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Register Number:

DATE:

**ST. JOSEPH’S COLLEGE (AUTONOMOUS), BANGALORE-27**

**B.Com IFA – VI SEMESTER**

**SEMESTER EXAMINATION: APRIL 2022**

**(Exam conducted in July-August 2022)**

**BC IFA DEA 6619: Advanced Performance Management II**

Time- 2 ½ hrs Max Marks-70

**This paper contains 1 printed page and four parts**

**Section A**

I Answer ***any five*** of the following (**2 x 5 = 10 marks)**

1. State the features of good performance measurement system.
2. Clarify the term “Responsibility Accounting”.
3. Write a short note on HRM.
4. What is dysfunctional decision making?
5. What are the advantages of league table?
6. What is JIT production?

**Section B**

II Answer ***any three*** of the following (**5 x 3 = 15 marks)**

1. Narrate the problems associated with divisional structure.
2. What is reward system? State its purposes.
3. How will you assess value for money?
4. Briefly explain the key requirements for implementing six sigma.

**Section C**

III Answer ***any two*** of the following (**15 x 2 = 30 marks)**

1. Describe the various financial performance measures in private sector.
2. What is transfer pricing? Explain its general rules and practical consideration.
3. Enumerate the difficulties in measuring the performance of non-profit organisation.

**Section D**

**IV. Answer the following (15 marks)**

1. Explain how management accounting/management techniques such as total quality management, just in time, value analysis, activity based costing and the balanced scorecard could contribute towards the analysis of the relationship between costs and quality.