CA Intermediate – Cost & Management Accounting (CMA)
New Syllabus - Version 3 (Hindi + English) Recording

Detailed contents of each lecture with duration :

Lecture	Topic	Content / Coverage of Syllabus	Duration (H:M:S)
001	Basic Cost Concepts	Introduction of Faculty, Introduction of Subject, Exam Paper Pattern, Definition of Cost, Three elements of Cost, Prime Cost, Overheads	1:41:06
002	Basic Cost Concepts	Revision of Cost Elements, Cost sheet, Definition of Costing, Methods of Costing, Example of Sugar Factory	2:12:42
003	Basic Cost Concepts	Methods of Costing continued, Techniques of Costing, Cost Accountancy, Cost, Price, Value	1:53:59
004	Basic Cost Concepts	Various types of classification of cost like Time Based, Controllability Based, Normality Based, Association Based, Decision Making Based etc. + Responsibility Centre	2:04:11
005	Basic Cost Concepts	Cost Unit, Composite Cost Unit, Replacement Cost, Sunk Cost, Shut down cost, Installation of cost system, Cost Control V/s Cost Reduction, Use of IT system in Costing	2:13:14
006	Basics + Material	MCQ's : Q. 1 to Q. 24 Purchase Procedure of Material	2:01:05
007	Material Cost	Home work discussion, Engineered cost, Receipt & Inspection of Material, Storage, , Bin Card, Classification & Codification, Issue of Material, Material Requisition, Stores Ledger, Bill of Material, Summary of Documents + Story	2:06:15
008	Material Cost	Periodical & Perpetual System of physical verification of inventory, Accounting treatment of Normal & Abnormal Loss, Landed cost of material and its various components	2:15:30
009	Material Cost	Questions on Landed Cost : Q.39, Q.40, Q.41 + Treatment of Waste, Scrap, Spoilage & Defectives.	2:13:42
010	Material Cost	Methods of pricing material issues : FIFO, LIFO, Average Method + Q.20 + Q.22	2:08:48
011	Material	Q. 21 + Q. 23 + Q. 24	2:11:04
012	Material	ABC Analysis : Q.16, Q.17, Q.18 & Q.19	2:00:06
013	Material Cost	FSN system, VED system, HML system, Two Bin system, JIT system, Input : Output ratio, Inventory Turnover Ratio, Stock holding period, Q. 42, Q. 43, EOQ concept introduced	2:13:35
014	Material Cost	EOQ detailed discussion with Example + Q.26, Q.27 & Q.36 + Constant function of calculator discussed	2:23:20
015	Material	HW Q.47 discussed + Q.29 + Q.30 + Q.34	2:00:02
016	Material Cost	HW : Q.46, Q.48, Q.55, Q.71 & Q.74 discussed + Q.31 & Q.33 solved in the classroom. Introduction of inventory levels.	2:10:34
017	Material Cost	HW : Q.52 discussed + Inventory level formulae discussed + Q. 28 + Q. 35 + Q.32	2:18:55
018	Material Cost	HW : Q.44, Q.45, Q.50, Q.51 discussed + Q.25 + Q.37 + Q.38 continued ...	2:23:30
019	Material cost + Labour cost	Q.38 discussion continued + HW : Q.53, Q.56, Q.73, Q.75 & Q.77 discussed + MCQ's : Q.1 to Q.15 + HW MCQ's : 57 to 68 Labour cost : Basic Concepts, Time keeping & Time booking records	2:13:18

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020	Labour Cost	Basics revised, Time keeping & Time booking record, Idle time and its accounting, Overtime wages, Overtime premium and its accounting + Q.21 + Q.23 + Q.33	2:14:09
021	Labour	Q.31 + Q.32 + Q.34 + Q.35 + Labour turnover theory	2:05:38
022	Labour Cost	Formulae for calculation of labour turnover ratios + Q.36 + Q.37 + Q.38 + Time & Motion study + Other concepts	2:01:36
023	Labour Cost	HW Q.43, Q.46 & Q.48 discussed : Labour Remuneration Systems : Formulae + Q.20, Q.22, Q.24	2:14:50
024	Labour	HW Q.45 checked + Q.25 + Q.28 + Q.27 + Q.29	2:15:38
025	Labour	HW Q.44, Q.40, Q.47, Q.41 & Q.42 checked + Q.26 + Q.30	2:09:27
026	Labour + Overheads	HW Q.39 discussed + MCQ's : Q.1 to Q.19 discussed Introduction of OH topic : Single Rate, Departmental Rate	2:19:06
027	Overheads	Quick Revision of OH + Q. 20 + Q. 22	2:04:16
028	Overheads	HW Q.46 discussed + Q.21, Q.23 & Q.28	2:06:39
029	Overheads	HW Q.43 & Q.44 discussed + Q.24, Q.27 + Admin. OH & Selling OH discussed + Q.25	2:20:41
030	Overheads	HW Q. 47 discussed + Q. 26 + Q. 29 + Q. 30	2:21:51
031	Overheads	HW Q. 71, Q.45 & Q.53 discussed + Q.31 + Q.32 + Q.33 solved + Concept of Under & Over absorption of overheads	2:13:07
032	Overheads	HW Q.54, Q.73, Q.76 & Q.78 discussed + Discussion of Under & Over absorption of overheads completed + Q.34 + Q.35 + Q.36 & Q.37 solved	2:22:52
033	Overheads	HW Q.48, & Q.70 discussed + Q.38 + Q.39 + Q.40 solved	2:14:40
034	Overheads	HW Q.49, Q.50 & Q.51 discussed + Capacity related concepts + Q. 41 + Methods for segregation of semi-variable OH	1:59:20
035	Overheads	HW Q.52 discussed + Q.42 + Treatment of certain items in Costing + MCQ's Q.1 to Q.19.	2:03:17
036	ABC	HW MCQ's : Q.55 to 69 discussed + Theory of ABC discussed + Q.1 & Q.5 solved	2:03:12
037	ABC	HW : Q.19, Q.23 & Q.17 discussed + Q.2 & Q.3 solved	2:09:05
038	ABC	HW : Q.18 & Q.21 discussed + Q.4 + Activity Based Budgeting (ABB) + Q.6 + Q.7 solved	1:56:06
039	ABC	HW Q.22 discussed + Q. 8 + Activity Based Management (ABM) + MCQ's : Q.9 to Q.16 solved	2:04:26
040	Cost Sheet	HW Q.20 of ABC discussed + Meaning & Uses of Cost Sheet + Items not included in cost sheet + Functional classification of items included in cost sheet + Cost sheet formats + Q.13 & Q.14 solved.	1:54:40
041	Cost Sheet	HW Q.20 of cost sheet discussed + Q.17, Q.15, Q.16 & Q.18	1:43:02
042	Cost Sheet + Job costing	HW Q.21 discussed + Detailed cost sheet format discussed + Q.19 + MCQ's : Q.1 to 12 solved Basic concept of Job costing, Batch costing, Economic Batch Quantity & Single Output costing discussed	2:00:22
043	Job, Batch Costing	HW Q.22 discussed + Q.1 to Q.6 solved	2:02:55
044	Job, Batch Costing	Q.7 to Q.11 solved	2:03:45
045	Job, Batch Costing	HW Q.26 & Q.27 discussed + Q.12 to Q.14 solved + MCQ's Q.15 to Q.24 solved	1:51:15

Lecture	Topic	Content / Coverage of Syllabus	Duration (H:M:S)
046	Contract Costing	HW Q.25 of Job Costing discussed + Rectification of 3 Errors + Basic Theory of Contract Costing & Important terms discussed + Q.1 & Q.2 solved	1:59:28
047	Contract Costing	HW Q.26 discussed + Q. 3 + Q. 4 + Q. 5 + Q. 6 + Q. 7 + Q. 8 solved	1:57:56
048	Contract Costing	HW Q.18, Q.19, Q.20, Q.21, Q.22 & Q.27 discussed + Q. 9 + Q. 10 + Q. 12 solved	2:10:44
049	Contract + Service Costing	HW Q.24 discussed + Q. 11 + MCQ's : Q.13 to 17 solved Basic discussion of Service Costing done + Q. 1 solved	1:55:08
050	Service Costing	HW Q.28 of Contract Costing discussed + Transport Sector : Q. 2 + Q. 3 + Q. 4 + Q. 5 solved	1:49:51
051	Service Costing	HW Q. 40 & Q. 41 discussed + Q. 6 + Q. 7 + Q. 11 & Q. 12 solved	2:00:43
052	Service Costing	HW Q. 44, 48 & 50 discussed + Q. 8 & Q. 9 solved	1:42:53
053	Service Costing	HW Q. 42, 49 & 45 discussed + Concept of equivalent units + Q. 10 solved + Hospital Industry : Q. 13 & Q. 14 solved	1:53:56
054	Service Costing	HW Q. 46 discussed + Hotel Industry : Q. 15 & Q. 16 solved + IT Sector : Q. 17 solved	2:02:11
055	Service Costing	Toll Roads : Q. 18 & Q. 19 solved + Repair workshop : Q. 20 solved + Financial Institutions : Q. 21 solved + Insurance co.	1:54:09
056	Service Costing	Q. 22 + Educational Institutions : Q. 23 + Power Houses : Q.24 solved	2:00:35
057	Service + Process Costing	Q. 25 + MCQ's : Q. 26 to Q. 39 solved Process Costing Theory discussed + Q. 13 solved	1:51:57
058	Process Costing	HW : Q.43 of Service costing discussed + Process Costing : Q. 14 & Q. 15 solved	1:55:25
059	Process Costing	HW : Q.30, Q.31, Q.43 discussed + Q.16 solved + Equivalent Production Concept : Q. 17 solved	1:58:32
060	Process Costing	HW : Q.39, Q.41 & Q. 32 discussed + Q.18 & Q.19 solved	1:55:42
061	Process Costing	HW : Q.35 discussed + Q.20, Q.21 & Q.22 solved	1:54:27
062	Process Costing	HW : Q.48, Q.33 & Q.34 discussed + Q.23 & Q.24 solved + MCQ's : Q.1 to Q.12 solved	2:00:38
063	Process Costing	HW : Q.37 & Q.49 discussed + Q.25 & Q.26 solved + Inter Process Transfer at Profit : Q.27 solved	2:07:08
064	Process Costing	HW : Q.36, Q.42, Q.45 & Q.46 discussed + Inter Process Transfer at Profit : Q.28 & Q.29 solved	2:15:01
065	Joint Product	HW : Q.38 & Q.40 of Process Costing discussed + Joint Product & By Product Costing Basic Concepts discussed + Q.1, Q.2, Q.3, Q.5, Q.7 & Q.8 solved	2:16:21
066	Joint Product	Q.9, Q.10, Q.4, Q.6 & Q.11 solved	1:47:11
067	Joint Product	HW : Q.30, Q.31 & Q.32 discussed + Q.12, Q.13, Q.14 + MCQ's : Q.15 to 29 solved	2:15:16
068	Cost Ledger	HW : Q.33, Q.34 & Q.35 of Joint Product Costing discussed + Basic concepts of cost ledger accounting, journal entries of non-integrated & Integrated accounts discussed	1:56:14

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069	Cost Ledger	Q. 19 & Q. 20 solved	1:48:12
070	Cost Ledger	HW : Q.35 & Q.36 discussed + Q.21, Q.22 & Q.23 solved	2:15:20
071	Cost Ledger	HW : Q.37 & Q.38 discussed + Integrated Accounts : Q.24, Q.25, Q.26 & Q.27 solved	1:48:41
072	Cost Ledger	HW : Q.39 & Q.49 discussed + Q.28 & Q.29 solved	1:57:38
073	Cost Ledger	HW : Q.44, Q.45, Q.51 & Q.52 discussed + Reconciliation of Profit : Q.30 & Q.31 solved	1:46:44
074	Cost Ledger	HW : Q.40, Q.43 & Q.47 discussed + Q.32, Q.33 & Q.34 solved + MCQ's : Q. 1 to 18 solved	1:59:56
075	Marginal Costing	HW : Q.41, 42, 50, 53 checked + Basic concept, Division of cost, Behaviour of cost, CVP analysis, BEP analysis, Various formulae discussed	1:54:26
076	Marginal Costing	Quick revision of formulae + Short Cut Formulae discussed + Q.16, Q.17, Q.18, Q.20, Q.21 solved	1:59:10
077	Marginal Costing	HW : Q.84 & Q.90 checked + Q.22, Q.23, Q.24, Q.25, Q.26, Q.27, Q.29 & Q.30 solved	2:08:01
078	Marginal Costing	HW : Q.85, Q.95 & Q.96 checked + Q.28 with BEP Graph & Profit Volume Graph discussed + Q.19 + MCQ's : 1 to 15 solved + Q.31 solved	1:59:30
079	Marginal Costing	HW : Q.86 checked + Q.32, Q.33, Q.34, Q.35, Q.36, Q.37 & Q.38 solved	1:55:58
080	Marginal Costing	HW : Q.87, Q.99, Q.94 & Q.100 checked + Q.39, Q.40, Q.41, Q.42 & Q.43 solved	2:08:10
081	Marginal Costing	HW : Q.88, Q.92, & Q.101 checked + Q.44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54 & Q.55 solved	2:13:37
082	Marginal Costing	HW : Q.91 & 103 checked + Q.56, Q.57 solved + Cash BEP : Concept + Q.58 & Q.59 solved + Composite BEP concept & Q.60 solved	2:00:26
083	Marginal Costing	HW : Q.104 checked + Q.61 & Q.62 solved + Cost BEP concept : Q.63, Q.64 & Q.65 solved + Relevant & Irrelevant cost concept & Q.66 solved.	2:16:16
084	Marginal Costing	Q.67, Q.68 & Q.69 solved + Continue or Shut down decision : Q.70, Q.71 & Q.72 solved	1:59:27
085	Marginal Costing	HW : Q.98 & Q.102 checked + Key Factor Concept : Q.73, Q.74 + Marginal V/s Absorption Costing : Q.75 & Q.76 solved	2:12:47
086	Marginal + Standard	Marginal costing : Q.77 + MCQ's : Q.78 to 83 solved Standard Costing : Concept, Use, Process, Types of Variances, Material cost variance formulae + Q.1 & 2 solved	2:12:15
087	Standard Costing	HW : Q.89 of Marginal Costing discussed Standard costing : Q.3, Q.4 & Q.5 solved	1:54:19
088	Standard	HW : Q.52 & illustration 1 discussed + Q.6, Q.7 & Q.8 solved	1:58:08
089	Standard Costing	HW : Q.56 & Q.60 discussed + Labour Cost Variance formulae discussed + Q.9, Q.10, Q.11, Q.12 & Q.13 solved	1:56:48
090	Standard	Illustration 2 checked + Idle Time : Q.14 + Three Variance Method : Q.15 + Reverse Question : Q.16 solved	2:00:39
091	Standard Costing	HW : Q.59 discussed + Variable OH Cost Variance : illustration 3 discussed + Q.17, Q.18 & Q.19 solved + Fixed OH Cost Variance : Q.20 & Q.21 solved	1:50:12

Lecture	Topic	Content / Coverage of Syllabus	Duration (H:M:S)
092	Standard Costing	Difference between Budget, Standard & Actual data discussed + Conversion pairs discussed + Illustration 3 solved using conversion pairs + Trick to remember formulae of Fixed OH cost variances + Illustration 4 discussed + Q.22 & Q.23 solved + One by Six formulae + Calendar variance explained + Illustration 5 discussed	2:00:20
093	Standard Costing	HW : Q.51 discussed + Q.24, Q.25, Q.26 solved + Mixed Questions : Q.27 & Q.28 solved	1:55:58
094	Standard Costing	HW : Q.58, Q.61, Q.62, Q.63 & Q.64 checked + Q.29 & Q.30 solved + Controllable & Uncontrollable Variance + Various Types of Standards + Cost control v/s Cost reduction + MCQ's : Q.31 to Q.40 solved	2:09:19
095	Standard + Budget	HW : Q.53, Q.54, Q.55 checked + MCQ's : Q.41 to 50 solved Budget & Budgetary control, Process of Budgetary control, Difference between Standard costing & Budgetary control + Classification of budgets + Fixed & Flexible Budget : Q.15, Q.16 & Q.17 solved	2:05:39
096	Budget	Q.18, Q.19 solved + Master Budget : Q.20, Q.21 & Q.22 solved	1:57:54
097	Budget	HW : Q.39 & Q.41 checked + Functional Budget : Meaning, Formulae and Common Link discussed + Q.23, Q.24, Q.25 & Q.26 solved	2:11:20
098	Budget	HW : Q.38 & Q.42 discussed + Q.27, Q.28 & Q.29 solved	1:52:18
099	Budget	HW : Q.35 & Q.36 discussed + Q.30 & Q.31 solved + Budget Ratios discussed with Trick to remember : Q.32 & Q.33 solved	2:08:50
100	Budget	HW : Q.43 discussed + New Budget Ratios discussed with a solved illustration + Performance Budgeting : Q.34 solved + Zero Base Budgeting (ZBB) + MCQ's : Q.1 to 14 solved	1:47:17
101	Motivation	How to do revision in future + Exam Strategy discussed	1:09:45
		Total duration of lectures = 207 Hours (approx)	**207 Hrs.**

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