

**St. Joseph's College of Commerce (Autonomous)**  
**#163, Brigade Road, Bangalore - 560 025**

**LESSON PLAN (MODULE WISE)**

**COURSE: B.COM (International Accounting & Finance)**

**SEMESTER: II**

**CODE & SUBJECT: C4 15 MC 201COST ACCOUNTING- II**

**Lecture Hours: 60**

**OBJECTIVE:**

- To help students to understand the application of cost accounting techniques to facilitate decision making.
- It aims at applying appropriate budgeting techniques and methods of planning and control.

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/ Instructional Techniques	Evaluation/ Learning Confirmation
<b>MODULE 1</b>	<b><u>MARGINAL AND ABSORPTION COSTING</u></b> <b>Objective:</b> To learn to distinguish between absorption and marginal costing technique and Cost Volume Profit application for decision-making.	<b>18</b>		
1.	Absorption Costing - Introduction, Meaning, Advantages & Disadvantages	1	Lecture using PPT & Classroom Discussions	Question & Answer
2.	Ascertaining Profits Under Absorption Costing	1	Solving Problems in Classroom	Solving Extra Problems Outside Classroom
3.	Marginal Costing - Introduction, Meaning, Advantages & Disadvantages, Difference Between Absorption and Marginal Costing,	1	Lecture using PPT & Classroom Discussions	Questions& Answer
4.	Ascertaining Profits Under Marginal Costing	2	Solving Problems in Classroom	Solving Extra Problems Outside Classroom

5.	Income Determination Under Marginal and Absorption Costing, Marginal Cost Equations	2	Lecture & Solving Problems in Classroom	Written Test
4.	Cost volume Profit Analysis, Break-Even Point, Margin of Safety, Break Even Chart, Profit Volume Chart	3	Lecture & Solving Problems in Classroom	Written Test
5.	Application of Marginal Costing - Make or Buy Decisions, Key/Limiting Factors, Accepting or Rejecting Export Offer and Pricing Decisions.	5	Lecture & Solving Problems in Classroom	Written Test
6.	Selecting Product Mix, Introduction of a New Product, Operate or Shut Down Decisions.	3	Lecture & Solving Problems in Classroom	Written Test
<b>MODULE 2</b>	<b><u>RELEVANT COSTING</u></b> <b><u>Objective:</u></b> To learn the different types of relevant costs along for decision-making.	<b>8</b>		
1.	Analysis of Relevant Cost with Other Concepts	1	Lecture using PPT & Classroom Discussions	Question and Answer
2.	Relevant Benefits - Sunk Cost, Future Cost , Future Benefits	4	Lecture & Solving Problems in Classroom	Question and Answer
3.	Relevant Cost and Relevant Benefits for Decisions - Case Study Method	3	Lecture & Solving Problems in Classroom	Case Study
<b>MODULE 3</b>	<b><u>BUDGETARY CONTROL</u></b> <b><u>Objective:</u></b> To learn the different types and preparation of budgets according to their respective functions.	<b>14</b>		
1.	Meaning - Need - Objectives and Functions - Advantages and Disadvantages - Classification	1	Lecture using PPT & Classroom Discussions	Question and Answer
2.	Preparation of Budgets - Raw Material Consumption - Purchase, Labour Hours, Overheads	8	Lecture & Solving Problems in Classroom	Assignment

3	Cash , Master , Fixed and Flexible Budget	5	Lecture & Solving Problems in Classroom	Assignment
<b>MODULE 4</b>	<b><u>STANDARD COSTING</u></b> <b>Objective:</b> To understand and solve problems on standard and actual variance for decision-making.	<b>10</b>		
1.	Meaning - Steps Involved - Analysis of Variance - Material, Labour and Overhead Variance (Simple Problems)	7	Lecture & Solving Problems in Classroom	Solving Extra Problems Outside Classroom
2.	Preparation and Interpretation of Variance Report (Simple Problems)	3	Lecture & Solving Problems in Classroom	Discussions
<b>MODULE 5</b>	<b><u>PERFORMANCE MEASURE AND CONTROL</u></b> <b>Objective:</b> To have an overview of various other performance measure and control techniques for decision-making.	<b>5</b>		
1.	Performance Management Information System - Sources - Management Reports	1	Lecture using PPT & Classroom Discussions	Case study
2	Performance Analysis in Private Sector - Divisional Performance and Transfer Pricing	2	Lecture using PPT & Classroom Discussions	Presentation & Discussion
3	Performance in a Non-Profit and Public Sector Organization - External Consideration and Behavioral Aspects.	2	Lecture using PPT & Classroom Discussions	Case Study
<b>MODULE 6</b>	<b><u>CONTEMPORARY CONCEPTS</u></b> <b>Objective:</b> To learn the recent developments of costing techniques available for decision-making.	<b>5</b>		
1	Activity Based Costing - Target Costing - Life Cycle Costing	3	Lecture & Solving Problems in Classroom	Solving Extra Problems Outside Classroom
2	Throughput Accounting - Environment Accounting	2	Lecture & Solving Problems in	Solving Extra Problems Outside

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