

**GOVT. COLLEGE FOR GIRLS PADHA( KARNAL)**  
**LESSON PLAN FOR 5th SEM.**  
**(JULY TO NOV. 2025)**

**NAME OF TEACHER- MS. SUMAN RANI**

**CLASS- B.COM-Vth SEM**

**SUB.- COST ACCOUNTING(CC-13)**

**PAPER- B23-COM-501**

<b>WEEKS</b>	<b>TOPICS COVERED</b>
WEEK 1	Introduction: nature, scope, principles and functions of cost accounting;
WEEK 2	cost concepts & classification; methods & techniques;
WEEK 3	Advantages and limitations, role of cost Accountant, elements of cost. Doubt session.
WEEK 4	Materials: material planning & purchasing, storage and issue, material control; Concept, objectives and techniques;
WEEK 5	pricing of material issue, Treatment of material losses: Wastage, scrap, defective and spoilage; Material & inventory control: concept and techniques.
WEEK 6	Labour: labour cost control procedure; concept and treatment of labour turnover; preparation of daily sheet;
WEEK	Idle time and overtime, fringe benefit, Methods of wage payment: time and piece rate; incentive schemes, Doubt session Assignment –I
WEEK 8	Class test, Group Activity ; Overheads: classification, allocation, apportionment and absorption of overheads;
WEEK 9	under and over absorption; Doubt session. Methods of costing: unit costing
WEEK 10	Unit costing job and Batch costing
WEEK 11	job and Batch costing cont.. Contract costing;
WEEK 12	Process costing (process losses, valuation of work in progress, joint and by-products)
WEEK 13	service costing (only transport) Cost control and cost reduction
WEEK 14	doubt session and Group Discussion Assignment –II
WEEK 15	Revision and test
WEEK 16	Revision and test