



Lesson Plan

Program: BBA **Semester:** 5TH **Course Code:** BBA 504 **Course Name:** Cost and management accounting
Course Objectives The objective of the course is to familiarize the students with the basic concepts of Cost and management accounting

Session Duration: 60 minutes

Participants: BBA 5th Semester

Entry level knowledge and skills of students

- i. Students must have basic knowledge of concept of Cost and management accounting
- ii. Students must have knowledge of business

Equipment required in Classroom/ Laboratory/ Workshop

- i. White board
- ii. Projector

Assessment Schemes

S. No.	Criteria	Marks (100)
1	CCSU End Term Examination	75
2	Internal Evaluation Scheme	25
2(a)	Teacher Assessment (Continuous Evaluation) (Any 2 & attendance)	20
2(a)(i)	Assignment I	10
2(a)(ii)	Assignment II	10
2(a)(iii)	Attendance (compulsory)	5

Course Outcomes(starting with action-oriented observable and measurable verb)

- CO1: It enables the student to know the basics of Cost and Management Accounting and its implications.
- CO2: Remember and Comprehend basic of Nature and Scope of Cost Accounting
- CO3: Understand the concept of Accounting for Material, Labor and Overheads & Element of Cost and apply in business
- CO4: Understand and analyzing the concepts of Management Accounting
- CO5: Develop skills to evaluate the Marginal Costing and Absorption Costing.

L. N	Topics	Sub Topics	Date of implementati	Pedagogy	CO-Covered	Facul ty	HoD's Rema
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Unit - 1							
1.	Introduction	Nature of cost Accounting		Group Discussion	CO1, K2		
2.		Scope of Cost Accounting		Group Discussion	CO1, K2		
3.		Cost concepts of Cost Accounting		Improved Lecture	CO1, K2		
4.		Classification of Cost Accounting		Improved Lecture	CO1, K2		
5.		Methods of Cost Accounting		Lecture	CO 1 , K3		
6.		Installation of Costing System.		Lecture	CO 1 , K3		
7.		Techniques of Cost Accounting		Lecture	CO 1 , K3		
8.							
Unit - 2							
9.	Accounting for Material, Labour and Overheads.	Accounting for Material		Group Discussion	CO2, K2,		
10.		Accounting for Material		Improved Lecture	CO2, K2,		
11.		Accounting for Labour		Group Discussion	CO2, K2,		
12.		Accounting for Labour		Group Discussion	CO2, K2,		
13.		Accounting for Overheads		Group Discussion	CO2, K2,		
14.		Accounting for Overheads			CO 2 , K3		
15.		Practical Problems					
16.		Test					



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Unit -3							
17.	Cost-Preparation of Cost Sheet and Statement of Cost	Introduction		Improved Lecture	CO3, K2, K4		
18.		Element of Cost		Improved Lecture	CO3, K2, K4		
19.		Assessment of Cost-Preparation		Group Discussion	CO3, K2, K4		
20.		Preparation Cost Sheet		Group Discussion	CO3, K2, K4		
21.		Preparation Cost Sheet					
22.		Statement of Cost					
23.							
24.							
Unit -4							
25.	Financial Accounting and Cost Accounting.	Management Accounting - Meaning, Nature			CO3, K2, K5		
26.		Functions Relationship of Management Accounting			CO3, K2, K4		
27.		Functions Relationship of Management Accounting			CO3, K2, K4		
28.		Financial Accounting			CO3, K2, K4		
29.		Financial Accounting			CO3, K2, K4		
30.		Cost Accounting			CO3, K2, K4		
31.		Difference between Financial Accounting and					



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		Cost Accounting					
32.							
Unit-5							
33.	Marginal Costing and Absorption Costing	Marginal Costing-introduction		Improved Lecture	CO4, K2, K5		
34.		Format of Marginal Costing		Improved Lecture	CO4, K2, K5		
35.		Practical questions of Marginal Costing		Improved Lecture	CO4, K2, K5		
36.		Absorption Costing-introduction		Improved Lecture	CO4, K2, K5		
37.		Format of Absorption Costing		Improved Lecture	CO4, K2, K5		
38.		Practical questions of Absorption Costing		Improved Lecture			
39.							
40.							
Revision							
41.	Unit 1	Question paper		Group Discussion	-		
42.	Unit 1	Question paper		Group Discussion	-		
43.	Unit 2	Question paper		Group Discussion	-		
44.	Unit 2	Question paper		Group Discussion			
45.	Unit 3	Question paper		Group Discussion			
46.	Unit 3	Question paper		Group Discussion			
47.	Unit 4	Question paper		Group Discussion			
48.	Unit 5	Question paper		Group Discussion			

Suggested Readings:

1. Maheshwari S.N. : Advanced Problem and Solutions in Cost Accounting
2. Khan & Jain : Management Accounting
3. Gupta, S.P. : Management Accounting

Journals: <https://icmai.in/icmai/news/209.php>



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Electronic Database: https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf