**GOVT PG COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA**

**LESSON PLAN (Session 2020-21) ODD SEMESTER**

**Name of Professor**: Ms. Shivani Singla

**Designation**: Assistant Prof. in Commerce

**Subject**: Cost Accounting (BC 501)

**Class**: B.COM III (Sec A, Sec C)

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| **S.No.** | **Month** | **Topics to be covered** | **Remarks** |
| 1 | Aug, 2020 | Introduction: nature and scope of cost accounting; cost concepts &classification; methods & techniques. Materials: material planning &purchasing, pricing of material issue; treatment of material losses, material  & inventory control: concept and techniques. |  |
| 2 | Sept, 2020 | Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage  Payment: time and piece rate; incentive schemes. | Assignment |
| 3 | Oct, 2020 | Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation  of work in progress, joint and by-products) service costing (only transport).  Standard costing | Assignment, Unit Test |
| 4 | Nov , 2020 | Variance analysis: material and labour.  Cost control and cost reduction; cost audit; an overview of cost audit standards. |  |
| 5 | Dec, 2020 | Overheads: classification, allocation, apportionment and absorption of overheads; under and over absorption.  Revision |  |

**Subject**: Corporate Accounting (BC 301)

**Class**: B.COM II A

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| **S.No.** | **Month** | **Topics to be covered** | **Remarks** |
| 1 | Aug, 2020 | Issue, Forfeiture and Re-issue of Shares, Redemption of preference shares. |  |
| 2 | Sept, 2020 | Issue and Redemption of Debentures, Final accounts of Companies. | Assignment |
| 3 | Oct, 2020 | Accounting for Amalgamation, Absorption of companies as per Indian Accounting Standard 14 | Assignment, Unit Test |
| 4 | Nov , 2020 | Accounting for internal reconstruction. |  |
| 5 | Dec, 2020 | Final accounts of Companies.  Revision |  |

**Subject**: Management Accounting (BBA 204)

**Class**: B.B.A.II

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| **S.No.** | **Month** | **Topics to be covered** | **Remarks** |
| 1 | Aug, 2020 | Introduction to Management Accounting, Introduction to Cost Accounting |  |
| 2 | Sept, 2020 | Cost: Elements, concepts and classification, Budget and budgetary control, Marginal costing and break even analysis | Assignment |
| 3 | Oct, 2020 | Standard costing and variance analysis, Management accounting control techniques | Assignment, Test |
| 4 | Nov , 2020 | Responsibility accounting and Revision |  |
| 5 | Dec, 2020 | Marginal costing and break even analysis  Revision |  |