

Semester V Lecture Plan

Name of the college: Government College of Arts Science & Commerce, Sanquelim

Name of Faculty: Ms. Ishwari Kamat

Subject: Techniques of Costing

Paper code:CCA-301

Program/Course:T.Y.B.Com

Division:

Academic year: 2026-27

Semester: V

Total Lectures: 60

Course Objectives:

1. To impart learners with knowledge of standard costing technique.
2. To acquaint learners with calculation of variances
3. To acquaint learners with preparation of functional budgets
4. To impart learners with knowledge of uniform costing and responsibility accounting

Expected Course Outcome:

CO 1. Explain importance of standard costing
 CO 2. Calculate variances and its interpretation
 CO 3. Able to prepare functional budgets
 CO 4. Explain uniform costing and application of uniform costing and responsibility accounting.

Student learning outcome1. Students will be able to understand and apply various techniques of costing.

Month	Lectures From: To:	No. of lectures allotted	Topic, Subtopic to be covered	Exercise and assignments	ICT Tools	Reference books
June	19 June - 27 June 2026	4	UNIT 1 Introduction to Standard Costing: Meaning of Standard Cost and Standard Costing, Standard Cost vs Estimated Cost	Short notes and class discussion	PPT, Smart Board	Arora; Kishore
July	29 June - 4 July 2026	4	Advantages and Limitations of Standard Costing; Setting Standards	Numerical problems	PPT, Excel	Arora; Jain et al.

July	6 July - 18 July 2026	4	Types of Standards; Installation of Standard Costing System	Assignment on standards	PPT, Videos	Kishore
July	20 July - 25 July 2026	4	UNIT 2 Introduction to Variance Analysis; Meaning, Importance and Significance	Practice questions	PPT, Excel	Jain et al.
July	27 July – 1 August 2026	4	Material Cost Variances	Numerical Problems	Excel	Saxena
July– Aug	3 August – 8 August 2026	4	Material Mix and Yield Variances	Worksheet	Excel	Arora
August	10 August - 15 August 2026	4	Labour Cost Variances	Numerical Problems	Excel	Kishore
August	17 August - 22 August 2026	4	Labour Mix and Idle Time Variances	Tutorial	PPT	Jain et al.
August	24 August - 29 August 2026	4	Overhead Variances	Practical Problems	Excel	Rathnam
	31 August - 5 Sep 2026	4	Sales Variances; Analysis and Reporting of Variances	Assignment	PPT	Saxena
Septemb er	7 September - 12 September 2026	4	UNIT 3 Introduction to Budgetary Control; Meaning, Objectives, Advantages and Limitations	Class Test	PPT	Arora
Septemb er	14 September - 19 September 2026	0 (Holiday week)	No Teaching	—	—	—
Septemb er	21 September – 26 September 2026	4	Functional Budgets: Sales Budget, Production Budget	Numerical Problems	Excel	Kishore
Septemb er	28 September - 3 October 2026	4	Material, Purchase and Production Cost Budgets	Practical Problems	Excel	Jain et al.

October	5 October – 10 October 2026	4	Cash Budget, Master Budget, Fixed and Flexible Budgets, Performance Budgeting, Zero-Based Budgeting	Budget Preparation Assignment	Excel, PPT	Rathnam
October	12 October – 14 October 2025	4	UNIT 4 Uniform Costing: Meaning, Features, Objectives, Scope, Installation; Uniform Cost Manual; Inter-firm Comparison; Responsibility Accounting and Responsibility Centres; Revision & Doubt Solving	Revision Test & Case Study	PPT, Smart Board	Arora; Saxena

Assessment Rubrics

Component	Max Marks
ISA 1	10
ISA 2	10
ISA 3	10
SEE	80
TOTAL	100

Reference Books

1. Arora, M. N. (2021). *Cost Accounting – Principles and Practice*. Vikas Publishing House.
2. Chakraborty, S. N. (2012). *Advanced Cost and Management Accounting*.
3. Jain, S. P., Narang, K. L., & Agrawal, S. *Cost Accounting: Principles and Practice*.
4. Kishore, R. (2021). *Cost Accounting*. Taxmann.
5. Rathnam, P. (2021). *Advanced Cost and Management Accounting*.
6. Saxena, V. K. (2006). *Advanced Cost and Management Accounting*.

Ms. Ishwari Kamat
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