

CA Final - SCM&PE - New Syllabus
[Strategic Cost Management & Performance Evaluation]
Regular Batch (Version 3)

Detailed contents of each video lecture :

Day No.	Lecture No.	Ch. No.	Detailed Content / Coverage of Syllabus	Duration (H:M:S)
01	001A	-	Introduction of Faculty & Syllabus + Basics of Costing	1:19:37
	001B	-	Basics of Costing : Cost Sheet + Methods of Costing	1:09:43
02	002A	6	Techniques of Costing + Introduction to CVP Analysis	1:24:58
	002B	6	BEP Calculation + Period Cost v/s Product Cost + MOS	1:04:46
03	003A	6	Short Cut Formulae + Q.1 + Q.2 + Q.4	1:24:23
	003B	6	Q.3 + Q.5 + Q.6 + Q.7	1:15:04
04	004A	6	Q.8 + Q.9 + Q.10	1:24:51
	004B	6	Q.11 + Cost BEP Concept + Q.12 + Q.13	1:17:12
05	005A	6	Cost BEP : Q.14 + Q.15 + Q.16 + Cost analysis in diff. ways	1:26:07
	005B	6	Relevant & Irrelevant Cost Concept + Q.17	1:30:53
06	006A	6	Q.18 + Q.19 + Q.22	1:28:56
	006B	6	Q.20	0:58:09
07	007A	6	Q.23 + Q.21 + Q.24 + Q.25	1:43:13
	007B	6	Key Factor Concept : Q.26 + Q.27	1:05:42
08	008A	6	Q.28 + Q.29	1:32:17
	008B	6	Q.30 + Q.31 + Sell or Further Process Decision + Q.32	1:15:42
09	009A	6	Q.34 + Q.33	1:24:59
	009B	6	Q.35	1:20:59
10	010A	6	Q.36 + Minimum Pricing Decision : Q.37 + Q.38 + Q.39	1:23:31
	010B	6	Q.40 + Keep or Drop Decision : Q.41	1:17:00
11	011A	6	Q.42 + Q.43	1:36:33
	011B	6	Special Order Decisions : Q.44	0:55:31
12	012A	6	Q.45 + Q.46	1:18:06
	012B	6	Q.47 + Make or Buy Decision : Q.49	1:26:22
13	013A	6	Q.50 + Q.51	1:36:30
	013B	6	Q.52	1:00:49
14	014A	6	Q.53 + Q.48 + Non-Financial & Ethical Considerations	1:44:27
	014B	6	Q.54 + Q.55 + Q.56	1:00:42
15	015A	6	Activity Based CVP Analysis + Q.57 + CVP Analysis under JIT + CVP Analysis in Service Sector	1:32:03
	015B	6	Q.59 + Q.61	1:14:17
16	016A	6	Q.58 + Q.60 + Q.62	1:30:26
	016B	6	Q.63	1:09:46
17	017A	6	CVP Analysis under Risk & Uncertainty + Q.64 + Q.65 + Q.66 + Q.67 + Use of LPP in Decision Making	1:33:48
	017B	6	Q.68	1:05:59
18	018A	6	LPP : Q.69 + Q.70 + Q.71	1:39:07
	018B	6	Q.73 + Q.74	1:01:28

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19	019A	6	Q.75 + Q.72 + Absorption Costing V/s Marginal Costing	1:36:42
	019B	6	Learning Curve Theory + Q.76 + Q.77 + Q.78	1:06:42
20	020A	6	Q.79 + Range of LCR + Q.82 + Q.83 + Story of doubling + Logarithm & Antilogarithm (wip)	1:28:20
	020B	6	Logarithm & Antilogarithm (contd...)+ Q.80	1:20:10
21	021A	6	Q.81 + Q.84 + Q.85	1:22:53
	021B	6	Q.86 + Q.87	1:16:24
22	022A	7	Pricing Decision : Cost, Price & Value Concept + Methods of Pricing + Q.1 + Illustration on TEV	1:30:01
	022B	7	Q.2 + Q.3 + Q.4	1:10:43
23	023A	7	Q.5 + Q.6 + Q.7 + Theory of Price + Q.8 + Q.9	1:36:27
	023B	7	Profit Maximisation Model + Q.10 + Pricing under different market structures + Pricing in the periods of recession + Pricing below marginal cost	1:03:52
24	024A	7	Strategic Pricing of New Products + Market Entry Strategies + Q.11 + Q.12 + Q.13 + Q.14 + Q.15	1:23:38
	024B	7	Q.16 + Price Adjustment Policies + Principles of Product Pricing	1:20:20
25	025A	7	Use of Q.T. in Pricing Decision + Q.17 + Q.18 + Q.19 + Q.20 + Q.21 + Q.22	1:13:43
	025B	7 1	Q.23 + Q.24 Introduction to Strategic Cost Management + Traditional Cost Management V/s Strategic Cost Management	1:21:47
26	026A	7 1	Price Sensitivity + Pricing of Services Concept of Cost, Price & Value + Strategic Cost Mgt. + Example + Case 1 + Case 2 + Traditional V/s Strategic Cost Management	1:27:40
	026B	1	Components of Strategic Cost Management + Strategic Positioning Analysis + Cost Driver Analysis + Value Chain Analysis (VCA) + Value Added (VA) and Non Value Added (NVA) Activities	1:07:15
27	027A	1	VCA + Primary & Secondary Activities + Q.1 + Q.2 + Q.3 + Q.4 + Strategic Framework for VCA + Industry Structure Analysis	1:23:34
	027B	1	Core Competencies Analysis + Segmentation Analysis + Organisational & Managerial Accounting Challenges + Value Shop Model + Role of Management Accountant + SWOT Analysis	1:11:23
28	028A	1 2	Q.5 - Case Study + Q.6 Case Study Modern Business Environment	1:21:19
	028B	2	Modern Business Environment + TQM + QC, QA & QM	1:17:20
29	029A	2	TQM + Stages of TQM + PRAISE + Six C's of TQM + Overcoming the difficulties + Deming's 14 Points Methodology + PDCA Cycle + TQM at Tata Steel + Cost of Quality (COQ)	1:35:47
	029B	2	Prevention Cost + Appraisal Cost + Internal Failure Cost + External Failure Cost + Q.1 + Q.2 + Dimensions of Quality + Q.3	1:15:26
30	030A	2	Q.4 + Q.5 + Q.8	1:30:40
	030B	2	Q.7	1:08:51
31	031A	2	Q.10 + Q.9 + Q.6	1:40:09
	031B	2	Business Excellence (BE) Model	1:00:26

Day No.	Lecture No.	Ch. No.	Detailed Content / Coverage of Syllabus	Duration (H:M:S)
32	032A	2	Throughput Accounting (TA) & Theory of Constraints (TOC) + Bottleneck Operation + Operational Measures of TOC + Q.11 + Procedure of TOC + Q.12 + Q.13	1:39:47
	032B	2	Variations in TA Ratio + Q.14 + Q.16 + Q.15	1:07:19
33	033A	2	Q.17 + Supply Chain Management (SCM) + Pull Model + Push Model	1:13:00
	033B	2	Upstream SCM + Downstream SCM	1:20:17
34	034A	2	Apple's SCM + Wal-Mart and P&G SCM + Customer Lifetime Value (CLV) + Q.18	1:26:27
	034B	2 3	Gain Sharing Arrangement + Outsourcing Lean System & Innovation	1:14:47
35	035A	3	JIT system + Case Study of M&M	1:20:25
	035B	3	Q.3	1:02:08
36	036A	3	Q.1 + Q.2 + Q.4	1:31:38
	036B	3	Q.5 + Q.6	1:00:01
37	037A	3	Cellular Manufacturing + Kaizen Costing	1:24:04
	037B	3	5S Concept + Six Sigma Concept	1:11:07
38	038A	3	Six Sigma + Q.8 Case Study	1:38:58
	038B	3	Total Productive Maintenance (TPM) + Overall Equipment Effectiveness (OEE) + Q.10	1:05:16
39	039A	3	OEE : Q.11 + Q.9 + Q.12 Case Study on TPM	1:19:48
	039B	3	Q.13 + Process Innovation (PI) + Business Process Re-Engineering (BPR)	1:19:58
40	040A	3	Principles of BPR + BPR at Ford Motor + BPR V/s PI	1:23:53
	040B	4	Cost Management Techniques + Cost Control V/s Cost Reduction + Q.1 + Target Costing	1:16:26
41	041A	4	Q.2 + Q.3 + Q.4 + Q.5 + Q.6	1:35:52
	041B	4	Q.7 + Value Analysis (VA) and Value Engineering (VE)	1:07:37
42	042A	4	VE (continued..) + Product Life Cycle Costing (PLC) + Q.9	1:35:08
	042B	4	Q.8 + Q.10	0:55:08
43	043A	4	Q.11 + Pareto Analysis + Q.12 + Q.13	1:16:19
	043B	4	Environmental Management Accounting (EMA)	1:15:11
44	044A	4 5	EMA at Xerox Corporation + Q.14 Cost Management for Specific Sectors	1:35:14
	044B	5	Power Sector : Q.1 + Q.2 + Agriculture Sector	1:07:13
45	045A	5 10	Agriculture Sector + Information Technology Sector + Q.3 Activity Based Costing : Basic Concept	1:24:02
	045B	10	Single Rate Method + Departmental Rate Method + ABC + Types of Cost Drivers + Use of Cost Drivers	1:09:19
46	046A	10	ABC : Q.1 + Q.2	1:34:41
	046B	10	ABC : Q.3	1:05:11
47	047A	10	Product Profitability Analysis : Q.4 + Q.5	1:29:14
	047B	10	Customer Profitability Analysis : Q.6	1:07:25
48	048A	10	Customer Profitability Analysis : Q.7 + Q.8	1:29:58
	048B	10	Customer Profitability Analysis : Q.9 + Q.12	1:02:58
49	049A	10	ABC in Advanced Manufacturing Environment : Q.10 + Q.11	1:22:13
	049B	10	Activity Based Management (ABM) + Q.16	1:15:35

Day No.	Lecture No.	Ch. No.	Detailed Content / Coverage of Syllabus	Duration (H:M:S)
50	050A	10	Direct Product Profitability + Q.17	1:37:41
	050B	10	Manufacturing Cycle Efficiency (MCE) + Q.18 + Activity Based Budgeting (ABB)	1:02:46
51	051A	-- 10	Example of EMA from Business Standard ABB : Q.19 + Q.20	1:17:11
	051B	10	ABB : Q.21 + ABC a decision making tool + ABC concept in practice at Coca Cola	1:03:56
52	052A	11	Budgetary Control : Budgetary Control Process + Important Formulae + Common Link + Q.1 (WIP)	1:27:11
	052B	11	Q.1 (continued...) + Q.4	1:16:17
53	053A	11	Q.2 + Q.3	1:18:07
	053B	11	Feedback & Feed Forward Control + Q.5 - Case Study	1:21:26
54	054A	11	Q6 - Case Scenario + Behavioural Aspects of Budgetary Control + Budget Slack + Effect of Budget Difficulty on Performance	1:21:48
	054B	11	Q.7 - Case Study + Participation in Budget Setting Process + Q.8 - Case Study + Disclaimer for Standard Costing	1:15:23
55	055A	11	Flexible Budgeting + Q.9 + Q.10 + Beyond Budgeting	1:30:05
	055B	12	Standard Costing : Purpose & Process of Standard Costing + Difference between Standard Costing & Budgetary Control + Types of Variances + Material Cost Variances	1:10:32
56	056A	12	Material Cost Variance : Illustration 1 + Circular Tally + Summary of Formulae + Yield Variance	1:38:34
	056B	12	Material Cost Variance : Q.1 + Q.2 (Bal. HW)	1:05:21
57	057A	12	Q.2 Answers Checked + Q.3 + Q.4	1:31:56
	057B	12	Labour Cost Variances : Summary + Circular Tally + Illustration 2 + Q.5	0:55:58
58	058A	12	Idle Time Variance + Q.6 + Q.7	1:25:48
	058B	12	Q.8 for HW + Three Variance Method + Q.9 + Q.10	1:22:34
59	059A	12	HW Q.8 checked + Variable OH Cost Variances + Illustration 3 + Logics for Cost Variance, Expenditure Variance and Efficiency Variance + Q.11 + Q.12	1:21:43
	059B	12	One by Six Formulae + Difference between Budget, Standard and Actual Data + Conversion Pairs	00:56:42
60	060A	12	Fixed OH Cost Variances + Illustration 4 + Calendar Variance + Illustration 5 +	1:21:59
	060B	12	Q.13 + Q.15 + Q.16 + Q.17 for HW + Q.19	1:18:22
61	061A	12	HW Q.17 checked + Q.14 + Q.18 + Q.20 (WIP)	1:39:02
	061B	12	Q.20 (continued...) + Q.21 + Q.22	1:07:50
62	062A	12	Q.23 + Q.24 + Sales Variances	1:30:45
	062B	12	Illustration 6 + Q.25 + Q.26 + Profit Variances	1:15:50
63	063A	12	Profit Variance Flowchart Revised + 3 Variance Method + Diff. Between Budgeted Profit, Standard Profit & Actual Profit + Market Size & Market Share Variance i.e. Planning & Operational Variance + Illustration 8	1:25:43
	063B	12	Q.27 + Q.28 + Reconciliation of Profit using Absorption Costing Approach	1:05:00
64	064A	12	Reconciliation of Profit : Q.29 + Q.30 + Compulsory Home Work - Q.34	1:32:30
	064B	12	Q.31	00:50:11

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65	065A	12	HW Q.34 checked + Q.32 + Q.33	1:29:46
	065B	12	Q.35	1:01:40
66	066A	12	Reconciliation of Profit using Marginal Costing Approach + Q.36 + Q.37	1:32:05
	066B	10	Strategic Profitability Analysis + Q.13	1:02:31
67	067A	10	Q.14	1:47:08
	067B	10	Q.15	0:54:59
68	068A	12	Q.38 + Q.39	1:20:46
	068B	12	Planning & Operational Variance / Revision Variance + Q.40 + Q.41 + Q.42	1:31:33
69	069A	12	Q.48 + Q.43 + Q.44 + Q.45 + Q.46	1:35:10
	069B	12	Q.47 + Q.49	1:17:15
70	070A	12	Investigation of Variances + Illustration 9 + Illustration 10 + Interdependence & Interpretation of Variances	1:22:16
	070B	12	Interpretation of variances continued + Q.50 + Q.51 + Q.52	1:12:44
71	071A	12	Reporting of Variances + Behavioural Issues & Ethics + Standard costing in contemporary business environment + Variance analysis in Activity Based Costing + Q.53 + Q.54 + Q.55 + Relevant cost approach to Variance Analysis + Q.58	1:24:23
	071B	12	Learning Curve impact on Variances : Q.56 + Q.57	1:13:43
72	072A	12	Variance analysis in Throughput Accounting + Variance analysis in advanced manufacturing environment + Standard costing in Service Sector + Standard Costing in Public Sector + McDonaldization + MCQ's : Q.59 to Q.72	1:26:14
	072B	8	Performance Measurement & Evaluation : Concept of Responsibility Centres	1:20:32
73	073A	8	Economic Value Added (EVA) : Q.3 + Q.4 + Q.5 + Q.6 + Q.7 + Q.8	1:19:24
	073B	8	EVA as per Stern Stewart Model : Q.9	0:58:25
74	074A	8	Revision of EVA as per Stern Stewart Model + Q.10 + Shareholders Value Added (SVA) + Q.11 + Triple Bottom Line (TBL)	1:18:46
	074B	8	TBL : Q.12 + Vision & Mission Statement + Some Real Life Examples	1:16:46
75	075A	8	Balanced Score Card + Q.13 + Q.14 + Q.15 + Q.16	1:27:07
	075B	8	Performance Pyramid + Q.17 + Building Block Model + Q.18	1:14:26
76	076A	8	Performance Prism + Q.19 + Benchmarking Concept	1:31:01
	076B	8	Process of benchmarking + Code of conduct + Q.20	0:59:29
77	077A	8	Performance measurement in not for profit sector + Q.21	1:28:24
	077B	8	Linking of Financial & Non-Financial Measures + Linking of CSF to KPI + Q.22 + Q.23	1:34:54
78	078A	9	Divisional Transfer Pricing + Q.1 + Q.2 + Methods of Transfer Pricing	1:25:10
	078B	9	Transfer Pricing & Goal Congruence + Calculation of Range of Transfer Price + Q.3 + Q.4 + Q.9	1:08:38
79	079A	9	Q.5 + Q.6	1:21:54
	079B	9	Q.7 + Q.8	1:17:56

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80	080A	9	Q.10 + Q.11	1:32:08
	080B	9	Q.12 + Q.13	1:04:38
81	081A	9	Proposals for resolving transfer pricing conflict + Q.14 + Q.15 + Q.17	1:18:10
	081B	9	Q.16 - Case Study	1:14:08
82	082A	9	International Transfer Pricing + Q.18 + Q.19 + Q.20 + Q.21 [Syllabus is completed]	1:57:08
	082B	9	Exam Strategy + Motivational Poem in Hindi	1:13:38
Total Clock Hours (Net hours without break) = 218 Hours : 57 Minutes : 33 Seconds				218:57:33
Total Classroom Hours (Gross hours with break) = (82 lectures x 3 hrs. each)				246 Hrs.

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