



(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 – II

Course Code	PC02ECOM01	Title of the Course	Management Control System - II
Total Credits of the Course	4	Hours per Week	4

Course Objectives	<ul style="list-style-type: none"> • Understand the role and importance of management control information and pricing decisions in organizational strategy. • Apply various pricing methods and decision-making tools (e.g., decision trees) to real-world business scenarios and evaluate divisional performance. • Analyze the structure and processes of Management Information Systems (MIS) to support strategic and operational decision-making in different organizational contexts. • Evaluate the effectiveness of environmental audits and carbon credit accounting practices, especially within the framework of sustainability and regulatory compliance. • Create differentiated control systems tailored to various types of organizations (e.g., service, financial, nonprofit), incorporating key success factors and performance measurement tools.
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Course Description		
Unit	Description	Weightage
1.	Management Control Information: <ul style="list-style-type: none"> • Meaning of Information • Value of information • Relevance and Precision • Types of Information • Management Control Information Process • Management Information System- Design of MIS • Decision Making-Meaning, Tree of Decision making • Types of decision, Decision Process 	20%
2.	Pricing Decisions & Divisional Performance: <ul style="list-style-type: none"> • Concept of Pricing • Objectives of Pricing Types of Prices. • Factors affecting Pricing of a Product Product Pricing Methods • Divisional Performance Intra-company Transfer Pricing 	20%

	Examples	
3.	Carbon Credit Accounting and Environmental Audit: <ul style="list-style-type: none"> • Meaning Kyoto Protocol, • Global Warming Carbon Trading • Carbon Credit Accounting in India • Definition of Environmental Audit • Objectives of Environmental Audit • Accounting Treatment of Environmental Audit • Specific Issues Relating to Environmental Audit 	20%
4.	Management Control in Specialized Organisations : <ul style="list-style-type: none"> • Sectoral Applications, Service Organisations in General , • Characteristics of Service Organisations • Professional Service Organizations - Special Characteristics , • Management Control Systems Financial Service Organisations • General observations, Special Characteristics • Controlling the Financial Sector Insurance Industry • An overview Nonprofit Organisations • Special Characteristics -Difficulties of Management Control in Service and Non-profit Organisations. 	20%
5.	Differentiated Controls for Different Situations: <ul style="list-style-type: none"> • Meaning, Role of Organization Structure, • Performance Measurement Systems- Outcome and Driver Measures, • Key Success Factors • Key Variables Related to Internal Business Processes, • Implementing a Performance Measurement System. 	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 role of information systems in effective management control and decision-making.
2.	Analyze pricing strategies and evaluate divisional performance using control techniques.

3.	Apply accounting methods for carbon credits and conduct environmental audits for sustainability reporting.
4.	Examine tailored management control systems suited for specialized organizational contexts.
5.	Design and implement varied control mechanisms based on organizational situations and requirements.

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. <i>Tata McGraw-Hill Publishing Company</i> .
3.	Maheshwari, S. N. (2006). Management accounting & financial control. Sultan Chand & Sons.
4.	Sonara, C. K. (2014). Corporate environmental accounting & reporting: An empirical study of different groups of selected companies in India. Sarth Publication.
5.	Sinha, P. (2010). Management control system: A managerial emphasis. Excel Books.
6.	Ghosh, N. (2012). Management control system. PHI Learning Pvt. Ltd.
On-Line Resources available that can be used as Reference Material	
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390	


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BOS of Management
Anand Commerce College


Academic Coordinator
Anand Commerce College


Principal
Anand Commerce College