SARDAR PATEL UNIVERSITY

(Effect from June, 2021-22)

M.COM. (BUSINESS STUDIES) SEMESTER-I		
Paper Code **PB01ECOM51**	**Title of the Paper** **Management Control System - I**	**Total Credit** **4**

Course Objectives	To learn about an application of tools and techniques for management control.

Course Description		
Unit	**Description**	**Weightage**
1.	**Management Control Systems** 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.	**Audit Under Computer System** 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.	**Responsibility Accounting** The conceptual dimension Cost allocation in Responsibility Accounting Types of Responsibility Centers Performance Appraisal : Meaning, techniques and factors	25%
4.	**Management Audit** Concept Objectives Aspects of Management Audit	25%

| | Significance and Scope | |
| | Problems of Management Audit | |

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

Teaching-Learning Methodology	

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.	University 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.	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.

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.	SITE ADDRESS: http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php
On-Line Resources available that can be sued as Reference Material	
	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390