

Semester I Lecture Plan

Name of the college: Government College of Arts Science & Commerce, Sanquelim						
Name of Faculty: Ms. Pritam V. Padloskar			Subject: Methods of Costing I			
Paper code: CCA-201			Program/Course: B.Com		Division: Cost accounting	
Academic year: 2026-27			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.						
Expected Course Outcome: 1. Prepare the cost sheet, tenders, and quotations and estimated cost sheet. 2. Prepare Batch and Job cost sheet 3. Record journal entries under integral accounting system and prepare ledger accounts under non-integral accounting system 4. Prepare reconciliation statement, reconciling profits shown by cost accounts and financial accounts						
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Month	Lectures From: To:	No. of lectur es allotte d	Topic, Subtopic to be covered	Exercise and assignments	ICT Tools	

June	22 Jun – 28 Jun	Unit I	Unit Costing – Meaning, Features and Objectives; Collection and Classification of Costs	Classification of Cost Elements	PPT	Jain & Narang
June/July	29 Jun – 05 Jul	Unit I	Cost Sheet – Preparation and Format	Preparation of Cost Sheet	Excel	Maheshwari
July	06 Jul – 12 Jul	Unit I	Tenders, Quotations and Estimated Cost Sheets	Numerical Problems	Excel	Arora
July	13 Jul – 19 Jul	Unit I	Accounting Treatment of Scrap, Defectives and Spoilage; Unit I Revision	Problem Solving	PPT	Jain & Narang
July	20 Jul – 26 Jul	Unit II	Batch Costing – Features, Objectives and Circumstances for Use	Case Study	PPT	Arora
July/August	27 Jul – 02 Aug	Unit II	Industries Suitable for Batch Costing; Economic Batch Quantity	Numerical Problems	Excel	Jain & Narang
August	03 Aug – 09 Aug	Unit II	Preparation of Batch Cost Sheet	Practical Problems	Excel	Maheshwari
August	10 Aug – 16 Aug	Unit II	Job Costing – Features, Objectives, Advantages, Disadvantages, Procedure and Job Cost Sheet	Numerical Problems	PPT	Cost Accounting – Arora

August	17 Aug – 23 Aug	Unit III	Integral Accounting – Meaning, Principles, Prerequisites and Essential Features	Journal Entries	PPT	Jain & Narang
August	24 Aug – 30 Aug	Unit III	Advantages of Integral Accounting; Journal Entries under Integral Costing	Practical Problems	Excel	Maheshwari
August/September	31 Aug – 06 Sep	Unit III	Non-Integral Accounting – Nature, Scope and Preparation of Ledgers	Ledger Preparation	Excel	Arora
September	07 Sep – 13 Sep	Unit III	Non-Integral Accounting – Numerical Problems and Revision	Ledger Problems	PPT	Jain & Narang
September	14 Sep – 20 Sep	—	Ganesh Chaturthi Vacation	—	—	—
September	21 Sep – 27 Sep	Unit IV	Reconciliation of Cost and Financial Accounts – Meaning and Need	Comparative Analysis	PPT	Jain & Narang
September/October	28 Sep – 04 Oct	Unit IV	Reasons for Disagreement in Profits; Procedure for Reconciliation	Numerical Problems	Excel	Maheshwari
October	05 Oct – 11 Oct	Unit IV	Preparation of Reconciliation Statement	Practical Problems	Excel	Arora

October	12 Oct – 14 Oct	Unit IV	Memorandum Reconciliation Account; Revision and Problem Solving	Assignment & Revision	PPT	Jain & Narang
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Assessment Rubrics

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

Ms. Pritam V. Padloskar
Assistant Professor in Commerce