

PANIPAT INSTITUTE OF ENGINEERING & TECHNOLOGY

Department of Textile Engineering

Faculty Name: - Rajat Kumar Baldua

Subject Name: - TEXTILE COSTING

Year/Semester: - 4th/8th

Subject Code: - TT-404A

Lesson Plan

Unit No.	Topic of the Lecture	Hours	Total Hours
Unit I	Fundamentals of Costing: Cost concept	1	14
	Classification of cost, elements of cost	1	
	Methods of costing. Unit and operating costing	2	
	Preparation of cost sheet	2	
	Estimation of cost of production and component of total cost	2	
	Profit planning	3	
	Job order, batch process	2	
	Conversion cost. Inventory costing	1	
Unit II	Cost-Profit-Volume analysis,	2	10
	Break even point,	2	
	Contribution margin,	2	
	Margin of safety,	1	
	Angle of incidence.	1	
	Capital budgeting.	2	
Unit III	Cost structure	1	13
	Cost of raw material/labour/utilities.	1	
	Cost control,	2	
	Standard costs,	1	
	Determination of cost per kg of yarn, per metre of fabric,	2	
	Cost of dyeing/printing per metre of fabric,	2	
	Yarn realization	1	
	Measures of cost reduction	1	
	Selling price decision for yarn/fabric	1	
Concept of depreciation	1		
Unit IV	Labour allocation in different department of textile mill	1	12
	Work-load standards for card tenters, speed frame and ring frame tenters, doffers and winders, weavers, etc.	3	
	Costing of large package spinning and optimum package size.	2	
	Costing of Open end spun and Air-jet spun yarns.	2	
	Waste and its control at spinning and weaving,	2	
	Costing of shuttle-less looms like Sulzer, air-jet.	1	
	Economics of shuttle loom,	1	