

**CA Final – Strategic Cost Management and
Performance Evaluation (SCM&PE)
New Syllabus - Version 4 (English) Recording**

Detailed contents of each lecture with duration :

Lecture No.	Chapter No.	Content / Coverage of Syllabus	Duration (H:M:S)
001	--	Introduction of Faculty, Subject, Teaching Style and Basic Concepts of Costing, Cost Sheet etc.	2:33:45
002	06	Introduction to CVP Analysis, Assumptions of CVP Analysis, BEP Analysis, Basic Formulae, Q.1 & Q.2	2:23:52
003	06	Basic Questions : Q. 3 to Q. 11	2:48:50
004	06	Cost BEP : Q. 12 to 16 Continue or Shut Down Decision : Q. 17 & 18	2:33:08
005	06	Relevant & Irrelevant Costing : Q. 19 to 23	2:51:37
006	06	Relevant & Irrelevant Costing : Q. 24 & 25 Key Factor / Product Mix Questions : Q. 26 to 28	2:35:01
007	06	Key Factor / Product Mix Questions : Q. 29 & 30 Sell or Further Process Decision : Q. 31 to 34	2:42:54
008	06	Minimum Pricing Decision : Q. 35 & 37 Keep or Drop Decision : Q. 38 to 40	2:55:45
009	06	Special Order Decision : Q. 41 to 43 Make or Buy Decision : Q. 45	2:40:03
010	06	Make or Buy Decision : Q. 46, 47 & 44 Non Financial & Ethical Considerations : Q. 48 to 50	2:57:39
011	06	Activity Based CVP Analysis : Q. 51 & 52 CVP Analysis under JIT Environment CVP Analysis in Service Sector : Q. 53 to 55	2:47:49
012	06	CVP Analysis in Service Sector : Q. 56 & 57 Use of LPP in Decision Making : Basics + Q. 58	2:45:24
013	06	Use of LPP in Decision Making : Q. 60, 61, 62 & 59	2:31:13
014	06	Use of Learning Curve in Decision Making : Basics + Q. 63, 64, 65, 66, 68, 69, 67 & 70	2:56:53
015	06 07	Learning Curve : Q. 71 Pricing Decision : Basics + Q. 1	2:25:54
016	07	Pricing Decision : Q. 2 to 7	2:14:28
017	07	Theory of Price : Q. 8 & 9; Profit Maximisation Model : Q. 10 & 11; Pricing under different market structures; Non price strategies; Pricing in the periods of recession; Pricing below Marginal Cost; Strategic pricing of New Products and Market Entry Strategies.	2:28:24

Lecture No.	Chapter No.	Content / Coverage of Syllabus	Duration (H:M:S)
018	07	Q. 12 to 19; Price Adjustment Policies; Principles of Product Pricing : Price Customization, Price Sensitivity, Pricing of Services etc.	2:57:43
019	07 01	Use of Learning Curve in Pricing Decision : Q. 20 to 26 Introduction to Strategic Cost Management	2:21:10
020	01	Components of SCM : Strategic positioning analysis, Cost driver analysis, Value Chain Analysis (VCA), Q. 1 to 4; Strategic Framework for VCA : Industry structure analysis, Core competencies analysis, Segmentation analysis, Role of Management Accountant & Value Shop Model	2:50:52
021	01 02	Q. 5 to 7 Modern Business Environment : Introduction & TQM	2:30:08
022	02	TQM : Overcoming the difficulties; Deming's 14 points methodology; PDCA cycle; TQM at Tata Steel, Cost of Quality; Dimensions of Quality; Q. 1 to 5	3:06:02
023	02	TQM : Q. 6 to 10	2:42:18
024	02	Business Excellence Model; Throughput Accounting (TA); Theory of Constraints (TOC); Q. 11 to 14	2:58:44
025	02	TA & TOC : Q. 15 to 17; Supply Chain Management (SCM) : Push & Pull Model; Upstream & Downstream SCM; Apple's SCM; Wal-Mart & PG SCM	2:37:28
026	02 03	Q.18; Gain Sharing Arrangement; Q.19, Outsourcing Lean System & Innovation : Introduction to JIT System	2:46:17
027	03	JIT : Backflushing, Takt Time, Practical insights of M&M; JIT : Q. 1 to 4	2:41:29
028	03	JIT : Q. 5 & 6; Cellular Manufacturing : Q. 7 & 8; Kaizen Costing : Q. 9	2:33:14
029	03	5S; Six Sigma + Q.10 & 11; TPM + Q.12	2:42:24
030	03	TPM : Q. 13 to 18; Process Innovation & BPR	2:35:43
031	04	Cost Management Techniques : Cost Control & Cost Reduction + Q.1; Target Costing + Q.2 to 5	2:47:27
032	04	Target Costing : Q.6 & 7; Value Analysis & Value Engineering; Product Life Cycle Costing (PLC); Practical Insight of Maruti Suzuki	2:32:51
033	04	PLC : Q. 8 to 12; Pareto Analysis : Q. 13 & 14	2:06:42
034	04 05	Environmental Management Accounting (EMA) : Q.15 to 18 Cost Management for Specific Sectors : Deleted by ICAI	2:36:00
035	10	Activity Based Costing (ABC) : Q. 1 to 3	3:10:37
036	10	Product Profitability Analysis : Q. 4 & 5; Customer Profitability Analysis : Q. 6 to 8	2:35:45
037	10	Q. 9 to 11; DPP : Q.15; ABCM	3:00:59

Lecture No.	Chapter No.	Content / Coverage of Syllabus	Duration (H:M:S)
038	10	Q.16; MCE : Q.17 & 18; ABB : Q.19 to 21; ABC a decision making tool; ABC in practice at Coca Cola	2:56:12
039	11	Budgetary Control : Basics + Q.1 to 4	2:40:34
040	11	Feedback & Feed forward Control : Q.5 to 7; Behavioural aspects of Budgetary Control : Q.8; Use of Accounting Information in Performance Evaluation : Q.9; Participation in Budget Setting Process : Q.10	2:55:16
041	11 12	Flexible Budgeting : Q.11 & 12; Beyond Budgeting (BB) Standard Costing : Basic concepts + Material cost variance	2:51:10
042	12	Material Cost Variances : Q.1 to 4	2:32:12
043	12	Labour Cost Variances : Q.5 to 8	2:14:46
044	12	Labour Cost Variances : Q.9 to 10 Variable OH Cost Variances : Q.11 & 12	2:35:25
045	12	Fixed OH Cost Variances : Ill.4 & 5; Q.13 to 17	2:18:50
046	12	Fixed OH Cost Variances : Q.18 to 20 All in One Questions : Q.21 to 23	2:59:05
047	12	Q.24; Sales Variances : Q.25 & 26; Profit Variances	2:48:00
048	12	Market Size & Market Share Variances : Ill.8, Q.27 & 28 Reconciliation of Profit (Absorption Costing) : Q.29 & 30	3:04:05
049	12	Reconciliation of Profit (Absorption Costing) : Q.31 & 35	2:51:09
050	12 10	HW Q.34 & 35 checked Reconciliation of Profit (Marginal Costing) : Q.36 & 37 Strategic Profitability Analysis : Q.12	2:33:33
051	10	Strategic Profitability Analysis : Q.13 & 14	2:21:54
052	12	Reconciliation of Profit (Marginal Costing) : Q.38 to 42 Revision Variance : Planning & Operational Variance : Q.43	2:29:15
053	12	Planning & Operational Variance : Q. 44 to 51	2:35:37
054	12	Planning & Operational Variance : Q.52 & 53 Investigation of Variances; Interdependence between Variances; Interpretation of Variances : Q.54 to 56	2:35:05
055	12	Reporting of Variances; Behavioural Issues & Ethics; Standard Costing in Contemporary Business Environment; Variance Analysis in Activity Based Costing : Q.57 to 61 Learning Curve Impact on Variances : Q.62 & 63	2:48:35
056	12 08	Misce. issues in Variance Analysis; MCQ's : Q.64 to 77 Performance Measurement & Evaluation : Types of Responsibility Centres; Organisational Structures; Q.1	2:26:15
057	08	Methods of Performance Measurement : ROI Method; Residual Income method; EVA Method; Practical Questions based on these methods : Q.2 to 8	1:56:20

Lecture No.	Chapter No.	Content / Coverage of Syllabus	Duration (H:M:S)
058	08	EVA : Q.9; EVA using Stern & Stewart Model : Q.10 & 11; Triple Bottom Line (TBL) : Q.12 & 13; Vision & Mission Statements; Objective & Goals with examples	2:25:52
059	08	Balanced Score Card : Q.14 to 17; Performance Pyramid : Q.18	2:02:00
060	08	Building Block Model : Q.19; Performance Prism : Q.20; Benchmarking Concept	2:38:03
061	08	Q.21; Performance Measurement in Not for Profit Sector; Example of a Charitable School; Q.22; Linking of Financial & Non-Financial Measures	2:15:41
062	08 09	Performance Reports : Q.23 & 24 Divisional Transfer Pricing : Q.1 & 2	2:38:43
063	09	Methods of Transfer Pricing; Transfer Pricing and Goal Congruence; Q.3 to 6	2:34:19
064	09	Practical Questions : Q. 7 to 10	2:31:45
065	09	Practical Questions : Q. 11 to 14	2:45:14
066	09	Practical Questions : Q. 15 to 17 International Transfer Pricing : Q.18	2:09:56
067	09	International Transfer Pricing : Q.19 to 21	1:14:04
		Case Study Digest : (Volume V Notes)	
068	CSD1	Introduction + Case Study : Q.1, Q.2 & Q.3	2:17:11
069	CSD2	Case Study : Q.4, Q.5 & Q.6	2:32:04
070	CSD3	Case Study : Q.7, Q.8 & Q.9	2:53:33
071	CSD4	Case Study : Q.10, Q.11 & Q.12	2:09:07
072	CSD5	Case Study : Q.13 & Q.14	2:19:40
073	CSD6	Case Scenario : Q.1, Q.2, Q.3 & Q.4	1:57:49
074	CSD7	Case Scenario : Q.5, Q.6, Q.7, Q.8 & Q.9	2:10:22
075	CSD8	Case Scenario : Q.10, Q.11, & Q.12 SABQ : Q.1, Q.2 & Q.3	1:59:22
076	CSD9	SABQ : Q.4, Q.5, Q.6 & Q.7	2:15:24
077	CSD10	SABQ : Q.8, Q.9, Q.10, Q.11, Q.12, Q.13, Q.14, Q.15 & 16	1:52:53
078	CSD11	SABQ : Q.17, Q.18, Q.19, Q.20, Q.21, Q.22 & Q.23	1:38:51
079	---	Exam Strategy & Motivation for CA Final Students	1:13:38
		Total duration of lectures (approx)	200 Hrs.

* * * * *