



Aggarwal College Ballabgarh

LESSON PLAN 17 WEEKS (JAN-APRIL)-2025

Name of Faculty: Dr Rachna Kalsan
Designation/ Department: Assistant Professor/ Commerce

CLASS: B.com		SEMESTER: 6	SECTION: B
SUBJECT: Cost Accounting			
Week			
1	7-1-2025	Chapter- 1 Process Costing- Introduction, Features.	
	8-1-2025	Problems, Process of Process Costing.	
	9-1-2025	Process Costing- Practical's - Simple.	
	10-1-2025	Process Costing- Practical's - Indirect Expenses.	
	11-1-2025	Process Costing- Practical's into labor ratio.	
	12-1-2025	S. U. N. D. A. Y.	
2	13-1-2025	Process Costing- Practical's - Indirect Expenses into certain percentage.	
	14-1-2025	Process Costing- Practical's - Indirect Expenses into mix up.	
	15-1-2025	Process Costing- Practical – Normal Loss & Scrap.	
	16-1-2025	Process Costing- Practical	
	17-1-2025	Process Costing- Practical	
	18-1-2025	Process Costing- Practical	
	19-1-2025	S. U. N. D. A. Y.	
3	20-1-2025	Process Costing- Practical – Normal Loss.	
	21-1-2025	Process Costing- Practical – Abnormal Loss	
	22-1-2025	Process Costing - Scrap.	

	23-1-2025	Process Costing- Practical
	24-1-2025	Process Costing- Practical
	25-1-2025	Process Costing- Practical
	26-1-2025	REPUBLIC DAY /S. U. N. D. A. Y.
4	27-1-2025	Process Costing- By Product
	28-1-2025	Process Costing- Joint & By Product.
	29-1-2025	Process Costing- Practical
	30-1-2025	Process Costing- By Product
	31-1-2025	Process Costing- Practical
	1-2-2025	Assignment- 1
	2-2-2025	S. U. N. D. A. Y/BASANT PANCHAMI
5	3-2-2025	Revision Test- 1 (Process Costing)
	4-2-2025	Chapter- 2 Process Costing- Inter Process Costing
	5-2-2025	Process Costing- Quarries.
	6-2-2025	Inter Process Costing
	7-2-2025	Unrealized Profit in inter Process Costing.
	8-2-2025	Chapter- 3 Equivalent Production in Cost Accounting
	9-2-2025	S. U. N. D. A. Y
6	10-2-2025	Equivalent Production in Cost Accounting- Average & FIFO Method
	11-2-2025	Equivalent Production in Cost Accounting
	12-2-2025	HOLIDAY: GURU RAVIDAS JAYANTI
	13-2-2025	Equivalent Production in Cost Accounting
	14-2-2025	Revision of Process Costing and Test
	15-2-2025	Chapter- 4 Contract Costing- Introduction, Features & Ledgers.

	16-2-2025	S. U. N. D. A. Y.
7	17-2-2025	Preparation of Contract Costing- Performa
	18-2-2025	Revision and Doubts
	19-2-2025	Items shown in debit and credit side of Contract costing with example.
	20-2-2025	Practical's Contract costing
	21-2-2025	Practical's Contract costing
	22-2-2025	Practical's Contract costing
	23-2-2025	S. U. N. D. A. Y.
8	24-2-2025	Example -8 Contract costing
	25-2-2025	Revision
	26-2-2025	HOLIDAY: MAHA SHIVRATRI
	27-2-2025	Revision & Test
	28-2-2025	Revision & Test
	1-3-2025	Revision & Test
	2-3-2025	S. U. N. D. A. Y.
9	3-3-2025	Example -6 Contract Costing
	4-3-2025	Revision with Practical.
	5-3-2025	Theory of Contract Costing- Features, Differentiation.
	6-3-2025	Theory of Contract Costing- Types.
	7-3-2025	Theory of Contract Costing- Profit calculation as per work completion
	8-3-2025	Theory of Contract Costing- Types, Profit calculation as per work completion
	9-3-2025	S. U. N. D. A. Y.
10	10-3-2025	stages of completion of work.
	11-3-2025	Calculation of Profit at different stages.

	12-3-2025	Practical
	13-3-2025	Revision Test of Contract costing
	14-3-2025	Practical
	15-3-2025	Practical
	16-03-2025	S. U. N. D. A. Y.
11	17-3-2025	Assignment- 2
	18-3-2025	Practical
	19-3-2025	Revision
	20-3-2025	Revision
	21-3-2025	Test- Theory of Contract Costing.
	22-3-2025	Chapter- 3 Job and batch costing- Introduction, Features.
	23-3-2025	S. U. N. D. A. Y.
12	24-3-2025	Chapter- 3 Job and batch costing- Objectives, Merits & Demerits.
	25-3-2025	Procedure of Job Costing with Practical
	26-3-2025	Revision & Test
	27-3-2025	Introduction of Batch Costing.
	28-3-2025	Job & Batch Costing profit Analysis with Practical
	29-3-2025	Chapter- 4 Budgetary Control- Introduction, Features
	30-3-2025	S. U. N. D. A. Y.
13	31-3-2025	HOLIDAY: ID-UL-FITR
	1-4-2025	Objectives of Budgetary Control
	2-4-2025	Objectives & Differentiation of Budget, Budgeting and Budgetary Control.
	3-4-2025	Types of Budget, Essentials of Budgeting.
	4-4-2025	Importance, Merits & Demerits of Budgeting

	5-4-2025	Budgeting Elements.
	6-4-2025	S. U. N. D. A. Y.
14	7-4-2025	Chapter- 5 Zero Base Budgeting (Introduction)
	8-4-2025	Zero Base Budgeting (Steps, Features,)
	9-4-2025	Zero Base Budgeting (Objectives, Merits & Demerits.)
	10-4-2025	HOLIDAY: MAHAVIR JAYANTI
	11-4-2025	Chapter- 6 Responsibility Accounting - Introduction, Features
	12-4-2025	Chapter- 6 Responsibility Accounting - Steps, Merits & Demerits.
	13-4-2025	S. U. N. D. A. Y.
15	14-4-2025	HOLIDAY: AMBEDKAR JAYANTI
	15-4-2025	Revision of Budgeting.
	16-4-2025	Revision of Budgeting.
	17-4-2025	Revision of Budgeting.
	18-4-2025	Test
	19-4-2025	Test
	20-4-2025	S. U. N. D. A. Y.
16	21-4-2025	Chapter- 7 Standard Costing- Introduction, Features
	22-4-2025	Chapter- 7 Standard Costing- Objective
	23-4-2025	Chapter- 7 Standard Costing- Merits and Demerits
	24-4-2025	Standard Costing Essential
	25-4-2025	Standard Costing Methods
	26-4-2025	Standard Costing Types and Differences
	27-4-2025	S. U. N. D. A. Y.
	28-4-2025	Revision

17	29-4-2025	Test
	30-4-2025	HOLIDAY: AKSHAY TRITYA
	01-05-2025	Chapter- 8 Marginal Costing
	02-05-2025	Marginal Costing Differentiation with different aspects.
	03-05-2025	Revision with Written Test
	04-05-2025	S. U. N. D. A. Y.

Signature