

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA (Information Systems Management)**  
**Semester: VI**  
**Syllabus with effect from: DECEMBER 2013**

|  |                         |
|--|-------------------------|
| <b>Paper Code:</b> UM06CBBS04                    | <b>Total Credits: 3</b> |
| <b>Title Of Paper:</b> Management Control System |                         |

| Unit     | Description in detail  | Weightage (%) |
|----------|--|---------------|
| <b>1</b> | <b>Management Control System</b><br>Introduction<br>Strategic formulation<br>Operational control<br>Management control process<br>Evolution and revolution of management control system                                  | <b>25 %</b>   |
| <b>2</b> | <b>Responsibility Accounting</b><br>Introduction , responsibility centre<br>Types of responsibility centre<br>Transfer pricing methods –( only theory)<br>Responsibility performance reporting                           | <b>25 %</b>   |
| <b>3</b> | <b>Audit under Computer System</b><br>Meaning of data, information and data processing<br>Methods of computer data processing<br>Types of computer processing<br>Role of computer in accounting                          | <b>25 %</b>   |
| <b>4</b> | <b>Management Control and Emerging Areas</b><br>Control systems and conflict resolution<br>Framework for conflict resolution<br>Management control and ethical issues<br>Control systems supporting the ethics programme | <b>25 %</b>   |

**Basic Text & Reference Books:**

- Management control system-A management emphasis by pradip kumar sinha
- Maheshwari, S.N, Management accounting and financial control , sultan chand and sons, New Delhi
- Jawaharlal, accounting for managers , Himalaya publishing house, New Delhi.

