ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY
(A Unit of Alva's Education Foundation)
Shobhavana Campus, Mijar-574225, Moodbidri, D.K
Phone: 08258-262725, Fax: 08258-262726
Affiliated to VTU Belagavi and Approved by AICTE, New Delhi, Recognized by Govt. of Karnataka

ATTENDANCE BOOK

Academic Year : 2019-20

Semester : III Semester Section Core Finance

Period of the Semester : From 08-08-2019 to 05-12-2019

Subject with Code : 18MBAFM305 Cost Management

Name of the Faculty : Mrs. Maithri

Department : Department of MBA

VISION OF THE INSTITUTE
"Transformative education by pursuing excellence in Engineering and Management through enhancing skills to meet the evolving needs of the community"

MISSION OF THE INSTITUTE

- To bestow quality technical education to imbibe knowledge, creativity and ethos to students community.
- To inculcate the best engineering practices through transformative education.
- To develop a knowledgeable individual for a dynamic industrial scenario.
- To inculcate research, entrepreneurial skills and human values in order to cater the needs of the society.

VISION OF THE DEPARTMENT

To develop competent, ethical managers with transformational leadership and entrepreneurial approach, sensitive to the environment, culture and responsible to their community with global outlook & approach.

MISSION OF THE DEPARTMENT

1. Provide students with knowledge and skills to be effective in the field of their choice.
2. Promote critical thinking, leadership qualities & enterpreneurial skills in a rigorous academic environment.
3. Adopt interdisciplinary, holistic approach for excellence in VUCA world.
4. Develop strong commitment to ethics, values integrity and diversity.

COURSE OUTCOMES

CO1	Understand various cost methods and techniques with their features merits & demerits.
CO2	Demonstrate the application of cost sheet, marginal costing, budgetary control techniques, Activity based costing etc. with numerical problems
CO3	Analyse the results after applying various costing methods & techniques.
CO4	Critically evaluate all traditional & non-traditional costing methods such as absorption costing, marginal costing & activity based costing.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1																
CO2																
CO3																
CO4																
CO5																
CO6																

AIET	Lesson Plan & Execution	Format No. Issue No. Rev. No.	ACD 08 01 00

Name of the faculty	Mrs. Maithri
Semester and Section	III Semester . CF
Date of Commencement	08-08-19 to 05-12-2019
Last Working Day of the Semester	05-12-2019
Source Materials List	
1. Cost Accounting	M N Arora
2. Cost Accounting	Jawahar Lal Seema Srivastava
3. Management Accounting	Khan Jain.
4. Managerial Accounting	James Jiambalvo, Wiley India.
5.	

Subject Name: Cost Management 18MBAFM305

Period	Plan			Execution		
	Date	Topics to be covered	Source Material needed	Topics Covered	Date	Source Material Referred
1	9/8	Meaning of cost and cost management	1 2	Meaning of cost & cost management	9/8	1 2
2	9/8	Cost accounting v/s Cost mgt. methods & applications	1 2	Cost accounting v/s cost mgt methods & applications	9/8	1 2
3	26/8	Classification of costing	1 2	Classification of costing	26/8	1 2
4	26/8	Techniques of costing	1 2	Techniques of costing	26/8	1 2

Period	Plan			Execution		
	Date	Topics to be covered	Source Material needed	Topics Covered	Date	Source Material Referred
5	27/8	Cost accounting	1 2	Cost accounting	27/8	1 2
6	27/8	Problems on Cost Sheet	1	Problems on Cost sheet	27/8	1
7	28/8	Problems on Cost Sheet	1	Problems on Cost Sheet	28/8	1
8	28/8	Problems on cost sheet	1	Problems on Cost Sheet	28/8	1
9	29/8	Cost Sheet	1	Cost Sheet	29/8	1
10	29/8	Cost Sheet	1	Cost Sheet	29/8	1
11	3/9	Overheads	1	Overheads	3/9	1
12	3/9	Classification of O/H	1	Classification of O/H	3/9	1
13	4/9	Cost allocation	1	Cost allocation	4/9	1
14	4/9	Apportionment	1	Apportionment	4/9	1
15	6/9	Problems on O/H	1	Problems on O/H	6/9	1
16	6/9	Problems on O/H	1	Problems on O/H	6/9	1
17	9/9	Problems on Primary dist	1	Problems on Primary Dist	9/9	1

Period	Plan			Execution		
	Date	Topics to be covered	Source Material needed	Topics Covered	Date	Source Material Referred
18	9/9	Problems on Primary distri	1	Problems on Primary Dist	9/9	1
19	11/9	Problems on Basis of App	1	Problems on Basis of app	11/9	1
20	11/9	Problems on Basis of App	1	Problems on Basis of App	11/9.	1
21	12/9	Problems on SEM	1	Problems on SEM	12/9	1
22	12/9	Problems on SEM	1	Problems on SEM	12/9	1
23	24/9	Problems on Repeated Dist	1	Problems on Repeated Dist	24/9	1
24	24/9	Problems on Repeated Dist	1 2	Problems on Repeated Dist	24/9	1 2
25	26/9	Problems on Trial & Error	1 2	Problems on Trial & Error	26/9	1 2
26	26/9	Problems on Trial & Error	1 2	Problems on Trial & Error	26/9	1 2
27	1/10	Problems on Marginal costing	1 2	Marginal Costing	1/10	1 2
28	1/10	Marginal Costing	1 2	Marginal Costing.	1/10	1 2
29	3/10	Marginal Costing	1 2	Marginal Costing	3/10	1 2
30	3/10	BEP, PV Ratio	1 2	BEP, PV Ratio	3/10	1 2

Period	Plan			Execution		
	Date	Topics to be covered	Source Material needed	Topics Covered	Date	Source Material Referred
31	10/10	M/S, BEP	1 2	M/S BEP	10/10	1 2
32	10/10	M/S BEP	1 2	M/S BEP	10/10	1 2
33	12/10	M/S, BEP Graph	2	M/S, BEP Graph	12/10	2
34	12/10	M/S BEP Graph	2	M/S BEP Graph	12/10	2
35	15/10	M/S BEP Graph	2	M/S BEP Graph	15/10	2
36	15/10	Cost Audit	2	Cost Audit	15/10	2
37	17/10	Cost Audit	2	Cost Audit	17/10	2
38	17/10	Cost Audit	2	Cost Audit	17/10	2
39	18/10	Cost Reduction & Cost Control	2	Cost Reduction & Cost Control	18/10	2
40	18/10	Cost Reduction & Cost Control	2	Cost Reduction & Cost Control	18/10	2
41	22/10	Budgetory Control	2	Budgetory Control	22/10	2
42	22/10	Budgetory Control	2	Budgetory Control	22/10	2
43	31/10	Production Budget	2	Production Budget	31/10	2

Period	Plan			Execution		
	Date	Topics to be covered	Source Material needed	Topics Covered	Date	Source Material Referred
44	31/10	Production Budget	1 2	Production Budget	31/10	1 2
45	12/11	Flexible Budget	2	Flexible Budget	12/11	2
46	12/11	Flexible Budget	2	Flexible Budget	12/11	2
47	19/11	Material Variance	1	Material Variance	19/11	1
48	19/11	Material Variance	1	Material Variance	19/11	1
49	21/11	Standard costing	3	Standard Costing	21/11	3
50	21/11	Standard Costing	3	Standard Costing	21/11	3
51	14/11	Variance Analysis	3 4	Variance Analysis	14/11	3 4
52	14/11	Comparison with budgetary control	3 4	Comparision with budgetary control	14/11	3 4
53	26/11	Comparision with budgetary control	4	Comparision with budgetary control	26/11	4
54	26/11	Labour Variance	4	Labour Variance	26/11	4
55	28/11	Labour Variance	4	Labour Variance	28/11	4
56	28/11	Labour Variance Types & problems	4	Labour Variance Types & problems	28/11	4

Period	Plan			Execution		
	Date	Topics to be covered	Source Material needed	Topics Covered	Date	Source Material Referred
57	28/11	Problems on Labour variance	3 4	Problems on Labour Variance	28/11	3 4

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Others	Planned	Actual	Remarks :
Special Classes	–	–	
Tutorials	–	–	
Assignments	3	3	
Seminars	–	–	
IA Tests	3	3	
Portions Covered in the entire Semester	6 units (100%)		

Course Effectiveness			
Students Feedback			
Students Responce			
Result	No. of Students AP	No. of Students Passed	% of Result

Faculty in Charge

HOD's Signature

Signature of Principal (& Remarks if any)

ALVA'S INSTITUTE OF ENGINEERING [AND] TECHNOLOGY
MIJA[R] [MOOD]BIDRI - 574 225

ATTENDANCE CUM INTERNA[L]

Class : 2019 - 20 III Semester Cost Finance
Subject : Cost Management
No. of Classes held : 10

Sl. No.	U.S.N.	Name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	18	19	20	21	22	23	24	25	26	27	28	29	30
		Date / Month	9/8	9/8	26/8	26/8	27/8	27/8	28/8	28/8	29/8	29/8	3/9	3/9	4/9	4/9	[illegible]	11/9	11/9	12/9	12/9	24/9	24/9	26/9	26/9	1/10	1/10	3/10	3/10
1	4AL18MBA009	Anusha	1	2	3	4	5	6	7	8	9	10	11	12	13	14	18	19	20	21	22	23	24	25	26	27	28	29	30
2	35	Kiran	a	1	2	3	4	5	6	7	8	9	A	A	10	11	15	16	17	18	19	20	21	22	23	24	25	26	27
3	37	M. Satvik	•	•	1	2	3	4	5	6	7	8	9	10	11	12	16	17	18	19	20	21	22	23	24	25	26	27	28
4	48	Pooja Devadiga	•	•	1	2	3	4	5	6	7	8	9	10	11	12	16	17	18	A	A	19	20	21	22	23	24	25	26
5	53	Rackson Ricky Rodrigues		2	3	4	5	6	7	8	9	10	11	12	13	14	18	19	20	21	22	23	24	25	26	27	28	29	30
6	64	Santhosh Kumar K	•	•	1	2	3	4	5	6	7	8	9	10	11	12	16	17	18	19	20	21	22	23	24	25	26	27	28
7	60	Ruchith	•	•	1	2	3	4	5	6	7	8	A	A	A	A	12	13	14	15	16	17	18	19	20	21	22	23	24
8	15	~~Bharath M~~	•	•	1	2	A	A	A	A	3	4	5	6	7	8	12	13	14	A	A	A	A						
9	47	Pallavi SK	•	•	1	2	3	4	5	6	7	8	9	10	8	12	16	17	18	19	20	A	A	A	A	21	22	23	24
10	36	Lohith Kumar	•	•	A	A	1	2	3	4	5	6	7	8	9	10	14	15	16	17	18	P	P	21	22	23	24	25	26
11	25	Geetha M	•	•	1	2	3	4	5	6	7	8	9	10	11	12	16	17	18	19	20	A	A	21	22	23	24	25	26
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ALVA'S INSTITUTE OF ENGINEE[illegible] CHNOLOGY

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Class : 2019-20 III Semester Co[illegible]

Subject : Cost Management

No. of Classes held : 10

Sl. No.	U.S.N.	Name	1 (9/8)	2 (9/8)	3 (29/8)
1	4AL18MBA09	Anusha	1	2	3
2	35	Kisan	a	1	2
3	37	M. Satvik	•	•	1
4	48	Pooja Devadiga	•	•	1
5	53	Rackson Ricky Rodrigues		2	3
6	64	Santhosh Kumar K	•	•	1
7	60	Ruchith	•	•	1
8	15	~~Bharath M~~	•	•	1
9	47	Pallavi S K	•	•	1
10	36	Lohith Kumar	•	•	F
11	25	Geetha M	•	•	1
12					
13					
14					
15					
16					
17					
18					
19					
20					

Sl. No.	31 (10/10)	32 (10/10)	33 (12/10)	34 (12/10)	35 (15/10)	36 (15/10)	37 (17/10)	38 (17/10)	39 (18/10)	40 (18/10)	41 (22/10)	42 (24/10)	43 (31/10)
1	31	32	33	34	35	36	37	38	39	40	41	42	43
2	A	A	A	A	28	29	30	31	32	33	33	34	35
3	29	30	31	32	33	34	35	36	37	38	39	40	41
4	27	28	29	30	31	32	33	34	35	36	37	38	39
5	31	32	33	34	35	36	37	38	38	40	41	42	43
6	29	30	31	32	33	34	35	36	37	38	39	40	41
7	25	26	27	28	29	30	31	32	33	34	35	36	37
8													
9	A	A	A	A	S	S	A	A	31	32	33	34	35
10	27	28	29	30	31	32	33	34	A	A	35	36	37
11	27	28	29	30	31	32	33	34	35	36	37	38	39

Sl. No.	49 (12/11)	50 (12/11)	51 (14/11)	52 (14/11)	53 (26/11)	54 (26/11)	55 (28/11)	56 (28/11)	57 (28/11)	58	59	60
1	49	50	51	52	53	54	55	56	57			
2	41	42	43	44	45	46	47	[illegible]	47			
3	47	48	49	50	51	52	53	54	55			
4	45	46	47	48	49	50	51	52	53			
5	49	50	51	52	53	54	55	56	57			
6	43	44	45	46	47	48	49	50	51			
7	41	42	43	44	45	46	47	48	49			
8												
9	39	40	41	42	43	44	45	46	47			
10	43	44	45	46	47	48	49	50	51			
11	45	46	47	48	49	50	51	52	53			

Sl. No.	Conducted 48	Conducted 60	No. of Class Attended	% of Attendance	Internal Assessment (25) I	II	III	Average Marks
1			57	100%	41	47	50	48.5
2			46	80%	39	37	AB	38
3			55	96%	45	42	38	43.5
4			53	92%	46	50	46	48
5			57	100%	41	50	50	50
6			51	89%	40	47	AB	43.5
7			49	86%	39	44	48	46
8								
9			47	85%	44	49	AB	46.5
10			51	89%	41	40	34	40.5
11			53	92%	44	48	36	46

Staff Initials

AIET	ASSIGNMENTS	Format No. / Issue No. / Rev. No.	ACD 1 / 01 / 00
Department	MBA	Academic Year / Semester	2019 / III

Sl.No.	Title	Books / Journals / Magazines referred	Date of Announcement	Date of Submission	Signature of the faculty
1.	Choose any product of any company & get details about actual cost of materials, wages & other costs & prepare a cost statement		10th Oct	14 Nov	Mali
2(1)	Primary & secondary distribution of O/H statement		10th Oct	14 Nov	Mali
2	Problems on cost sheet				
3	Theory of all units.				

AIET	INTERNAL EXAM RESULT ANALYSIS	Format No. ACD 12 Issue No. 01 Rev. No. 00

Department	Department of Business Administration.	Semester	III Semester
		Subject Code	18MBAFM305
Total No. of Students	10	Academic Year	2019-20

Test	Date	Number of Students				Signature		Remarks
		Attended	0-14 0-50%	15-20 50/80%	21-25 80%↑	Faculty	HOD	
T_1	21/09/19	10	0	2	8	[signature]	[signature]	
T_2	26/10/19	10	0	1	9	[signature]	[signature]	
T_3	28/11/19	7	0	3	4	[signature]	[signature]	
T_4								
T_5								

Signature of Staff in - charge

HOD's Signature

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PROGRAM OUTCOMES (POs)	
PO1	**Engineering knowledge:** Apply the knowledge of mathematics, science, Engineering fundamentals and an engineering specialization to the solution of complex engineering problems.
PO2	**Problem analysis:** Identify, formulate, review research literature, and analyze complex engineering problems reaching substantiated conclusions using first principles of mathematics, natural sciences and engineering sciences.
PO3	**Design/development of solutions:** Design solutions for complex engineering problems and design system components or processes that meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal and environmental considerations.
PO4	**Conduct investigations of complex problems:** Use research-based knowledge and research methods including design of experiments, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.
PO5	**Modern tool usage:** Create, select, and apply appropriate techniques, resources, and modern engineering and IT tools including prediction and modeling to complex engineering activities with an understanding of the limitations.
PO6	**The engineer and society:** Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional engineering practice.
PO7	**Environment and sustainability:** Understand the impact of the professional engineering solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
PO8	**Ethics:** Apply ethical principles and commit to professional ethics and responsibilities and norms of the engineering practice.
PO9	**Individual and team work:** Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
PO10	**Communication:** Communicate effectively on complex engineering activities with the engineering community and with society at large, such as, being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.
PO11	**Project management and finance:** Demonstrate knowledge and understanding of the engineering and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.
PO12	**Life-long learning:** Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.

PROGRAM SPECIFIC OUTCOMES (PSOs)	
PSO1	Develop students into effective leaders & team players ready to face the challenges of the corporate world
PSO2	Inculcate social, legal, ethical responsibilities to become responsible corporate citizens
PSO3	Provide necessary strategy formulation inputs to become effective managers.
PSO4	

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)	
PEO1	Provide holistic busi mgt education firmly rooted in Indian Ethos
PE02	Impart knowledge in all broad areas of business mgt. & in depth knowledge in the area of specialization.
PEO3	Develop ability to synthesize knowledge in various functional areas to respond to emerging business situations.
PEO4	Nurture leadership qualities, team work spirit & communicate skills
PE05	Inculcate value-based ethical behaviour in professional & personal life
PEO6	Life-long learning skills to be nurtured.

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