Government College for Women , Pali , Rewari Haryana123102

Dr. Ritu Rani

Department Of Commerce

Class and Semester : B.com 3year (5semester)

Session : 2025-26

Subject : Cost Accounting Lesson Plan : 17 Weeks (July 21- December 01 , 2025)

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| Week 1 (21 July To july26)  Cost Accounting :An Introduction |
| Week 2 (28 july To Aug.02)  Cost :Elements , Concepts and Classification  (As per CAS-1 ) |
| Week 3 (04 Aug. To Aug. 09 )  Material cost Accounting (Including Material Purchase and Issue Pricing) |
| Week 4 (11 Aug. To Aug..16)  Material / Inventory cost control :Concepts and Techniques  (Including Treatment of Material Losses) |
| Week 5 (18 Aug. To Aug..23)  Labour Cost Accounting : Including Labour Turnover ,Idle Time and Over Time  (In the context of CAS-7) |
| Week 6 (25 Aug.. To Aug.30)  Methods of wage Payment (Including Incentives Schemes) |
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| Week 7 (01 Sept. To Sept..06)  Accounting for Overheads :Classification and Treatment |
| Week 8 (08Sept. To sept.13)  Same as above |
| Week 9 (15Sept. To Sept.20)  Overheads – Allocation , Apportionment (Departmentalisation)  And Aborsption (In the context of CAS-3) |
| Week 10 (22Sept. To Sept. 27)  Machine Hour Rate Method |
| Week 11 (29 Sept. To Oct.04)  Unit or Output Costing -1 |
| Week 12 (06Oct. To Oct. 11)  Practical Problems |
| Week 13 (13 Oct. To Oct. 18)  Practical Problems |
| Week 14 (27 Oct. To Nov.01)  Unit or Output Costing -2 |
| Week 15 (04Nov. To Nov. 08 )  Practical Problems |
| Week 16 (10Nov. To Nov.15)  Reconciliation of Cost and Financial Accounts |
| Week 17 (17 Nov. To Nov.22)  Revision |
| Week 18 (24 Nov. To Dec. 01)  Revision |