Name of the Teacher: ASSISTANT PROF.KAVLEEN BHAREJ Class: B.Com General III ; Cost Accounting

**Lesson Plan**

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| **S No** | **Period** | **Topics to be Covered** | **Academic Activity to be Organized** |
|  | **17-31 July 2017** | Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. Methods of Costing: Unit costing, job costing | **Presentation** |
|  | **01-31 Aug 2017** | Contract costing. Process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport). | **Discussion of Processing Firms , Case Study** |
|  | **01-30 Sept 2017** | Accounting for Material: Pricing of material issues; treatment of material losses, material control; concept and techniques. Overheads: classification, allocation, apportionment and absorption of overheads; under and over absorption. | **Group Discussion** |
|  | **01-23 Oct 2017** | Accounting for Labour: labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment-time and piece rate; Incentive schemes. | **Discussion of Real Manufacturing Firms** |
|  | **\*24-13 Nov 2017** | **REFRESHER COURSE ON INFORMATION TECHNOLOGY AT KURUKSHETRA UNIVERSITY** |  |

\*To compensate the days extra lectures were taken

**Topics of Assignments/ Class Tests to be given to the Students:**

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| **Assignment 1** | Unit and Output Costing practical questions |
| **Assignment 2** | Contract Costing Miscellaneous practical questions  |
| **Class Test** | Nature and Scope of Cost Accounting, Contract Costing, Unit or Output Costing |