

C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG-Dept of Edu. Got of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt of India – June 2022
Syllabus as per NEP 2020 with effect from the Academic Year 2023-2024

Master of Commerce (MCOM)

Semester - I

Course Code	PG01ECOM01	Title of the Course	Management Control System - I
Total Credits of the Course	04	Hours per Week	04

Course Objectives	<ol style="list-style-type: none">1. To learn about an application of tools and techniques for management control.2. The students will become familiar to the skills to design and implement simple computer-based business and audit information systems.3. To improve the report preparation and communication skills.4. To provide the coverage of a broader framework of various tools and strategies used for cost management and control.
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Course Content		
Unit	Description	Weightage (%)
1.	<u>Management Control Systems</u> <ul style="list-style-type: none">• Introduction• Management Control and Strategic Planning• Operational Control• Management Control Process• Budgeting – Theory & Examples Reporting :• Models• Requisites• Steps• Preparation of report – Examples• Review of report	25 %
2.	<u>Audit Under Computer System</u> <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	25 %
3.	<u>Responsibility Accounting</u> <ul style="list-style-type: none">• The conceptual dimension	25%

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	<ul style="list-style-type: none">• Cost allocation in Responsibility Accounting• Types of Responsibility Centres• Performance Appraisal : Meaning, techniques and factors	
4.	<u>Management Audit</u> <ul style="list-style-type: none">• Concept• Objectives• Aspects of Management Audit• Significance and Scope• Problems of Management Audit	25 %

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

Course Outcomes	
1.	Having Knowledge about Budgeting, Reporting, E.D.P Records and Responsibility Accounting
2.	Skill to analyze and develop effects of Audit under Computer system
3.	Developed Management Skills
4.	It is very useful for his/ her further study like CA and CS.

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Suggested References	
Sr. No.	References
1	Arora, M. N., Management Accounting - Theory, Problems and Solutions, Himalaya Publishing House, New Delhi.
2	Gupta, Kamal, Contemporary Auditing, Tata McGraw Hill Publishing House Company Ltd., New Delhi.
3	Jawaharlal, Accounting for Managers, Himalaya Publishing House, New Delhi.
4	Kulshrestha, N.K, Management Accounting – Concepts & Cases, Tata McGraw Hill Publishing House Company Ltd., New Delhi, 1999
5	Maheshwari, S.N, Management Accounting & Financial Control, Sultan Chand & Sons, New Delhi.

On-line resources to be used if available as reference material

On-line Resources

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390

SITE ADDRESS: http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php
