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|  | **AUGUST** |
|  | **Topic to be Covered** |
| 1 W | Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. |
| 2W | Costing; cost accountancy; cost centres and profit centres  |
| 3W |  differences and similarities of the cost accounting system with the financial accounting system. |
| 4W | REVISION |
|  | **SEPTEMBER** |
| 1W | Cost: main elements and types. Material Control: Meaning and objectives of material control |
| 2W | material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level |
| 3W | Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types |
| 4W | Labour Cost Control: Importance, methods of timekeeping |
|  | **OCTOBER** |
| 1W | Time Booking; Treatment and control of Labour Turnover |
| 2W | Idle Time, Overtime, Systems of Wage Payment-Time Wage System, |
| 3W | Piece Wage System. |
| 4W | Incentive Wage plans – Individual plans and group plans |
|  | **NOVEMBER** |
| 1W  | Overheads: Meaning and Types.  |
| 2W | Collection Classification; Allocation, Apportionment  |
| 3W | Absorption of Overheads – Main methods |
| 4W | Unit and output costing: meaning and objectives; cost sheet |
|  | **DECEMBER** |
| 1W | types preparation of cost sheet; determination of tender price; production account. Reconcialation of cost and financial accounts. |
|  | Problem-solving classes |
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Head of Department Signature of Teacher