

CA Intermediate – Cost & Management Accounting (CMA) New Syllabus - Version 4 (Hindi + English) Batch

Detailed contents of each lecture with duration :

| Lecture | Topic | Content / Coverage of Syllabus | Duration (H:M:S) |
|---------|---------------------|--|------------------|
| 001 | Introduction | Introduction of Faculty, Introduction of Subject, Batch Details, Planning for Intermediate & General Instructions | 1:05:17 |
| 002 | Basic Cost Concepts | Definition of Cost, Elements of Cost, Overheads, Cost sheet, Definition of Costing, Methods of Costing, Example of Sugar Factory | 2:08:52 |
| 003 | Basic Cost Concepts | Techniques of Costing, Importance of Costing, Various types of cost, Responsibility centres & cost centre. | 1:43:44 |
| 004 | 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 | 2:05:07 |
| 005 | Basics + Material | MCQ's : Q. 1 to Q. 24 Purchase Procedure of Material | 2:06:16 |
| 006 | Material Cost | Basic Concepts HW : Q.25 to 34 discussed Receipt & Inspection of Material, Storage, Bin Card, Classification & Codification, Issue of Material, Material Requisition, Stores Ledger, Bill of Material, Summary of Documents | 2:06:22 |
| 007 | Material Cost | Periodical & Perpetual System of physical verification of inventory, Accounting treatment of Normal & Abnormal Loss, Landed cost of material and its various components, Questions on Landed Cost : Q.39. | 2:17:14 |
| 008 | Material Cost | HW : Q.76 discussed + Q.40, Q.41, Q.42 solved + Treatment of Waste, Scrap, Spoilage & Defectives. Methods of pricing material issues | 2:07:21 |
| 009 | Material Cost | HW : Q.50 discussed + Methods of pricing material issues : FIFO, LIFO, Average Method + Q.20 + Q.21 solved | 2:00:38 |
| 010 | Material | Q.22 + Q.23 + Q.24 + Q.25 + ABC Analysis Concept | 2:11:45 |
| 011 | Material Cost | HW : Q.54 discussed + ABC Analysis : Q.16, Q.17, Q.18 & Q.19; FSN system, VED system, HML system, Two Bin system, JIT system. | 2:10:37 |
| 012 | Material Cost | Input : Output ratio, Inventory Turnover Ratio, Stock holding period, Q. 43, Q. 44, EOQ concept discussion with Example + Constant functions of calculator discussed. | 2:11:23 |
| 013 | Material | Assumptions of EOQ + Q.27, Q.28, Q.37, Q.30 & Q.31 | 2:09:58 |
| 014 | Material | HW : Q.48 & Q.49 discussed + EOQ : Q.35, Q.32 & Q.34 | 1:53:20 |
| 015 | Material | HW : Q.47, Q.55, Q.53, Q.71 & Q.74 discussed + Inventory Levels Formulae + Q.29 + Q.36 | 1:54:24 |
| 016 | Material | HW : Q.45 & Q.46 discussed + Q.33 + Q.26 + Q.38 + MCQ's : Q.1 to Q.9 solved | 2:08:05 |

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| 017 | Material Cost + Labour Cost | Material : HW Q.51, Q.52 & Q.56 discussed + MCQ's : Q.10 to Q.15 solved. Labour cost : Basic Concepts, Time keeping & Time booking records, Idle Time, Overtime + Q.21 + Q.23 (WIP) | 2:04:08 |
| 018 | Labour Cost | Material : HW : Q.73, Q.75, Q.77 & MCQ's Q.57 to 68 Labour : Q.23 (WIP) completed + Overtime premium and its accounting + Q.33, Q.31 & Q.32 | 2:05:30 |
| 019 | Labour Cost | Q.34 + Q.35 + Labour turnover theory + Formulae for labour turnover ratios + Q.36 + Q.37 + Q.38 | 2:17:33 |
| 020 | Labour Cost | HW : Q.43, Q.46 & Q.48 discussed : Time & Motion Study + Labour Remuneration Systems : Q.20, Q.22. | 2:10:14 |
| 021 | Labour | HW : Q.45 checked + Q.24 + Q.25 + Q.28 + Q.27 + Q.29 | 2:08:54 |
| 022 | Labour Cost | HW : Q.44, Q.40, Q.47 checked + Q.26 + Q.30 + MCQ's : Q.1 to Q.19 discussed | 2:10:54 |
| 023 | Overheads | Labour Cost : HW Q.41, Q.42 & Q.39 discussed Introduction of OH topic : Single Rate, Departmental Rate | 1:51:08 |
| 024 | Overheads | Q.20 + Q.21 + Q.22 solved | 2:08:01 |
| 025 | Overheads | HW : Q.46 discussed, Q.23 + Q.28 + Q.27 | 2:10:32 |
| 026 | Overheads | HW Q.43 & Q.44 discussed + Q.24 + Admin. OH & Selling OH discussed : Q.25 + Q.26 + Q.29 (WIP) | 2:15:33 |
| 027 | Overheads | HW Q.47 & 71 discussed + Q.29 (continued) + Machine Hour Rate Questions : Q.30 + Q.31 + Q.32 + Q.33. | 2:07:36 |
| 028 | Overheads | HW Q.45, Q.53, Q.54 & Q.78 discussed + Concept of Under & Over absorption of overheads : Q.34, Q.35, Q.36 & Q.37 | 2:09:26 |
| 029 | Overheads | HW Q.73, Q.76, Q.48 & Q.70 discussed + Q.38 + Q.40 solved | 1:46:08 |
| 030 | Overheads | HW Q.49, Q.50 discussed + Q.39 + Capacity related concepts + Q.41 + Methods for segregation of semi-variable OH | 2:02:49 |
| 031 | Overheads | HW Q.51 & Q.52 discussed + Q.42 + Treatment of certain items in Costing + MCQ's Q.1 to Q.19. | 2:12:40 |
| 032 | ABC | HW MCQ's : Q.55 to 69 discussed + Theory of ABC discussed + Q.1 & Q.2 solved | 2:12:43 |
| 033 | ABC | HW : Q.19, Q.23 & Q.21 discussed + Q.3, Q.4 & Q.5 solved + Activity Based Budgeting (ABB) discussion | 1:55:03 |
| 034 | ABC | HW : Q.17 & Q.18 discussed + Q.6 + Q.7 + Q.8 solved | 2:11:08 |
| 035 | ABC Cost Sheet | HW : Q.20 & Q.22 discussed + Activity Based Management (ABM) + MCQ's : Q.9 to Q.16 solved Meaning & Uses of Cost Sheet + Items not included in cost sheet + Functional classification of items included in cost sheet + Cost sheet formats + Q.13 | 2:08:05 |
| 036 | Cost Sheet | Q.14, Q.17, Q.16, Q.18 + Detailed Cost Sheet Format + Q.15 solved. | 2:02:33 |

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| 037 | Cost Sheet + Job costing | HW : Q.20 & Q.21 discussed + Q.19 + MCQ's : Q.1 to 12 Basic concept of Job costing, Batch costing, Economic Batch Quantity & Single Output costing discussed + Q.1 & Q.2 solved | 2:10:41 |
| 038 | Job Costing | HW : Q.22 of Cost Sheet discussed + Q.3 to Q.9 solved | 2:06:45 |
| 039 | Job Costing | HW : Q.27 discussed + Q.10 to Q.14 solved | 2:16:20 |
| 040 | Job Costing + Contract Costing | HW Q.25 & Q.26 discussed + MCQ's Q.15 to Q.24 solved Basic Theory of Contract Costing & Important Terms + Q.1, Q.2 & Q.4 solved | 2:06:56 |
| 041 | Contract Costing | HW Q.19 & Q.26 discussed + Q.5 + Q.3 + Q.6 + Q.7 + Q.8 solved | 2:07:15 |
| 042 | Contract Costing | HW : Q.18, Q.21, & Q.22 discussed + Q. 9 + Q. 10 + Q. 12 solved | 2:05:40 |
| 043 | Contract + Service Costing | Contract HW : Q.20, Q.24, & Q.27 discussed + Q. 11 + MCQ's : Q.13 to 17 solved. Service Costing : Basic discussion of Service Costing + Q.1, Q.2 solved | 2:11:32 |
| 044 | Service Costing | Contract Costing : HW Q.28 fully discussed in details Service Costing : HW Q.41 discussed + Transport Sector : Q.3, Q.4, Q.5, Q.6 & Q.12 solved | 2:04:53 |
| 045 | Service Costing | HW : Q.40, Q.44, Q.48 & Q.50 discussed + Q.7 + Q.11, Q.8, & Q.9 solved | 1:56:33 |
| 046 | Service Costing | HW : Q.42, 49 & 45 discussed + Concept of equivalent units + Q.10 solved + Hospital Industry : Q.13 & Q.14 solved + IT Sector : Q.17 solved | 2:06:19 |
| 047 | Service Costing | HW : Q.42 & Q.45 discussed again + Q.46 discussed + Hotel Industry : Q.15 & Q.16 solved + Repair workshop : Q.20 solved + Financial Institutions : Q.21 solved | 2:04:38 |
| 048 | Service Costing | Toll Roads : Q.18 & Q.19 solved + Insurance Company : Q.22 solved + Educational Institutions discussion + Story | 2:05:12 |
| 049 | Service Costing | Educational Institutions : Q.23 + Power Houses : Q.24 & Q.25 solved + MCQ's : Q.26 to Q.39 solved | 2:15:49 |
| 050 | Process Costing | Service Costing HW : Q.43 discussed + Process Costing : Theory discussed + Q.13 & Q.14 solved | 2:09:30 |
| 051 | Process Costing | HW : Q.30 & Q.31 discussed + Q.15 & Q.16 solved + Equivalent Production Concept : Q.17 solved | 2:15:33 |
| 052 | Process Costing | HW : Q.39, Q.41 & Q.43 discussed + Quick Revision using Q.17 again + Q.18 & Q.19 solved | 2:03:15 |
| 053 | Process Costing | HW : Q.32 & Q.35 discussed + Q.20, Q.21 & Q.22 solved + Comparison of FIFO & Average Method | 2:06:10 |
| 054 | Process Costing | HW : Q.33, Q.34 & Q.48, discussed + Q.23, Q.24 & Q.25 solved | 2:10:58 |

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| 055 | Process Costing | HW : Q.36, Q.37, Q.42 & Q.49 discussed + Inter Process Transfer at Profit : Q.27 & Q.28 & solved + MCQ's : Q.1 to Q.12 solved | 2:14:32 |
| 056 | Process + Joint Product | Q.26 + Q.29 solved Basic theory discussion of Joint Product & By-Product Costing started | 2:09:12 |
| 057 | Process + Joint Product | HW of Process Costing : Q.38, Q.40, Q.45, Q.46 discussed Joint Product & By Product Costing Basic Concepts discussed + Q.1, Q.2, Q.3, Q.5, Q.7 & Q.8 solved | 2:14:23 |
| 058 | Joint Product | Q.9, Q.10, Q.4, Q.6 & Q.11 solved + Q.12 started (WIP) | 2:09:35 |
| 059 | 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 |
| 060 | Cost Ledger | HW : Q.33, Q.34 & Q.35 of Joint Product Costing discussed + Basic concepts of cost ledger accounting and journal entries discussed + Q.19 (WIP) | 2:11:20 |
| 061 | Cost Ledger | Q.19, Q.20 & Q.22 solved | 2:12:02 |
| 062 | Cost Ledger | HW : Q.35, Q.36 & Q.37 discussed + Q.21, Q.23 + Integrated Accounts : Q.24 & Q.25 solved | 2:07:42 |
| 063 | Cost Ledger | HW : Q.38, Q.39 & Q.49 discussed + Q.26, Q.27 & Q.29 solved | 1:59:51 |
| 064 | Cost Ledger | HW : Q.45 & Q.51 discussed + Q.28 solved + Reconciliation of Profit : Q.30 & Q.31 solved | 2:16:06 |
| 065 | Cost Ledger | HW : Q.44, Q.52 & Q.47 discussed + Q.32, Q.33 & Q.34 solved + MCQ's : Q. 1 to 18 solved | 2:09:53 |
| 066 | Marginal Costing | Cost Ledger HW : Q.40, 41, 42, 43, 50, 53 checked + Basic concept, Division of cost, Behaviour of cost, CVP analysis, BEP analysis, Various formulae discussed | 2:09:04 |
| 067 | Marginal Costing | Quick revision of formulae + Short Cut Formulae discussed + Q.16, Q.17, Q.18, Q.20, Q.21 solved | 1:56:36 |
| 068 | Marginal Costing | HW : Q.91 & Q.97 checked + Q.22, Q.23, Q.24, Q.25, Q.26, Q.27 & Q.28 (BEP Graph & Profit Volume Graph) solved | 2:16:41 |
| 069 | Marginal Costing | HW : Q.92, Q.101, Q.102, Q.103, Q.107 & Q.110 checked + Q.19, + MCQ's : 1 to 15 + Q.29, Q.30, Q.31 & Q.32 solved | 2:09:22 |
| 070 | Marginal Costing | Q.33, Q.34, Q.35, Q.36, Q.37, Q.38 & Q.39 solved | 2:06:06 |
| 071 | Marginal Costing | HW : Q.99 & Q.106 checked + Q.40, Q.41, Q.42, Q.43, Q.44 & Q.45 solved | 2:05:27 |
| 072 | Marginal Costing | HW : Q.98 & Q.108 checked + Q.46, 47, 48, 49, 50, 51, 52, 53, 54, 55 & Q.56 solved | 2:11:59 |

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| 073 | Marginal Costing | HW : Q.95 checked + Q.57 solved + Cash BEP Concept + Q.58 & Q.59 solved + Composite BEP concept + Q.60, Q.61 & Q.62 solved | 1:50:00 |
| 074 | 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 solved. | 2:04:51 |
| 075 | Marginal Costing | Q.67, Q.68, Q.69 & Q.70 solved + Continue or Shut down decision : Q.71 & Q.72 solved | 2:14:49 |
| 076 | Marginal Costing | Q.73 solved + Key Factor Concept : Q.74, Q.75, Q.76 & Q.77 solved + Special Order Decision : Q.78 solved | 2:10:06 |
| 077 | Marginal Costing | HW : Q.105 & Q.109 checked + Q.79 solved + Make or Buy Decision : Q.80 & Q.81 solved + Marginal V/s Absorption Costing : Q.82 & Q.83 solved | 2:15:16 |
| 078 | Marginal + Standard Costing | Marginal costing : Q.84 + MCQ's : Q.85 to 90 solved Standard Costing : Concept, Use, Process, Types of Variances, Material cost variance formulae | 1:52:15 |
| 079 | Standard Costing | HW : Q.96 of Marginal Costing discussed Standard costing : Q.1, Q.2, Q.3, Q.4 & Q.5 solved | 2:16:09 |
| 080 | Standard | HW : Q.58 & illustration 1 discussed + Q.6, Q.9, Q.7 solved & Q.8 started | 2:09:30 |
| 081 | Standard Costing | HW : Q.62 discussed + Q.8 & Q.10 solved + Labour Cost Variance formulae discussed + Q.11, Q.12 & Q.13 solved + Illustration 2 checked + Q.14 solved | 2:10:11 |
| 082 | Standard Costing | HW : Q.66 discussed + Q.15 + Idle Time Variance (i.e. Three Variance Method) : Q.17, Q.19 & Q.16 solved | 2:08:50 |
| 083 | Standard Costing | HW : Q.65 discussed + Q.18 + Variable OH Cost Variance : illustration 3 discussed + Q.20, Q.21, Q.22 & Q.23 solved + Fixed OH Cost Variance : Q.24 & Q.25 solved | 2:04:48 |
| 084 | Standard Costing | 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 + Q.26 & Q.27 solved + One by Six formulae + Calendar variance explained + Q.28 solved | 2:10:45 |
| 085 | Standard Costing | HW : Q.57 + Illustration 5 discussed + Q.30, Q.31 solved + Mixed Questions : Q.32, Q.33, Q.34 & Q.35 solved | 1:55:58 |
| 086 | Standard Costing + Budgetary Control | HW : Q.68, Q.69, Q.64, Q.67 & Q.70 checked + Q.36 solved + Controllable & Uncontrollable Variance + Various Types of Standards + Cost control v/s Cost reduction + MCQ's : Q.37 to Q.56 solved + Budget discussion started : Budget & Budgetary control, Process of Budgetary control, Difference between Standard costing & Budgetary control | 2:06:39 |
| 087 | Budgetary Control | Standard Costing HW : Q.59, Q.60, Q.61 checked Classification of budgets + Fixed & Flexible Budget : Q.15, Q.16, Q.17 & Q.19 solved | 1:57:58 |

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| 088 | Budgetary Control | HW : Q.39 & Q.41 checked + Q.18 solved + Master Budget : Q.20, Q.21 & Q.22 solved + Functional Budget : Formulae and Common Link discussed + Q.23 & Q.24 solved | 2:10:51 |
| 089 | Budgetary Control | HW : Q.42 checked + Q.25, Q.26, & Q.27 solved | 2:02:36 |
| 090 | Budgetary Control | HW : Q.36 & Q.38 discussed + Q.28, Q.29, Q.30 & Q.31 solved | 2:15:44 |
| 091 | Budgetary Control | HW : Q.35 & Q.43 discussed + Budget Ratios discussed with Trick to remember : Q.32 & Q.33 solved + New Budget Ratios discussed with a solved illustration + Performance Budgeting : Q.34 solved + Zero Base Budgeting (ZBB) + MCQ's : Q.1 to 14 solved | 1:57:03 |
| 092 | Motivation | How to do revision in future + Exam Strategy discussed | 1:09:45 |
| | | Total duration of lectures = 193 Hours (approx) | 193 Hrs. |

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