

**NBGSMS College**  
**Lesson Plan July 2019- Nov 2019**

<b>Name</b>	<b>Dr. S.P. MONGA</b>
<b>Class :</b>	B.com (pass)
<b>Semester:</b>	5th
<b>Subject:</b>	Cost Accounting

	<b>Day</b>	<b>Date</b>	<b>Topic</b>
<b>1st Week</b>	1	16-Jul-19	Introduction of Cost accounting
	2	17-Jul-19	Applicability of cost accounting
	3	18-Jul-19	Objectives & need of cost accounting
	4	19-Jul-19	Scope of cost accounting
	5	20-Jul-19	Techniques of cost accounting
	<b>Sunday</b>	21-Jul-19	
<b>2nd Week</b>	1	22-Jul-19	Limitations of cost accounting
	2	23-Jul-19	Classification of cost
	3	24-Jul-19	Elements of cost
	4	25-Jul-19	Fixed, variable & semi-variable
	5	26-Jul-19	Direct & indirect cost
	6	27-Jul-19	Revision
	<b>Sunday</b>	28-Jul-19	
<b>3rd week</b>	1	29-Jul-19	Meaning of inventory management& control
	2	30-Jul-19	Objectives of inventory management
	3	31-Jul-19	<b>Holiday</b>
	4	1-Aug-19	Techniques of inventory management
	5	2-Aug-19	Explanation of ABC
	6	3-Aug-19	Explanation of V.E.D
	<b>Sunday</b>	4-Aug-19	
<b>4th week</b>	1	5-Aug-19	Comparison between ABC & VED
	2	6-Aug-19	Determination of levels of inventory
	3	7-Aug-19	Carrying cost, ordering cost & T.I.C
	4	8-Aug-19	Perpetual & periodical inventory system
	5	9-Aug-19	Practical problems
	6	10-Aug-19	Practical problems
	<b>Sunday</b>	11-Aug-19	
<b>5th week</b>	1	12-Aug-19	<b>Holiday</b>
	2	13-Aug-19	Pricing of Issue of inventory
	3	14-Aug-19	LIFO
	4	15-Aug-19	<b>Holiday</b>
	5	16-Aug-19	FIFO

	6	17-Aug-19	Practical problems
	<b>Sunday</b>	18-Aug-19	
<b>6th week</b>	1	19-Aug-19	HIFO
	2	20-Aug-19	simple & weighted average
	3	21-Aug-19	Standard & inflated price method
	4	22-Aug-19	Practical problems
	5	23-Aug-19	Practical problems
	6	24-Aug-19	<b>Holiday</b>
	<b>Sunday</b>	25-Aug-19	
<b>7th week</b>	1	26-Aug-19	Labour cost & its composition
	2	27-Aug-19	Labour cost control procedure
	3	28-Aug-19	Labour turnover & its measurement
	4	29-Aug-19	Method of calculating labour turnover
	5	30-Aug-19	Time keeping & Time booking
	6	31-Aug-19	Idle time & its treatment
	<b>Sunday</b>	1-Sep-19	
<b>8th week</b>	1	2-Sep-19	Overtime & its treatment
	2	3-Sep-19	Methods of wage payment
	3	4-Sep-19	D/f between time & piece rate system
	4	5-Sep-19	Incentive wage system
	5	6-Sep-19	Halsey & rowan premium plan
	6	7-Sep-19	Practical problems
	<b>Sunday</b>	8-Sep-19	
<b>9th week</b>	1	9-Sep-19	Merrick,Emerson plan
	2	10-Sep-19	Gantt task plan
	3	11-Sep-19	Practical problems
	4	12-Sep-19	Overheads
	5	13-Sep-19	Classification of overhead
	6	14-Sep-19	Treatment of overhead
	<b>Sunday</b>	15-Sep-19	
<b>10th week</b>	1	16-Sep-19	Allocation, apportionment and absorption
	2	17-Sep-19	Practical problems
	3	18-Sep-19	Under & over absorption of overhead
	4	19-Sep-19	Calculation of overhead rates
	5	20-Sep-19	Repeated distribution method
	6	21-Sep-19	Trail & error method
	<b>Sunday</b>	22-Sep-19	
<b>11th week</b>	1	23-Sep-19	<b>Holiday</b>
	2	24-Sep-19	Practical problems
	3	25-Sep-19	Definition & meaning of Unit costing
	4	26-Sep-19	Applicability of unit costing

	5	27-Sep-19	Preparation of cost sheet
	6	28-Sep-19	Types of cost sheet
	<b>Sunday</b>	29-Sep-19	
<b>12th week</b>	1	30-Sep-19	Cost statement
	2	1-Oct-19	D/f between cost statement & cost sheet
	3	2-Oct-19	Simple cost sheet
	4	3-Oct-19	Practical problems
	5	4-Oct-19	Simple cost sheet with statement of profit
	6	5-Oct-19	Practical problems
	<b>Sunday</b>	6-Oct-19	
<b>13th week</b>	1	7-Oct-19	Comparative cost sheet
	2	8-Oct-19	<b>Holiday</b>
	3	9-Oct-19	Calculation of missing item
	4	10-Oct-19	Practical problems
	5	11-Oct-19	Production account
	6	12-Oct-19	Practical problems
	<b>Sunday</b>	13-Oct-19	
<b>14th week</b>	1	14-Oct-19	Meaning of Tender price
	2	15-Oct-19	Calculation of tender price
	3	16-Oct-19	When there is change in past cost but not in perc
	4	17-Oct-19	<b>Holiday</b>
	5	18-Oct-19	Practical problems
	6	19-Oct-19	Change in cost & percent profit also
	<b>Sunday</b>	20-Oct-19	
<b>15th week</b>	1	21-Oct-19	Practical problems
	2	22-Oct-19	Meaning of reconciliation
	3	23-Oct-19	Reconciliation statement
	4	24-Oct-19	<b>Diwali break</b>
	5	25-Oct-19	<b>Diwali break</b>
	6	26-Oct-19	<b>Diwali break</b>
	<b>Sunday</b>	27-Oct-19	<b>Diwali break</b>
<b>16th week</b>	1	28-Oct-19	<b>Diwali break</b>
	2	29-Oct-19	<b>Diwali break</b>
	3	30-Oct-19	<b>Diwali break</b>
	4	31-Oct-19	Revision
	5	1-Nov-19	<b>Holiday</b>
	6	2-Nov-19	Practical problems
	<b>Sunday</b>	3-Nov-19	
<b>17th week</b>	1	4-Nov-19	Memorandum reconciliation account
	2	5-Nov-19	Practical problems
	3	6-Nov-19	Causes for difference

	4	7-Nov-19	Practical problems
	5	8-Nov-19	Practical problems
	6	9-Nov-19	Practical problems
	<b>Sunday</b>	10-Nov-19	
<b>18th week</b>	1	11-Nov-19	Revision of unit 1
	2	12-Nov-19	Revision of unit 2
	3	13-Nov-19	Revision of unit 2
	4	14-Nov-19	Revision of unit 3
	5	15-Nov-19	Revision of unit 3
	6	16-Nov-19	Revision of unit 4
	<b>Sunday</b>	17-Nov-19	
<b>Name:</b>	DR. S.P. MONGA		
<b>Class :</b>	B.COM(h)		
<b>Semester:</b>	3		
<b>Subject:</b>	corporate accounting		
	<b>Day</b>	<b>Date</b>	<b>Topic</b>
<b>1st Week</b>	1	16-Jul-19	Issue of Shares
	2	17-Jul-19	Issue of Shares
	3	18-Jul-19	Issue of Shares
	4	19-Jul-19	Forfeiture and Reissue of Shares
	5	20-Jul-19	Forfeiture and Reissue of Shares
	<b>Sunday</b>	21-Jul-19	
<b>2nd Week</b>	1	22-Jul-19	Revision and problems
	2	23-Jul-19	Revision and problems
	3	24-Jul-19	Buy back of shares
	4	25-Jul-19	Buy back of shares
	5	26-Jul-19	Issue of Right shares
	6	27-Jul-19	Revision and problems
	<b>Sunday</b>	28-Jul-19	
<b>3rd week</b>	1	29-Jul-19	Revision and problems
	2	30-Jul-19	Revision and problems
	3	31-Jul-19	<b>Holiday</b>
	4	1-Aug-19	Class Test
	5	2-Aug-19	Introduction to Preference Shares
	6	3-Aug-19	Redemption of Preference Shares
	<b>Sunday</b>	4-Aug-19	
<b>4th week</b>	1	5-Aug-19	Redemption of Preference Shares
	2	6-Aug-19	Redemption of Preference Shares
	3	7-Aug-19	Bonus Shares
	4	8-Aug-19	Revision and problems

	5	9-Aug-19	Revision and problems
	6	10-Aug-19	Class Test
	<b>Sunday</b>	11-Aug-19	
<b>5th week</b>	1	12-Aug-19	Holiday
	2	13-Aug-19	Introduction to Issue of Debentures
	3	14-Aug-19	Issue of Debentures
	4	15-Aug-19	<b>Holiday</b>
	5	16-Aug-19	Issue of Debentures
	6	17-Aug-19	Revision and problems
	<b>Sunday</b>	18-Aug-19	
<b>6th week</b>	1	19-Aug-19	Redemption of Debentures
	2	20-Aug-19	Redemption of Debentures
	3	21-Aug-19	Redemption of Debentures
	4	22-Aug-19	Redemption of Debentures
	5	23-Aug-19	Ex-Interest& Cum-Interest
	6	24-Aug-19	Holiday
	<b>Sunday</b>	25-Aug-19	
<b>7th week</b>	1	26-Aug-19	Class Test
	2	27-Aug-19	Valuation of Goodwill
	3	28-Aug-19	Valuation of Goodwill
	4	29-Aug-19	Valuation of Goodwill
	5	30-Aug-19	Valuation of Goodwill
	6	31-Aug-19	Valuation of Goodwill
	<b>Sunday</b>	1-Sep-19	
<b>8th week</b>	1	2-Sep-19	Revision and problems
	2	3-Sep-19	Revision and problems
	3	4-Sep-19	Presentation & Assignment
	4	5-Sep-19	Presentation & Assignment
	5	6-Sep-19	Class Test
	6	7-Sep-19	valuation of shares
	<b>Sunday</b>	8-Sep-19	
<b>9th week</b>	1	9-Sep-19	valuation of shares
	2	10-Sep-19	valuation of shares
	3	11-Sep-19	valuation of shares
	4	12-Sep-19	valuation of shares
	5	13-Sep-19	Revision and problems
	6	14-Sep-19	Revision and problems
	<b>Sunday</b>	15-Sep-19	
<b>10th week</b>	1	16-Sep-19	Introduction to Final Account

	2	17-Sep-19	Final Account of Companies
	3	18-Sep-19	Final Account of Companies
	4	19-Sep-19	Final Account of Companies
	5	20-Sep-19	Final Account of Companies
	6	21-Sep-19	Final Account of Companies
	<b>Sunday</b>	22-Sep-19	
<b>11th week</b>	1	23-Sep-19	<b>Holiday</b>
	2	24-Sep-19	Revision and problems
	3	25-Sep-19	Revision and problems
	4	26-Sep-19	Presentation & Assignment
	5	27-Sep-19	Presentation & Assignment
	6	28-Sep-19	Class Test
	<b>Sunday</b>	29-Sep-19	
<b>12th week</b>	1	30-Sep-19	Incorporation &subsequent to Inco.
	2	1-Oct-19	Incorporation &subsequent to Inco.
	3	2-Oct-19	<b>Holiday</b>
	4	3-Oct-19	Incorporation &subsequent to Inco.
	5	4-Oct-19	Incorporation &subsequent to Inco.
	6	5-Oct-19	Revision and problems
	<b>Sunday</b>	6-Oct-19	
<b>13th week</b>	1	7-Oct-19	Revision and problems
	2	8-Oct-19	<b>Holiday</b>
	3	9-Oct-19	Class Test
	4	10-Oct-19	Holding Company
	5	11-Oct-19	Holding Company
	6	12-Oct-19	Holding Company
	<b>Sunday</b>	13-Oct-19	
<b>14th week</b>	1	14-Oct-19	Holding Company
	2	15-Oct-19	Holding Company
	3	16-Oct-19	Holding Company
	4	17-Oct-19	<b>Holiday</b>
	5	18-Oct-19	Holding Company
	6	19-Oct-19	Holding Company
	<b>Sunday</b>	20-Oct-19	
<b>15th week</b>	1	21-Oct-19	Presentation & Assignment
	2	22-Oct-19	Presentation & Assignment
	3	23-Oct-19	Class Test
	4	24-Oct-19	Diwali Break
	5	25-Oct-19	Diwali Break
	6	26-Oct-19	Diwali Break

















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Percentage of profit