



Dr. V. N. Bedekar Institute of Management, Thane
Teaching Plan (MMS)
Academic Year (2015-2017)

Programme Name: MMS

Semester: - **II**

Name of the Course: Management Control Systems (MCS)

Maximum marks: 100

No. of Sessions: 15

Name of the Faculty: Mr. M. Ghanachari

Mobile No:

Email:

Weblink: NA

Learning Objectives:

Essentially what they are saying is that a **management control system** is a tool businesses can use to measure its performance and to compare its desired **objectives** against its actual **objectives**

Reference Books:

- Anthony & Govindrajana - Management Control Systems (TATA McGraw Hill)
- Maciariello & Kirby – Management Control Systems (Prentice Hall India)
- Management Control Systems – N. Ghosh (Prentice Hall India)



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Plan:

Session No	Topics to be covered	References-Print/Online	Learning outcomes
1	Financial goal setting - Analysis of Incremental ROI - Sensitivity Analysis - Developing financial goals along organizational hierarchy - Concept and technique of Responsibility Budgeting - Analytical framework for Developing Responsibility Budgets - Integrating Responsibility Budgets Integrating Responsibility Budgeting with MBO System.	Class room lecture	To understand Financial goal setting
2	Organizational growth : -Responsibility centers and profit centers -Identification and creation of profit centers, profit centers as a control system - Decentralization and profit centers.	Class room lecture	To understand Organizational growth
3	Mechanics of determining profit objectives of profit centers - problems and perspectives of transfer pricing - Linear - programming technique for determining divisional goals in a multidivisional company - Problems of growth and corporate control.	Class room lecture	To understand Mechanics of determining profit objectives of profit centers
4	Control in special sectors : Scrap Control - Control of R & D – Project Control - Administrative Cost Control - Audit - Efficiency Audit - Internal Audit -Government Cost Audit - Management Audit. Financial Reporting to	Class room lecture	To understand Control in special sectors



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	Management Under conditions of price level change. Objective and methodology.		
5	Measurement of Assets Employed - Application of MCS in Public Sector, Service Organization & Proprietary Organizations.	Class room lecture	To understand Measurement of Assets Employed
6	Case Studies and Presentations		



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Evaluation:

I) Internal:

Component	Details	Marks
Class Test	Multiple choice question test	20
Presentation	Group presentation	10
Case Study	Group Discussion	5
Participation		
Others	Attendance	5

II) External:

(Sample questions)

- How would you deliver an outstanding **event** on a limited budget?
- How do you go about sourcing suitable and reliable partners and suppliers for an **event**?
- Can you tell me about an **event** that was at risk of going over-budget?
- What marketing techniques do you use?
- What **event** software do you normally use?

Signature of Faculty

Signature of the Co-ordinator