



**Preparatory Workshop for appearing UPSC Exam for the Post of Assistant Director (Cost) Recruitment - 2022,
Office of Chief Adviser Cost, Department of Expenditure, Ministry of Finance, GOI**

**Organised by: Board of Advanced Studies & Research and Members in Industry & Placement Committee,
The Institute of Cost Accountants of India**

Date	Time	Topics	Google Meet Link	
12.08.2022 (Friday)	3:00 pm - 4:00 pm	Inaugural Session	https://www.youtube.com/watch?v=8DpfuNL4vYM	
	4:00 pm - 6:00 pm	Cost Concepts and Classifications		
		Generally Accepted Cost Accounting Principles (GACAP), Cost Accounting Standards, Cost Audit, Companies (Cost Record & Audit) Rules, 2014		
12.08.2022 (Friday)	6:00 pm - 7:30 pm	Methods of Costing: Single Output Costing, Job Costing, Batch Costing, Contract Costing, Process Costing, Service Costing.		
13.08.2022 (Saturday)	10:30 am - 1:30 pm	Financial Statements and Analysis: Preparation of Corporate Financial Statements, Ratio Analysis, Cash Flow Analysis.	meet.google.com/tgk-xees-mra	
	2:30 pm - 4:30 pm	Appraisal of Projects: Capital Budgeting, Cost of Capital, Leverage Analysis; Methods of Project Appraisal-Payback Period, Net Present Value (NPV), Financial Internal Rate of Return (FIRR), Economic Internal Rate of Return (EIRR), Benefit Cost Ratio.	meet.google.com/tti-ncnk-ady	
	5:00 pm - 7:00 pm	Project Management: Project Planning, Project Life Cycle, Grant Charts, PERT and CPM	meet.google.com/ehd-qaex-zhw	

14.08.2022 (Sunday)	10:30 am - 1:30 pm	Marginal vs. Absorption Costing, Cost-Volume-Profit analysis, Decision making involving alternative choices	meet.google.com/hmb-tzrd-vkn
	2:30 pm - 4:30 pm	Pricing decisions and Strategies - New Product Pricing, Monopoly Pricing vs. Competitive Pricing, Pricing of Service Sector	meet.google.com/ngh-cvpx-aqo
14.08.2022 (Sunday)	5:30 pm - 8:30 pm	Generally Accepted Accounting Principles (GAAPs), Accounting Standards, IND AS	meet.google.com/fpi-tocj-jsm
19.08.2022 (Friday)	9:30 am - 1:30 pm	Cost Control and Cost Reduction; Cost Control Techniques- Standard Costing & Variance Analysis, Budget and Budgetary Control. Transfer Pricing - Methods (Cost Based, Market Price Based, Negotiated Pricing), Criteria for setting Transfer Prices, Transfer Price in different situations, Emerging concepts in Cost and Management Accounting: Life Cycle Costing, Activity Based Costing, Learning Curve and its application, Socio-economic costing, Target costing, Total Quality Management, Environmental Management Accounting, Six Sigma etc.	meet.google.com/axn-euhx-tpv
	2:30 pm - 5:30 pm		meet.google.com/vrz-jshr-wfk
19.08.2022 (Friday)	6:30 pm - 8:30 pm	Corporate Governance: Overview, Issues and Concepts, Corporate Governance Practices / Codes in India, Corporate Governance in state-owned business MOU system	meet.google.com/xjg-vyys-joz
20.08.2022 (Saturday)	9:30 am - 12:30 pm	Corporate Governance: Overview, Issues and Concepts, Corporate Governance Practices / Codes in India, Corporate Governance in state-owned business MOU system	meet.google.com/uac-hvtj-dhb
20.08.2022 (Saturday)	1:30 pm - 3:30 pm	Cost Accounting : Target costing, Total Quality Management, Environmental Management Accounting, Six Sigma etc.	meet.google.com/zyy-fivo-dry
20.08.2022 (Saturday)	4:30 pm - 9:30 pm	IND AS, Government Accounting: General Principles and Comparison with Commercial Accounting; Government Accounting Standards issued by Government Accounting Standards Advisory Board, Role of Comptroller and Auditor General of India and Public Accounts Committee.	meet.google.com/eby-hmix-dxf

21.08.2022 (Sunday)	10:30 am - 1:30 pm	Goods and Services Tax Act & Rules : Chargeability of GST, Scope of Supply (Section 7 of CGST Act, 2017 read with Schedule I, II and III), Classification of Goods and Services under GST, Time, Value and Place of Supply of Goods and Services, Input Tax Credit (Eligibility, Blocked Credits, Method of Reversal of Credits, Recovery of Input Tax Credit), Exports, Imports and Refunds under GST, Anti-profiteering, Audit under GST.	meet.google.com/wjk-osbw-gxw
	2:30 pm - 4:30 pm		meet.google.com/hnn-cxif-bix
	5:00 pm - 7:00 pm		meet.google.com/jwa-sojx-ekp
22.08.2022 (Monday)	6:00 pm - 9:00 pm	Customs Law : Classification under Customs, Types of Duties (Basic Customs Duty, IGST replacement of CVD and Special CVD, Protective duties, Safeguard duty, Countervailing duty on subsidized articles, Anti dumping duty), Valuation under Customs of Imported Goods and Export Goods, Deemed export, Duty drawback.	meet.google.com/ymr-sbbr-etc
23.08.2022 (Tuesday)	5:00 pm - 7:00 pm; 7:30 pm - 9:30 pm	Companies Act, 2013 with Special emphasis on provisions relating to Declaration and Payment of Dividend (Chapter VIII and Schedule II) Accounts of Companies (Chapter IX, Schedule III and Schedule VII), Audit and Auditors (Chapter X), Government Companies (Chapter XXIII), Corporate Governance	meet.google.com/nup-mnjp-jwu

UPSC Examination Notification for the Post of Assistant Director (Cost) Recruitment 2022,
Office of Chief Adviser Cost, Department of Expenditure, Ministry of Finance, GOI
Link: https://upsc.gov.in/sites/default/files/AddeNoti_16_22-AD-Costs_Eng_22072022_0.pdf

