

# CA Final SCM&PE – Quick Revision Batch

## ( Lecture wise Details with Duration )

| Day No. | Chapter No. | Topics Covered   | Duration (HH:MM:SS) |
|---------|-------------|--|---------------------|
| 1       | 6           | <b>Decision Making :</b> <ul style="list-style-type: none"> <li>• Elements of Cost</li> <li>• Cost Sheet Format</li> <li>• Division of Cost for Marginal Costing</li> <li>• Behaviour of Cost i.e. CVP Analysis</li> <li>• Relevant &amp; Irrelevant Cost</li> <li>• Use of Cost BEP in decision making</li> </ul>                                     | 01:05:27            |
| 2       | 6           | <ul style="list-style-type: none"> <li>• Make or Buy Decision</li> <li>• Key Factor Concept with example</li> <li>• Use of LPP technique in decision making</li> <li>• Absorption Costing v/s Marginal Costing</li> </ul>  | 00:41:37            |
| 3       | 6           | <ul style="list-style-type: none"> <li>• Opportunity Cost Concept with example</li> <li>• Minimum Pricing Decision</li> <li>• Ethical &amp; Non-Financial Considerations</li> <li>• Activity Based CVP Analysis</li> <li>• Calculation of BEP under ABC</li> <li>• Learning Curve Theory with example</li> </ul>                                       | 00:51:56            |
| 4       | 7           | <b>Pricing Decision :</b> <ul style="list-style-type: none"> <li>• Various methods of pricing</li> <li>• Profit maximization model</li> <li>• Pricing below marginal cost</li> <li>• Pricing of new products</li> <li>• Market entry strategies</li> <li>• Price discrimination policy</li> <li>• Use of learning curve in pricing decision</li> </ul> | 00:55:58            |
| 5       | 1           | <b>Introduction to Strategic Cost Management :</b> <ul style="list-style-type: none"> <li>• Difference between Traditional v/s Strategic Cost Management</li> <li>• Value Chain Analysis (VCA)</li> <li>• Types of Activities under VCA</li> <li>• Competitive advantage &amp; customer value</li> </ul>   | 00:42:41            |
|         |             |  |                     |
|         |             |  |                     |
|         |             |  |                     |
|         |             |  |                     |

| Day No. | Chapter No. | Topics Covered   | Duration (HH:MM:SS) |
|---------|-------------|--|---------------------|
| 6       | 2           | <b>Modern Business Environment :</b> <ul style="list-style-type: none"> <li>• Meaning of modern business environment</li> <li>• The concept of TQM</li> <li>• Six C's of TQM</li> <li>• Cost of Quality (COQ) and</li> <li>• Business Excellence (BE) Model</li> </ul>                   | 00:49:37            |
| 7       | 2           | <ul style="list-style-type: none"> <li>• Throughput Accounting (TA)</li> <li>• Theory of Constraints (TOC)</li> <li>• Procedure of TOC with example</li> <li>• Supply Chain Management (SCM)</li> <li>• Downstream &amp; Upstream SCM</li> <li>• Push &amp; Pull Model of SCM</li> </ul> | 00:43:08            |
| 8       | 3           | <b>Lean System &amp; Innovation :</b> <ul style="list-style-type: none"> <li>• What is lean system</li> <li>• Various techniques of lean system</li> <li>• JIT system</li> <li>• Backflushing in JIT</li> <li>• Cellular manufacturing</li> <li>• Kaizen costing</li> </ul>              | 00:45:52            |
| 9       | 3           | <ul style="list-style-type: none"> <li>• 5 'S' concept</li> <li>• Six Sigma concept with DMAIC &amp; DMADV</li> <li>• Total Productive Maintenance (TPM)</li> <li>• OEE and its formula</li> <li>• Process Innovation (PI)</li> <li>• Business Process Re-engineering (BPR)</li> </ul>   | 00:53:00            |
| 10      | 4           | <b>Cost Management Techniques :</b> <ul style="list-style-type: none"> <li>• Difference between Cost Control &amp; Cost Reduction</li> <li>• Target Costing</li> <li>• Value Analysis and Value Engineering</li> </ul>   | 00:42:11            |
| 11      | 4           | <ul style="list-style-type: none"> <li>• Product Life Cycle (PLC) Costing</li> <li>• Pareto Analysis</li> <li>• Environmental Management Accounting (EMA)</li> </ul>   | 00:41:27            |
| 12      | 5           | <b>Cost Management for Specific Sectors :</b> <ul style="list-style-type: none"> <li>• Power sector</li> <li>• Agriculture sector</li> <li>• Information technology sector</li> </ul>  | 00:43:40            |

| <b>Day No.</b> | <b>Chapter No.</b> | <b>Topics Covered</b>   | <b>Duration (HH:MM:SS)</b> |
|----------------|--------------------|---|----------------------------|
| 13             | 10                 | <b>Strategic Analysis of Operating Income :</b> <ul style="list-style-type: none"> <li>• Activity Based Costing (ABC) v/s Traditional Absorption Costing</li> <li>• Product Profitability Analysis</li> <li>• Customer Profitability Analysis</li> <li>• Strategic Profitability Analysis</li> <li>• Direct Product Profitability (DPP)</li> </ul>      | 00:37:47                   |
| 14             | 10                 | <ul style="list-style-type: none"> <li>• Activity Based Cost Management (ABM)</li> <li>• Manufacturing Cycle Efficiency (MCE)</li> <li>• Activity Based Budgeting (ABB)</li> </ul>  | 00:27:38                   |
| 15             | 11                 | <b>Budgetary Control :</b> <ul style="list-style-type: none"> <li>• What is Budget and Budgetary Control</li> <li>• Difference between Standard Costing &amp; Budgetary Control</li> <li>• Types of Budgets</li> <li>• Preparation of Functional Budgets</li> <li>• Preparation of Flexible Budgets</li> <li>• Importance of Flexible Budget</li> </ul> | 00:34:08                   |
| 16             | 11                 | <ul style="list-style-type: none"> <li>• Feedback &amp; Feed Forward Control</li> <li>• Behavioural aspects of Budgetary Control</li> <li>• Participation in Budget Setting Process</li> <li>• Beyond Budgeting</li> </ul>  | 00:50:32                   |
| 17             | 12                 | <b>Standard Costing :</b> <ul style="list-style-type: none"> <li>• Process of Standard Costing</li> <li>• Types of Variances</li> <li>• Formulae of Material Cost Variances</li> <li>• Formulae of Labour Cost Variances</li> <li>• Formulae of Overhead Cost Variances</li> <li>• Formulae of Sales Variances</li> </ul>                               | 01:15:47                   |
| 18             | 12                 | <ul style="list-style-type: none"> <li>• Profit Variances – Master Flowchart</li> <li>• Reconciliation of Profit – Absorption Costing Approach</li> <li>• Reconciliation of Profit – Marginal Costing Approach and</li> <li>• Market Size &amp; Market Share Variance</li> </ul>  | 00:54:55                   |
| 19             | 12                 | <ul style="list-style-type: none"> <li>• Revision Variance – i.e. Planning &amp; Operational Variance</li> <li>• Variance Analysis with ABC</li> <li>• Variance Analysis with Learning Curve</li> </ul>   | 01:05:19                   |

| <b>Day No.</b> | <b>Chapter No.</b> | <b>Topics Covered</b>  | <b>Duration (HH:MM:SS)</b> |
|----------------|--------------------|--|----------------------------|
| <b>20</b>      | <b>8</b>           | <b>Performance Measurement &amp; Evaluation :</b> <ul style="list-style-type: none"> <li>• Types of Responsibility Centers</li> <li>• Types of Performance Measures – i.e. Financial &amp; Non-financial measures</li> <li>• Return on Investment (ROI) Method</li> <li>• Residual Income (RI) Method</li> <li>• Economic Value Added (EVA) Method</li> <li>• Shareholders Value Added (SVA) Method</li> </ul> | <b>00:40:40</b>            |
| <b>21</b>      | <b>8</b>           | <ul style="list-style-type: none"> <li>• Triple Bottom Line</li> <li>• Balanced Score Card</li> <li>• Performance Pyramid</li> <li>• Building Block Model</li> <li>• Performance Prism</li> <li>• Benchmarking Process</li> <li>• Performance of Not for Profit sector</li> </ul>  | <b>00:49:36</b>            |
| <b>22</b>      | <b>9</b>           | <b>Divisional Transfer Pricing :</b> <ul style="list-style-type: none"> <li>• What is Transfer Pricing</li> <li>• Objectives of Transfer Pricing</li> <li>• Methods of Transfer Pricing</li> <li>• Goal Congruence in Transfer Pricing</li> <li>• Range of Transfer Price</li> <li>• Methods to resolve TP conflicts</li> <li>• International Transfer Pricing</li> </ul>                                      | <b>00:59:43</b>            |
|                |                    | <b>Total Duration ( 18 Hours approx )</b>  | <b>17:52:52</b>            |

**The End !**

**Best of Luck !**

\* \* \* \* \*