

CA Intermediate – Cost & Management Accounting

New Syllabus - (Version 2) - Video Lectures

Detailed contents of each lecture with duration :

Lecture No.	Chapter No.	Content / Coverage of Syllabus	Duration (H:M:S)
001	Intro	Faculty Introduction + Introduction with the Subject + Method of Teaching + Layout of Printed Notes + Exam Paper Format + Do's & Don't for video lectures	0:46:39
002	1	Definition of Cost, Elements of Cost, Classification of Cost, Cost Sheet	1:32:25
003	1	Quick Revision + Def. of Costing + Methods of Costing + Techniques of Costing + Inception of Cost Accounting & Management Accounting + Different Classification of Costs	2:02:43
004	1	Different Classification of Costs + Different Cost Concepts + Cost, Price & Value Concept	2:01:02
005	1 2	Objectives of Costing + Installation of Costing System + Multiple Choice Questions Material Cost + Purchase Procedure of Raw Material	2:00:13
006	2	Quick Revision + Receipt of Material + Storage of Material + Issue of Material + Bin Card + Stores Ledger + Accounting of Material + Methods of Pricing Material Issues	1:58:23
007	2	Quick Revision + Home Work discussion of Chapter 1 + Q.19 + Q.21 + Q.22	1:56:50
008	2	Q.20 + Physical Verification of Inventory + Treatment of Normal & Abnormal Loss + Q.23	1:51:25
009	2	HW Q.48 discussion + Landed cost of material + Q.33 + Q.34 + Q.35 + CIF & FOB Concept + Bill of Material + Revision of various documents	1:52:27
010	2	ABC Analysis + Q.16 + Q.17 + Q.18 + Two Bin system + Control Ratios + Inventory Turnover Ratio + Inventory Holding Period + JIT System	1:58:22
011	2	Q.36 + Q.37 + FSN System + VED System + HML System + EOQ System : Formula method, Tabular method and Graphical method	1:55:25
012	2	Quick revision of EOQ + Q.31 + Calculator Tricks + Inventory Levels + Q.24 (wip)...	2:00:14
013	2	Q.24 (contd..) + HW Q.41 discussion + Q.25 + Q.30 + Q.27 + Q.29 (wip)	2:01:23
014	2	HW discussion of Q.44, Q.45, Q.38 & Q.39 + Q.29 (contd..) + Q.26 + Q.28 + Wilson's assumptions for EOQ	1:58:44
015	2 3	HW discussion of Q.42, Q.47, Q.49, Q.40 & Q.46 + Q.32 + MCQ's No.1 to 15. Labour Cost / Employee Cost / Manpower Cost : Time keeping & Time booking record	1:54:33
016	3	HW discussion of Q.50 & Q.43 + MCQ's No.51 to 65 + Labour Cost topic continued + Normal & Abnormal Idle Time + Overtime + Q.11 + Q.20	2:06:06

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017	2 3	Queries related to Material Cost Topic : Q.40+Q.41+Q.32 Treatment of Overtime Premium + Q.22 + Q.21	1:56:49
018	3	Revision of Overtime Premium + Q.23 + Q.24 + Labour Turnover & Causes of Labour Turnover + Q.25	1:57:44
019	3	Quick Revision + Q.26 + Q.27 + Time & Motion Study + Labour Remuneration Systems	2:02:10
020	3	HW Q.32, Q.35, Q.37 & Q.39 checked + Labour Remuneration Systems i.e. Time Rate System + Piece Rate System + Halsey System + Rowan System + Q.10 + Q.12 + Formula of Efficiency of Worker + Q.13	1:52:29
021	3	HW Q.34 Checking + Q.12 discussed again + Absolute Comparison V/s Relative Comparison + Q.14 + Q.16 + Q.17 (WIP) ... to be continued in next lecture	1:56:21
022	3	Q.17 + Q.18 + Q.19 + MCQ's : Q.1 to 9	1:42:34
023	3 4	HW Q.29, Q.36, Q.30 & Q.31 checked + Q.15 solved Introduction to Overheads topic	1:57:49
024	4	Basic discussion of Overheads	1:56:06
025	3 4	HW Q.28 & Q.33 checked Q.16 + Q.17	1:52:37
026	4	Q.20 + Q.18 + Q.25	1:57:06
027	4	HW Q.40 & Q.41 checked + Q.19 + Q.24	1:58:33
028	4	HW Q.37 & Q.38 checked + Q.23 + Q.26	2:17:07
029	4	HW Q.45, Q.39 & Q.47 checked + Q.21 + Q.22 + Q.27 + Q.28	2:05:20
030	4	HW Q.65 checked + Q.29 + Under & Over Absorption of OH	1:53:55
031	4	HW Q.48, Q.70 & Q.72 checked + Revision of Under & Over Absorption of OH + Q.30 + Q.31 + Q.32 + Q.33	2:01:49
032	4	HW Q.42 checked + Q.34 + Concepts related to capacity + Q.35 - Error in First Slide (Lecture No. 33 is written)	2:02:48
033	4	HW Q.43, Q.44 & Q.46 checked + Methods of Segregating Semi-Variable OH into Fixed and Variable OH + Behaviour of Variable Cost & Fixed Cost + Q.36	1:54:47
034	4	Treatment of certain items in Costing + MCQ's : Q.1 to 15 + Concept of Step Ladder Cost	1:38:30
035	4 5	MCQ's for HW : Q.49 to Q.63 checked Basics of Activity Based Costing + Types of Cost Drivers + Use of Cost Drivers + Q.1	1:57:47
036	5	HW Q.15 & Q.19 checked + Q.3 + Q.4 + Q.5	1:58:56
037	5	HW Q.14 & Q.17 checked + Q.2 + Activity Based Budgeting (ABB)	1:53:53
038	5 6	HW Q.13 & Q.16 checked + Q.6 + MCQ's : Q.7 to Q.12 + Activity Based Management (ABM) Job Costing, Batch Costing & Single Output Costing + Economic Batch Quantity (EBQ)	1:54:30
039	6	Economic Batch Quantity (EBQ) + Q.8 + Q.9 + Q.10 + Q.11	1:53:25

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040	6	Q.12 + Q.13 + Q.14 + MCQ's : Q.15 to 20	1:53:06
041	6	HW Q.21 checked + Q.1 + Q.3 + Q.2 + Q.5	1:51:24
042	6	HW Q.24 checked + Q.4 + Q.6 + Q.7 + Story in Hindi	1:55:45
043	6 7	HW Q.22 & Q.23 checked Contract Costing : Basic Concepts	1:53:52
044	7	Practical Questions on Contract Costing : Q.1 + Q.2 + Q.3 + Q.4 + Q.5 + Q.7	1:56:46
045	7	HW Q.25, Q.17, Q.18 & Q.20 checked + Q.8 + Q.6 + Q.9 + MCQ's : Q.12 to 16.	1:49:18
046	7	HW Q.19 & Q.23 checked + Q.10 + Q.11	1:56:11
047	7 8	HW Q.21, Q.26 & Q.27 checked Service Costing or Operating Costing + Q.1 + Q.2	1:52:21
048	8	HW Q.35 checked + Q.3 + Q.4 + Q.5 + Q.6	1:55:52
049	8	HW Q.34 & Q.38 checked + Q.7 + Q.8 + Q.9	1:53:54
050	8	HW Q.36 & Q.39 checked + Costing for Hospitals + Q.10 + Q.11 + Problems on Equivalent Concept + Q.12	1:57:13
051	8	HW Q.40 checked + Q.13 + Costing for IT & ITES Sector + Q.14	1:55:59
052	8	Costing for Toll Roads + Q.15 + Costing for Repair Workshop + Q.16 + Costing for Financial Institutions + Q.17 + Costing for Insurance Companies + Costing for Educational Institutions + Costing for Power Houses	1:57:01
053	8 9	Q.18 + Q.19 + MCQ's : Q.20 to 33 Process Costing & Operation Costing - Basics	1:59:27
054	9	Q.10 + Q. 11 + Q.12 (WIP)	1:56:54
055	9	Q.12 (continued...) + Q.13 + Concept of Equivalent Production + Q.14 (WIP)	1:56:39
056	9	Q.14 (continued...) + HW Q.23, Q.24, Q.32 & Q.34 checked + Q.15 + Story on Faith & Trust	1:52:28
057	9	HW Q.25 checked + Q.16 + Q.17 + Q.18 (WIP)	1:56:49
058	9	Q.18 (continued...) + Comparison of FIFO and Average Cost Method + HW Q.26 & Q.30 checked + Q.19	1:49:33
059	9	HW Q.27, Q.28 & Q.29 checked + Concept of Inter Process Transfers at Profit + Q.20 + Q.21 + Q.22 (WIP)	2:11:44
060	9 10	Q.22 (continued...) + HW Q.31 & Q.33 checked + MCQ's Q.1 to Q.9 Joint Product & By Product Costing + Q.1 + Q.2 + Q.3 + Q.4	1:59:40
061	10	Q.5 + Q.6 + Q.7 + Q.8 + Q.9	1:50:15
062	10	HW Q.20, Q.21 & Q.22 checked + Q.10 + Q.1(c) of May 2019 exam dictated, solved and discussed + Q.11	1:52:25
063	10	HW Q.23 & Q.24 checked + Q.12 + Q.13 + MCQ's Q.14 to 19 + Q.25 discussed + My views on Life Mgt. & Time Mgt.	1:56:21
064	11	Cost Ledger Accounting : Basic Discussion	1:59:45
065	11	Discussion of Journal Entries + Q.13 + Q.14	1:56:06

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066	11	HW Q.28 checked + Q.15 + Q.16 + Q.17 + Q.18	2:07:21
067	11	HW Q.29 & Q.30 checked + Integrated Accounting System : Q.19 + Q.22 + Q.21	2:07:22
068	11	HW Q.31, Q.32 & Q.37 checked + Q.20 + Reconciliation of Profit : Q.23	1:54:09
069	11	Reconciliation : Q.24 + Q.25 + Q.26 + Q.27	1:57:25
070	11 12	HW Q.33, Q.34, Q.35 & Q.36 checked + MCQ's 1 to 12 Basics of Marginal Costing : CVP Analysis, Basic Formulae, Break Even Point (BEP)	2:08:32
071	12	Revision of Formulae + Q.16 + Q.17 + Q.18	1:59:16
072	12	Q.19 + Q.20 + Q.21 + Q.22 + Q.23 + Q.24 + Q.25	1:51:02
073	12	HW Q.76, Q.77, Q.86, Q.87 & Q.88 checked + Q.26 + Q.27 : Graphical BEP & Profit Volume Graph + Q.7 + Q.8 + Q.35	2:03:53
074	12	HW Q.91 & Q.95 checked + Q.28 + Q.29 + Q.30 + Q.31 + Q.32 + Q.33 + Q.34	1:55:48
075	12	HW Q.78 & Q.79 checked + Q.36 + Q.37 + Q.38 + Q.39	1:56:27
076	12	HW Q.80, Q.83 & Q.93 checked + Q.40 + Q.41 + Q.42 + Q.43 + Q.44 + Q.45 + Q.46 + Q.47 + Q.48 + Q.51	1:44:05
077	12	HW Q.84 checked + Q.49 + Q.50 + Q.52 + Cash BEP + Q.53 + Q.54 + Composite BEP Concept	1:57:55
078	12	HW Q.96 checked + Q.55 + Q.56 + Q.57 + Cost BEP Concept + Q.58 + Q.59	1:59:56
079	12	Q.60 + Relevant & Irrelevant Cost + Q.61 + Continue or Shut Down Decision + Family of BEP's + Q.62 + Q.63 + Q.64	1:59:03
080	12	HW Q.90 checked + Key Factor Concept i.e. Product Mix Decision + Q.65 + Q.66 + Marginal V/s Absorption Costing + Q.67 + Q.70 + Q.71 + Q.73 + Q.74 + Q.75	1:59:24
081	12 13	HW Q.94 checked + Q.68 + Q.69 + Q.72 + MCQ's Q.1 to 15 Basics of Standard Costing : Process of Standard Costing	1:57:42
082	13	HW Q.81 checked + Types of Variances + Material Cost Variances + Q.1 + Q.2 + Q.3 + Q.4	1:54:09
083	13	HW Q.47 checked + Illustration 1 discussed + Circular Tally for Material Cost Variances + Q.5 + Q.6	1:57:17
084	13	HW Q.51 & Q.56 checked + Labour Cost Variances + Q.7 + Q.8 + Q.9 + Circular Tally + Q.10 + Q.11 + Idle Time Variance	1:56:22
085	13	Circular Tally of Labour Cost Variance with Idle Time + Q.12 + Circular Tally of Three Variance Method + Q.13 + Variable Overhead Cost Variances	1:42:20
086	13	Revision of Variable Overhead Cost Variances + Q.14 + Q.15 + Logics of Variable OH Variances + Q.16 + One by Six Formulae + Difference between Budget, Standard & Actual + Illustration 3 discussed + Conversion Pairs + Q.17 + Q.18	1:57:57
087	13	HW Q.55 checked + Trick to remember formulae of Fixed OH Cost Variances + Illustration 4 discussed + Q.19 + Q.20 + Fixed OH with Calendar Variance + Illustration 5 discussed + Q.21 + Q.22	2:03:39

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088	13	Q.23 + Q.24 + Q.25 + Types of Standards + Cost Control v/s Cost Reduction	1:36:35
089	13 14	MCQ's : Q.26 to 45 Budget & Budgetary Control + Process of Budgetary Control + Difference between Standard Costing & Budgetary Control + Types of Budgets + Questions on Flexible Budget : Q.11 + Q.14	1:59:59
090	14	Q.12 + Q.13 + Q.15 + Questions on Master Budget : Q.16 + Q.17	1:48:57
091	14	Questions on Functional Budget : Q.18 + Q.19 + Q.20 + Q.21	2:02:24
092	14	Q.25 + Q.23 + Q.22 + Q.24	2:05:00
093	14	Performance Budgeting : Q.26 + Zero Base Budgeting + Budget Ratios : Trick to remember these formulae + Q.27 + Q.28 + New Ratios introduced by ICAI + MCQ's : Q.1 to 10	2:03:11
094	--	Examination Strategy : What to do (a) Before the Exam (b) During the Exam and (c) After the Exam.	00:59:00
Total Clock Hours (Net recording hours) = 180 Hours : 33 Minutes : 42 Seconds			180:33:42
Total Classroom Hours (Gross hours) = (94 lectures x 2 hrs. Each)			188 Hrs.

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