

**Lesson Plan Format**  
**18 weeks (From January 2018 to April 2018)**

Name of Assistant /Associate Professor :RAJROOP SINGH CHAHAL  
 Class and Section :M.COM(P) – 4<sup>th</sup> Sem  
 Subject :Cost Accounting Std & Reporting

<b>Week 1(January 1-6)</b>	
<b>Chapter 1</b>	
01/01/2018	University Break
02/01/2018	University Break
03/01/2018	University Break
04/01/2018	University Break
05/01/2018	University Break
06/01/2017	Introduction of unit -I
<b>Week 2(January 8-13)</b>	
<b>Chapter</b>	
08/01/2018	Institute of Cost Accountants of India
09/01/2018	objectives
10/01/2018	Cost Accounting
11/01/2018	Standard board
12/01/2018	Introduction
13/01/2018	objectives.
<b>Week 3(January 15-20)</b>	
<b>Chapter</b>	
15/01/2018	Scope of cost Accounts
16/01/2018	nature of content and format
17/01/2018	Cost Accounting Standards (CAS)
18/01/2018	need of cost Accounting
19/01/2018	statutory recognition of CA's
19/01/2018	"
20/01/2018	over all recommendations of B.B
<b>Week 4(January 22-27)</b>	
<b>Chapter</b>	
22/01/2018	HOLIDAY
23/01/2018	Goyal expert Committee
24/01/2018	"
25/01/2018	"
26/01/2018	HOLIDAY

27/01/2018	Assignment Presentation
<b>Week 5 (January 29- Feb 3)</b>	
<b>Chapter</b>	
29/01/2018	"
30/01/2018	outlines of CAS
31/01/2018	classification of Cost (CAS-1)
01/02/2018	overheads (CAS-3)
02/02/2018	material Cost (CAS-6)
03/02/2018	Employee Cost (CAS-7)
<b>Week 6 (Feb 5-10)</b>	
<b>Chapter</b>	
05/02/2018	Direct Expenses (CAS-10)
06/02/2018	Administrative overheads (CAS-11)
07/02/2018	Repairs and maintenance Cost (CAS-12)
08/02/2018	Cost of Service Cost Center (CAS-13)
09/02/2018	Selling and distribution overhead (CAS-14)
10/02/2018	HOLIDAY
<b>Week 7 (Feb 12-17)</b>	
<b>Chapter</b>	
12/02/2017	Depreciation and amortization (CAS-16)
13/02/2017	HOLIDAY
14/02/2017	"
15/02/2017	"
16/02/2017	Research and development Cost (CAS-18)
17/02/2017	"
<b>Week 8 (Feb 19-24)</b>	
<b>Chapter</b>	
19/02/2018	"
20/02/2018	"
21/02/2018	Joint Cost (CAS-19)
22/02/2018	"
23/02/2018	"
24/02/2018	"
<b>Week 9 (Feb 26-March 03)</b>	
<b>Chapter</b>	
26/02/2018	Assignment presentation
27/02/2018	"
28/02/2018	UNIVERSITY BREAK
01/03/2018	UNIVERSITY BREAK

02/03/2018	UNIVERSITY BREAK
03/03/2018	UNIVERSITY BREAK
<b>Week 10(March 5-10)</b>	
<b>Chapter</b>	
05/03/2018	Introduction of Cost Accounting standards
06/03/2018	"
07/03/2018	Objectives
08/03/2018	"
09/03/2018	Scope
10/03/2018	"
<b>Week 11(March 12-17)</b>	
<b>Chapter</b>	
12/03/2018	definition and Explanation of terms used
13/03/2018	"
14/03/2018	"
15/03/2018	principles of measurement
16/03/2018	"
17/03/2018	assignment of cost
<b>Week 12(March 19-24)</b>	
<b>Chapter</b>	
19/03/2018	presentation and disclosure of CAS
20/03/2018	Capacity determination (CAS-2)
21/03/2018	Cost of production for Capital Consumption (CAA-4)
22/03/2018	Determination of Average, Cost of transportation (CAS-5)
23/03/2018	HOLIDAY
24/03/2018	Cost of utilities (CAS-8)
<b>Week 13(March 26-31)</b>	
<b>Chapter</b>	
26/03/2018	Introduction, Objectives
27/03/2018	Scope definition and explanation of terms used
28/03/2018	principles of measurement
29/03/2018	HOLIDAY
30/03/2018	assignment of cost, presentation and disclosure (CAS-17)
31/03/2018	Royalty and Technical Know - CAS-20, Quality Control (CAS-21)
<b>Week 14(April 02-07)</b>	
<b>Chapter</b>	
02/04/2018	Manufacturing cost (CAS-22)
03/04/2018	Latest amendments and development in CAS
04/04/2018	Cost auditor - appointment, eligibility, remuneration

05/04/2018	rights and responsibilities, function, appointing	auth. 02/1/14
06/04/2018	Assignment presentation	
07/04/2018	"	
<b>Week 15(April 09-14)</b>		
<b>Chapter</b>		
09/04/2018	Cost Audit - nature, Scope	
10/04/2018	Advantages of Cost Audit	
11/04/2018	genesis of Cost Audit in India, types of Cost Audit	
12/04/2018	relevance of Cost Audit, usefulness of Cost Audit.	
13/04/2018	HOLIDAY	
14/04/2018	HOLIDAY	
<b>Week 16(April 16-21)</b>		
<b>Chapter</b>		
16/04/2018	difference between Cost Audit & Cost Investigation	
17/04/2018	Cost Audit standards - CAS-101 - CAS-102	
18/04/2018	HOLIDAY	
19/04/2018	Cost audit documentation CAS-103 - 104	
20/04/2018	Knowledge of business	
21/04/2018	its process and the business Environment	
<b>Week 17(April 23-28)</b>		
<b>Chapter</b>		
23/04/2017	Cost Accounting records	
24/04/2017	"	
25/04/2017	general features of Cost Accounting records	
26/04/2017	"	
27/04/2017	Companies Cost records and audit rules 2014)	
28/04/2018	Assignment presentation	
<b>Week 18(April 29-30)</b>		
<b>Chapter</b>		
30/04/2018	Assignment presentation	