

**Rajarshi Shahu Mahavidyalaya, (Autonomous), Latur**

**Department of Commerce**

**Structured Work Plan for Teaching (Dec : 2021 to Apr. 2022)**

Class : B.Com II (Sem - IV) Div : (A and B) and B.Voc II (A & T)

Subject : CostAccounting

Papers : II

Name of Teachers : Prof. S.N. Bagwan

<b>Summary Teaching Plan :</b>				
<b>Unit</b>	<b>Chapter / Topics</b>		<b>No. of Lectures</b>	<b>Date</b>
<b>Unit - 1</b>	<b>Operating Costing</b>		<b>12</b>	17/12/2021 to 15/01/2022
	1.1	Meaning, Features of service industries	02	
	1.2	Cost classification and composite cost units	02	
	1.3	Preparation of cost sheet for Transport service	08	
<b>Unit - 2</b>	<b>Process Costing</b>		<b>14</b>	17/01/2022 to 18/02/2022
	2.1	Meaning ,Features & Procedures of process Costing	02	
	2.2	Valuation and recording of normal loss with or without scrap value	05	
	2.3	Valuation and recording of abnormal loss & gain	05	
	2.4	Concept of Inter-process profit	02	
<b>Unit - 3</b>	<b>Contract Costing :-</b>		<b>14</b>	20/02/2022 to 26/03/2022
	3.1	Meaning & Features, procedure of ascertaining	02	
	3.2	Profit on completed contract computing & accounting	04	
	3.3	Profit on incompleted contract computing & accounting	06	
	3.4	Concept of Cost plus contract, escalation and discalation clause	02	
<b>Unit - 4</b>	<b>Reconciliation between Financial Profit and Costing Profit</b>		<b>10</b>	28/03/2022 to 30/04/2022
	4.1	Ascertainment of Profit as per Costing Record	02	
	4.2	Ascertainment of Profit as per Financial Record	02	
	4.3	Preparation of Reconciliation Statement	05	
	4.4	Concept of Memorandum Reconciliation A/c	01	

**HoD**

**Subject Teacher**

**Rajarshi Shahu Mahavidyalaya, (Autonomus), Latur**  
**Department of Commerce**  
**Structured Work Plan for Teaching(July 2021 to Nov. 2021)**

**Class : B.Voc, RM and IT, II (Sem III)**

**Retail Accounting**

**Paper : I**

**Name of Teacher : Prof. S N Bagwan**

**Summary of Teaching Plan :**

Unit	Chapter / Topics		No. of Lectures	Date from to
<b>Unit - 1</b>	<b>Introduction to Retail Accounting:</b>		<b>14</b>	
	Topic 1.1	Meaning, Advantages and Disadvantages of Retail Accounting.	02	05/07/2021 to 29/07/2021
	1.2	Purchasing: Centralized and Decentralized Purchasing	02	
	1.3	Purchase Procedure	04	
	1.4	Valuation of Materials Purchased	02	
	1.5	Store Keeping	04	
<b>Unit - 2</b>	<b>Inventory Management:</b>		<b>14</b>	
	Topic 2.1	Concept of Inventory and Inventory Control	02	02/08/2021 to 26/08/2021
	2.2	Objectives and Techniques of Inventory Control	02	
	2.3	Stock Levels	05	
	2.4	Pricing of Issues: (FIFO, LIFO)	05	
<b>Unit - 3</b>	<b>Subsidiary Book:</b>		<b>16</b>	
	Topic 3.1	Meaning and Objectives of Maintaining Subsidiary Books	02	30/08/2021 to 05/10/2021
	3.2	Types of Subsidiary Books	03	
	3.3	Balancing Simple Cash Book	05	
	3.4	Balancing of Cash book with cash and bank column	06	
<b>Unit - 4</b>	<b>Bills of Exchange :</b>		<b>16</b>	
	Topic 4.1	Meaning, Features and Parties to Bill of Exchange	03	06/10/2021 to 02/11/2021
	4.2	Important terms of Bill of Exchange	02	
	4.3	Accounting Treatment of Bill of Exchange	11	

**HoD**

**Subject Teacher**