

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BCom DEGREE EXAMINATION MAY 2022
(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. What is environmental accounting?
2. What is a limiting factor?
3. Give the concept of Material Mix and Yield Variances.
4. Write short note on Enterprise Resource Planning System.
5. Describe the concept 'Financial Performance Indicator'.

SECTION - B (35 Marks)

Answer ALL Questions

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

6. a) Bring out the purpose of Activity Based Costing.
OR
b) Show the aim of life cycle costing?
7. a) Describe with example Make or Buy decisions.
OR
b) Summarize the risk and uncertainty in Decision Making?
8. a) How do you calculate Material Mix Variance in standard costing? Explain
OR
b) Explain the purpose of Standard Costing.
9. a) List out the characteristics of Transaction Processing Systems
OR
b) State the key issues in performance management information systems?
10. a) How to determine the Financial Health of a Company?
OR
b) What do you mean by Transfer Pricing? What are its objectives?

SECTION - C (30 Marks)

Answer any THREE Questions

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

11. Describe in detail Stages of Product Life Cycle Costing.
12. Enumerate the cost-volume-profit analysis? Explain the objectives of CVP analysis.
13. Classify and explain budgets according to functions
14. How can Information Systems used for Strategic Planning? Explain.
15. Explain and interpret Financial Performance Indicators (FPIs) for Profitability.

Z-Z-Z

END