



**NSCB Memorial Govt. Degree College
Hamirpur
District Hamirpur (H.P.)**

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**Teaching Plan
Session (2024-2025)**

**Class: BBA 3rd SEM
Subject: BBA
Code: BBA 303**

**Name of the Teacher: MS. Chandresh
Course: Management Accounting
Room No: 263**

S. No	Dates	Topics to be covered
Admissions of BBA.	20-05-2024 to 10-06-2024	Admissions
Week 1	13-07-2024 to 15-07-2024	Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting;
Week 2	16-07-2024 to 20-07-2024	Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction;
Week 3	22-07-2024 to 26-07-2024	Elements of Cost, Components of total Cost, Cost Sheet.
Week 4	27-07-2024 to 31-07-2024	Classification of Costs: Fixed, Variable, Semi variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs
Week 5	01-08-2024 to 08-08-2024	Avoidable and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired and Unexpired Costs; Conversion Cost.
Week 6	09-08-2024 to 12-08-2024	Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget.
Week 7	13-08-2024 to 16-08-2024	Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget.
Week 8	17-08-2024 to 27-08-2024	Responsibility Accounting: Concept, Significance, Different responsibility centers.
Week 9	28-08-2024 to 31-08-2024	Comparison of Management Accounting with Cost Accounting and Financial Accounting
Week 10	02-09-2024 to 07-09-2024	Cost-Volume-Profit Analysis: Contribution, Profit -Volume Ratio, Margin of safety, Cost Break-even Point
Week 11	09-09-2024 to 14-09-2024	Composite Break-even Point, Cash Break-even Point, Key Factor, Breakeven Analysis.
Week 12	16-09-2024 to 21-10-2024	Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue.
Week 13	23-09-2024 to 30-09-2024	Standard Costing and Variance Analysis
Week 14	01-10-2024 to 07-10-2024	HOUSE EXAM
Week 15	08-10-2024 to 15-10-2024	Meaning of Standard Cost and Standard Costing,
Week 16	16-10-2024 to 22-10-2024	Sales variances
Week 17	23-10-2024 to 28-10-2024	Limitation and applications of standard costing
Week 18	29-10-2024 to 03-11-2024	DIWALI BREAK
Week 19		TERM END EXAMINATION

Coordinator BBA

Principal