

# Index

## Unit 1

<b>Chapter 1 : Performance Management</b>	<b>1-1 to 1-52</b>
1.1 Performance Management	1-2
1.1.1 Performance Management Concept .....	1-2
1.1.2 Need of Performance Management .....	1-5
1.1.3 Linkage of Performance Management with Strategic Planning .....	1-5
1.2 Control and Types of Control .....	1-8
1.2.1 Goal congruence .....	1-8
1.2.2 Elements of Control System .....	1-9
1.3 Type of Control System .....	1-10
1.3.1 Types of Control .....	1-11
1.3.2 Features of Management Control System .....	1-12
1.3.3 Concepts Involves in Control Activity .....	1-13
1.3.4 Phases of Operating Actives .....	1-14
1.4 Impact of Top Management Style on Management Control .....	1-16
1.4.1 Levels of Control .....	1-18
1.4.2 Management Control Vs Operational Control .....	1-18
1.4.3 General Relationship among Planning and Control Functions .....	1-20
1.4.4 Strategy Formulation, Management Control And Task Control .....	1-20
1.4.5 Strategy Formulation, Management Control And Task Control .....	1-21
1.5 Performance Measures - Responsibility Centres .....	1-23
1.5.1 Responsibility Accounting .....	1-23

## Unit 2

<b>Chapter 2 : Performance Evaluation Parameters</b>	<b>2-1 to 2-49</b>
2.1 Performance Evaluation Parameters .....	2-2
2.2 Balanced Scorecard .....	2-2
2.3 Performance Measurement System : Additional Consideration .....	2-8
2.4 Linkage between Measurement Drive, Balance Scorecard and Goal Congruence .....	2-9
2.5 Malcolm Baldrige Framework .....	2-9
2.5.1 Malcolm Baldrige National Quality Award tools use for self Assessment .....	2-10
2.5.2 Organisational Profile .....	2-12
2.5.3 The 2021–2022 Baldrige Excellence Framework features a focus on .....	2-13
2.6 SBU (Strategic Business Unit ) .....	2-15
2.7 The Strategic Management Process .....	2-20
2.7.1 Business unit Strategies .....	2-21
2.7.2 Strategic planning .....	2-23



2.7.3	Budgeting .....	2-23
2.7.4	construction of the GE matrix .....	2-24
2.8	Linkages with Enterprise Performance Management and SBU .....	2-27
2.9	Transfer Pricing .....	2-30
2.9.1	Importance of Transfer Price .....	2-31
2.9.2	Objective of Transfer Pricing .....	2-31
2.9.3	Transfer Pricing Mechanism to Induce goal Congruence .....	2-32
2.9.4	Methods of Transfer Pricing .....	2-33
2.9.5	Types of Cost Based Pricing .....	2-34

<b>Unit 3</b>
---------------

---

<b>Chapter 3 : Capital Expenditure Control</b>	<b>3-1 to 3-29</b>
--	--------------------

---

3.1	Concept of Capital Expenditure.....	3-2
3.2	Need of Capital Expenditures.....	3-2
3.3	Capital Budgeting Process .....	3-3
3.4	Types of Capital Expenditure Decisions.....	3-7
3.4.1	Pre sanctioned Capital Expenditure Decision .....	3-7
3.4.2	Operational Capital Expenditure Decision.....	3-11
3.4.3	Post- Sectioned Capital Expenditure Decisions .....	3-12
3.5	Tools and Techniques of Capital Expenditure Control.....	3-13
3.5.1	Performance Index .....	3-13
3.5.2	Technical Performance Measurement .....	3-14
3.5.3	Post-Completion Audit.....	3-14
3.6	Performance Evaluation Parameters for Projects .....	3-16
3.6.1	Project Control Process.....	3-18
3.6.2	Project Control Process.....	3-20
3.6.3	Setting Base Line Plan .....	3-21
3.6.4	Measuring progress and performance .....	3-21
3.6.5	Comparing Plan Against Action.....	3-22
3.6.6	Taking Action.....	3-22
3.6.7	Schedule Variance (SV) .....	3-23
3.6.8	Cost Variance (CV).....	3-25

<b>Unit 4</b>
---------------

---

<b>Chapter 4 : Performance Evaluation Parameters for Banks</b>	<b>4-1 to 4-27</b>
--	--------------------

---

4.1	Performance Evaluation Parameters for Banks .....	4-2
4.1.1	Customer Base.....	4-2
4.1.2	NPAs (Non-Performing Assets).....	4-3
4.1.3	Deposits.....	4-4
4.1.4	ROI .....	4-7
4.1.5	Financial Inclusion .....	4-7



4.1.6	Spread .....	4-9
4.1.7	Credit Appraisal .....	4-9
4.1.8	Investments .....	4-10
4.2	Performance Evaluation Parameters for Retail .....	4-11
4.2.1	ABC Analysis .....	4-12
4.2.2	Sell Through Analysis .....	4-14
4.2.3	Multiple Attribute Method .....	4-14
4.2.4	Gross Margin Return on Investment (GMROI) .....	4-16
4.3	Performance Evaluation Parameters for Non-Profit .....	4-17
4.3.1	Features of Non-Profit Organisation .....	4-17
4.3.2	Fund Accounting .....	4-17
4.3.3	Governance .....	4-19
4.3.4	Product pricing .....	4-20
4.3.5	Strategic Planning and Budget Preparations .....	4-21
4.3.6	Social Audit .....	4-23

<b>Unit 5</b>
---------------

---

<b>Chapter 5 : The Consumer Protection Act,1986</b>	<b>5-1 to 5-23</b>
---	--------------------

---

5.1	Features of E-Commerce .....	5-2
5.2	Need of Evaluation .....	5-3
5.3	Metrics for Performance Evaluation .....	5-4
5.3.1	Business Metrics .....	5-4
5.3.2	Traffic Metrics .....	5-6
5.3.3	Conversion Matric .....	5-9
5.3.4	Audience Involvement Metrics .....	5-10
5.4	Various KPI Used By E-Commerce Industry .....	5-10
5.5	Audit Function as a Performance Measurement Tool .....	5-13
5.5.1	Financial Audit .....	5-13
5.5.2	Internal Audit .....	5-14
5.5.3	Cost Audit .....	5-16
5.5.4	Management Audit .....	5-17
5.5.5	Principles of Auditing .....	5-18

