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| Lecture Plan | | |
| Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa | | |
| Name of Faculty: Ms.Kalashri Lotlikar | Subject: Marginal Costing | |
| Paper code: CCA-205 | Program: B.Com | Division: |
| Academic year: 2024-2025 | Semester: IV | Total Lectures: 27 |
| Course Objectives: <ol style="list-style-type: none"> 1. Explain the basic concepts of Marginal costing 2. Apply the technique of Marginal Costing for managerial decision making. 3. Apply the Technique of product planning and pricing decision for decision making 4. Take accept or reject decisions of investment in capital projects | | |
| Course Outcome: <ol style="list-style-type: none"> 1. To impart knowledge of the Marginal costing technique. 2. To familiarize learners with various applications of Marginal Costing technique. 3. To familiarize learners with applications of Marginal Costing in decision-making. 4. To enable students with capital budgeting decisions. | | |
| Student Learning Outcome: At the end of the course student will be able to: <ol style="list-style-type: none"> 1. To impart knowledge of the Marginal costing technique. | | |

| 2. To familiarize learners with various applications of Marginal Costing technique. 3. To familiarize learners with applications of Marginal Costing in decision making. 4. To enable students with capital budgeting decisions. | | | | | | | |
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| Month | Lecture From | Lecture To | No. of lectures allotted | Topic, Subtopic to be covered | Exercise/ Assignment | ICT Tools | Reference books |
| January | 6/01/2025 | 11/01/2025 | 02 | Preparation of Marginal cost statement | | Smart Board/Power point presentation | Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi. Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi |
| | | | | Preparation of Marginal cost statement | | | |
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| | 13/01/2025 | 18/01/2025 | | Preparation of Marginal cost statement | | Smart Board/Power point presentation | Arora, M. N. (2021). Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.2. Gupta, S. K., & Sharma, R. K. (2018). Management Accounting Principles and Practice. Kalyani Publishers. |

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| February | | | Preparation of Marginal cost statement | | Smart Board/Power point presentation | Arora, M. N. (2021). Cost Accounting – Principles and Practice. VikasPublishing House, New Delhi.2. Gupta, S. K., & Sharma, R. K. (2018). Management AccountingPrinciples and Practice. Kalyani Publishers. |
| | 20/01/2025 | 25/01/2025 | Cost Volume Profit Analysis: Meaning and importance of Cost Volume Profit Analysis, Role of CVP Analysis, Marginal Cost Equation, | Home work Problems to solve | Smart Board/Power point presentation | Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory andProblems. Shri Mahabir Book Depot, New Delhi.8. Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles,Methods and Techniques. PHI Pvt. Ltd, New Delhi. |
| | | | Methods of Cost segregation, Break Even Analysis, Break Even Point, Assumptions and limitations in BEP Analysis, Break Even Chart, Applications/uses of Break Even point, cash Break Even Point, | | Smart Board/Power point presentation | Arora, M. N. (2021). Cost Accounting – Principles and Practice. VikasPublishing House, New Delhi.2. Gupta, S. K., & Sharma, R. K. (2018). Management AccountingPrinciples and Practice. Kalyani Publishers. |
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| | 27/01/2025 | 01/02/2025 | Profit Volume Ratio, Margin of safety, Angle of Incidence, | | Smart Board/Power point | Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory andProblems. Shri Mahabir Book Depot, New Delhi. |

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| | | | calculation of Break Even Point, P/v Ratio and Margin of Safety | | presentation | Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi. |
| | | | Profit Volume Ratio, Margin of safety, Angle of Incidence, calculation of Break Even Point, P/v Ratio and Margin of Safety | Home work Problems to solve | Smart Board/Power point presentation | Arora, M. N. (2021). Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.2. Gupta, S. K., & Sharma, R. K. (2018). Management Accounting Principles and Practice. Kalyani Publishers. |
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| 03/02/2024 | 08/02/2024 | | Profit Volume Ratio, Margin of safety, Angle of Incidence, calculation of Break Even Point, P/v Ratio and Margin of Safety | | | Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.8. Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi. |
| | | | Profit Volume Ratio, Margin of safety, Angle of Incidence, calculation of Break Even Point, P/v Ratio and Margin of Safety | | Smart Board/Power point presentation | Arora, M. N. (2021). Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.2. Gupta, S. K., & Sharma, R. K. (2018). Management Accounting Principles and Practice. Kalyani Publishers. |

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| 10/02/2024 | 15/02/2025 | Profit Volume Ratio, Margin of safety, Angle of Incidence, calculation of Break Even Point, P/v Ratio and Margin of Safety | | Smart Board/Power point presentation | <p>Arora, M. N. (2021). Cost Accounting – Principles and Practice. VikasPublishing House, New Delhi.2.</p> <p>Gupta, S. K., & Sharma, R. K. (2018). Management AccountingPrinciples and Practice. Kalyani Publishers.</p> |
| | | Decision making, Steps in decision making, Applications of marginal Costing in decision making; Profit Planning: Maintaining desirable level profit, Analysis of profitability at different level of output, determination of desire level of profit on given level of output, addition or dropping of product to maintain desirable level of profit. | | Smart Board/Power point presentation | <p>Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory andProblems. Shri Mahabir Book Depot, New Delhi.8.</p> <p>Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles,Methods and Techniques. PHI Pvt. Ltd, New Delhi.</p> |
| 17/02/2025 | 22/02/2025 | Pricing Decision: Fixing of selling price Selling price below marginal cost, Recommendation relating to price and volume of output, Effects of change of change in selling price, Accepting offer at lower price in order utilize idle capacity | Home work Problems to solve | Smart Board/Power point presentation | <p>Arora, M. N. (2021). Cost Accounting – Principles and Practice. VikasPublishing House, New Delhi.2.</p> <p>Gupta, S. K., & Sharma, R. K. (2018). Management AccountingPrinciples and Practice. Kalyani Publishers.</p> |

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| March | | | Market Decision: Make or Buy decision, Export or sale locally, Exploring additional market, Accept or reject special order, Explore new markets, Market Expansion | | Smart Board/Power point presentation | Arora, M. N. (2021). Cost Accounting – Principles and Practice. VikasPublishing House, New Delhi.2. Gupta, S. K., & Sharma, R. K. (2018). Management AccountingPrinciples and Practice. Kalyani Publishers. |
| | 24/02/2025 | 01/03/2025 | Product Decision: Key factors decisions, Shut down or Continue production, Dropping of product line, Product mix decision,. level of activity planning, introduction of new product, Temporary closure of operation | Home work Problems to solve | Smart Board/Power point presentation | Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory andProblems. Shri Mahabir Book Depot, New Delhi.8. Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles,Methods and Techniques. PHI Pvt. Ltd, New Delhi. |
| | | | Purchase of new equipment, Special order, Export proposal, Decision about mechanization, Replacement of product | | Smart Board/Power point presentation | Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory andProblems. Shri Mahabir Book Depot, New Delhi.8. Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles,Methods and Techniques. PHI Pvt. Ltd, New Delhi. |
| | 03/03/2025 | 08/03/2025 | Decision about mechanization, Replacement of product. level of activity planning, introduction of new product, Temporary closure of operation | | Smart Board/Power point presentation | Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory andProblems. Shri Mahabir Book Depot, New Delhi. |

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| | | | | | | Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi |
| | | | Decision about mechanization, Replacement of product. level of activity planning, introduction of new product, Temporary closure of operation | | Smart Board/Power point presentation | <p>Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.8.</p> <p>Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi.</p> |
| 10/03/2025 | 15/03/2025 | | Problem Solving on market Decisions | | Smart Board/Power point presentation | <p>Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.</p> <p>Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi</p> |
| | | | Problem Solving on market Decisions | | Smart Board/Power point presentation | <p>Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.</p> <p>Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi</p> |
| 17/03/2025 | 22/03/2025 | | Problem Solving on market Decisions | | Smart Board/Power point presentation | <p>Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.</p> |

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| Assessment Rubrics | | | | | | Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi |
| | | | Problem Solving on market Decisions | | Smart Board/Power point presentation | <p>Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.</p> <p>Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi</p> |
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| | 24/03/2025 | 29/03/2025 | Capital Budgeting Decision: Replacement, change in methods of production, Diversification strategy, Alternative course of action, Level of activity planning | | Smart Board/Power point presentation | <p>Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.</p> <p>Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi</p> |
| | | | Capital Budgeting Decision: Replacement, change in methods of production, Diversification strategy, Alternative course of action, Level of activity planning | | Smart Board/Power point presentation | <p>Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.</p> <p>Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi</p> |
| | 31/03/2025 | 04/4/2025 | Capital Budgeting Decision: Replacement, change in methods of production, Diversification strategy, Alternative course of action, Level of activity planning | | Smart Board/Power point presentation | <p>Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.</p> <p>Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles, Methods and Techniques. PHI Pvt. Ltd, New Delhi</p> |

| 04/04/2025 | 12/04/2025 |
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| Component | Max Marks |
| ISA 1 | 05 |
| ISA 2 | 05 |
| Practical | |
| Project | |
| Semester End Exam | 40 |
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| Capital Budgeting Decision: Replacement, change in methods of production, Diversification strategy, Alternative course of action, Level of activity planning | | Smart Board/Power point presentation | Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting: Theory andProblems. Shri Mahabir Book Depot, New Delhi. Nigam, B. M. L., & Jain, I. C. (2000). Cost Accounting: Principles,Methods and Techniques. PHI Pvt. Ltd, New Delhi |
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| Revision | Problem solving | | |
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