

**NIRMA UNIVERSITY**  
**Institute of Management**  
**Master of Business Administration (Full Time) Programme/**  
**Integrated Bachelor of Business Administration-Master of Business**  
**Administration Programme/**  
**Master of Business Administration (Family Business &**  
**Entrepreneurship) Programme**

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<b>Course Code</b>	<b>MFT5SEEF18    MBM5SEEF18    MFB5SEEF19</b>
<b>Course Title</b>	<b>Management Control Systems</b>

**Course Learning Outcomes (CLO):**

At the end of the course, students will be able to:

1. Analyze the environment and constituents of management control system of an organization with reference to its strategy.
2. Design the management control system for an organization for effective implementation of the organization's strategy.
3. Appraise the variations in management control system of an organization that arise due to changes in the external business environment.

**Syllabus**

**Teaching Hours**

<b>Unit I: Management Control Environment</b> <ul style="list-style-type: none"> <li>• Nature of Management Control; Issue of Goal Congruence;</li> <li>• Responsibility Centers: Revenue and Expense Centers, Profit Centers and Investment Centers;</li> <li>• Transfer Pricing in Management Control</li> </ul>	10
<b>Unit II: Management Control Process</b> <ul style="list-style-type: none"> <li>• Strategic Planning &amp; Budget Preparation;</li> <li>• Analysing Financial Performance Reports;</li> <li>• Performance Measurement Systems;</li> <li>• Management Compensation;</li> </ul>	12
<b>Unit III: Variations in Management Control</b> <ul style="list-style-type: none"> <li>• Management Control Systems for Control of Differentiated Strategies;</li> <li>• Control of Service Organizations;</li> <li>• Control of Multinational Organizations;</li> <li>• Control of Projects</li> </ul>	08

**Suggested Readings:**

1. Anthony, R. & Govindarajan, V., *Management Control Systems*. McGraw Hill Publications
2. Anthony, R., Hawkins, D. & Merchant, K., *Accounting – Text and Cases*. McGraw Hill Publications.
3. Maciariello, J. A. & Kirby, C. J., *Management Control System*. Prentice Hall of India Publications.

4. Kaplan, R. S. & Atkinson, A., *Advanced Management Accounting*. Pearson Education.
5. Merchant, K. & Van der Stede W. A., *Management Control System*. Pearson Education.

w.e.f. Academic Year 2019-20 and onwards