

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

Lecture No.	Topic	Content / Coverage of Syllabus	Duration (H:M:S)
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
	Note :	The recording is still going on and hence the further details will be uploaded after completion of Volume II in the classroom.	

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