

## 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: : Marginal costing</b>			
<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> 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.						
<b>Expected Course Outcome:</b> 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						
<b>Student learning outcome:</b> 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						
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
<i>Holiday</i>	<i>24 Dec – 1 Jan</i>	–	<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**