

## VI Semester Lecture Plan

**Name of the College:** Government College of Arts, Science & Commerce, Sanquelim, Goa.

**Name of Faculty:** Ms. Manda Parab

**Subject:** DSE V: Advanced Cost Accounting I

**Paper code:** UCOD118

**Program/Course:** T.Y. B.Com.

**Division:**

**Academic year:** 2024 - 2025

**Semester:** VI

**Total Lectures:** 60

**Course Objective:** To acquaint learners with the practical aspects of cost accounting for Job, Batch and Operating costing in industries.

**Course Learning Outcome:** After completion of this course, the learners will be able to:

1. Implement job costing and batch costing in industries.
2. Apply operating costing in hotel, entertainment and transport industries.
3. Perform reconciliation of costing profit with financial profit and find disagreements.
4. Understand the concepts of cost control and cost reduction.

Month/year	Lectures From: To:		No. of lectures allotted	Topic, Subtopic to be covered	Learning outcome	ICT Tools	Reference books
December 2024	09/12/2024	14/12/2024	4	Syllabus discussion and Meaning of Cost Accounting. <b>Unit I – Job Costing and Batch Costing:</b> Nature, Purpose and Procedure of Job costing, Forms used in Job Order Costing	Familiarize students with the syllabus of semester VI and Job Costing, its Nature and Procedure. Familiarize with the procedure of recording costs in Job costing	Use of Smart board	Syllabus copy as per Goa University
	16/12/2024	21/12/2024	3	Recording and controlling costs in Job Costing	Understand Job Costing and learn its procedure.	Use of Smart board	Cost Accounting by Jain and Narang

January 2025	02/01/2025	04/01/2025	2	Preparation of Tenders and Quotations in Job costing	Develop problem solving competency	Use of Smart board	Cost Accounting by Jain and Narang
	06/01/2025	11/01/2025	4	Practical problems in Job Costing. Nature and use of Batch Costing, Determination of EBQ	Develop problem solving competency	Use of Smart board	Cost Accounting by Jain and Narang
	13/01/2025	18/01/2025	4	<b>Unit II – Operating Costing:</b> Meaning, Nature and Basic principles of Operating costing	Learn about Meaning, Nature and Basic principles of Operating costing	Use of Smart board	Cost Accounting by Jain and Narang
	20/01/2025	25/01/2025	4	Calculation of composite units of transport costing and preparation of operating cost sheet <b>I ISA on 24<sup>th</sup> January 2025 on Unit I (Assignment)</b>	Learn also about Calculation of composite units of transport costing and preparation of operating cost sheet	Use of Smart board	Cost Accounting by Jain and Narang
February 2025	27/01/2025	01/02/2025	4	Problems on Transport costing	Develop problem solving competency	Use of Smart board	Cost Accounting by Jain and Narang
	03/02/2025	08/02/2025	4	Problems on Entertainment and Hotel costing	Develop problem solving competency	Use of Smart board	Cost Accounting by Jain and Narang
	10/02/2025	15/02/2025	4	<b>UNIT III - Reconciliation of Costing profit with Financial profit:</b> Need for Reconciliation, Reasons for disagreements in profit	Understand the need for Reconciliation and reasons for disagreements in profit	Use of Smart board	Cost Accounting by Jain and Narang
	17/02/2025	22/02/2025	4	Procedure for Reconciliation – Practical problems	Develop problem solving competency	Use of Smart board	Cost Accounting by Jain and Narang

March 2025	24/02/2025	01/03/2025	4	Practical problems on Reconciliation	Develop problem solving competency	Use of Smart board	Cost Accounting by Jain and Narang
	03/03/2025	08/03/2025	4	Practical problems on Reconciliation	Develop problem solving competency	Use of Smart board	Cost Accounting by Jain and Narang
	10/03/2025	15/03/2025	4	<b>Unit IV: Cost control and Cost Reduction:</b> Meaning, Elements, Scheme and Techniques of Cost Control, Essentials for success of Cost Control	Understand the meaning, elements, Scheme and Techniques of Cost Control, Essentials for success of Cost Control	Use of Smart board	Cost Accounting by Jain and Narang
	17/03/2025	22/03/2025	4	Meaning of cost reduction, Areas of cost reduction, Distinction between cost reduction and cost control <b>II ISA on 21<sup>st</sup> March 2025 on Unit II (Written Test)</b>	Understand the meaning and Areas of cost reduction and distinguish it from cost control	Use of Smart board	Cost Accounting by Jain and Narang
	24/03/2025	29/03/2025	4	Tools and techniques of cost reduction	Understand the tools and techniques of cost reduction	Use of Smart board	Cost Accounting by Jain and Narang
April 2025	31/03/2025	05/04/2025	4	Revision: Problems on Job Costing, Batch Costing and Transport Costing	Develop problem solving competency.	Use of Smart board	Cost Accounting by Jain and Narang
	07/04/2025	11/04/2025	4	Revision: Problems on Reconciliation	Develop problem solving competency.	Use of Smart board	Cost Accounting by Jain and Narang