

**DEPARTMENT OF COMMERCE
SHYAM LAL COLLEGE
UNIVERSITY OF DELHI**

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| Subject- Cost Accounting | Paper- BC 4.3 | B.com Sem (IV) | Teacher Name - Amit Kapoor/Pawan Kumar Adewa |
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| S.N. | From | To | Topics |
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| Week 1 | 05-Jan-23 | 07-Jan-23 | Introduction Meaning. objectives and advantages of Cost Accounting, Difference between financial. cost and management accounting. Cost concepts and classifications, Elements of cost |
| Week 2 | 09-Jan-23 | 14-Jan-23 | Installation of costing system; Role of a cost accountant in an organization, Preparation of cost sheet |
| Week 3 | 16-Jan-23 | 21-Jan-23 | Materials: Material/inventory control techniques. |
| Week 4 | 23-Jan-23 | 28-Jan-23 | Accounting and contrnl of purchases, storage and issue of materials.Methods of pricing of materials issues - FIFO, LIFO, |
| Week 5 | 30-Jan-23 | 04-Feb-23 | Methods of pricing of materials issues - Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses |
| Week 6 | 06-Feb-23 | 11-Feb-23 | Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, overtime |
| Week 7 | 13-Feb-23 | 18-Feb-23 | labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor" s Differential piece wage. |
| Week 8 | 20-Feb-23 | 25-Feb-23 | Overheads Classification, allocation, apportionment |
| Week 9 | 27-Feb-23 | 04-Mar-23 | Absorption of overheads; Under- and overabsorption; Capacity Levels and Costs |
| | 05-Mar-23 | 12-Mar-23 | MID SEMESTER BREAK |
| Week 10 | 13-Mar-23 | 18-Mar-23 | Treatments of certain items in costing like interest on capital, packing expenses, |
| Week 11 | 20-Mar-23 | 25-Mar-23 | bad debts, research and development expenses; Activity based cost alloca tion. |
| Week 12 | 27-Mar-23 | 01-Apr-23 | Methods of Costing, Job costing, Contract costing |
| Week 13 | 03-Apr-23 | 08-Apr-23 | Process costing (valuation of work in progress, joint and by-products) |
| Week 14 | 10-Apr-23 | 15-Apr-23 | Service costing (only transport) |
| Week 15 | 17-Apr-23 | 22-Apr-23 | Reconciliation of cost and financial accounts |
| Week 16 | 24-Apr-23 | 29-Apr-23 | Cost Accounting Systems Integral and non-integral systems |
| Week 17 | 01-May-23 | 03-May-23 | Revision |