

## CA Intermediate – Cost & Management Accounting (CMA) New 2023 Syllabus - Version 1 (Hindi + English) Batch

Detailed contents of each lecture with duration :

Lecture No.	Topic	Content / Coverage of Syllabus	Duration (H:M:S)
01	Introduction	Introduction of Faculty, Introduction of Subject, Batch Details & General Instructions	1:02:37
02	Basic Cost Concepts	Definition of Cost, Elements of Cost, Overheads, Cost sheet, Definition of Costing, Methods of Costing, Techniques of Costing	2:26:10
03	Basic Cost Concepts	Techniques of Costing, Importance of Costing, Various types of cost, Responsibility centres & cost centre, Cost Unit, Composite Cost Unit, Replacement Cost, Sunk Cost, Shut down cost, Direct Expenses etc.	2:27:41
04	Basic Cost Concepts	Cost – Price - Value, Installation of cost system, Cost Control V/s Cost Reduction, Use of IT system in Costing, Digital Costing, MCQ's : Q.1 to Q.24 + Q.25 & Q.26.	2:37:56
05	Material Cost	Purchase Procedure of Material, Receipt & Inspection of Material, Storage, Bin Card, Classification & Codification.	1:49:44
06	Material Cost	Issue of Material, Material Requisition, Stores Ledger, Bill of Material, Summary of Documents, Periodical & Perpetual System of physical verification of inventory, Accounting treatment of Normal & Abnormal Loss, GeM Concept	2:34:29
07	Material Cost	Landed cost of material and its various components, Questions on Landed Cost : Q.40, 41, 42 & 43 solved	2:35:33
08	Material Cost	HW : Q.77 & Q.51 discussed + Treatment of Waste, Scrap, Spoilage & Defectives. Methods of pricing material issues : FIFO, LIFO, Average Method + Q.20	2:12:22
09	Material	Q.21 + Q.22 + Q.23 + Q.24 + Q.25 solved	2:32:43
10	Material	HW : Q.55 discussed + ABC Analysis : Q.16, Q.17, Q.18 & Q.19 solved; FSN system, VED system, HML system, Two Bin system, JIT system, Input : Output ratio.	2:29:27
11	Material Cost	Inventory Turnover Ratio, Stock holding period, Q.43, Q.44 solved + EOQ Concept with Example + Constant functions of calculator discussed + Assumptions of EOQ + Q.27, Q.28, Q.37 solved.	2:31:52
12	Material Cost	HW : Q.49 discussed + EOQ : Q.30, Q.31, Q.35, Q.32 & Q.34 solved.	2:33:25
13	Material Cost	HW : Q.50, Q.48, Q.56, Q.72 & Q.75 discussed + Inventory Levels Formulae with logic + Q.29, Q.36 & Q.33 solved.	2:34:37
14	Material Cost	HW : Q.54, Q.46, Q.47 discussed + Q.26, Q.38, Q.39 solved + MCQ's : Q.1 to Q.15 solved.	2:19:00

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15	Material Labour	Material Cost : HW : Q.52, Q.53, Q.57, Q.74, Q.76 & Q.78 discussed + MCQ's : Q.58 to Q.69 discussed. Labour Cost : Basic Concepts, Time keeping & Time booking records, Idle Time, Overtime + Q.22 & Q.24 solved.	2:27:02
16	Labour Cost	Overtime premium and its accounting + Q.34, Q.32, Q.33, Q.35 + Q.36 + Labour turnover theory	2:30:15
17	Labour Cost	Formulae for labour turnover ratios + Q.37, Q.38, & Q.39 solved + Time & Motion Study + Some more concepts & accounting + Labour Remuneration Systems + Q.21 solved.	2:28:33
18	Labour Cost	HW : Q.44, Q.47 & Q.49 discussed + Q.23, Q.25, Q.26, Q.29, Q.28 solved.	2:26:45
19	Labour	HW : Q.46, Q.45, Q.41, Q.48 checked + Q.30, Q.27 + Q.31 solved + MCQ's : Q.1 to Q.20 discussed	2:26:06
20	Labour Overheads	HW : Q.42, Q.43, Q.40 checked Introduction of OH topic : Single Rate, Departmental Rate, Summary Chart, Equivalent Concept + Q.24 solved	2:19:58
21	Overheads	Q.23 + Q.25 + Q.27 solved	2:15:37
22	Overheads	HW : Q.49, Q.50 discussed, Q.26 + Q.31 + Q.30 solved	2:20:14
23	Overheads	HW : Q.46 & Q.47 discussed + Admin. OH & Selling OH discussed : Q.28 + Q.29 + Q.32 solved + Machine Hour Rate Questions : Q.33 solved	2:28:45
24	Overheads	HW : Q.74, Q.48 & 56 discussed + Q.34 + Q.35 + Q.36 solved + Concept of Under & Over absorption of overheads : Q.37, Q.38 solved	2:24:25
25	Overheads	HW : Q.81, Q.57, Q.76 & Q.79 discussed + Q.39, Q.40, Q.41, Q.42 solved	2:31:00
26	Overheads	HW : Q.51, Q.73, Q.52, Q.53 discussed + Q.43 solved + Capacity related concepts : Q.44 solved + Methods for segregation of semi-variable OH discussed	2:22:34
27	Overheads & ABC	HW : Q.54, Q.55 discussed + Q.45 solved + Treatment of certain items in Costing + MCQ's Q.1 to Q.22 solved Theory of ABC discussed	2:27:49
28	ABC	HW MCQ's : Q.58 to 72 discussed + Q.1, Q.2, Q.3 solved	2:30:12
29	ABC	HW : Q.20, Q.24, Q.22, Q.19 discussed + Q.4 & Q.5 solved + Activity Based Budgeting (ABB) : Q.6 solved + MCQ's : Q.9 to Q.17 solved	2:27:13
30	ABC & Cost Sheet	HW : Q.18 & Q.23 discussed + Q.8 solved + Activity Based Management discussion Meaning & Uses of Cost Sheet, Items not included in cost sheet, Functional classification of items included in cost sheet, Cost sheet formats + Q.13 solved	2:28:58
31	Cost Sheet	ABC HW : Q.21 & Q.25 discussed + Q.14, Q.17, Q.16, Q.18 + Detailed Cost Sheet Format + Q.19 & Q.15 solved.	2:22:51

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32	Cost Sheet & Job costing	HW : Q.21, Q.22 & Q.23 discussed + Q.20 solved + MCQ's : Q.1 to 12 solved Basic concept of Job costing, Batch costing, Economic Batch Quantity & Single Output costing discussed + Q.1, Q.2 & Q.3 solved	2:28:12
33	Job Costing	Q.4, Q.5, Q.6, Q.7, Q.8, Q.9 & Q.10 solved	2:15:07
34	Job Costing & Service Costing	HW : Q.29, Q.30 & Q.31 discussed + Q.11 to Q.14 solved + MCQ's Q.15 to Q.26 solved Basic discussion of Service Costing + Q.4 solved	2:28:10
35	Service Costing	Job Costing HW : Q.28 & Q.27 discussed Service Costing : Q.1, Q.2, Q.3, Q.5, Q.6 solved	2:25:50
36	Service Costing	HW : Q.41, Q.40, Q.44 & Q.48 discussed + Q.7, Q.11, Q.12, Q.8, Q.9 & Q.13 solved	2:25:12
37	Service Costing	HW : Q.50, Q.42, Q.49 & Q.45 discussed + Q.10 + Q.14, Q.15, & Q.16 solved	2:28:01
38	Service Costing	HW : Q.46 discussed + Q.17, Q.18, Q.19, Q.20, Q.21 & Q.22 solved	2:34:25
39	Service Costing	Q.23, Q.24 & Q.25 solved + MCQ's : Q.26 to Q.39 solved	2:24:21
40	Process Costing	Service Costing HW : Q.43 discussed + Process Costing : Theory discussed + Q.16, Q.17 & Q.19 solved	2:27:22
41	Process Costing	HW : Q.33, Q.34, Q.42 & Q.44 discussed + Q.18, Q.20 & Q.23 solved	2:21:37
42	Process Costing	HW : Q.46 discussed + Q.21, Q.22 solved & Q.24 discussed but not solved	2:28:33
43	Process Costing	HW : Q.38 discussed + Q.24, Q.25, Q.26 & Q.28 solved	2:30:46
44	Process Costing	HW : Q.36, Q.37, Q.39, Q.40 & Q.51 discussed Q.27 & Q.29 solved + Inter Process Transfer at Profit : Concept discussed and Q.30 solved	2:20:49
45	Process Costing	HW : Q.52, Q.45, Q.48 & Q.49 discussed + Q.31 & Q.32 solved + MCQ's : Q.1 to Q.15 solved	2:30:04
46	Joint Product	Process Costing HW : Q.41 & Q.43 discussed Joint Product : Basic theory discussion + Q.1, Q.2, Q.3, Q.5, Q.7, Q.4 & Q.6 solved	2:30:45
47	Joint Product	Q.8, Q.9, Q.10, Q.11 & Q.12 solved	2:15:47
48	Joint Product	HW : Q.32, Q.31, Q.30, Q.34 & Q.36 discussed + Q.13, Q.14 + MCQ's : Q.15 to 29 solved + Cost Ledger discussion	2:33:45
49	Cost Ledger	Joint Product Costing HW : Q.33 & Q.35 of discussed + Quick revision of cost ledger accounting + Journal entries discussed + Q.19 & Q.20 solved	2:31:40

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50	Cost Ledger	HW : Q.34, Q.35 & Q.37 discussed + Q.21, Q.22, Q.23, Q.24 & Q.25 solved	2:20:04
51	Cost Ledger	HW : Q.36, Q.38 & Q.48 discussed + Q.26, Q.27 & Q.28 solved	2:16:11
52	Cost Ledger	HW : Q.43, Q.44, Q.50 & Q.51 discussed + Reconciliation of Profit : Q.29, Q.30, Q.31 & Q.32 solved	2:31:21
53	Cost Ledger + Marginal Costing	HW : Q.39, Q.40, Q.41, Q.42, Q.46 & Q.52 discussed + Q.33 solved + MCQ's : Q. 1 to 18 solved Marginal Costing : Basic concept, Division of cost, Behaviour of cost, CVP analysis, BEP analysis	2:26:49
54	Marginal Costing	Cost Ledger HW : Q.49 checked + Quick revision of previous discussion + Various formulae discussed + Q.16, Q.17, Q.18, Q.20, Q.21 solved	2:20:11
55	Marginal Costing	HW : Q.91 & Q.97 checked + Q.22, Q.23, Q.24, Q.25, Q.26, Q.27, Q.28 (BEP Graph) & Q.19 solved	2:31:02
56	Marginal Costing	HW : Q.92, Q.101, Q.102, Q.103, Q.107 & Q.110 checked + MCQ's : 1 to 15 + Q.29, Q.30, Q.31, Q.32, Q.33, Q.34 & Q.35 solved	2:28:07
57	Marginal Costing	Q.36, Q.37, Q.38, Q.39, Q.40, Q.41 & Q.42 solved	2:25:40
58	Marginal Costing	HW : Q.99, Q.106 & Q.108 checked + Q.43, Q.44, Q.45, Q.46, 47, 48, 49, 50, 51, 52, 53, 54 & Q.55 solved	2:28:09
59	Marginal Costing	HW : Q.98 & Q.95 checked + Q.56, Q.57 solved + Cash BEP Concept : Q.58 & Q.59 solved + Composite BEP Concept : Q.60, Q.61 & Q.62 solved	2:18:30
60	Marginal Costing	HW : Q.93, Q.94 & Q.111 checked + Cost BEP concept : Q.63, Q.64 & Q.65 solved + Relevant & Irrelevant cost concept : Q.66, Q.67 & Q.68 solved.	2:26:51
61	Marginal Costing	Q.69 & Q.70 solved + Continue or Shut down decision: Q.71, Q.72 & Q.73 solved + Key Factor Concept: Q.74 & Q.75 solved.	2:24:53
62	Marginal Costing	HW : Q.105 checked + Key Factor : Q.76 & Q.77 solved + Special Order Decision : Q.78 & Q.79 solved + Make or Buy Decision : Q.80 & Q.81 solved + Marginal V/s Absorption Costing : Q.82 solved	2:34:02
63	Marginal Costing + Standard Costing	HW : Q.109 checked + Q.83 & Q.84 solved + MCQ's : Q.85 to 90 solved. Standard Costing : Concept, Use, Process, Types of Variances, Material cost variance formulae	2:30:34
64	Standard Costing	HW : Q.96 of Marginal Costing discussed Standard costing : Q.1, Q.2, Q.3, Q.4 & Q.5 solved	2:30:03
65	Standard Costing	HW : Q.58 & illustration 1 discussed + Q.6, Q.9, Q.7 & Q.8 solved	2:24:54

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66	Standard Costing	HW : Q.62 & Q.66 discussed + Q.10 solved + Labour Cost Variance formulae discussed + Q.11, Q.12 & Q.13 solved + Illustration 2 checked + Q.14 & Q.15 solved	2:26:37
67	Standard Costing	Idle Time Variance (i.e. Three Variance Method) : Q.17, Q.19, Q.16 & Q.18 solved + Variable OH Cost Variance : illustration 3 discussed + Q.20 solved	2:28:25
68	Standard Costing	HW : Q.65 discussed + Quick Revision & Logic + Q.21, Q.22 & Q.23 solved + Fixed OH Cost Variance : Q.24 & Q.25 solved + Difference between Budget, Standard & Actual data discussed + Conversion pairs discussed + Illustration 3 solved again using conversion pairs + Trick to remember formulae of Fixed OH cost variances + Illustration 4 discussed	2:28:21
69	Standard Costing	Quick Revision + Q.26 & Q.27 solved + One by Six formulae + Calendar variance explained + Illustration 5 solved + Q.28, Q.29, Q.30, Q.31 & Q.32 solved.	2:22:59
70	Standard Costing	HW : Q.57, Q.68 & Q.69 discussed + Mixed Questions : Q.33, Q.34, Q.35 & Q.36 solved + Theory of Controllable & Uncontrollable Variance, Various Types of Standards, Cost control v/s Cost reduction + MCQ's : Q.37 to Q.56 solved.	2:39:14
71	Budgetary Control	Standard Costing HW : Q.59, Q.60, Q.61, Q.64, Q.67 & Q.70 checked + 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, Q.18 & Q.19 solved	2:30:22
72	Budgetary Control	HW : Q.37, Q.40 & Q.42 checked + Master Budget : Q.20, Q.21 & Q.22 solved + Functional Budget : Formulae and Common Link discussed + Q.23, Q.24 & Q.28 solved	2:38:00
73	Budgetary Control	HW : Q.43 checked + Q.25, Q.26, Q.27 & Q.30 solved	2:18:51
74	Budgetary Control	HW : Q.36, Q.39 & Q.44 discussed + Q.29 & Q.31 solved + Budget Ratios discussed with Trick to remember : Q.32 & Q.33 solved + New Budget Ratios discussed with a solved illustration + Performance Budgeting theory discussed.	2:23:17
75	Budgetary Control	HW : Q.35 discussed : Q.34 solved + Zero Base Budgeting (ZBB) + Feedback & Feed Forward Control + MCQ's : Q.1 to 14 solved	1:29:25
76	Motivation	How to do revision in future + Exam Strategy discussed	0:59:24
		<b>Total duration of lectures = 180 Hours (approx)</b>	<b>180 Hrs.</b>

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