

Lesson Planning				
Name of Faculty		: SAHIL		
Dicipline		: Mechanical Engg.		
Subject		: ESTIMATING AND COSTING		
Lesson Plan duration		: 48 Hours		
Work load (Lecture/Practical) per week (in hours):		3L		
Week	Lecture day	Theory	Teacher sign	HOD sign
		Topic(Including assignment/test)		
1	1	<b>UNIT 1:</b> Definition of estimation, Importance, aims and functions of estimating		
	2	cost accounting, purposes of cost accounting		
	3	Comparison of estimating and costing, estimating procedure, cost estimators and their qualifications		
2	4	types of estimates, constituents of job estimates, cost of production		
	5	selling price, capital investment, rate of return(ROR) on investment		
	6	<b>UNIT 2: Elements of Costing</b> Definitions, objectives, elements of costs, components of costs		
3	7	overhead expenses:: factory expenses, depreciation-causes		
	8	methods of calculation of depreciation, obsolescence, interest on capital		
	9	idleness costs, repairs and maintenance cost, selling and distribution overheads		
4	10	methods of allocation of overhead charges, procedure for costing		
	11	<b>UNIT 3: Cost Accounting</b> Objectives of cost accounting, difference between financial accounting and cost accounting		
	12	advantages of cost accounting, methods of costing		
5	13	unit costing, batch costing, departmental costing		
	14	process costing, multiple and composite costing		
	15	<b>Revision and Assignment</b>		
6	16	<b>Sessional 1</b>		
	17	<b>UNIT 4: Fundamentals of Estimating</b> Objectives of cost estimating, functions of cost estimating		
	18	organization of estimating department		
7	19	principal factors in estimating,		
	20	miscellaneous allowances		
	21	estimating procedures,		
8	22	qualities of estimator.		
	23	<b>UNIT 5: Estimation of Material Cost</b> Estimation of volumes, weights		
	24	cost of material for items like pulley, spindle		
9	25	lathe centre, fly wheel, crank shaft and similar items.		
	26	Simple numericals		
	27	Simple numericals		
10	28	budgets and types of budgets.		
	29	<b>Assignment</b>		
	30	<b>Revision</b>		
	31	<b>Sessional 2</b>		
	32	<b>UNIT 6: Estimation of Machine Shop</b> Set up time, operation time		

11	33	handling time, machining time, tear down time,		
	34	allowances; personal, fatigue, tool checking/sharpening/changing,		
	35	unit operation time, cycle time and total time		
12	36	full depth of cut, cutting speeds for variousB operations for different tool materials and product materials		
	37	estimation of time for various machining operations - turning, drilling		
	38	estimation of time for various machining operations - boring, tapping		
13	39	estimation of time for various machining operations - shaping, planning		
	40	estimation of time for various machining operations - milling and grinding.		
	41	<b>UNIT 7: Estimation of Other Shops</b>		
14	42	Estimation of cost of different products		
	43	Estimation of cost of different products produced in gas welding		
	44	Estimation of cost of different products produced in electric welding		
15	45	Estimation of cost of different products produced in forging		
	46	Estimation of cost of different products produced in foundary shop		
	47	<b>Assignment</b>		
16	48	<b>Revision</b>		