Government College for Women , Pali , Rewari Haryana123102

Dr. Ritu Rani

Department Of Commerce

Class and Semester : B.com 3year (5semester)

Session : 2022-23

Subject : Cost Accounting Lesson Plan : 17 Weeks (August 22- December 14 , 2022)

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| Week 1 (22 Aug. To Aug.27)  Cost Accounting :An Introduction |
| Week 2 (29 Aug. To Sept.30)  Cost :Elements , Concepts and Classification  (As per CAS-1 ) |
| Week 3 (05 Sept. To Sept. 10 )  Material cost Accounting (Including Material Purchase and Issue Pricing) |
| Week 4 (29 Sept.. To Sept.17)  Material / Inventory cost control :Concepts and Techniques  (Including Treatment of Material Losses) |
| Week 5 (19 Sept. To Sept.24)  Labour Cost Accounting : Including Labour Turnover ,Idle Time and Over Time  (In the context of CAS-7) |
| Week 6 (26.Sept. To Oct.01)  Methods of wage Payment (Including Incentives Schemes) |
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| Week 7 (03 Oct. To Oct.08)  Accounting for Overheads :Classification and Treatment |
| Week 8 (10 Oct. To Oct.15)  Same as above |
| Week 9 (17 Oct. To Oct. 21)  Overheads – Allocation , Apportionment (Departmentalisation)  And Aborsption (In the context of CAS-3) |
| Week 10 (27 Oct. To Oct.29)  Machine Hour Rate Method |
| Week 11 (31 Oct.. To Nov. 05)  Unit or Output Costing -1 |
| Week 12 (07 Nov.. To Nov.12)  Practical Problems |
| Week 13 (14 Nov. To Nov.19)  Practical Problems |
| Week 14 (21 Nov. To Nov.26)  Unit or Output Costing -2 |
| Week 15 (28 Nov. To Dec. 03 )  Practical Problems |
| Week 16 (05 Dec. To Dec.10)  Reconciliation of Cost and Financial Accounts |
| Week 17 (12 Dec. To Dec.14)  Revision |