EPF-302/PPM-302/ EM-302/DM-302 : Management Control Systems
(MCS)**

Time : 2:30 Hours]

[Max. Marks : 70

1. Discuss the role of Incentive Compensation Systems in Management Control. Explain short-term and long-term incentive plans. **14**

2. Define Management Control System. Explain its objectives and components with suitable examples. **14**

OR

2. Discuss how Management Control Systems help align strategic goals with operational performance. **14**

3. Explain the concept and types of Responsibility Centers with examples. **14**

OR

3. A company has three divisions with profits of ₹ 15 L, ₹ 12 L, and ₹ 10 L and investments of ₹ 60 L, ₹ 40 L and ₹ 30 L respectively. Compute ROI and comment on divisional performance. **14**

4. What is Transfer Pricing ? Explain various methods and their implications on divisional autonomy. **14**

OR

4. Division A's variable cost per unit is ₹ 800 : fixed cost ₹ 1,00,000; market price ₹ 1,200. Division B needs 500 units and can buy outside at ₹ 1,100. Find the goal-congruent transfer price and justify. **14**

5. Explain the concept and significance of Balanced Scorecard. Describe its four perspectives with examples. Design a Balanced Scorecard for a hospital including both financial and non-financial KPIs. **14**