DPG DEGREE COLLEGE GURGAON

LESSON PLANNER FOR THE SEMESTER II/IV/VI (A.Y. -2017-18)

**NAME OF THE TEACHER: *chand singh (Assistant Professor)***

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|  | **CLASS** | **B.Com- 3nd Year Semester- 6th (Section A & B)** |
|  | **SUBJECT** | **Cost accounting** |
|  |  | **TOPICS COVERED** |
| **CHAPTER 1**  **WEEK 1**  **1/1/18** | **WEEK 1 Day 1**  **1.1.1** | **Process costing system:**  meaning and characteristic |
| **2/1/18** | **WEEK 1 Day 2**  **1.2.1**  **1.3.1** | Object of process costing  Element of process costing |
| **3/1/18** | **WEEK 1 Day3**  **1.4.1** | principle of process cost accounts |
| **4/1/18** | **WEEK 1 Day 4**  **1.5.1** | Adv and diff form of process accounts |
| **5/1/18** | **WEEK 1 Day 5**  **1.6.1** | Loss in weight and sale of scrap |
| **6/1/18** | **WEEK 1 Day 6**  **1.7.1** | loss in production |
| **WEEK 2**  **8/1/18** | **WEEK 2 Day 1**  **1.8.1** | Abnormal gain |
| **9/1/18** | **WEEK 2 Day 2** | Practical question |
| **10/1/18** | **WEEK 2 Day 3**  **1.9.1** | Production of oil process |
| **11/1/18** | **WEEK 2 Day 4**  **1.10.1** | Joint product |
| **12/1/18** | **WEEK 2 Day 5**  **1.11.1** | By product costing |
| **13/1/18** | **WEEK 2 Day 6**  **1.12.1** | Accounting for joint product |
| **WEEK 3**  **15/1/18** | **WEEK 3 Day 1**  **1.12.2** | Accounting for joint product |
| **16/1/18** | **WEEK 3 Day 2**  **1.12.3** | Accounting for joint product |
| **17/1/18** | **WEEK 3 Day 3**  **1.13.1** | Equivalent production |
| **18/1/18** | **WEEK 3 Day 4** | Practical of equivalent production |
| **CHAPTER 2**  **19/1/18** | **WEEK 3 Day 5**  **2.1.1** | **Contract costing:**  meaning and special features |
| **20/1/18** | **WEEK 3 Day 6**  **2.2.1** | type of contracts. |
| **22/1/18** | **WEEK 4 Day 1**  **2.3.1** | Special point of contract costing, |
| **23/1/18** | **WEEK 4 Day 2**  **2.4.1** | calculation of dep. on plant |
| **24/1/18** | **WEEK 4 Day 3**  **2.5.1** | Calculation of profit on incomplete contract |
| **25/1/18** | **WEEK 4 Day 4** | Practical question of Calculation of profit on incomplete contract |
| **27/1/18** | **WEEK 4 Day 6** | Practical question of Calculation of profit on incomplete contract |
| **WEEK 5**  **29/1/18** | **WEEK 5 Day 1**  **2.6.1** | Contract near to completion |
| **30/1/18** | **WEEK 5 Day 2** | Practical of Contract near to completion |
| **31/2/18** | **WEEK 5 Day 3** | Escalation clause |
| **1/2/18** | **WEEK 5 Day 4** | Practical of escalation clause |
| **CHAPTER 3**  **2/2/18** | **WEEK 5 Day 5**  **3.1.1** | **Budgeting and budgetary control:**    meaning and main features |
| **3/2/18** | **WEEK 5 Day 6**  **3.2.1** | Objective of budgetary control |
| **WEEK 6**  **5/2/18** | **WEEK 6 Day 1**  **3.3.1** | Precaution and difference between budget and forecast |
| **6/2/18** | **WEEK 6 Day 2**  **3.4.1** | , adv and limitation of budgetary control |
| **7/2/18** | **WEEK 6 Day 3**  **3.5.1** | Kind of budgets |
| **8/2/18** | **WEEK 6 Day 4**  **3.5.2** | Kind of budgets |
| **9/2/18** | **WEEK 6 Day 5**  **3.6.1** | Performance budgeting |
| **10/2/18** | **WEEK 6 Day 6**  **3.7.1** | Zero base budgeting |
| **WEEK 7**  **12/2/18** | **WEEK 7 Day 1** | revision |
| **CHAPTER 4**  **13/2/18** | **WEEK 7 Day 2**  **4.1.1** | **Responsibility accounting:**  meaning and responsibility centre |
| **14/2/18** | **WEEK 7 Day 3**  **4.2.1** | Type of responsibility centre |
| **15/2/18** | **WEEK 7 Day 4**  **4.3.1** | Investment centre |
| **16/2/18** | **WEEK 7 Day 5**  **4.4.1** | Profit centre |
| **17/2/18** | **WEEK 7 Day 6**  **4.5.1** | Standard costing and variance analysis: meaning of standard cost and standard costing, characteristics. |
| **WEEK 8**  **19/2/18** | **WEEK 8 Day 1**  **4.6.1** | Applicability of standard costing, |
| **20/2/18** | **WEEK 8 Day 2**  **4.7.1** | standard costing v/s budgetary control |
| **21/2/18** | **WEEK 8 Day 3**  **4.8.1** | Preliminaries to be considered before establishment of standard |
| **22/2/18** | **WEEK 8 Day 4**  **4.9.1** | Adv of standard costing |
| **CHAPTER 6**  **23/2/18** | **WEEK 8 Day 5**  **4.10.1** | Limitation of standard costing |
| **24/2/18** | **WEEK 8 Day 6**  **4.11.1**  **4.11.2** | Variance analysis and uses.  Material variance and practical |
| **WEEK 9**  **26/2/18** | **WEEK 9 Day 1** | Practical of materials variance |
| **27/2/18** | **WEEK 9 Day 2** | Practical of materials variance |
| **28/2/18** | **WEEK 9 Day 3** | Practical of materials variance |
| **1/3/18** | **WEEK 9 Day 4**  **4.12.1** | Labour variance and practical |
| **3/3/18** | **WEEK 9 Day 5** | Practical of labour variance |
| **WEEK 10**  **5/3/18** | **WEEK 10 Day 1** | Practical of labour variance |
| **6/3/18** | **WEEK 10 Day 2**  **4.13.1** | Overhead variance |
| **7/3/18** | **WEEK 10 Day 3** | Practical of overhead variance |
| **8/3/18** | **WEEK 10 Day 4** | Practical of overhead variance |
| **9/3/18** | **WEEK 10 Day 5**  **4.14.1** | Sales variance and practical |
| **10/3/18** | **WEEK 10 Day 6** | Practical of sales variance |
| **WEEK 11**  **12/3/18** | **WEEK 11 Day 1** | Practical of sales variance |
| **13/3/18** | **WEEK 11 Day 2**  **4.15.1** | Disposition of variance |
| **14/3/18** | **WEEK 11 Day 3** | Practical of Disposition of variance |
| **CHAPTER 5**  **15/3/18** | **WEEK 11 Day 4**  **5.1.1** | **Marginal costing :**  meaning and characteristics |
| **16/3/18** | **WEEK 11 Day 5**  **5.2.1** | Absorption costing |
| **17/3/18** | **WEEK 11 Day 6**  **5.3.1** | diff b/w marginal and absorption costing |
| **WEEK 12**  **19/3/18** | **WEEK 12 Day 1**  **5.4.1** | Adv and limitation of marginal costing |
| **20/3/18** | **WEEK 12 Day 2**  **5.5.1** | Adv and limitation of marginal costing |
| **21/3/18** | **WEEK 12 Day 3**  **5.6.1** | Special terms for understanding marginal cost |
| **22/3/18** | **WEEK 12 Day 4**  **5.6.1** | Special terms for understanding marginal cost |
| **23/3/18** | **WEEK 12 Day 5** | revision |
| **CHAPTER 6**  **24/3/18** | **WEEK 12 Day 6**  **6.1.1** | **Cost volume profit analysis:**    meaning |
| **WEEK 13**  **26/3/18** | **WEEK 13 Day 1**  **6.2.1** | Breakeven point and chart |
| **27/3/18** | **WEEK 13 Day 2**  **6.2.1** | Practical question of break even analysis |
| **28/3/18** | **WEEK 13 Day 3**  **6.3.1** | Practical question of break even analysis |
| **29/3/18** | **WEEK 13 Day 4**  **6.3.2** | Margin of safety |
| **30/3/18** | **WEEK 13 Day 5**  **6.4.1** | Practical of Margin of safety |
| **31/3/18** | **WEEK 13 Day 6**  **6.5.1** | Application of marginal costing |
| **WEEK 14**  **2/4/18** | **WEEK 14 Day 1**  **6.5.1** | Application of marginal costing |
| **3/4/18** | **WEEK 14 Day 2** | Practical problem of marginal costing |
| **4/4/18** | **WEEK 14 Day 3** | Practical problem of marginal costing |
| **5/4/18** | **WEEK 14 Day 4** | question of break even analysis |
| **6/4/18** | **WEEK 14 Day 5** | Assignment on unit I & II |
| **7/4/18** | **WEEK 14 Day 6** | Assignment checking |
| **WEEK 15**  **9/4/18** | **WEEK 15 Day 1** | Assignment on unit III |
| **10/4/18** | **WEEK 15 Day 2** | Assignment checking |
| **11/4/18** | **WEEK 15 Day 3** | Examination guidance lecture cont. |
| **12/4/18** | **WEEK 15 Day 4** | Examination guidance lecture cont. |
| **13/4/18** | **WEEK 15 Day 5** | Assignment on unit IV |
| **14/4/18** | **WEEK 15 Day 6** | Assignment checking |
| **WEEK 16**  **16/4/18** | **WEEK 16 Day 1** | Examination guidance lecture cont. |
| **17/4/18** | **WEEK 16 Day 2** | Examination guidance lecture cont. |
| **18/4/18** | **WEEK 16 Day 3** | Examination guidance lecture cont. |

**REMARKS:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**SIGN OF TEACHER:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ . SIGN OF THE PRINCIPAL: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ .**