**SARASWATI MAHILA MAHAVIDHYALAYA, PALWAL**

**LESSON-PLAN**

**Class: BBA 2nd YEAR Semester: 3rd**

**Subject: CMA Session: 2020-21**

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| **Lecture Number** | **Topic** |
| **1-22** | UNIT 1-Introduction: - Objective, elements of |
|  | Cost sheet |
|  | Importance of cost accounting, |
|  | Types of costing |
|  | Installation of costing system |
|  | Difference between cost accounting and financial accounting. |
|  | Material Control: - Meaning and objectives of material control |
|  | Material purchase procedure |
|  | Fixation of inventory levels – Reorder level, EOQ |
|  | Minimum level, Maximum level, Danger level |
|  | Methods of Valuing Material Issues |
| **1-20** | UNIT2-Labor Cost Control: - its importance |
|  | Methods of Time Keeping and Time Booking |
|  | Treatment and Control of Labour Turnover |
|  | Idle Time, Overtime |
|  | Systems of Wage Payment– Time Wage |
|  | Piece Wage System and Balance or Debt Method |

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| **Lecture Number** | **Topic** |
|  | Overhead – classification and allocation |
|  | Apportionment of overhead including machine hour rate |
|  | Methods of Costing – Job, Batch and Contract Costing |
|  | Process Costing Fundamental |
|  | Process Losses & Gains. |
| **1-20** | UNIT 3-Management Accounting: - Meaning and nature |
|  | Management Accounting-scope, objective and functions |
|  | Marginal costing and profit planning |
|  | Practical application of marginal costing techniques. |
|  | Responsibility Accounting: - types of responsibility centers |
|  | Performance evaluation criteria |
|  | Responsibility reporting |
|  | Reporting; budgeting – role of budgets |
|  | Budgeting in organizations |
|  | Budgeting process |
|  | Operational and financial budgeting. |
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| **Lecture Number** | **Topic** |
| **1-22** | UNIT4- Nature of Financial Statements |
|  |  Types of Financial Statements |
|  | Techniques of financial statement analysis |
|  | Ratio analysis |
|  | Fund flow  |
|  | Techniques in performance measurement |
|  | Management accounting information for activity decisions |
|  | Management accounting information for process decisions |
|  | Cash flow analysis |
|  | Introduction to capital budgeting  |
|  | Basic capital budgeting techniques |
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