

Semester Lecture Plan						
Name of the College: Government College of Arts, Science & Commerce, Sanquelim, Goa						
Name of Faculty: Mr. Conrad Rufino D'Souza			Subject: Techniques of Costing (DSE 3)			
Paper code: UCOD110		Program: T.Y.B.Com			Division: Costing (Combined)	
Academic year: 2024-25		Semester: V			Total Lectures: 60	
Course Objectives: To provide the students an understanding of the application of techniques of costing						
<p>Course Learning Outcome: To produce graduates in cost accounting with sound knowledge of techniques of costing</p> <p>Upon completion of the course, students will be able to:</p> <ul style="list-style-type: none"> • CO 1: State and Discuss Techniques of Cost Accounting and Management Control System. • CO 2: Prepare Statement of Marginal Costing and Perform Cost-Volume-Profit and Variance Analysis. • CO 3: Analyse and Apply Techniques of Cost Accounting for decision making. • CO 4: Plan Strategies to take Important Management decisions. 						
<p>Student Learning Outcome: To know the basics & latest developments in costing techniques.</p> <p>Upon completion of the course, students will learn to:</p> <ul style="list-style-type: none"> • State and Discuss Techniques of Cost Accounting and Management Control System. • Prepare Statement of Marginal Costing and Perform Cost-Volume-Profit and Variance Analysis. • Analyse and Apply Techniques of Cost Accounting for decision making. • Plan Strategies to take Important Management decisions. 						
Month	Lecture From To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
June & July	28 th June 2024 to 31 st July 2024	20	<p>Unit I</p> <p>Marginal Costing</p> <p>Meaning, definition and objectives of marginal costing, comparison between absorption costing and</p>	Solve problems for practice on marginal costing.	Power point presentation, Smartboard and	1. Jain S. P and K.L. Narang- Cost Accounting Principles and

			marginal costing, preparation of marginal cost statement, marginal cost equation, P/V ratio, break even analysis, margin of safety, angle of incidence. (Theory and practical problems).		WhatsApp group.	practice – Kalyani Publishers, Ludhiana. 2. Khan, M. Y. & P.K. Jain- Theory and Problems of Management and Cost Accounting- Tata McGraw Hill Publishing co. Ltd. New Delhi
August	1 st to 15 th August 2024	10	Unit II Application of Marginal Costing in Decision Making Profit planning, key factor analysis, pricing decision, product decision, market decision, sales mix, make or buy decision.	Apply marginal costing in decision making	Power point presentation, Smartboard and WhatsApp group.	3. Kishore R. Cost Accounting- Taxmann Allied Service Pvt.Ltd.New Delhi.
August & September	16 th August 2024 to 27 th September 2024	20	Unit III Standard Costing and Variance analysis Meaning of standard cost and standard costing, merits and limitation of standard costing, standard cost v/s estimated cost, variance analysis - Different types of variances – Material, Labour and overhead variances (theory and problems)	Solve problems for practice on Material & Labour variances	Power point presentation, Smartboard and WhatsApp group.	
September & October	28 th September 2024 to 14 th October 2024	10	Unit IV Management Control Meaning, Need of management control system, Designing of management control system, Performance budgeting, Balanced score card, Transfer Pricing, Management Reporting – General principles of reporting, classification of Reports.	Designing of Management Control system, Transfer pricing	Power point presentation, Smartboard and WhatsApp group.	

October	15 th to 22 nd October 2024	4	Revision			
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*** Assessment Rubrics**

Component	Max Marks
ISA 1	10
ISA 2	10
Practical	
Project	
Semester End Exam	80

Mr. Conrad R. D'Souza
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