

Semester Lecture Plan						
Name of the College: Government College of Arts, Science & Commerce, Sanquelim, Goa						
Name of Faculty: Mr. Conrad D'Souza			Subject: Methods of Costing I			
Paper code: CCA201		Program: S.Y.B.Com			Division: Costing (Combined)	
Academic year: 2025-26		Semester: III			Total Lectures: 60	
Course Objectives: 1. To enable learners with application of unit costing 2. To familiarize learners with applications of job and batch costing 3. To familiarize students with integral and non-integral accounting systems. 4. To enable learners to reconcile profits shown by cost and financial accounts.						
Course Learning Outcome: After completion of this course, the learners will be able to: • CO 1: Prepare the cost sheet, tenders, and quotations and estimated cost sheet. • CO 2: Prepare Batch and Job cost sheet. • CO 3: Record journal entries under integral accounting system and prepare ledger accounts under non-integral accounting system. • CO 4: Prepare reconciliation statement, reconciling profits shown by cost accounts and financial accounts.						
Student Learning Outcome: Upon completion of the course, students will learn to: • Prepare the cost sheet, tenders, and quotations and estimated cost sheet. • Batch and Job cost sheet. • Record journal entries under integral accounting system and prepare ledger accounts under non-integral accounting system. • Prepare reconciliation statement, reconciling profits shown by cost accounts and financial accounts.						
Month	Lecture From To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books

June & July	21 st June 2025 to 15 th July 2025	15	Unit I Unit costing Single or output costing - features of unit costing, collection and classification of costs. Preparation of cost sheet- tenders, quotation and estimated cost sheets (including accounting treatment of scrap, defectives and spoilage). (Theory and problems)	Assignment on Accounting treatment of Material Losses.	Power point presentation, Smartboard and WhatsApp group.	1. Jain S. P and K.L. Narang- Cost Accounting Principles and 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
July & August	16 th July 2025 to 9 th August 2025	15	Unit II Batch costing and Job Costing Features and objectives of Batch costing. Circumstances for using Batch costing, Industries where Batch costing is suitable. Economic Batch Quantity- Preparation of Batch Cost Sheet. Job Order Costing - Applications, Features, Objectives, Advantages, Disadvantages, Procedure, Preparation of Job Cost Sheet. (Theory and problems)	Solve problems on Job Costing.	Power point presentation, Smartboard and WhatsApp group.	3. Kishore R. Cost Accounting- Taxmann Allied Service Pvt.Ltd.New Delhi.
August & September	11 th August 2025 to 13 th September 2025	15	Unit III Integral and Non-Integral Accounting 1. Integral Accounting- meaning Prerequisite or Principles, Essentials features, advantages; Journal entries of Integral Costing 2. b) Non-Integral Accounting- Nature, Scope and Preparation	Solve problems for practice on Integral & Non-Integral Accounting	Power point presentation, Smartboard and WhatsApp group.	

			of Ledgers, under Non-integral accounts. (Theory and problems)			
September & October	15 th September 2025 to 9 th October 2025	15	Unit IV Reconciliation of Cost and Financial Accounts Reconciliation: reasons for disagreement in profits as shown by financial accounts and cost accounts- procedure for reconciliation statement- preparation of reconciliation statement and memorandum Reconciliation. (Theory and problems)	Solve problems on Reconciliation statement of Cost & Financial accounts	Power point presentation, Smartboard and WhatsApp group.	
October	13 th to 16 th October 2025	4	Revision			

*** Assessment Rubrics**

Component	Max Marks
ISA 1	10
ISA 2	10
ISA 3	10
Practical	
Project	
Semester End Exam	80

Mr. Conrad R. D'Souza
Assistant Professor in Commerce
Government College of Arts, Science & Commerce, Sanquelim Goa