



**B. J. VANIJYA MAHAVIDYALAYA**

**(Autonomous)**

**(Grant-in-Aid)**

**(Affiliated to Sardar Patel University)**

**Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India**

**Accredited with CGPA of 2.78 on four point scale at B++ Grade by NAAC**

**Syllabus with effective from June - 2024**

**Master of Commerce (M.Com.)**

**Semester - I**

<b>Course Code PB01ECOM51</b>	<b>Title of the Course Management Control System - I</b>	<b>Total Credit 04</b>
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1) To learn application of tools and techniques for management control.</li> <li>2) To understand concept of Data Processing.</li> <li>3) To get insights of Responsibility Accounting.</li> <li>4) To know about Management Audit.</li> </ol>	

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Management Control System</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Difference between Management Control, Strategic Planning and Operational Control</li> <li>• Characteristics of Management Control System</li> <li>• Management Control Process</li> <li>• Budgeting–Theory &amp; Examples</li> <li>• Reporting: Models, Requisites &amp; Steps</li> <li>• Preparation of Report – Examples</li> <li>• Review of Report</li> </ul>	<b>25%</b>
<b>2.</b>	<b>Audit Under Computer System</b> <ul style="list-style-type: none"> <li>• Meaning of Computer, Data, Information and Data Processing</li> <li>• Methods of Computer Data Processing</li> <li>• Coding and Classification</li> <li>• Types of Computer Processing</li> <li>• Auditing Problems in E.D.P. Records</li> <li>• Role of Computer in Accounting</li> </ul>	<b>25%</b>
<b>3.</b>	<b>Responsibility Accounting</b> <ul style="list-style-type: none"> <li>• Concept of Responsibility Accounting</li> <li>• Cost allocation in Responsibility Accounting</li> <li>• Types of Responsibility Centers</li> <li>• Performance Appraisal: Meaning, Techniques and Factors</li> </ul>	<b>25%</b>
<b>4.</b>	<b>Management Audit</b> <ul style="list-style-type: none"> <li>• Concept of Management Audit</li> <li>• Objectives of Management Audit</li> <li>• Aspects of Management Audit</li> <li>• Limitations of Management Audit</li> <li>• Significance and Scope of Management Audit</li> <li>• Problems of Management Audit</li> </ul>	<b>25%</b>



<b>Teaching-Learning Methodology</b>	Lecture, Group Discussion, Doubt Solving, PowerPoint Presentation, Case Study, Real Life Company Examples, & Seminar
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	External Examination	70%

Students will have to score minimum 40 % to pass the course.

<b>Course Outcomes: Having completed this course, the students will be able to:</b>	
1.	Understand Management Control System, Budgeting & Reporting in detail
2.	Know about basic aspects of Computer & its Role in Accounting
3.	Gain knowledge and skills to excel in the area of Responsibility Accounting
4.	Gain thorough understanding of Management Audit

<b>Suggested References:</b>	
<b>Sr. No.</b>	<b>References</b>
1.	Arora, M. N., Management Accounting - Theory, Problems and Solutions, Himalaya Publishing House, New Delhi.
2.	Abhijit Dutta, Management Control System- Text and Cases, Jaico Publishing House, Ahmedabad.
3.	Ghosh. N., Management Control Systems, PHI Learning Pvt. Ltd., PHI Learning Pvt. Ltd., PHI Learning Pvt. Ltd., Delhi.
4.	Kulshrestha, N.K, Management Accounting – Concepts & Cases, Tata McGraw Hill Publishing House Company Ltd., New Delhi, 1999
5.	DAS, Subhash Chandra, Management Control Systems- Principles and Practice, PHI Learning Pvt. Ltd., Delhi.
6.	<b>Websites:</b> <ul style="list-style-type: none"> <li>• <a href="https://ebooks.lpude.in/management/mba/term_4/DMGT514_MANAGEMENT_CONTROL_SYSTEMS.pdf">https://ebooks.lpude.in/management/mba/term_4/DMGT514_MANAGEMENT_CONTROL_SYSTEMS.pdf</a></li> <li>• <a href="https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA3Semester/General/4ManagementControlSystem.pdf">https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA3Semester/General/4ManagementControlSystem.pdf</a></li> <li>• <a href="https://egyankosh.ac.in/bitstream/123456789/90068/1/Block-1.pdf">https://egyankosh.ac.in/bitstream/123456789/90068/1/Block-1.pdf</a></li> </ul>