

RK VIGYAN PG COLLEGE
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B.COM 3RD SEMESTER ABST

S.N	PAPER (I, II,) NAME	UNIT	TOPIC	VIDEO LINK
1		UNIT-I	Meaning and introduction of cost	https://youtu.be/cwahMNjTTnU?si=45q2Fr8-iZxPMoJM
2			Objective and limitations of cost accounting	https://youtu.be/tfErI0bWpRs?si=RaXuYREBBNzs-6AV
3			Methods and techniques of cost accounting	https://youtu.be/IPATr3h2vLs?si=RHwDH99rjp8WoQoi
4			Importance and advantages of cost accounting	https://youtu.be/IAJjUShfkUc?si=QZyK5mcKC65r95s8
5			Methods and techniques of cost accounting	https://youtu.be/quwjZresVdA?si=FIWx187_ aknrl-V
6			Difference between cost and financial accounting	https://youtu.be/zsibWYieMp0?si=uUAbEtRNqCwXNF61
7			Difference between cost accounting and financial accounting	https://youtu.be/r7ldbng88Q?si=nmE7DEwp1SJLGeZN
8			Material purchasing and storing	https://youtu.be/rChSJtzyWzA?si=0MZj-PKxtBy9lCwy
9			Inventory valuation	https://youtu.be/ceW6-LYc5bo?si=hA6d6a5v2bCoboXL
10			FIFO and LIFO for method	https://youtu.be/0YLHjA_OePA?si=QJtVIAo-o7TtbLhB
11			FIFO method	https://youtu.be/UHp8rIdWkXE?si=71UVNZ03pVtqdZBL

12			LIFO method	https://youtu.be/GQp56BPFJU8?si=5ftr9HpJ3JfFla0X
13			Simple average method	https://youtu.be/-QL5nyocleQ?si=IHB1lePvcM6GjqpK
14			Weighted average method	https://youtu.be/7SiVgmd5XvU?si=ZtP7f5OQLCXnIJHd
15			Material cost control	https://youtu.be/F3S3bCLXdWm?si=sUjUqD8N3aGt7-IX
16		UNIT-II	Labour remuneration time and wages	https://youtu.be/xlIE3mBhqZA?si=2Bs5Zs9TDFdQ8fX5
17			Allocation of wages	https://youtu.be/HUI7oD0mfsM?si=1KRU5cx1CKQpD-bY
18			Halsey Rowan and Emerson	https://youtu.be/n1Eaj0Oj9IA?si=ZJ-RS3dzilhS_L7c
19			Emerson efficiency premium	https://youtu.be/3S7u3zVZl6A?si=DPhBI5q0M4mUydQL
20			Incentive plan halsey premium Rowan and Emerson	https://youtu.be/e17AOCZgbHA?si=fyW6U1QanT_6QZmz
21			Overtime and idle time	https://youtu.be/pBbX9AJXz4w?si=unhmGgRXfZoPI3hQ
22			Overhead meaning Allocation and classification and Appointment	https://youtu.be/2-a4aUkNEr4?si=N9ythny9_DXIRFCM
23			Absorption of overhead	https://youtu.be/P4hz3fHJXWE?si=qSrI9wBUDmkCgyQt
24			Cost sheet 1	https://youtu.be/-059PbJHKGU?si=buTMxPzpBrhu4GIg
25			Cost sheet 2	https://youtu.be/ULIRrWvKI8M?si=LIH6tl_GcUGxhzo
26			Unit costing	https://youtu.be/SPYsJ6WuFpc?si=gZEUMMHrXwtjZ5CJ
27			Tender price 1	https://youtu.be/YqEKB9RKkE0?si=D8c-PeNiC5cFYIQC
28			Tender price 2	https://youtu.be/c-npAxd8kuY?si=hf4XKQSAJn8txZWT
29		UNIT-III	Job costing	https://youtu.be/5dIYBnDhipc?si=6t1gxbSl8Tk4ibIF
30			Contract costing	https://youtu.be/Dk63IDcbeU0?si=vmSbmIE_8ZoBirOQ

31			Difference between job costing and contract costing	https://youtu.be/-N-8UoqWugA?si=41MAdhc9d1BUi5oq
32			Cost plus contract	https://youtu.be/ChCR8m9IVhw?si=nUJK7K887C_qZsBP
33			Contract costing	https://youtu.be/MJUQLYI9nJE?si=i722NUGogS_2waFl
34			Escalation clause	https://youtu.be/zeR1KUiQ-rQ?si=O_8-jFtr7Ela_nig
35			Incomplete contract	https://youtu.be/e71VNI8CU_A?si=3P-NaOwm7kCoujYv
36			Operating costing	https://youtu.be/u1-l0TADulw?si=Gxithc002l_Hdd0r
37			Operating costing meaning scope and characteristics	https://youtu.be/-U7IEy1BO1k?si=0JL2rP7Fdf7tBFWM
38			Operating costing numerical question	https://youtu.be/OOIAOz-ah0E?si=jUPhXKO9IOU1gR3e
39			Operating costing neumerical question	https://youtu.be/0WygGG77xGg?si=LslhMttJKPWfTdT
40		UNIT-IV	Marginal costing	https://youtu.be/PDYJK9tMh5Y?si=siZKraRXIxe0Bvlu
41			Break even point cvp	https://youtu.be/wsRGHu67WXE?si=nNhfECxbrRiVYura
42			Marginal costing and absorption costing	https://youtu.be/RVMZInd39DY?si=HbCXhA8UjYh4YECi
43			Marginal costing basic concepts and formula	https://youtu.be/xqXz3OKBZHw?si=lx4G8W6ncqvRFcC7
44			Marginal costing Numerical question	https://youtu.be/kidLMKBJXmA?si=Xyei1F6SeD0STlnr
45			Break even point	https://youtu.be/6o69KAurcX8?si=iCl4Ro-HuQUIMQGS
46			Profit volume ratio	https://youtu.be/N4w7VxN3q-U?si=gubYCaxSrC5TWoch
47			Margin of safety	https://youtu.be/4RJvovOW0KU?si=Slo8tp30HrTlztO5

48			Standard costing	https://youtu.be/ekyqTCE3gBs?si=C-rQUya4JURatF4N
49			Advantage of standard costing	https://youtu.be/19M3_KshBw8?si=HPq8Rwb2amllIN7e
50			Limits of standard Costing	https://youtu.be/MnPogRBgiBI?si=fEq8YmyNgXRwX1Sl
51			Objects of standard costing	https://youtu.be/l6QiLtMGk3M?si=uwIY9v87SSVIJD5y
52			Material variance	https://youtu.be/sajF-WnGGB0?si=yrOEsa3iz81OQBbG
53			Material variance 2	https://youtu.be/tQJ3VytqeUE?si=y-QTePEciYYOvAg8
54			Labour variance	https://youtu.be/oyeXSPC5LOQ?si=-U-LzFQ2N5Jlkfav
55			Labour variance 2	https://youtu.be/V7PUOSUwRk0?si=-Z9TXf8ntQ-Coib0