



GUJARAT TECHNOLOGICAL UNIVERSITY
Syllabus for Bachelor of Vocation (B.Voc.), 6th Semester
Branch: Sales & Marketing Management
Subject Name: Management Control System
Subject Code: 1162202

Teaching and Examination Scheme:

Teaching Scheme			Credit	Examination Marks				Total Marks
L	T	P		Theory Marks		Practical Marks		
			ESE (E)	PA (M)	ESE (V)	PA (I)		
3	0	0	3	50	0	0	0	50

L- Lectures; T- Tutorial/Teacher Guided Student Activity; P- Practical; C- Credit; ESE- End Semester Examination; PA-Progressive Assessment

Contents:

Sr. No.	Content	Teaching Hrs.	Module % Weightage
1	Fundamentals of Management Control: Management Control Systems and the Environment of Management Control, Functions of Controller, The Nature of Management Control, Goal congruence – Informal and Formal factors that influence goal congruence.	10	25 %
2	Strategic Planning and Management Control: Responsibility centers – Revenue centers – Expenses centers- Administrative and support centers, Research and Development centers, Engineered and Discretionary Expense Centers, Profit centers, Business units as profit centers,	11	25 %
3	Transfer pricing: Basic Meaning and Objectives of transfer prices, Transfer pricing methods, Administration of transfer prices, Transfer Pricing Methods, Budget – Introduction & Budget Preparation Process	11	25 %
4	Strategic Planning – Introduction & Process. Management control System in Service Organization: MCS in Service organizations, Non-Profit Organization, & Financial Service organization	10	25 %
	Total	42	100%

Reference Books:

	Author	Book Name	Publisher	Year of Publication /Edition
1	Pradip Kumar Sinha	Management Control Systems	Excel	Latest
2	Robert Anthony and Vijay Govindarajan	Management Control Systems	Tata McGraw Hill	Latest



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3	N. Ghosh	Management Control Systems	PHI	Latest
4	Joseph A. Maciariello and Calvi J. Kirby	Management Control Systems	PHI	Latest
5	Ravindhra Vadapalii	Management Control Systems	Excel	Latest

Suggested Specification table with Marks (Theory) :(For BVOC only)

Distribution of Theory Marks					
R Level	U Level	A Level	N Level	E Level	C Level
15	15	20	0	0	0

Legends: R: Remembrance; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create and above Levels (Revised Bloom's Taxonomy)

Course Outcomes:

Sr. No.	CO Statement	Marks % Weightage
CO-1	Remember the basic concepts of control system and structure of Control process in an organization, role of leaders in goal congruence.	25%
CO-2	Identify and Analyze the strategic planning process, various responsibility center in the organization.	25%
CO-3	Apply transfer pricing strategies used by various organization in Context of tax savings and divisional performance.	25%
CO-4	Understand the concept about Various types of Budgets and performance management system.	25%