

**PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)**

**BCom DEGREE EXAMINATION MAY 2023
(Sixth Semester)**

Branch – **COMMERCE (PROFESSIONAL ACCOUNTING)**

PERFORMANCE MANAGEMENT

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** marks (5 x 2 = 10)

- 1 An estimated price, which is expected to be paid by customers for particular market offering is classified as

(i) Target price	(ii) Target cost
(iii) Outsource price	(iv) Off shore price

- 2 Cost incurred is identified with

(i) Each executive	(ii) Each unit of output
(iii) Each month	(iv) Every year

- 3 A decision regarding temporary closure should be made on

(i) Cost factor	(ii) Economic factors
(iii) Social factors	(iv) All of the above

- 4 Break-even analysis is also called?

(i) Business Analysis	(ii) Unit sales
(iii) Cost-volume Profit analysis	(iv) None of the above

- 5 Budgeting involves estimation of revenue and _____

(i) Loss	(ii) Income
(iii) Expenditure	(iv) Gain

- 6 Which of the following variance arises when more than one materials is used in the manufacture of a product?

(i) Material price variance	(ii) Material usage variance
(iii) Material yield variance	(iv) Material mix variance

- 7 Performance management combines performance appraisal with _____ to ensure that employee performance is supportive of corporate goals.

(i) Goal setting	(ii) Training
(iii) Incentive systems	(iv) All the above

- 8 ERP supports _____ currency value.

(i) Multiple	(ii) Single
(iii) Three	(iv) Five

- 9 Key performance indicators may vary based on _____.

(i) Type of industry	(ii) Business goals
(iii) Departments	(iv) No. of Employees

Cont...

- 10 To improve the performance of business process _____ is more relevant.
- (i) Input (ii) Proces
(iii) Output (iv) Control & Feedback

SECTION - B (35 Marks)

Answer ALL Questions
ALL Questions Carry EQUAL Marks (5 x 7 = 35)

11. a) Discuss the objectives of environmental accounting.
OR
b) What are the 4 Levels of activity in ABC?
12. a) Why is relevant cost analysis important?
OR
b) Discuss the steps involved in Pricing decision.
13. a) Elucidate the benefits of Standard Costing.
OR
b) What are the advantages of planning and operational variances?
14. a) What are the types of management reports?
OR
b) Bring out the features of Enterprise Resource Planning system.
15. a) What is transfer pricing and why is it important?
OR
b) Enumerate the role of management control.

SECTION - C (30 Marks)

Answer any THREE Questions
ALL Questions Carry EQUAL Marks (3 x 10 = 30)

16. Describe the functions of Environmental Accounting.
17. How do you deal with risk and uncertainty during decision making?
18. Discuss the components of a Budget.
19. Elucidate the functions of Management Information System.
20. Explain about the performance analysis in Not for Profit Organizations.

Z-Z-Z

END