

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2020–2021 and thereafter)

B.COM. DEGREE EXAMINATION - NOVEMBER 2024
HONOURS
FIFTH SEMESTER

COURSE : MAJOR – CORE
PAPER : PERFORMANCE MANAGEMENT
SUBJECT CODE : 20BH/MC/PM54
TIME : 3 HOURS **MAX. MARKS: 100**

SECTION – A

ANSWER ALL QUESTIONS: (10 x 2 = 20)

1. What is transfer price?
2. Write a short note on investment centre.
3. Define the term total quality management.
4. Write a short note on Supply chain Management.
5. List any four types of benchmarking.
6. State the various types of rewards.
7. What is HEART?
8. State the need for calculating gearing ratio.
9. What is the formula to calculate total shareholders return?
10. Calculate the return on capital employed:
Profit before interest and tax \$1,00,000
Opening Capital \$1,60,000
Closing Capital \$1,80,000

SECTION – B

ANSWER ANY FIVE QUESTIONS: (5 x 8 = 40)

11. How do you measure the performance in not-for-profit organisation?
12. Discuss Fitzgerald's Building Block Model.
13. Differentiate between liquidity and solvency position of a company,
14. Explain in detail the four types of responsibility centres.
15. Discuss the meaning of target costing and the steps in Target Costing.
16. Explain the five key steps in Six Sigma.
17. Elucidate the few benefits of effective sourcing decisions.

SECTION – C

ANSWER ANY ONE QUESTION: (1 x 20 = 20)

18. Write a note on JIT and explain the following:
i. Essential elements of JIT (2 marks)
ii. Implication of JIT for performance management (3 marks)
iii. Potential problems with JIT (3 marks)
iv. Advantages of JIT (4 marks)
v. Disadvantages of JIT (4 marks)

19. (a) Briefly explain what Balanced Scorecard is and potential benefits. (4 marks)
- (b) Perform a balanced score card for a college covering the following:
- i. A brief definition of the different perspectives. (4 marks)
 - ii. Three goals for each perspective (6 marks)
 - iii. Three measurements for each of the goal (6 marks)
 - iv. Explain environmental scanning, its importance and features.
20. Explain the process of benchmarking.

21. Compulsory Case Study

(1 x 20 = 20)

ABC Retail Chain is a mid-sized retail company operating across 10 cities in the country, offering a wide range of consumer goods, including electronics, clothing, and household items. Over the years, the company has experienced moderate growth but struggled with profitability, customer satisfaction, and employee performance.

In 2021, ABC's management realized the need for a structured approach to measure and improve business performance. The company decided to implement Key Performance Indicators (KPIs) to assess critical areas of operation and drive performance improvements.

Discuss the best practices the company can undertake to achieve their goals.
