**TEACHING PLAN 2023-24 (EVEN SEMESTER)**

**(JAN 2024 to April 2024)**

**Name: Ravi Kumar**

**Class:** B.Com. (Pass)

**Subject:** Cost Accounting-2 (6.02)

**Semester:** 6th

**Department:** Commerce

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| **Month** | **1st Week** | **2nd Week** | **3rd Week** | **4th Week** |
| **JANUARY** | **Unit-1**  Process Costing:Meaning; Uses; Preparation of process account | Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness | Treatment of opening and closing stock (Excluding Work in Progress) | Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits |
| **FEBRUARY** | **Unit-2**  Contract Costing- Meaning, main features | Preparation of contract account | Escalation clause; contract near completion | Cost plus contract. Job and batch costing |
| **MARCH** | **Unit-3**  Budgetary control- Meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control | Forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting | Standard Costing: Meaning, limitations, standard costs and budgeted costs  Determination of standard cost, cost variances, direct material and direct labour | **Vacations** |
| **APRIL** | **Unit-4**  Marginal Costing and Profit planning:Marginal costing, Absorption costing | Marginal cost, Cost volume Profit analysis | BEP Analysis, Key factor, BE chart, angle of incidence | Concept of decision- making and steps involved, determination of sales mix, make or buy Decisions |

**Teacher Signature**