**GC Kharkhara (Rewari)**

Class: B. Com 2nd – IV Semester

 **Paper: - Cost Accounting**

Lesson Plan: from January 2024 to May2024

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|  | TOPIC TO BE COVERED |
|  | January |
| 3W | Preparation of process accounts, Normal wastage Abnormal loss and Abnormal gain treatement Joint product and by product |
| 4W | Methods of apportionment of joint cost, Inter process profit |
|  | February |
| 1W | Contract accounts |
| 2W | Escalation clause, cost plus contract, batch costing |
| 3W | Meaning of Budget and Budgetary control  |
| 4W | Fixed and flexible budget |
|  | March |
| 1W | Responsibility accounting |
| 2W | Determination of Standard costing |
| 3W | Cost variances |
| 4W | holiday |
|  | April |
| 1W | Marginal costing, Absorption costing |
| 2W | CVP analysis |
| 3W | BEP, Key factor, make and buy decision |
| 4W | Determination of sales mix |
|  | May |
| 1W | Revision |
|  | Problem-solving classes |
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