**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. AccountingLimitationsUtilityTechniques  | Mgt. Accounting:Positions , Role and ResponsibilityClass test  1st Assignment  | Budgetary control: Meaning and Types of Budgets Managerial control processPreparation of different types of budgets  |
| February  | Performance budget Zero Base BudgetingClass test | Lease Financing:Lease or buy decision Evaluation of Lease methods | Contemporary issues in Management Accounting,Value Chain Analysis,Activity Based Accounting | Quality CostingTarget and Life Cycle costingClass test |
| March | Decisions Involving Alternate choices: Cost concepts associated with Decision-MakingEvaluation Process  | Specific Management Decisions- Make of Buy, Expand or buy, Expand or ContractChange v/s Status Quo | Exploring New MarketsOptimum Product Mix Class test | Adding and Dropping a Product Return or Replace2nd Assignment  |
| April | Responsibility AccountingTypes of responsibility centers | Reporting to Management , Steps for effective reporting, types of Reports | Revision of 1st & 2nd Unit | Revision of 3rd & 4th unit |