

SARDAR PATEL UNIVERSITY
Programme & Subject: Master of Human Resource Development (MHRD)
Semester: IV
Syllabus with Effect from: November - 2014

Paper Code: PA04CHRD04	Total Credit: 4
Title Of Paper: Human Resource Information & Control System	

Unit	Description in Detail	Weightage (%)
I	Information systems in a enterprise, Types of systems and their interrelationships, Sales and Marketing Systems, Manufacturing and Production Systems, Finance and Accounting Systems, and Human Resource Systems, Organizations, Management, Strategy and Information Systems, information and Communication Network, E – Commerce, Database Management Systems, Decision Support Systems Overview.	25%
II	Nature and purpose of control systems – The new paradigms of Management Control Systems four elements of Control, organizational structure, organizational goals, organizational climate, strategic planning and balancing these four leavers, Balancing the tensions in control systems, six sources of tension in control systems, opportunities and limitations of the span of control, key control variables, delegation and decentralization, mutual supportive management systems, Responsibility Centers – Types of Responsibility Centers – Expense centers, Profit Centers and investment Centers – Budgetary Control as a tool for Management Control Systems – Engineered Discretionary and Committed Costs Approaches to budgeting with respect to Engineered and Discretionary costs Benchmarking and Total Cost Management	30%
III	External audit, internal controls, internal audit, role of financial controllers, multiple roles of an auditor, management control process, budgetary control, flexible budget, zero base budget, performance budgeting, master budget, analysis of budget variance, accounting aspect of control management audit, marketing and distribution control, different types of audits , Financial and Non – financial performance measure with respect to Balance Score Card (Rock Water’s Model) Transfer Pricing (Market based and Cost Based).	30%
IV	Case Studies and field based exercise in each functional (Line) area – Human Resource Management, Marketing, Finance and Production.	15%

Basic Text & Reference Books:-

- Anthony and Govindrajan (2007) “Management Control Systems “ , Tata McGraw Hill Publishing Co. Ltd. New Delhi, 12th Ed.
- Arora A and Akshaya Bhatia (2001) “Management Information Systems” Excel Books, New Delhi,.

