

| Semester Lecture Plan | | | | | | |
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| Name of the College: Government College of Arts, Science & Commerce, Sanquelim, Goa | | | | | | |
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| Name of Faculty: Mr. Conrad D'Souza | | Subject: Advanced Cost Accounting II (DSE 7) | | | | |
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| Paper code: UCOD126 | | Program: T.Y.B.Com | | | Division: Costing (Combined) | |
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| Academic year: 2024-25 | | Semester: VI | | | Total Lectures: 60 | |
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| Course Objectives: To provide basic conceptual & working knowledge of various methods of cost accounting. | | | | | | |
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| Course Learning Outcome: Upon completion of the course, students will be able to: <ul style="list-style-type: none">CO 1: Identify and Explain various Methods of Cost accounting.CO 2: Determine Cost and Profit by using Various methods of Cost Accounting.CO 3: Pass Journal Entries and Prepare Ledger accounts under Integral and Non – Integral Accounting.CO 4: Explain various aspects of Uniform Costing, Inter Firm Comparison and Responsibility Accounting. | | | | | | |
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| Student Learning Outcome: Upon completion of the course, students will learn to: <ul style="list-style-type: none">Identify and Explain various Methods of Cost accounting.Determine Cost and Profit by using Various methods of Cost Accounting.Pass Journal Entries and Prepare Ledger accounts under Integral and Non – Integral Accounting.Explain various aspects of Uniform Costing, Inter Firm Comparison and Responsibility Accounting. | | | | | | |
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| Month | Lecture From To | No. of lectures allotted | Topic, Subtopic to be covered | Exercise/ Assignment | ICT Tools | Reference books |
| December 2024- January 2025 | 9th December 2024 to 14th January 2025 | 15 | Unit I Process Costing (Comprehensive) Inter process profits, Meaning of equivalent production, | Solve problems on process costing. | Google Classroom, Power point presentation, Smartboard and | 1. Jain S. P and K.L. Narang- Cost Accounting Principles and practice – Kalyani Publishers, |

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| | | | Calculation of equivalent production. (Relevant dishtavo video) | | WhatsApp group. | Ludhiana. |
| January 2025 | 15th January to 1st February 2025 | 10 | Unit II Contract Costing (Comprehensive) Cost plus Contracts, Calculation of work uncertified, Escalation clause, Estimation of contract costs. (Relevant dishtavo video) | Solve problems on contract costing. | Google Classroom, Power point presentation, Smartboard and WhatsApp group. | 2. Khan, M. Y. & P.K. Jain- Theory and Problems of Management and Cost Accounting- Tata McGraw Hill Publishing co. Ltd. New Delhi |
| February-March 2025 | 3rd February to 8th March 2025 | 20 | Unit III Integral and Non – Integral Accounting, Activity Based Costing Prerequisite, Principles, Essentials features, Benefits and Journal entries of Integral Costing, Ledgers under Non – Integral accounts. Nature, Scope and Implementation of activity-based costs. (Relevant dishtavo video) | Solve problems on Integral and Non – Integral Accounting. | Google Classroom, Power point presentation, Smartboard and WhatsApp group. | 3. Kishore R. Cost Accounting- Taxmann Allied Service Pvt.Ltd.New Delhi. |
| March-April 2025 | 10th March to 11th April 2025 | 15 | Unit IV Uniform Costing, Inter Firm Comparison and Responsibility Accounting Meaning, Features, Objectives, Scope, Need for Uniform Costing, Installation of Uniform Costing manual, need, requirements and scheme of Inter Firm Comparison, benefits and limitations of Inter Firm Comparison, Responsibility accounting. (Relevant dishtavo video) | Assignment on Inter Firm Comparison and Responsibility Accounting. | Google Classroom, Power point presentation, Smartboard and WhatsApp group. | |

*** Assessment Rubrics**

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

Mr. Conrad D'Souza
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