

GANPAT UNIVERSITY									
FACULTY OF MANAGEMENT STUDIES									
Programme		Master of Business Administration				Branch/Spec.	Marketing/Finance/Human Resources Management/International Business/ Entrepreneurship/ Supply Chain Management		
Semester		IV				Version	1.0.0.1		
Effective from <i>Academic Year</i>				2021-22		Effective for the batch Admitted in			June 2020
Subject code		2IVA02MCS		Subject Name		MANAGEMENT CONTROL SYSTEMS			
Teaching scheme						Examination scheme (Marks)			
(Per week)	Lecture(DT)		Practical(Lab.)		Total		CE	SEE	Total
	L	TU	P	TW					
Credit	4	0	0	0	4	Theory	60	40	100
Hours	4	0	0	0	4	Practical	-	-	-
Pre-requisites:									
Objectives									
The course intends to acquaint students with the control systems design and its implementation in profit as well as non-profit organizations in order to achieve desired goals and objectives.									
Learning Outcome:									
<ul style="list-style-type: none">2IVA02MCS.CO1: Understand the nature, scope and components of management control systems and explain the role of organizational structure and controller in achieving goals.2IVA02MCS.CO2: Analyze key organizational, technological and environmental factors influencing the design of management control systems.2IVA02MCS.CO3: Apply budgeting and performance measurement tools and evaluate organizational performance using appropriate management control techniques.2IVA02MCS.CO4: Evaluate responsibility centre performance and formulate control strategies considering behavioural factors and strategic planning frameworks.									
Theory syllabus									
Unit	Content								Hrs
1	An Overview: Nature, Scope and Concept of Management Control Systems. Organizational Goals, Strategic Planning and Implementations, Organization Structure, Contingency Theory, Organizational Climate, Position of Controller in the Organization Structure of an Organization.								15
2	Major influencing factors on the design of Management Control System: Managerial Styles, Corporate culture, Evaluation stages and revolution of MCS, Information Technology, Manufacturing technology, environment.								10
3	The Management Control Process: Programming, Budgetary Planning and Procedures, Budgetary Control, Analysis of Variances, Flexible Budgeting, Zero-base Budgeting, Performance Budgeting, Accounting Aspects of Control including Internal Audit and Control and Value for Money. Analyzing Financial Performance Reports, Performance Measurement, Management compensation Variations in Management Control: control for differentiated strategies, modern control methods, service organizations, financial services organizations, Multinational organizations, management control of projects.								20
4	Management Control Structure: Responsibility Centre - Revenue and Expense centers e, Responsibility Accounting, Cost Centre, Profit Centre, Inter-divisional Transfer Pricing, Measurement of Divisional Performance including Performance Evaluation -Qualitative and Quantitative, Investment Centre. Measuring and Controlling Assets Employed. Behavioral Aspects of Management Control: Motivation and Morale, Goal Congruency, Participative and Responsive Management, Human as a Part of Information Process. Learning Curves. Strategic Planning: Nature of strategic planning, Analyzing proposed new program, analyzing ongoing programs, strategic planning process								15

Practical content	
Text Books	
1	Anthony, R.N and Govindarajan, V.- <i>Management Control Systems</i> , Irwin, Latest Edition.
Reference Books	
1	Anthony, R.N and Govindarajan, V.- <i>Management Control Systems</i> , Irwin, Latest Edition.
2	Emmanuel, C and Otley, D.- <i>Accounting for Management Control</i> , Nostrand Reinhold, 1985.
3	Ghosh, P.K. and Gupta, G.S.- <i>Cost Analysis and Control</i> , Vision, 1985.
4	Glynn, J.J.- <i>Value for Money: Auditing in Public Sector</i> , Prentice Hall, 1985.
5	Maciariello, J. A and Kirby, C.J.- <i>Management Control System</i> , Prentice Hall, 1994.

Note:

Version 1.0.0.0 (First Digit= New syllabus/Revision in Full Syllabus, Second Digit=Revision in Teaching Scheme, Third Digit=Revision in Exam Scheme, Forth Digit= Content Revision)

L=Lecture, TU=Tutorial, P= Practical/Lab., TW= Term work, DT= Direct Teaching, Lab.= Laboratory work

CE= Continuous Evaluation, SEE= Semester End Examination

Mapping of CO with PO and PSO:

Semester 4: Course Name: 2IVA02MCS MANAGEMENT CONTROL SYSTEMS							
Course outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7
2IVA02MCS.CO1	1	1	0	1	0	2	0
2IVA02MCS.CO2	2	3	0	1	0	1	1
2IVA02MCS.CO3	3	3	0	2	2	2	1
2IVA02MCS.CO4	3	3	0	3	2	2	1

Semester 4: Course Name: 2IVA02MCS MANAGEMENT CONTROL SYSTEMS			
Course outcomes	PSO1	PSO2	PSO3
2IVA02MCS.CO1	2	1	2
2IVA02MCS.CO2	3	2	3
2IVA02MCS.CO3	2	2	3
2IVA02MCS.CO4	2	1	3