



(Shri Ramkrishna Seva Mandal's)
ANAND COMMERCE COLLEGE

An Autonomous College (2025-26 to 2034-35)

(Affiliated to Sardar Patel University)

NAAC ACCREDITED 'A' GRADE (3.04 CGPA)

ISO 9001:2015

Syllabus with effect from the Academic Year 2025-26



Master of Commerce
M.Com Semester – I

Course Code	PC01ECOM01	Title of the Course	Management Control System - I
Total Credits of the Course	4	Hours per Week	4

Course Objectives	<ul style="list-style-type: none">• Understand key concepts of management control systems, including Strategic planning, operational control, budgeting, and reporting.• Apply budgeting techniques such as fixed and flexible budgets and Prepare management control reports.• Analyze the scope and significance of management audit and differentiate it from operational audit.• Evaluate control mechanisms and participative management processes to improve organizational performance.• Assess challenges and problems related to management audits and behavioral resistance to control systems.
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Course Description		
Unit	Description	Weightage
1.	Management Control Systems <ul style="list-style-type: none">• Introduction• Management Control, Strategic Planning and Operational Control,• Management Control Process• Budgeting – Nature, Uses of Budget, Budget Preparation Process, Examples of Fixed and Flexible Budget,• Reporting: Models Requisites Steps• Preparation of report – Examples• Review of report	20%
2.	Audit Under Computer System <ul style="list-style-type: none">• Meaning of Computer, Data - Information and Data Processing• Methods of Computer Data Processing• Coding and Classification Types of Computer Processing• Auditing Problems in E.D.P Records• Role of Computer in Accounting	20%
3.	Responsibility Accounting <ul style="list-style-type: none">• The conceptual dimension	20%

	<ul style="list-style-type: none"> • Cost allocation in Responsibility Accounting Types of Responsibility Centers • Performance Appraisal : Meaning, techniques and factors 	
4.	Management Audit <ul style="list-style-type: none"> • Concept, Objectives, Aspects of Management Audit • Significance and Scope of Management Audit, • Difference between Management Audit and Operational Audit • Problems of Management Audit 	20%
5.	Behavioral Aspect of Management Control <ul style="list-style-type: none"> • Meaning, Factors influencing behavior, Motivation, Agency Theory, Control Mechanisms, • Morale - Morale and control, • Participative Management- criteria for superior performance, Resistance to the Participative Management Process 	20%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Practical Problem Solving
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	End Semester Examination	70%


* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand the design and implementation of control systems to align organizational activities with strategic goals.
2.	Learn auditing techniques and procedures in computerized and IT-enabled environments.
3.	Analyze performance through responsibility centers to promote accountability and managerial effectiveness.
4.	Evaluate organizational efficiency and effectiveness through systematic management audits.
5.	Examine the influence of human behavior on the design and effectiveness of management control systems.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Arora, M. N. (2004). Management accounting: Theory, problems and solutions. Himalaya Publishing House.
2.	Kulshrestha, N. K. (1999). Management accounting: Concepts & cases. Tata McGraw Hill Publishing House.

3.	Maheshwari, S. N. (2006). Management accounting & financial control. Sultan Chand & Sons.
4.	Sinha, P. (2010). Management control system: A managerial emphasis. Excel Books.
On-Line Resources available that can be used as Reference Material	
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390	



**Chairman
BOS of Management
Anand Commerce College**



**Academic Coordinator
Anand Commerce College**



**Principal
Anand Commerce College**