

R.C. COLLEGE OF COMMERCE, AHMEDABAD

**ACADEMIC PLANNER
FOR THE YEAR 2017-18**

06/11/2016 TO 23/04/2018

B. COM SEMESTER-4

SUBJECT:-Cost Accounting -2

NAME OF FACULTY:- PROF. PARIMAL UPADHYAY

MONTH	TOPIC NAME	REMARKS
NOVEMBER	Single or Unit costing:- Components of total cost: Expenses that are not treated as cost in cost sheet : Imputed costs: Treatment of works-in- progress : Defective materials ;sale of scrap; Defective product; Normal & abnormal Loss of materials ;Treatment of finished goods ;Preparation of Historical cost sheet, Estimated cost sheet ,Estimate for work order (Tender/quotation)	
DECEMBER	Reconciliation of Profit as per cost accounts with profit as per financial accounts: Reasons for disagreement in profit ;Procedure for reconciliation ;Preparation of Reconciliation Statement and memorandum Reconciliation Account:	
JANUARY	Operating Costing or Service Costing Meaning of operating costing of service costing, Features of operating costing, users of service costing, cost unit, cost Analysis, transport costing, Hospital Costing, Staff Canteen Costing, Practical Problems to be asked on transport costing and Hospital Costing.	

FEBRUARY	<p>Job, Batch and Contract Costing: Definition and Features of job costing ;Pre requirements of job costing ;Sources documents, procedure for recording under job costing; Definition of Batch costing and its accounting procedure ;Method of determination of Economic Batch Quantity(EBQ);Definition of Contract Costing; Difference between job & Contract Costing; Features of Contract Costing; Work certified ,work uncertified and Retention money; Method of valuation of work in progress; Profit in incomplete contracts' Accounting entries ;Preparation of relevant ledger accounts and Final Accounts of a Contractor ;Brief introduction of AS-7(theory)</p>	
MARCH	<p>Internal Exam Related work, Accounting subject Assignment Assessment & Listing work, Students Internal (out of 30) Preparation related work ,University Exam Sem:2/4/6 related work</p>	
APRIL	<p>University Examination Sem:2/4/6 related work and University Exam Paper Central Assessment related work</p>	
APRIL to June	<p>SUMMER VACATION 24/04/2018 થી 11/06/2018 = 49 દિવસ</p>	

**Sing of Professor with Name
(P.M.UPADHYAY)**