

## Semester v Lecture Plan

<b>Name of the college:</b> Government College of Arts Science & Commerce, Sanquelim													
<b>Name of Faculty:</b> Ms. Pritam S. Naik		<b>Subject:</b> : Marginal costing											
<b>Paper code:</b> CCA 205		<b>Program/Course:</b> S.Y.B.Com			<b>Division:</b>								
<b>Academic year:</b> 2025-26		<b>Semester:</b> IV		<b>Total Lectures:</b> 30									
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To impart knowledge of the Marginal costing technique.</li> <li>2. To familiarize learners with various applications of Marginal Costing technique.</li> <li>3. To familiarize learners with applications of Marginal Costing in decision making.</li> <li>4. To enable students with capital budgeting decisions.</li> </ol>													
<b>Expected Course Outcome:</b> <ol style="list-style-type: none"> <li>1. Explain the basic concepts of Marginal costing</li> <li>2. Apply the technique of Marginal Costing for managerial decision making.</li> <li>3. Apply the Technique of product planning and pricing decision for decision making</li> <li>4. Take accept or reject decisions of investment in capital projects</li> </ol>													
<b>Student learning outcome:</b> <ol style="list-style-type: none"> <li>1. Explain the basic concepts of Marginal costing</li> <li>2. Apply the technique of Marginal Costing for managerial decision making.</li> <li>3. Apply the Technique of product planning and pricing decision for decision making</li> <li>4. Take accept or reject decisions of investment in capital projects</li> </ol>													
Month	Lectures From: To:	No. of lectures allotted	Topic, Subtopic to be covered	Exercise and assignments	ICT Tools	Reference books							
December 2025	1 Dec – 7 Dec	2	<b>Unit I:</b> Meaning & Definition of Marginal Costing; Features, Objectives and Uses	Numerical problems on contribution & marginal cost	PPT, Blackboard	Jain & Narang – Cost Accounting							

December 2025	8 Dec – 14 Dec	2	Assumptions of Marginal Costing; Advantages & Limitations	Short answers, MCQs	PPT, YouTube videos	Maheshwari – Cost Accounting
December 2025	15 Dec – 21 Dec	2	Comparison between Marginal Costing & Absorption Costing	Comparative problems	PPT, Excel	Arora – Cost Accounting
December 2025	22 Dec – 23 Dec	1	Preparation of Marginal Cost Statement	Practical numericals	Excel	Jain & Narang
Holiday	24 Dec – 1 Jan	–	<i>Christmas &amp; New Year Vacation</i>	–	–	–
January 2026	2 Jan – 11 Jan	2	Preparation of Income Statements under Marginal & Absorption Costing	Numerical problems	Excel, PPT	Maheshwari
January 2026	12 Jan – 18 Jan	2	<b>CVP Analysis:</b> Meaning & Importance, Marginal Cost Equation	CVP-based problems	Excel	Arora
January 2026	19 Jan – 25 Jan	2	Break-even Analysis: Concepts, Assumptions & Limitations	BEP numericals	Excel	Jain & Narang
January 2026	26 Jan – 31 Jan	2	Break-even Chart; Applications of BEP	Chart drawing	PPT	Maheshwari
February 2026	1 Feb – 7 Feb	2	Cash BEP, P/V Ratio, Margin of Safety	Numerical problems	Excel	Arora
February 2026	8 Feb – 14 Feb	2	Angle of Incidence; Calculation of BEP & MOS	Practice sets	PPT	Jain & Narang
February 2026	15 Feb – 21 Feb	2	<b>Unit II:</b> Decision Making – Meaning, Steps & Applications	Case-based questions	PPT	Maheshwari
February 2026	22 Feb – 28 Feb	2	Profit Planning & Maintaining Desired Profit Level	Practical problems	Excel	Arora

March 2026	1 Mar – 7 Mar	2	Pricing Decisions; Selling Price below Marginal Cost	Numerical & case study	PPT	Jain & Narang
March 2026	8 Mar – 14 Mar	2	Make or Buy; Export vs Local Sale; Special Orders	Decision-making problems	Excel	Maheshwari
March 2026	15 Mar – 21 Mar	2	Product Mix Decisions; Shutdown or Continue	Case studies	PPT	Arora
March 2026	22 Mar – 31 Mar	2	Capital Budgeting Decisions; Revision & Internal Assessment	Revision questions	PPT	Jain & Narang

### Assessment Rubrics

Component	Max Marks
ISA 1	05
ISA 2	05
ISA 3	05
Practical	
Project	
Semester End Exam	40

**Ms. Pritam S. Naik**  
**Assistant Professor in Commerce**