

Saraswati Mahila Mahavidyalaya, Palwal

Lesson Plan :

Name of the Assistant/Associate Professor: *Dr. Aarti*

Class and Section: *M.Com Final Year (4th Semester)*

Name of subject: *Cost Accounting Standard and Reporting*

Subject Lesson Plan : 18 weeks (from January 2018 to April 2018)

(Note: Prepare as per list of holidays declared by Haryana govt.)

WEEK 1

ASSIGNMENT:

WEEK 1, DAY 1, DATE : 01/01/2018 (MONDAY)

Introduction about Institute of Cost Accountants in India

WEEK 1, DAY 2, DATE : 02/01/2018 (TUESDAY)

Objectives of ICAI

WEEK 1, DAY 3, DATE : 03/01/2018 (WEDNESDAY)

Cost Accounting Standard Board Formation

WEEK 1, DAY 4, DATE : 04/01/2018 (THURSDAY)

Introduction about CASB

WEEK 1, DAY 5, DATE : 05/01/2018 (FRIDAY)

Holiday on account of Guru Govind Singh's Birthday

WEEK 1, DAY 6, DATE : 06/01/2018 (SATURDAY)

Objectives of Cost Accounting Standard Board

WEEK 2

ASSIGNMENT: CAS Board

WEEK 2, DAY 1, DATE :08/01/2018(MONDAY)

Functions of Cost Accounting Standard Board

WEEK 2, DAY 2, DATE :09/01/2018(TUESDAY)

General Accepted ^{Cost} Accounting Principles

WEEK 2, DAY 3, DATE :10/01/2018(WEDNESDAY)

Introduction of Principles

WEEK 2, DAY 4, DATE :11/01/2018(THURSDAY)

Conceptual Framework of Principles

WEEK 2, DAY 5, DATE :12/01/2018(FRIDAY)

Objectives of making Principles

WEEK 2, DAY 6, DATE :13/01/2018(SATURDAY)

Scope of Principles

WEEK 3

ASSIGNMENT: Content of CAS
WEEK 3, DAY 1, DATE : 15/01/2018 (MONDAY)

Nature of Content

WEEK 3, DAY 2, DATE : 16/01/2018 (TUESDAY)

Format of Content

WEEK 3, DAY 3, DATE : 17/01/2018 (WEDNESDAY)

Introduction about Cost Accounting Standards

WEEK 3, DAY 4, DATE : 18/01/2018 (THURSDAY)

Need of Cost Accounting Standards

WEEK 3, DAY 5, DATE : 19/01/2018 (FRIDAY)

Statutory Recognition of CAS

WEEK 3, DAY 6, DATE : 20/01/2018 (SATURDAY)

About B. B. Goyal Expert Committee

WEEK 4

ASSIGNMENT: Committee Report

WEEK 3, DAY 1, DATE : 22/01/2018 (MONDAY)

Holiday on account of Basant Panchmi.

WEEK 4, DAY 2, DATE :23/01/2018(TUESDAY)

Recommendations of B.B. Goyal
Expert Committee.

WEEK 4, DAY 3, DATE :24/01/2018(WEDNESDAY)

Holiday on account of Sir Chotu Ram Jayanti.

WEEK 4, DAY 4, DATE :25/01/2018(THURSDAY)

Outline of CAS

WEEK 4, DAY 5, DATE :26/01/2018(FRIDAY)

Holiday on account of Republic Day.

WEEK 4, DAY 6, DATE :27/01/2018(SATURDAY)

Classification of Cost (CAS-I)

WEEK 5

ASSIGNMENT:

CAS - I and 6

WEEK 5, DAY 1, DATE :29/01/2018(MONDAY)

Overheads (CAS-3)

WEEK 5, DAY 2, DATE :30/01/2018(TUESDAY)

Material Cost (CAS-6)

WEEK 5, DAY 3, DATE :31/01/2018(WEDNESDAY)

Holiday on account of Guru Ravi Dass Jayanti

WEEK 5, DAY 4, DATE :01/02/2018(THURSDAY)

Employee Cost (CAS-7)

WEEK 5, DAY 5, DATE :02/02/2018(FRIDAY)

Direct Expenses (CAS-10)

WEEK 5, DAY 6, DATE :03/02/2018(SATURDAY)

Administrative Overheads (CAS-11)

WEEK 6

ASSIGNMENT: CAS 10 and 11

WEEK 6, DAY 1, DATE :05/02/2018(MONDAY)

Repairs and Maintenance Cost
(CAS-12)

WEEK 6, DAY 2, DATE :06/02/2018(TUESDAY)

Problems related to CAS-1, 3,
6, 7

WEEK 6, DAY 3, DATE :07/02/2018(WEDNESDAY)

Problems related to CAS-10, 11, 12

WEEK 6, DAY 4, DATE :08/02/2018(THURSDAY)

Cost of Service Cost Centre (CAS-13)

WEEK 6, DAY 5, DATE :09/02/2018(FRIDAY)

Selling and Distribution
Overheads (CAS-15)

WEEK 6, DAY 6, DATE :10/02/2018(SATURDAY)

Holiday on account of Maharshi Dayanand Saraswati Jayanti.

WEEK 7

ASSIGNMENT:

CAS (13 and 15)

WEEK 7, DAY 1, DATE :12/02/2018(MONDAY)

Depreciation and Amortization
(CAS-16)

WEEK 7, DAY 2, DATE :13/02/2018(TUESDAY)

Holiday on account of Maha Shivaratri.

WEEK 7, DAY 3, DATE :14/02/2018(WEDNESDAY)

Depreciation and Amortization
(CAS-16)

WEEK 7, DAY 4, DATE :15/02/2018(THURSDAY)

Research and Development
Cost (CAS-18)

WEEK 7, DAY 5, DATE :16/02/2018(FRIDAY)

R&D (CAS-18)

WEEK 7, DAY 6, DATE :17/02/2018(SATURDAY)

Joint cost (CAS-19)

WEEK 8

ASSIGNMENT: CAS 19 and 16

WEEK 8, DAY 1, DATE :19/02/2018(MONDAY)

CAS - Introductions

WEEK 8, DAY 2, DATE :20/02/2018(TUESDAY)

CAS - Objectives

WEEK 8, DAY 3, DATE :21/02/2018(WEDNESDAY)

CAS - Scope and Definitions

WEEK 8, DAY 4, DATE :22/02/2018(THURSDAY)

CAS - Explanation of Different Terms

WEEK 8, DAY 5, DATE :23/02/2018(FRIDAY)

CAS - Explanation of Different Terms

WEEK 8, DAY 6, DATE :24/02/2018(SATURDAY)

Principles of Measurement

WEEK 9

ASSIGNMENT: Procedure of making CAS
WEEK 9, DAY 1, DATE : 26/02/2018 (MONDAY)

Assignment of Cost

WEEK 9, DAY 2, DATE : 27/02/2018 (TUESDAY)

Presentation and Disclosure of
CAS

WEEK 9, DAY 3, DATE : 28/02/2018 (WEDNESDAY)

VACATION -II

WEEK 9, DAY 4, DATE : 01/03/2018 (THURSDAY)

VACATION -II

WEEK 9, DAY 5, DATE : 02/03/2018 (FRIDAY)

VACATION -II

WEEK 9, DAY 6, DATE : 03/03/2018 (SATURDAY)

VACATION -II

WEEK 10

ASSIGNMENT: CAS - 2 and 4
WEEK 10, DAY 1, DATE : 05/03/2018 (MONDAY)

Presentation and Disclosure of
CAS

WEEK 10, DAY 2, DATE :06/03/2018(TUESDAY)

Capacity Determination (CAS-2)

WEEK 10, DAY 3, DATE :07/03/2018(WEDNESDAY)

Problems related to CAS-10, 11, 12, 13,
16, 18, 19

WEEK 10, DAY 4, DATE :08/03/2018(THURSDAY)

Cost of Production for Captive Consumption
(CAS-4)

WEEK 10, DAY 5, DATE :09/03/2018(FRIDAY)

Problems of (CAS 2 and 4)

WEEK 10, DAY 6, DATE :10/03/2018(SATURDAY)

Determination of Average (Equalized)
Cost of Transportation (CAS-5)

WEEK 11

ASSIGNMENT: CAS 5
WEEK 11, DAY 1, DATE :12/03/2018(MONDAY)

Problems of CAS-5

WEEK 11, DAY 2, DATE :13/03/2018(TUESDAY)

Cost of utilities (CAS-8)

WEEK 11, DAY 3, DATE :14/03/2018(WEDNESDAY)

Introduction, objective, scope
of CAS-9

WEEK 11, DAY 4, DATE :15/03/2018(THURSDAY)

Definition, Explanation, Principles,
Assignment, Presentation of CAS-9

WEEK 11, DAY 5, DATE :16/03/2018(FRIDAY)

Introduction, Objective, Scope,
Definition of (CAS-14)

WEEK 11, DAY 6, DATE :17/03/2018(SATURDAY)

Explanation, Principles, Assignment and
Presentation of (CAS-14)

WEEK 12

ASSIGNMENT: CAS 14 and 17

WEEK 12, DAY 1, DATE :19/03/2018(MONDAY)

Cost Accounting Standard 17 of
Interest and financing charges

WEEK 12, DAY 2, DATE :20/03/2018(TUESDAY)

(CAS-17) remaining portion

WEEK 12, DAY 3, DATE :21/03/2018(WEDNESDAY)

Royalty and Technical know-how
fee (CAS-20)

WEEK 12, DAY 4, DATE :22/03/2018(THURSDAY)

Remaining portion of (CAS-20)

WEEK 12, DAY 5, DATE :23/03/2018(FRIDAY)

Holiday on account of Shahidi diwas.

WEEK 12, DAY 6, DATE :24/03/2018(SATURDAY)

Quality Control (CAS-21)

WEEK 13

ASSIGNMENT: CAS 20 and 21

WEEK 13, DAY 1, DATE :26/03/2018(MONDAY)

Manufacturing Cost (CAS-22)

WEEK 13, DAY 2, DATE :27/03/2018(TUESDAY)

Latest amendments and Development
in CAS

WEEK 13, DAY 3, DATE :28/03/2018(WEDNESDAY)

Cost Auditor - Appointment Procedure

WEEK 13, DAY 4, DATE : 29/03/2018 (THURSDAY)

Holiday on account of Mahavir Jayanti.

WEEK 13, DAY 5, DATE : 30/03/2018 (FRIDAY)

Eligibility of Cost Auditor

WEEK 13, DAY 6, DATE : 31/03/2018 (SATURDAY)

Remuneration, Right and Responsibilities of Cost Auditor

WEEK 14

ASSIGNMENT:

Cost Auditor

WEEK 14, DAY 1, DATE : 02/04/2018 (MONDAY)

Functions and Appointing Authorities of Auditor

WEEK 14, DAY 2, DATE : 03/04/2018 (TUESDAY)

Unit-4

Cost Audit : Nature

WEEK 14, DAY 3, DATE : 04/04/2018 (WEDNESDAY)

Scope of Cost Audit

WEEK 14, DAY 4, DATE :05/04/2018(THURSDAY)

Advantage and Genesis of Cost Audit

WEEK 14, DAY 5, DATE :06/04/2018(FRIDAY)

Types and Relevance of Cost Audit

WEEK 14, DAY 6, DATE :07/04/2018(SATURDAY)

Usefulness, Difference between Cost Audit and Investigation

WEEK 15

ASSIGNMENT: Cost Audit

WEEK 15, DAY 1, DATE :09/04/2018(MONDAY)

Cost Accounting Standards - CAS-101
"Planning on Cost"

WEEK 15, DAY 2, DATE :10/04/2018(TUESDAY)

CAS-102 → "Documentation of Cost Audit"

WEEK 15, DAY 3, DATE : 11/04/2018 (WEDNESDAY)

CAS-103 " Overall Objectives of Independent Cost Auditors "

WEEK 15, DAY 4, DATE : 12/04/2018 (THURSDAY)

CAS-104 " Knowledge of Business "

WEEK 15, DAY 5, DATE : 13/04/2018 (FRIDAY)

CAS-104 " Its Process and Business Environment "

WEEK 15, DAY 6, DATE : 14/04/2018 (SATURDAY)

Holiday on account of Vaisakhi & Dr B.R. Ambedkar's Jayanti.

WEEK 16

ASSIGNMENT:

Cost Accounting Records

WEEK 16, DAY 1, DATE : 16/04/2018 (MONDAY)

Cost Accounting Records

WEEK 16, DAY 2, DATE : 17/04/2018 (TUESDAY)

Features of Cost Accounting Records

WEEK 16, DAY 3, DATE : 18/04/2018 (WEDNESDAY)

Holiday on account of Maharshi Pasuram Jayanti

WEEK 16, DAY 4, DATE : 19/04/2018 (THURSDAY)

Companies (Cost Records and Audit)

WEEK 16, DAY 5, DATE : 20/04/2018 (FRIDAY)

Rules of Companies regarding
Cost Records and Audit 2014

WEEK 16, DAY 6, DATE : 21/04/2018 (SATURDAY)

Problems related to CAS - 101, 102

WEEK 17

ASSIGNMENT:

WEEK 17, DAY 1, DATE : 23/04/2018 (MONDAY)

Problems related to CAS - 103, 104

WEEK 17, DAY 2, DATE : 24/04/2018 (TUESDAY)

Revision

WEEK 17, DAY 3, DATE : 25/04/2018 (WEDNESDAY)

Revision

WEEK 17, DAY 4, DATE :26/04/2018(THURSDAY)

Revision

WEEK 17, DAY 5, DATE :27/04/2018(FRIDAY)

Revision

WEEK 17, DAY 6, DATE :28/04/2018(SATURDAY)

Revision

WEEK 18

ASSIGNMENT:

WEEK 18, DAY 1, DATE :30/04/2018(MONDAY)

Revision

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