**Govt. College Kheri Gujran, Faridabad**

Lesson Plan for the session 2023-24(Even Semester)

From Jan2024 to April2024

Name: Bijender

Subject:- Management Accounting

Class:- M.Com(2nd sem.)

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| Month | 1st week | 2nd week | 3rd week | 4th week |
| January | Mgt. Accounting: Introduction, nature & scope, Fin. Accounting v/s Cost Accounting v/s Mgt. Accounting, Functions, | Principles of Mgt. Accounting  Limitations  Utility  Techniques | Mgt. Accounting:  Positions , Role and Responsibility  Class test    1st Assignment | Budgetary control: Meaning and Types of Budgets  Managerial control process  Preparation of different types of budgets |
| February | Performance budget  Zero Base Budgeting  Class test | Lease Financing:  Lease or buy decision  Evaluation of Lease methods | Contemporary issues in Management Accounting,  Value Chain Analysis,  Activity Based Accounting | Quality Costing  Target and Life Cycle costing  Class test |
| March | Decisions Involving Alternate choices: Cost concepts associated with Decision-Making  Evaluation Process | Specific Management Decisions- Make of Buy, Expand or buy, Expand or Contract  Change v/s Status Quo | Exploring New Markets  Optimum Product Mix  Class test | Adding and Dropping a Product  Return or Replace  2nd Assignment |
| April | Responsibility Accounting  Types of responsibility centers | Reporting to Management , Steps for effective reporting, types of Reports | Revision of 1st & 2nd Unit | Revision of 3rd & 4th unit |