

SARASWATI MAHILA MAHAVIDHYALAYA, PALWAL

LESSON-PLAN

Class: M. Com (Final)

Semester: 3rd Sem

Subject: Cost Accounting & Cost Mgt.

Session: 2020-21

Lectures	Topic
L-1	Inventory Management - Meaning
L-2	ABC Analysis
L-3	VED Analysis
L-4	JIT
L-5	Methodology in implementation of JIT
L-6	Impact & Effect of JIT
L-7	MRPI- Meaning & Aims
L-8	Methodology of MRPI
L-9	Methods of operations.
L-10	Requirement for implementation - MRPI
L-11	" " " "
L-12	Inventory Management System
L-13	Zero Inventory System
L-14	ERP - Meaning, Characteristics, Scope
L-15	Causes of Development, components of ERP

Signature

Lectures	Topic
L-16	Steps for implementation ERP
L-17	Guidelines & Advantages of ERP
L-18	Problems in implementation of ERP
L-19	Back flush Costing - Meaning, Objective
L-20	Conditions of BFC
L-21	Types of BFC
L-22	Special consideration of BFC
L-23	Accounting for Variances
L-24	Backflush Costing in JIT
L-25	Difficulties " " " "
L-26	MRP II - Meaning, Evolution
L-27	Essential elements of MRP II
L-28	Difference MRP I - MRP II & JIT
L-29	Importance of MRP-II
L-30	Process of MRP-II
L-31	Lean Accounting
L-32	Implementing Lean Acc
L-33	Diff. between traditional & Lean Acc
L-34	Process Costing
L-35	Advantages, Limitation of Process Costing
L-36	Reparation of Process Cost Acc
L-37	Numericals " " " "
L-38	Normal losses & wastages
L-39	Numerical " " " "

Lectures	Topic
L-40	Abnormal Losses
L-41	Numericals " "
L-42	WIP & Equivalent Production
L-43	Inventory Management Methods
L-44	Numericals " " "
L-45	" " "
L-46	" " "
L-47	Cost Control A/c - Meaning, Features
L-48	Preparation of Cost Accounts
L-49	Entries in Cost Journals
L-50	Preparation of Trial Balance on basis of Cost ledgers
L-51	Numericals " " "
L-52	" " " "
L-53	" " " "
L-54	Integrated Cost Accounting
L-55	Advantages, Limitation of ICA
L-56	Diff. b/w Cost control A/c & Integrated A/c
L-57	Numericals of Integrated Cost A/c
L-58	" " " "
L-59	" " " "
L-60	" " " "
L-61	" " " "
L-62	" " " "

