



**Online Schedule for preparatory classes for the UPSC Recruitment
Test for recruitment of Assistant Director (Cost)**

Date	Topics	No of hours
17th September, 2024 Tuesday 10.30 am to 12.30 pm	Cost Concepts and Classifications: Cost Objects, Cost Centres and Cost Unit	2 Hours
1.30 pm to 3.30 pm	Collection, Classification, Allocation and Apportionment of Cost	2 Hours
3.30 pm to 6.30 pm	Material Cost	3 Hours
18th September, 2024 Wednesday 10.30 am to 12.30 am	Employee Cost	2 Hours
1.30 pm to 4.30 pm	Direct Expenses and Overheads	3 Hours
4.30 pm to 6.30 pm	Single Output Costing and Job Costing	2 Hours
19th September, 2024 Thursday 5.00 pm to 8.00 pm	Cost Accounting Standards, Cost Audit, Companies (Cost Record & Audit) Rules, 2014 as amended from time to time;	3 Hours
20th September, 2024 Friday 5.00 pm to 7.00 pm	Cost Auditing and Assurance Standards.	2 Hours
21st September, 2024 Saturday 6.00 pm to 8.00 pm	Generally Accepted Cost Accounting Principles (GACAP),	2 Hours

<p>22nd September, 2024 Sunday 6.00 pm to 8.00 pm</p>	<p>Batch Costing, Contract Costing,</p>	<p>2 Hours</p>
<p>23rd September, 2024 Monday 10.30 am to 11.30 am</p>	<p>Process Costing,</p>	<p>1 Hour</p>
<p>11.30 am to 12.30 pm</p>	<p>Service Costing</p>	<p>1 Hour</p>
<p>1.30 pm to 3.30 pm</p>	<p>Standard Costing & Variance Analysis</p>	<p>2 Hours</p>
<p>3.30 pm to 5.30 pm</p>	<p>Transfer Pricing- Methods (Cost Based, Market Price Based, Negotiated Pricing), Criteria for setting Transfer Prices, Transfer Price in different situations.</p>	<p>2 Hours</p>
<p>5.30 pm to 7.30 pm</p>	<p>Life Cycle costing, Activity Based costing</p>	<p>2 Hours</p>
<p>24th September, 2024 Tuesday 10.30 am to 12.30 pm</p>	<p>Pricing decisions and Strategies-New Product Pricing, Monopoly Pricing v. Competitive Pricing, Pricing of Service Sector</p>	<p>2 Hours</p>
<p>1.30 pm to 4.30 pm</p>	<p>Generally Accepted Accounting Principles (GAAPs), Accounting Standards and Ind AS</p>	<p>3 Hours</p>
<p>4.30 pm to 5.30 pm</p>	<p>Cash Flow Analysis.</p>	<p>1 Hour</p>
<p>25th September, 2024 Wednesday 6.00 pm to 8 .00 pm</p>	<p>Cost Control and Cost Reduction; Cost Control Techniques-</p>	<p>2 Hours</p>

<p>26th September, 2024</p> <p>Thursday</p> <p>5.00 pm to 8.00 pm</p>	<p>Marginal Vs. Absorption Costing, Cost-Volume-Profit analysis</p>	<p>3 Hours</p>
<p>27th September, 2024</p> <p>Friday</p> <p>6.00 pm to 8.00 pm</p>	<p>Decision making involving alternative choices</p>	<p>2 Hours</p>
<p>28th September, 2024</p> <p>Saturday</p> <p>5.00 pm to 7.00 pm</p>	<p>Budget and Budgetary Control.</p>	<p>2 Hours</p>
<p>7.00 pm to 8.00 pm</p>	<p>Learning Curve and its application, Socio-economic costing, Target costing,</p>	<p>1 Hour</p>
<p>29th September, 2024</p> <p>Sunday</p> <p>5.00 pm to 8.00 pm</p>	<p>Total Quality Management, Environmental Management Accounting, Six Sigma etc.</p>	<p>3 Hour</p>
<p>30th September, 2024</p> <p>Monday</p> <p>10.30 am to 12.30 pm</p>	<p>Preparation of Corporate Financial Statements</p>	<p>2 Hours</p>
<p>2.30 am to 4.30 pm</p>	<p>Ratio Analysis</p>	<p>2 Hours</p>
<p>4.30 pm to 6.30 pm</p>	<p>Government Accounting: General Principles and Comparison with Commercial Accounting; Government Accounting</p>	<p>2 Hours</p>
<p>1st October, 2024</p> <p>Tuesday</p> <p>10.30 am to 1.30 pm</p>	<p>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</p>	<p>3 Hours</p>
<p>2.30 pm to 4.30 pm</p>	<p>Standards issued by Government Accounting Standards Advisory Board</p>	<p>2 Hours</p>
<p>4.30 pm to 5.30 pm</p>	<p>Role of Comptroller and Auditor General of India and Public Accounts Committee.</p>	<p>1 Hour</p>

<p>2nd October, 2024 Wednesday 6.00 pm to 8.00 pm</p>	<p>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,</p>	<p>2 Hours</p>
<p>3rd October, 2024 Thursday 6.00 pm to 8.00 pm</p>	<p>Time, Value and Place of Supply of Goods and Services, Input Tax Credit (Eligibility, Blocked Credits, Method of Reversal of Credits,</p>	<p>2 Hours</p>
<p>4th October, 2024 Friday 6.00 pm to 8.00 pm</p>	<p>Recovery of Input Tax Credit), Exports, Imports and Refunds under GST, Anti-profiteering, Audit under GST.</p>	<p>2 Hours</p>
<p>5th October, 2024 Saturday 6.00 pm to 8.00 pm</p>	<p>Customs Law : Classification under Customs, Types of Duties (Basic customs duty, IGST replacement of CVD and Special CVD,</p>	<p>2 Hours</p>
<p>6th October, 2024 Sunday 6.00 pm to 7.00 pm</p>	<p>Protective duties, Safeguard duty, Countervailing duty on subsidized articles, Anti dumping duty),</p>	<p>1 Hour</p>
<p>7.00 pm to 8.00 pm</p>	<p>Valuation under Customs of Imported Goods and Export Goods, Deemed export, Duty drawback.</p>	<p>1 Hour</p>
<p>7th October, 2024 Monday 10.30 am to 11.30 am</p>	<p>Companies Act, 2013 with special emphasis on provisions relating to Declaration and Payment of Dividend (Chapter VIII and Schedule II)</p>	<p>1 Hour</p>
<p>11.30 am to 12.30 am</p>	<p>Accounts of Companies (Chapter IX, Schedule III and Schedule VII),</p>	<p>1 Hour</p>
<p>12.30 am to 1.30 pm</p>	<p>Audit and Auditors (Chapter X), Government Companies (Chapter XXIII).</p>	<p>1 Hour</p>
<p>8th October, 2024 Tuesday 10.30 am to 11.30 am</p>	<p>Corporate Governance: Overview, Issues and Concepts Practices/Codes in India,</p>	<p>1 Hour</p>
<p>11.30 am to 12.30 pm</p>	<p>Corporate Governance in state-owned business MOU system.</p>	<p>1 Hour</p>
<p>9th October, 2024 Wednesday 5.00 pm to 8.00 pm</p>	<p>Project Management: Project Planning, Project Life Cycle, Gantt Charts, PERT and CPM.</p>	<p>3 Hours</p>