Name of the Teacher : \_\_\_ Gazal Malhotra \_\_ Class: \_\_\_B.com III(D)\_\_\_\_\_\_ Subject : Cost Accounting

**Lesson Plan**

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| **S No** | **Period** | **Topics to be Covered** | **Academic Activity to be Organized** |
|  | **17-31 July 2017** | **N/A** |  |
|  | **01-31 Aug 2017** | Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. | **Power point presentation** |
|  | **01-30 Sept 2017** | Unit Costing, Accounting for Material: Pricing of material issues; treatment of material losses, material control; concept and techniques | **Quiz** |
|  | **01-31 Oct 2017** | Contract Costing ,process costing (process losses, valuation of work in progress, joint and by-products). Accounting for Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment-time and piece rate; Incentive schemes. | **Accounting Games** |
|  | **01-13 Nov 2017** | Overheads: classification, allocation, apportionment and absorption of overheads; under and over absorption.,job costing service costing (only transport). |  |

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

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| **Assignment 1** | **Unit or Output Costing** |
| **Assignment 2** | **Contract Costing** |
| **Class Test** | **Chapter 1,2,6,10** |