

BBS/ BSCS (Finite Mathematics)

(Total Videos # 376)

Chapter # 01

Sets, Partition and Tree Diagrams (68 Videos)

1.1 Review of Sets and Sets Operations

1. Set Notation & its Characteristics
2. Problem-Set Notation & its Characteristics
3. Presentation of a Set
4. Problem-Presentation of a Set
5. Set Builder Notation
6. Problem on Set Builder Notation
7. Empty Set & Singleton Set
8. Problem on Empty Set & Singleton Set
9. Problem-Empty Set & Singleton Set
10. Equal & Equivalent Sets
11. Problem on Equal & Equivalent Sets
12. Complement of a Set
13. Problem-Complement of a Set
14. Subset Definition
15. Problem on Subset Definition
16. Problem-Subset Definition
17. Proper Subset & Improper Subset
18. Problem on Proper Subset & Improper Subset
19. Properties of Subset
20. Problem on Properties of Subset
21. Union of Two Sets
22. Problem on Union of Two Sets
23. Intersection of Set
24. Problem on Intersection of Set
25. Cartesian Product of Sets
26. Problem on Cartesian Product of Sets

1.2 Venn Diagrams and Partitions

27. Complement of a Set
28. Problem-Complement of a Set
29. Commutative Law of Union of Sets
30. Problem-Commutative Law of Union of Sets
31. Commutative Law of Intersection of Sets

32. Problem-Commutative Law of Intersection of Sets
33. Demorgans Law for Overlapping Sets
34. Problem on Demorgans Law for Overlapping Sets
35. Demorgans Law for Disjoint Sets
36. Problem on Demorgans Law for Disjoint Sets
37. Demorgans Law for Set & its Subset
38. Problem on Demorgans Law for Set & its Subset
39. Complement of Union for Overlapping Sets
40. Problem on Complement of Union for Overlapping Sets
41. Complement of Union for Disjoint Sets
42. Problem on Complement of Union for Disjoint Sets
43. Complement of Union for Set & its Subset
44. Problem on Complement of Union for Set & its Subset
45. Complement of Intersection for Overlapping Sets
46. Problem on Complement of Intersection for Overlapping Sets
47. Complement of Intersection for Disjoint Sets
48. Problem on Complement of Intersection for Disjoint Sets
49. Complement of Intersection for Set & its Subset
50. Problem on Complement of Intersection for Set & its Subset
51. Distributivity of Union Over Intersection of Sets
52. Problem on Distributivity of Union Over Intersection of Sets
53. Distributivity of Intersection Over Union of Sets
54. Problem on Distributivity of Intersection Over Union of Sets
55. Partition of Set and Partition Principle
56. Problem-Partition of Set and Partition Principle
57. Partitions and Cartesian Products

1.3 Sizes of Sets

58. Sizes of Sets
59. Problem-Sizes of Sets

1.4 Sets of Outcomes and trees

60. Experiments and Sample Space
61. Problem-Experiments and Sample Space
62. Tree diagrams
63. Problem-Tree diagrams

1.5 The Real Numbers

64. Addition of an Integers
65. Multiplication of Integers
66. Properties of Fraction and Inverse Operations
67. Simplification of Algebraic Expressions
68. Problem-Simplification of Algebraic Expressions

Chapter # 02

Probabilities, Counting and Equally Like (32 Videos)

2.1 Probabilities, Events and Equally Likel

1. Definition of Probability
2. Problem-Definition of Probability
3. Problem solving on probability or weight of an outcome
4. Equally Likely Outcomes
5. Problem-Equally Likely Outcomes

2.2 Counting Arrangements: Permutations

6. Problem-Simple Combined Events and Possibility Diagrams
7. Simple Combined Events and Tree Diagrams
8. Addition Principle for counting
9. Venn Diagrams for counting
10. Multiplication Principle for counting
11. Problems on Counting Principles
12. Introduction to Permutation
13. Problem-Introduction to Permutation
14. Permutation of Things Not All Different
15. Problem-Permutation of Things Not All Different
16. Circular Permutation
17. Problem-Circular Permutation
18. Word Problem on Permutation Principle
19. Permutation formula application

2.3 Counting Partitions: Combinations

20. Introduction to Combinations
21. Problem1-Introduction to Combinations
22. Problem2-Introduction to Combinations
23. Theorems on Combination
24. Complementary Combination
25. Problem1-Complementary Combination
26. Problem2-Complementary Combination
27. Pascal's Triangle
28. Problem1-Pascal's Triangle
29. Problem2-Pascal's Triangle

2.4 Computing Probabilities by using Equall

30. Probabilities for Simple Events
31. Empirical Probability Approximation
32. Probability of a Simple Event under an Equally Likely Assumption

Chapter # 03

Probability (31 Videos)

3.1 Probability Measures: Axioms and Proper

1. Probability Measure and Equiprobable Measure
2. Addition of Probabilities and Mutually Exclusive Events
3. Problem-Addition of Probabilities of Mutually Exclusive Events
4. Addition of Probabilities of Overlapping Events
5. Problem-Addition of Probabilities of Overlapping Events
6. Addition of Probabilities of Disjoint Events
7. Addition of Probabilities of Subset Events
8. Problem-Addition of Probabilities of Subset Events
9. Probability of Complement of an Event
10. Probability and Odds
11. Applications to Empirical Probability

3.2 Conditional Probability and Independence

12. Conditional Probability
13. Multiplication of Probabilities and Independent Events
14. More on Multiplication of Probabilities and Independent Events
15. Problem-Multiplication of Probabilities of Independent Events
16. Problem-Multiplication of Probabilities of Independent Events
17. Problem-Multiplication of Probabilities of n Independent Events
18. Application of Conditional Probability

3.3 Stochastic Processes and Trees

19. Stochastic Process
20. Problem-Stochastic Process
21. Problem solving on Stochastic Processes and Trees

3.4 Bayes Probabilities

22. Bayes Probability for two Events
23. Bayes Probability for k Events
24. Solving problems using Bayes' Formula

3.5 Bernoulli Trials

25. Introduction to Bernoulli Trials
26. General formula for Bernoulli Trials
27. Application of General formula for Bernoulli Trials
28. Word problems on Application of General formula for Bernoulli Trials
29. Sum of Probability of n Bernoulli Trials is always 1
30. Problem-Sum of Probability of n Bernoulli Trials is always 1
31. Finding the number (n) of trials in Bernoulli process

Chapter # 04

Random Variables, Averages and Statistic (71 Videos)

4.1 Frequency Distribution

1. Concept of Information Handling
2. Problem on Concept of Information Handling
3. Collection and Presentation of Data
4. Problem on Data, Collection of Data, Presentation of Data
5. Types of Variables
6. Problem on Types of Variables
7. Constructing Histogram with Equal Intervals
8. Problem on Constructing Histogram with Equal Intervals
9. Construction of Frequency Polygon
10. Problem on Construction of Frequency Polygon
11. Measure of Location
12. Problem on Measure of Location
13. Problem 5-Types of Measures of Central Tendency
14. A.M of Ungrouped Data by Direct Method
15. Problem on A.M of Ungrouped Data by Direct Method
16. A.M for Grouped Data by Direct Method
17. Problem on A.M for Grouped Data by Direct Method
18. A.M for Ungrouped Data by Short formula Method
19. Problem on A.M for Ungrouped Data by Short formula Method
20. Arithmetic Mean for Grouped Data-Short Formula
21. Problem on A.M for Grouped Data by Short formula Method
22. A.M for Ungrouped Data by Coding Method
23. Problem on A.M for Ungrouped Data by Coding Method
24. A.M for Grouped Data by Coding Method
25. Problem on A.M for Grouped Data by Coding Method
26. Median for Grouped Discrete Data
27. Problem on Median for Grouped Discrete Data
28. Mode for Grouped Continuous Data

4.2 Random Variables and Probability Densit

29. Concept of Random Variable
30. Word problem on Random Variables
31. Probability Density Function
32. Problem-Probability Density Function
33. Binomial Random Variable

4.3 Expected Value and Standard Deviations

34. Expected Value of a random variable
35. Problem-Expected Value of a Random Variable

36. Expected Value of a Binomial Random Variable
37. Problem-Expected Value of a Binomial Random Variable
38. Applications of Expected Value of a random variable
39. Introduction to Variance & S.D
40. Problem on Introduction to Variance & S.D
41. Calculation of Variance by Direct Method
42. Problem on Calculation of Variance by Direct Method
43. Variance using Proper Mean Formula
44. Problem on Calculation of Variance by Proper Mean formula
45. Calculation of Variance by Short Cut Method
46. Problem on Calculation of Variance by Short Cut Method
47. Calculation of S.D by Short Cut Method
48. Problem on Calculation of S.D by Short Cut Method
49. Calculation of S.D by Proper Mean formula
50. Problem on Calculation of S.D by Proper Mean formula
51. Calculation of S.D by Direct Method
52. Problem on Calculation of S.D by Direct Method
53. Limitations of Variance and Standard Deviation
54. Problem 1: Limitations of Variance and Standard Deviation
55. Uses and Properties of Standard Deviation
56. Problem 1: Uses and Properties of Standard Deviation
57. Criteria for the measurement of spread of Observation
58. Problem 1: Criteria for the measurement of spread of Observation
59. S.D & Variance for A Grouped Data
60. Problem on S.D & Variance for A Grouped Data
61. Variance and Standard Deviation of The Random Variable X
62. Variance and Standard Deviation of a Binomial Random Variable

4.4 Normal Random Variables and the Normal

63. Standard Normal Distribution
64. Standard Normal Random Variable
65. Problem-Standard Normal Random Variable
66. Standardizing a random variable
67. Probability of a Standard Normal Random Variable
68. Problem-Probability of a Standard Normal Random Variable
69. Probability of a random variable w. r. t. standard deviation
70. The normal approximation to a Binomial random variable
71. Problem-The normal approximation to a Binomial random variable

Chapter # 05

System of Linear Equations (42 Videos)

5.1 Review of Equations and Graphs of Lines

1. Cartesian Coordinate System & Cartesian Plane
2. Problem on Cartesian Coordinate System & Cartesian Plane
3. Linear and Quadratic Functions
4. Problem-Linear and Quadratic Functions
5. Concept of x and y intercepts
6. Word Problem Related to Slope and Intercepts of Lines
7. Slope of a Line
8. Deriving Point-slope Form of Equation of Straight Line
9. Problem1-Deriving Point-slope Form of Equation of Straight Line
10. Derivation of Slope Intercept form
11. Problem1-Derivation of Slope Intercept form
12. Scatter diagram

5.2 Formulation and Solution of Systems of

13. Solution of Simple Linear Equations in two Variables
14. Problem 1: Solution of Simple Linear Equations in two Variables
15. Solving Simultaneous Linear Equations by Substitution
16. Problem 1: Solving Simultaneous Linear Equations by Substitution
17. Solving Simultaneous Linear Equations by Comparison
18. Solving Simultaneous Linear Equations-Equating-Co-efficient
19. Solution of Simultaneous linear equations by Cross Multiplication Met
20. Problem 1: Solution of Simultaneous linear equation by Cross Multipic

5.3 Formulation and Solution of Systems of

21. Formulation of system of linear equations in three or more variables

5.4 Graphing Planes in 3D Space

22. Graphing Planes in three dimensional space
23. Problems on solving system of equations
24. Word Problem on Solving System of Linear Equations Using Matrix Opera
25. Finding Intersection of planes
26. System of linear equation
27. Linear equation and their graphs
28. system of linear equation in three variables
29. Simultaneous Linear Equations in 3 Variables
30. Solution of Three Linear Equations
31. Solving system of linear equations in three variables
32. Application of system of linear equations in three variable
33. Application of system of linear equation in businesses
34. More on Solving Simultaneous Equations-Inversion Method

35. Consistency and Inconsistency of a System
36. Problem-Consistency and Inconsistency of a System
37. Echelon and Reduced Echelon Form of Matrix
38. Problem-Echelon and Reduced Echelon Form of Matrix
39. Echelon Form of Matrix
40. Problem-Echelon Form of Matrix
41. Reduced Echelon Form of Matrix
42. Problem-Reduced Echelon Form of Matrix

Chapter # 06

Matrix Algebra and Applications (35 Videos)

6.1 Matrix Notation and Algebra

1. Solving real life problems by graph
2. Problem-Solving real life problems by graph
3. Introducing Matrix
4. More on Introducing Matrix
5. Problem-Introducing Matrix
6. Addition of Matrices
7. Problem-Addition of Matrices
8. Multiplication of Matrix by Real Number
9. Problem-Multiplication of Matrix by Real Number
10. Multiplication of Matrices
11. More on Multiplication of Matrices
12. Problem1-Multiplication of Matrices
13. Additive Identity of a Matrix
14. Problem-Additive Identity of a Matrix
15. Multiplicative Identity of a Matrix
16. Problem-Multiplicative Identity of a Matrix

6.2 Matrix Inverses

17. Additive Inverse of a Matrix
18. Problem-Additive Inverse of a Matrix
19. Multiplicative Inverse of Non-Singular Matrix
20. Problem-Multiplicative Inverse of Non-Singular Matrix
21. Inverse of Matrix by Row Operation
22. Problem-Inverse of Matrix by Row Operation
23. More on Problem- Inverse of Matrix by Row Operation
24. Solving Simultaneous Equations-Inversion Method
25. More on Solving Simultaneous Equations-Inversion Method
26. Application of Inverse Matrix: Cryptography
27. Problem-Application of Inverse Matrix: Cryptography

6.3 A Linear Economic Model

28. Leontief input output model
29. input output model for three industries
30. Application of Leontief input output model
31. application of Leontief model when n is 4
32. Leontief closed model
33. Leontief open model
34. Least Square Method
35. Application of least square method (2)

Chapter # 07

Linear Programming: Modeling and Graphic (22 Videos)

7.1 Formulation of Linear Programming Probl

1. Introduction to Linear Inequalities

7.2 Linear Inequalities

2. More on Introducing Linear Inequalities
3. Problem1-Introduction to Linear Inequalities
4. Feasible Solution in Inequality
5. Problem Solving in Feasible Solution of Inequality
6. Problem1-Feasible Solution in Inequality
7. Problem1a-More on Feasible Solution in Inequality

7.3 System of Linear Inequalities in Two Va

8. Graphing of Linear Inequality in Two Variables
9. Procedure for Graphing Linear Inequality in Two Variables
10. Problem1-Graphing of Linear Inequality in Two Variables
11. Problem2-Graphing of Linear Inequality in Two Variables
12. Graphing System of Inequalities
13. Graphing Solution for System of Inequalities
14. Problem1-Graphing System of Inequalities

7.4 Graphical Solution of Linear Programmin

15. Linear Programming Problem
16. Optimal value in linear programming problem
17. Multiple or no optimal solution
18. Application of linear programming problem
19. Feasible Solution in Inequality
20. Problem Solving in Feasible Solution of Inequality
21. Problem1-Feasible Solution in Inequality
22. Problem1a-More on Feasible Solution in Inequality

Chapter # 08

Markov Chains (19 Videos)

8.1 States, Transitions, Transition Diagram

1. Markov Chain Model
2. Problem on Markov Chain Model
3. Transition Matrix to Transition Diagram
4. Word problem on Transition Matrix
5. Finding State Matrix
6. Application of Markov Chain in Businesses
7. Application of Markov Chain in Life Science

8.2 Basic Properties of Markov Chains

8. Using Tree Diagram Find Two Step Transition Matrix $P(2)$

8.3 Regular Markova Chains

9. Finding a stationary matrix
10. Regular Markov Chain
11. Problem on regular Markova chain
12. Application of regular Markova chain in economics
13. Application of regular Markova chain in businesses

8.4 Absorbing Markov Chains

14. Absorbing Markova chain
15. limiting matrix and standard form in absorbing Markova chain
16. stationary matrix in absorbing Markova chain
17. Application of absorbing Markova chain
18. more on application of absorbing Markov chain
19. Properties of Limiting Matrix in absorbing Markova chain

Chapter # 09

Interest, Mortgages and Financial Decisi (18 Videos)

9.1 Interest

1. Interest and Interest Rate
2. Simple Interest
3. Compound Interest
4. Comparing Interest for Various Compounding Periods
5. Application of compound interest
6. Word problem on compound interest

7. Annual Percentage Yield
8. Problem on Annual Percentage Yield

9.2 The Present Value of Future Payments

9. Present value of future payment
10. Present Value of Annuity and amortization
11. Problem on Present Value of Annuity
12. Application of Future Value of Annuity
13. Future Value of an Ordinary Annuity
14. Application of annuity: future value
15. Equity in Home
16. Application of equity

9.3 Time Payments, Amortization, and Mortga

17. Amortization Payments
18. Problem on Amortization Payment

Chapter # 10

Linear Programming: The Simplex Method (13 Videos)

10.1 Standard Maximum Problem

1. Standard Maximum Problem

10.2 Tableaus and the Pivot Operation

2. The Process of Forming simplex tableau
3. The process of maximization using simplex method
4. World problem on SMP using simplex method

10.3 Dual Programming Problems

5. Vector notation of SMP and Its Dual
6. Dual Linear Programming Problems
7. Minimize by Maximization
8. Simplex Tableau and Value of Dual Problem
9. Maximization using big M method
10. Word Problem on Big M Method
11. Big M Method When Constraints have Equality
12. Two Phase Method
13. More on Two Phase Method

Chapter # 11

Two-Person Zero-Sum Game (13 Videos)

11.1 Saddle Points and Dominance

1. two person zero sum game pure strategy
2. Two Person Zero Sum Game mixed Strategy
3. Saddle point in two person zero sum game
4. Principle of dominance

11.2 Solving 2 x n and m x 2 Games

5. A Technique for Solving 2X 2 Games
6. Application of 2X 2 matrix Games
7. value of game when a constant is added to a matrix
8. A Technique for Solving 2X n Games
9. More on A Technique for Solving 2X n Games
10. Application of 2X n matrix Games

11.3 Solving m x n Games by Using the Simple

11. Solving m x n games using simplex method
12. more on solving m x n games using simplex method

Chapter # 12

Logic for Finite Mathematics (13 Videos)

12.1 Statements, Connectives and Negation

1. statements connectives and negation (2)

12.2 Truth Tables

2. Construction of truth Table
3. logic and set theory

12.3 Equivalence, Implication and Deduction

4. Logical equivalence and implication
5. Logical Deduction
6. Arguments
7. Proof by contradiction
8. construction of logic gates
9. redesigning logic gate
10. Problem on redesigning logic gates

11. Application on redesigning logic gates
12. determining output and logic statement
13. Derived gates

BBS/ BSCS

(Advance Financial Accounting)

(Total Videos # 402)

Chapter # 01

Introduction to Accounting (05 Videos)

- 1.1 Introduction to Accounting**
 - 1. Need, Importance and Objectives of Accounting
 - 2. What is Accounting?
 - 3. Accounting System
- 1.2 Branches of Accounting**
 - 4. Branches of Accounting
- 1.3 Types and Forms of Business**
 - 5. Types and Forms of Business

Chapter # 02

Basic Financial Statements (24 Videos)

- 2.1 Accounting Principles**
 - 1. Accounting Principles
- 2.2 Accounting Concepts**
 - 2. Separate Entity and Going Concern Concept
 - 3. Accounting Period and Matching Concept
 - 4. Cost Concept
 - 5. Realization Concept
 - 6. Substance over Form Concept
 - 7. Money measurement Concept
 - 8. Dual Aspect Concept
- 2.3 Accounting Conventions**
 - 9. Conservatism Convention

- 10. Full Disclosure Convention
- 11. Consistency Convention
- 12. Materiality Convention
- 2.4 Qualitative Characteristics of Financial**
- 13. Relevance and Reliability
- 14. Comparability and Understandability
- 2.5 Balance Sheet-Basic Level**
- 15. Balance Sheet-Basic Level
- 16. Asset
- 17. Types of Assets
- 18. Liabilities
- 19. Equity
- 2.6 Accounting Equation**
- 20. Accounting Equation
- 21. Accounting Equation (Problem)
- 2.7 Income Statement**
- 22. Statement of Profit or Loss - General
- 2.8 Cash Flow Statement**
- 23. Cash Flow Statement-Direct Method
- 24. Cash Flow Statement-Indirect Method

Chapter # 03

Accounting Cycle (55 Videos)

- 3.1 Book-keeping**
- 25. Book-Keeping Versus Accounting
- 26. Double Entry System
- 27. Single Entry System
- 3.2 Accounts and Rules of Debit and Credit**
- 28. Account and its Classification
- 29. Problem: Classification of Accounts
- 30. Debit and Credit Rules of Accounting
- 31. Explanation of Debit and Credit Rules of Accounting
- 3.3 Introduction to Business Transaction**
- 32. Events and Transactions
- 33. Classification of Transactions
- 34. Analysis of Transactions
- 35. More on Analysis of Transactions

3.4 Accounting Cycle

36. Accounting Cycle

3.5 Journal: Book of Original Entry

37. Journal

38. General Journal (Problem 1)

39. Problem 2: General Journal

40. Problem 3: General Journal

3.6 Types of Entries

41. Simple Entry and Compound Entry

3.7 Transactions Between Business and Its Proprietor

42. Capital and Drawing Account

43. Cash Discount

3.8 Introduction to Special Journal

44. Subdivision of Journal

3.9 Business Documents

45. Invoice

46. Debit Note

47. Credit Note

48. Receipt and Statement of Account

49. Cheque

3.10 Purchases Journal

50. Purchases Journal

51. Distinction between Purchases Journal and Purchases Account

52. Purchases Returns Journal

53. Problem: Purchases Returns Journal

3.11 Sales Journal

54. Sales Journal

55. Sales Control Account

56. Sales Returns Journal

57. Problem: Sales Returns Journal

3.12 Journal Proper: Divisions of Transactions in Groups

58. Opening and Closing Entries

59. Closing Entries

60. Adjustment and Entries

61. Rectifying Entries

62. Transfer Entries

63. Rare Transactions or Residuary Entries

3.13 Ledger: Main Book of Accounts

64. Ledger: The Main Book of Accounts

3.14 Forms of Ledger Accounts

- 65. Posting to the Ledger Account
- 66. Posting to the Ledger Account: Illustration
- 67. Self-Balancing Form of Ledger Account

3.15 Trial Balance

- 68. Trial Balance
- 69. Methods of Trial Balance
- 70. More on Methods of Trial Balance
- 71. Total-cum-balances Method
- 72. Problem 2: Recording Transactions in Journal, Ledger & Trial Balance
- 73. More on Recording Transactions in Ledger
- 74. More on Recording Transactions in Trial Balance

3.16 Numericals

- 75. Numerical 1: Purchase Journal
- 76. Numerical 2: Sales Journal
- 77. More on Numerical 2: Posting of Sales Journal into Ledger Accounts
- 78. Numerical 3: Purchases Returns Journal
- 79. Numerical 4: Sales Returns Journal

Chapter # 04

Final Accounts (47 Videos)

4.1 Final Accounts-Different kind of Busine

- 1. Trading, Manufacturing and Service concerns
- 2. Matching Revenue and Expenses

4.2 Final Accounts-Basic Level

- 3. Trading Account-Basic Level
- 4. Different Items of Trading Account-Debit side
- 5. Different Items of Trading Account-Debit side
- 6. Different Items of Trading Account-Credit side
- 7. Problem 1: Trading Account
- 8. Trading, Profit and Loss Account
- 9. Different Items of Profit and Loss Account-Debit side
- 10. More on Different Items of Profit and Loss Account-Debit side
- 11. Different Items of Profit and Loss Account-Credit side
- 12. Problem 2: Profit and Loss Account
- 13. Problem 3: Trading, Profit and Loss Account
- 14. Balance Sheet-Basic Level
- 15. Problem 5: Statement of Financial Position / Balance Sheet

4.3 Adjustments and their Effect on Final A

16. Need and Types of Adjustments
17. Accrued Expenses or Outstanding Expenses
18. Prepaid Expenses or Unexpired Expenses
19. Accrued Revenue or Revenue Receivable
20. Unearned Revenue or Revenue Received in Advance
21. Depreciation of Assets
22. Methods of Depreciation
23. Interest on Capital and Drawings
24. Bad Debts
25. Doubtful Debts & Difference between Bad and Doubtful Debt
26. Treatment of Bad debts & Provision for Doubtful Debts
27. Illustration: Treatment of Bad debts & Provision for Doubtful Debts
28. More on Illustration: Treatment of Bad debts & Provision for Doubtful
29. More on Illustration: Treatment of Bad debts & Provision for Doubtful
30. Problem 1: Adjustments and their Effect on Final Accounts
31. Problem 1: More on Adjustments and their Effect on Final Accounts
32. Problem 1: More on Adjustments and their Effect on Final Accounts (II)
33. Problem 2: Adjustments and their Effect on Final Accounts
34. Problem 2: More on Adjustments and their Effect on Final Accounts
35. Problem 2: More on Adjustments and their Effect on Final Accounts (II)
36. Provision for Discount on Debtors & Creditors
37. Some Typical Problems in Final Accounts
38. Recovery of Bad Debts
39. Loss of Goods
40. Closure of Abnormal Loss Account
41. Treatment of Loan Borrowed & Lent
42. Treatment of Depreciation and Profit or Loss on sale of Fixed Assets
43. Interest on Loan & Income Tax
44. Manager's Commission and Agreement of Balance Sheet by opening Suspense
45. Adjustments of Errors in Final Accounts
46. Adjustments of Errors in Final Accounts(II)
47. Adjustments of Errors in Final Accounts (III)

Chapter # 05

Financial Statements (18 Videos)

5.1 Income Statement

1. Statement of Profit or Loss - General
2. Manufacturing Account or Cost of Goods sold Statement
3. Problem 1: Income Statement

5.2 Balance Sheet-Advance Level

4. Balance Sheet-Advance Level
 5. Problem 1: Balance Sheet
 6. Problem 2: Balance Sheet
- 5.3 Work Sheet**
7. What is Worksheet?
 8. Work Sheet
 9. More on Work Sheet
- 5.4 Statement of Changes in Equity**
10. Statement of Changes in Equity
- 5.5 Cash Flow Statement**
11. Cash Flow Statement-Direct Method
 12. Cash Flow Statement-Indirect Method
 13. Problem 1: Cash Flow Statement (direct method)
 14. more on Problem 1: Cash Flow Statement (direct method)
 15. Problem 2: Cash Flow Statement
 16. More on Problem 2: Cash Flow Statement
- 5.6 Auditor Report**
17. Directors' Report
 18. Auditors report

Chapter # 06

Assets and Depreciation (22 Videos)

- 6.1 Introduction to Assets**
1. Asset
 2. Types of Assets
 3. Capital Expenditure
 4. Revenue Expenditure
- 6.2 Introduction to Depreciation**
5. Depreciation
 6. More on Depreciation
- 6.3 Methods of Calculating Depreciation**
7. Methods of Depreciation
 8. Problem 1: Machinery Account using Fixed Installment Method of Deprec
 9. Problem 2: Fixed Installment Method of Depreciation (Advance Level)
 10. More on Problem 2: Fixed Installment Method of Depreciation (Advance
 11. More on Problem 2: Fixed Installment Method of Depreciation (Advance
 12. Reducing or Diminishing Balance Method of Depreciation

13. Sum of Year's Digits Method
14. Problem 3: Sum of Year's Digits Method
15. Annuity Method of Depreciation
16. Sinking Fund Method of Depreciation
17. Revaluation and Depletion Method of Depreciation
18. Machine hour Rate and Mileage method of Depreciation

6.4 Effects of Depreciation

19. Machine hour Rate and Mileage method of Depreciation
20. External Causes of Depreciation
21. Accounting Entries for Depreciation
22. Disposals of Non-Current Assets

Chapter # 07

Reporting Standards Relating to Assets (29 Videos)

7.1 Reporting Standards relating to Assets

1. Introduction to Published Company Accounts

7.2 Reporting Standards relating to Financi

2. IAS-8 Accounting policies, Changes in Accounting Estimates and Errors
3. More on IAS-8 Accounting policies, Changes in Accounting Estimates an
4. IAS-10 Events after the Statement of Financial Position date
5. More on IAS-10 Events after the Statement of Financial Position date
6. IAS-16 Property, Plant and Equipment
7. More on IAS-16 Property, Plant and Equipment
8. IAS-18 Revenue
9. More on IAS-18 Revenue
10. IAS-23 Borrowing Costs
11. More on IAS-23 Borrowing Costs
12. More on IAS-23 Borrowing Costs
13. IAS-33 Earnings per Share (EPS)
14. More on IAS-33 Earnings per Share (EPS)
15. IAS-36 Impairment of Assets
16. More on IAS-36 Impairment of Assets
17. More on IAS-36 Impairment of Assets
18. IAS-38 Intangible Assets
19. More on IAS-38 Intangible Assets
20. IAS-37 Provisions, Contingent assets and Contingent Liabilities
21. More on IAS-37 Provisions, Contingent assets and Contingent Liabiliti
22. ISA-2 Inventories
23. More on IAS-2 Inventories

- 24. Directors' Report
- 25. Auditors report
- 7.3 Short-Term Financing**
 - 26. Spontaneous Financing
 - 27. Negotiated Financing
 - 28. Negotiated Financing
 - 29. Factoring Accounts Receivable

Chapter # 08

Liabilities (04 Videos)

- 8.1 Introduction to Liabilities**
 - 1. Liabilities
- 8.2 Special Type of Liability**
 - 2. Bond and Types of Bond
- 8.3 Reporting Standards relating to Liabili**
 - 3. IAS-37 Provisions, Contingent assets and Contingent Liabilities
 - 4. More on IAS-37 Provisions, Contingent assets and Contingent Liabiliti

Chapter # 09

Debentures, Bonds and TFCs (28 Videos)

- 9.1 Introduction of Debentures, Bonds and T**
 - 1. Accounting for Debenture
 - 2. Bond and Types of Bond
- 9.2 Issuance of Debentures**
 - 3. Kinds of Debentures
 - 4. Difference between Debenture holder and Shareholder
 - 5. Preference of Debenture Issue over Share Issue
 - 6. Problem 1: Debentures issued for Cash
 - 7. More on Problem 1: Debentures issued for Cash
 - 8. Problem 2: Debentures issued in Consideration other than Cash
 - 9. More on Problem 2: Debentures issued in Consideration other than Cash
 - 10. Issue of Debentures as Collateral Security
- 9.3 Issuance and Redemption of Debentures**

11. Redemption of Debentures
12. Different Cases of Issuance and Redemption of Debentures
13. Issuance of Debentures at Premium, Redeemable at Par
14. Issuance of Debentures at Par, Redeemable at Premium
15. Issuance of Debentures at Discount and Redeemable at Premium
16. More on Issuance of Debentures at Discount and Redeemable at Premium

9.4 Redemption of Debentures

17. Time and Sources of Redemption of Debenture
18. Problem: Redemption of Debenture Out of profit & capital
19. More on Problem: Redemption of Debenture Out of profit & capital
20. Methods of Redemption of Debentures
21. Sinking Fund and Non-Cumulated Sinking Fund
22. Debenture Sinking Fund Account
23. Accounting Entries: Redemption of Debentures by Sinking Fund
24. Redemption of Debentures-Insurance Policy Account
25. Redemption of Debentures by Conversion into shares
26. Redemption of Debentures by Purchase in the open market

9.5 Interest on Debentures

27. Purchase of Own Debentures
28. Cum-Interest and Ex-Interest Quotations

Chapter # 10

Shareholders Equity (25 Videos)

10.1 Introduction to Company Accounts

1. Company and its kinds on the basis of Article of Association
2. Kinds of Companies on the basis of Legal Form
3. Kinds of Companies on the basis of Composition
4. Characteristics of Joint Stock Company
5. More on Characteristics of Joint Stock Company

10.2 Important Legal Documents

6. Memorandum, Articles of Association and Prospectus

10.3 Classes of Share Capital

7. Share Capital of a Company
8. Categories of Share Capital
9. More on Categories of Share Capital

10.4 Issuance of Shares

10. Issuance of Shares
11. Accounting for Issuance of Shares
12. Accounting for Issue of Shares in case of Over-Subscription
13. Accounting for Issue of Shares in case of Under-Subscription
14. Subsequent Issue of Shares
15. Issue of Shares at Premium
16. Problem: Issue of Shares at Premium
17. More on Problem: Issue of Shares at Premium
18. Problem: Issue of Shares at Discount
19. More on Problem: Issue of Shares at Discount
20. Consideration for Issue of Shares
21. Consideration for Issue of Shares - Running Business

10.5 Methods of Valuation of shares

22. Assets Valuation Method
23. Problem 1: Assets Valuation Method
24. Yield Valuation Method
25. Problem 2: Yield Valuation Method

Chapter # 11

Bonus, Right and Stock Split Issues (22 Videos)

11.1 Bonus Shares

1. Issuance of Bonus Shares
2. Maximum amount available for Capitalization (Bonus Issue)
3. Illustration 1: Maximum amount available for Capitalization
4. Advantages and Disadvantages of Bonus Shares

11.2 Accounting Treatment of Bonus Issue

5. Problem: Journal Entries for Issuance of Bonus Shares
6. Problem: Balance Sheet after Issuance of Bonus Shares
7. Problem: Issuance of shares for consideration & issuance of bonus sha
8. More on Problem: Issuance of shares for consideration & issuance of b

11.3 Right Issue

9. Right Shares
10. Theoretical Ex-Right Price and Value of a Right Share

11.4 Accounting Treatment for Right Shares

11. Journal Entries for Issuance of Right Shares
12. Right & Bonus Share Issuance effects in Balance Sheet
13. More on Right & Bonus Share Issuance effects in Balance Sheet

14. Problem: Right share's Effect on Net wealth of a shareholder
15. More on Problem: Right share's Effect on Net wealth of a shareholder

11.5 Stock Split

16. Problem 1: Valuation Of Rights
17. Problem 2: Bonus and Right Issue
18. More on problem Bonus and Right issue
19. Purpose and Effects of a Stock Split

11.6 Retain Earnings

20. What is Retain earning and transactions affecting Retain Earning
21. Basic Earning per share
22. Diluted Earning Per Share

Chapter # 12

Financial Statement Analysis (33 Videos)

12.1 Introduction to Ratio analysis

1. Introduction to Ratios

12.2 Categorization of Ratios and Its Interp

2. Basic Accounting Ratios
3. Basic Accounting Ratios-II
4. Basic Accounting Ratios-III
5. Liquidity Ratios
6. Cash and Defense Interval Ratios
7. Additional Liquidity Ratios
8. Additional Liquidity Ratios
9. Leverage Ratios
10. Leverage Ratios
11. Proprietary Ratio
12. Activity Ratios
13. Activity Ratios-II
14. Turnover Ratios
15. Turnover Ratios-II
16. Profitability Ratios
17. Profitability Ratios-II
18. Profitability Ratios-III
19. Return on Investment - Alternative Way
20. Bankruptcy - Altman's Model
21. More on Bankruptcy - Altman's Model
22. Market / Investor Ratio
23. More on Market / Investor Ratio

24. Growth Ratios

12.3 Numericals

25. Problem 1: Long and Short Term Solvency

26. Problem 2: Preparation of Balance Sheet using Ratios

27. Problem 2: Preparation of Balance Sheet using Ratios

28. Problem 3: Liquidity Ratios

29. Problem 4: Receivable Ratios

30. Problem 5: Calculation of Different Ratios through Trading, Profit an

31. Problem 5: Calculation of Different Ratios through Trading, Profit an

12.4 Horizontal and Vertical Analysis

32. Horizontal and Vertical Analysis of Financial Statement

33. Vertical Analysis of Financial Statement

Chapter # 13

Consolidations (32 Videos)

13.1 Introduction to Consolidation

1. Introduction to Consolidation

13.2 Consolidated Statements-Basic

2. Goodwill in consolidation

3. NCI in consolidation

4. Problem 1: Consolidated Income Statement

5. More On Problem 1: Consolidated Income Statement

6. Problem 2: Consolidated Statement of Financial Position

7. More On Problem 2: Consolidated Statement of Financial Position

8. Problem 3: Consolidated Income Statement when Acquiring Associate

9. More On Problem 3: Consolidated Income Statement when Acquiring Assoc

10. Problem 4: Consolidated Statement of Financial Position when Acquiri

11. More On Problem 4: Consolidated Statement of Financial Position when

12. More On Problem 4: Consolidated Statement of Financial Position when

13.3 Complex Group Structure

13. D-Shape Group

14. Problem 5: D-Shape Group

15. More On Problem 5: D-Shape Group

13.4 Changes in Group Structure

16. Subsidiary to Subsidiary Company Acquisition

17. Problem 6: Subsidiary to Subsidiary Company Acquisition

18. More On Problem 6: Subsidiary to Subsidiary Company Acquisition

19. Associate to Subsidiary Company Acquisition

20. Problem 7: Associate to Subsidiary Company Acquisition
21. Trade Investment to Subsidiary Company Acquisition
22. Problem 10: Trade Investment to Subsidiary Company Acquisition

13.5 Disposal of Shares of Acquired Company

23. Full Disposal of Subsidiary
24. Problem 1: Full Disposal of Subsidiary
25. Subsidiary to Subsidiary Company-Share Decrease
26. Problem 1: Subsidiary to Subsidiary Company-Share Decrease
27. Subsidiary to Associate Company-Share Decrease
28. Problem 1: Subsidiary to Associate Company-Share Decrease

13.6 Consolidated Statement of Cash Flows

29. Consolidated Statement of Cash Flows
30. Problem 1: Consolidated Statement of Cash Flows
31. Statement of Cash Flows
32. More On Problem 1: Consolidated Statement of Cash Flows

Chapter # 14

Proprietorship and Partnership (58 Videos)

14.1 Proprietorship

1. Proprietorship and its Accounting Treatment
2. Comparison between Proprietorship and Partnership

14.2 Partnership

3. Partnership and its kinds.

14.3 Distribution of Profit and Loss

4. Partnership Agreement
5. Clauses under Partnership Agreement
6. More on Clauses under Partnership Agreement
7. Partnership Rules in the Absence of an Agreement
8. Entries for Distribution of Profit
9. Profit and Loss Appropriation Account
10. Interest on Capital and Drawings
11. More on Interest on Capital and Drawings
12. Fixed and Fluctuating Capital
13. More on Fixed and Fluctuating Capital
14. Change in Profit sharing ratio
15. Average Profit Method of Goodwill
16. Super Profit Method of Goodwill
17. Capitalization Method of Goodwill

14.4 Admission of Partners

18. Admission of a New Partner
19. Calculation of Sacrifice Ratio
20. Example: Calculation of Gain or Sacrifice Ratio of old Partners
21. Revaluation of Assets & Liabilities
22. Goodwill on Admission: When Goodwill Account does not Exist
23. Premium Method for the Treatment of Goodwill
24. Revaluation and Memorandum Revaluation Method
25. Goodwill on Admission: Where Goodwill Account already Exists
26. Adjustment regarding Capital
27. Treatment of Reserves on Admission of a New Partner

14.5 Retirement of Partners

28. Retirement of a Partner
29. Treatment of Goodwill on Retirement
30. Payment to the Retiring Partner

14.6 Death of Partners

31. Example: Deceased's Share of Goodwill and Gaining Ratio
32. Joint Life Policy

14.7 Dissolution of Partnership

33. Dissolution of Partnership and Partnership Firm
34. Accounting Treatment: Dissolution of Partnership Firm
35. Modes of Dissolution of a Firm
36. Dissolution of Partnership Firm by Court of Law
37. Settlement of Accounts on Dissolution
38. Realisation Account
39. More on Realisation Account
40. Treatment of Realisation Expenses
41. Garner vs Murray Rule
42. Dissolution of the Firm-When all partners are Insolvent
43. Closing of Books in case Partners are Insolvent

14.8 Numericals

44. Partnership Accounts - Numerical 1
45. Partnership Accounts - More on Numerical 1
46. Numerical 2: Profit/Loss Distribution under Partnership
47. More on Numerical 2: Profit/Loss Distribution under Partnership
48. More on Numerical 2: Profit/Loss Distribution under Partnership
49. Numerical 3: Journal Entries for Revaluation of Assets
50. Numerical 4: Partnership-Admission of a Partner
51. More on Numerical 4: Partnership-Admission of a Partner
52. Numerical 5: Partnership-Revaluation Account on admission of a New Pa
53. Numerical 6: Partnership-Balance Sheet on admission of a New Partner
54. Numerical: Partnership-Journal Entries on death of a Partner
55. More on Numerical: Partnership-Journal Entries on death of a Partner

56. Numerical: Dissolution of the Firm
57. Numerical: Accounts to close the Books (Realisation & Cash Account)
58. Numerical: Accounts to close the Books (Capital Account)

BBS/ BSCS

(Management Accounting)

(Total Videos # 409)

Chapter # 01

Introduction to Cost Accounting (19 Videos)

1.1 Introduction

1. Cost Accounting and its Classification
2. More on Cost Accounting and its Classification
3. Difference between Cost Accounting and Financial Accounting

1.2 Nature of Cost Accounting

4. Nature of Cost Accounting

1.3 Cost Accounting System

5. Cost Accounting System

1.4 Cost Elements

6. Material, Labor and Factory Overhead

1.5 Basic Cost and Management Concepts

7. Manufacturing and Non Manufacturing Cost
8. Direct and Indirect Cost
9. Cost Classification for Decision Making

1.6 Cost Behaviors

10. Cost Behavior
11. Semi Variable

1.7 Methods for Identification of Variable and Fixed Cost

12. Step Fixed Cost
13. High-Low Method
14. Problem: High-Low Method
15. The Least Squares Regression Method
16. Problem 02: The Least Squares Regression Method
17. Numerical: Cost Behaviour
18. More on Numerical: Cost Behaviour

1.8 Voucher System

Chapter # 02

Planning and Control of Materials (18 Videos)

2.1 Introduction

1. The Term material and its Classification

2.2 Costing for Materials

2. Material Received, Material Issued

2.3 Costing for Material Issued

3. Costing for Material Issued (First in First Out)
4. Problem 01: First in First out method (FIFO)
5. Last in First out Method
6. Problem 02: Last in First out (LIFO)
7. Average Costing method
8. Problem 03: Average method

2.4 Inventory Valuation

9. Perpetual and Periodic Inventory System
10. Problem 04: Periodic & Perpetual Inventory Valuation
11. More on problem periodic and perpetual inventory system
12. Lower of Cost or Market Valuation
13. Gross Margin Inventory Estimation
14. Retail Inventory Method

2.5 Quantitative Tools for Maintaining Bala

15. What is Economic order quantity
16. Inventory Levels
17. Inventory Turnover Ratio

2.6 Material Variance Analysis

18. Material Price and Quantity Variance

Chapter # 03

Planning and Control of Labour (28 Videos)

3.1 Introduction

1. The term Labour and its classification

2. Labour Budget
3. Problem 01: Labour Budget
- 3.2 Costing for Labour**
 4. Fixation of standard production time
 5. Problem 02: Fixation of standard production time
 6. Labour variance
 7. Problem 03: Labour variance
- 3.3 Methods of Wage Computation**
 8. Methods of Wage Computation
 9. Problem 04: Straight Piecework Plan
 10. 100 Percent Bonus Plan
 11. Problem; 100 percent Bonus plan
- 3.4 Learning curve**
 12. Learning Curve through Wright's Law
 13. Problem 06: Learning Curve through Wright's Law
 14. more on learning curve problem
 15. Learning Curve for Intermediate Output Level
 16. Problem 07: Learning Curve for Intermediate Output Level
 17. More on intermediate level problem
 18. Learning Curve Rate Calculation
 19. Problem 08: Learning Curve Rate Calculation
 20. more on problem Learning Curve Rate Calculation
- 3.5 Labour Variance Analysis**
 21. Labour Rate and Efficiency Variance
 22. Problem 09: Labor Rate and Efficiency Variance
 23. More on Problem 09: Labor Rate and Efficiency Variance
- 3.6 Accounting for labour related cost**
 24. Overtime Earning ,Bonus and Vacation pay Liability
 25. Problem 10: Overtime Earning ,Bonus & Vacation pay
 26. Pension Plans
 27. Payroll Journal Entries
 28. Problem 12: Payroll Journal Entries

Chapter # 04

Planning and Control of Factory Overhead (17 Videos)

- 4.1 Introduction**
 1. The term Factory overhead and its Classification
- 4.2 Accounting Treatment for Factory Overhe**

2. Actual, Under applied and Over applied overhead
- 4.3 Departmentalization of Factory overhead**
 3. Calculation of Unit and Departmental Overhead Rates
 4. Problem 01: Departmental Overhead Rates
 5. Calculation of Capacity Level and Overhead Absorption base
 6. Problem 02: Overhead Absorption base
 7. Primary apportionment and Secondary apportionment
 8. Problem 03: Primary apportionment and Secondary apportionment
- 4.4 Indirect Apportionment**
 9. Reciprocal Apportionment
 10. Problem 04: Reciprocal Apportionment repeated method
 11. Problem 04: Reciprocal Apportionment algebraic method
 12. Non-Reciprocal Apportionment
 13. Problem: Non-Reciprocal Apportionment
 14. More on problem Non-Reciprocal Apportionment
- 4.5 Factory overhead variance analysis**
 15. Overhead Variances
 16. Problem 06: Overhead Variances
- 4.6 High low method**
 17. High low method

Chapter # 05

Job Order Costing and Process Costing (30 Videos)

- 5.1 Job Costing**
 1. Types of Job Costing System
- 5.2 Job Costing-Accounting for Manufacturin**
 2. Job Cost sheet
 3. Preparation of Job Cost Sheet
 4. Recording Journal Entries from Job Cost Sheet
 5. Job Order Costing Procedure (I-II)
 6. Job Order Costing Procedure (III-IV)
 7. Schedule 3: Marketing Expenses
 8. Schedule 4: Administration Expenses
- 5.3 Process Costing**
 9. Process costing
 10. Difference between Job Order Costing and Process Costing
 11. Steps involve in Process Costing Activities

5.4 Preparing Cost of Production report

12. Process Costing Procedures
13. Introduction to Cost of production report
14. Problem Cost of Production report Department 1
15. More on problem Cost of production report department 1
16. process costing dept 2 without beginning WIP part a
17. process costing dept 2 without beginning WIP part b
18. CPR using FIFO part a
19. CPR using FIFO part b
20. CPR using WA part a
21. CPR using WA part b
22. FIFO vs Wa Intro
23. FIFO and weighted average costing
24. FIFO and weighted average costing b

5.5 Other Product Costing Issues

25. Normal Loss
26. Problem 06: Normal Loss and abnormal loss
27. More on Problem 06: Normal Loss
28. Abnormal Loss
29. Problem 07: Abnormal Loss
30. More on Problem 07: Abnormal Loss

Chapter # 06

Joint and by Product Costing (20 Videos)

6.1 Nature of Joint & By-Products

1. What is Joint and By-Product Products, Difference between both

6.2 Methods of Allocating Joint Production

2. Market Value Method (Joint Product Saleable at Split-off Point)
3. Problem 01: Joint Product Saleable at Split-off Point
4. Market Value Method (Joint Product)
5. Problem 02: Joint Product not Saleable at Split-off Point)
6. More on Problem 02: Joint Product not Saleable at Split-off Point)
7. Quantitative Unit Method
8. Average Unit Cost Method
9. Problem 04: Average Unit Cost Method
10. Weighted Average Method

6.3 Methods of Allocating By-Product cost

11. Methods of Allocating By-Product cost

12. Recognition of Gross Revenue
13. Problem 06: Recognition of Gross Revenue
14. Recognition of Net Revenue
15. Problem 07: Recognition of Net Revenue
16. Replacement Cost Method
17. Problem 08: Replacement Cost Method
18. Market value Method
19. Problem 09: Market value Method
20. more on problem market value method

Chapter # 07

Cost, Volume, Profit and Breakeven Analy (17 Videos)

7.1 Basics of Cost Volume Profit Analysis

1. Contribution Margin; Per Unit, Aggregated and Ratio
2. Problem 01: Contribution Margin; Per Unit, Aggregated and Ratio
3. CVP Relationship in Equation Form
4. Problem 02: CVP Relationship in Equation Form
5. CVP Relationship in Graphical Form
6. Problem 03: CVP Relationship in Graphical Form
7. Application of CVP

7.2 Break-Even Analysis and Target Profit

8. Single Product Break-Even Analysis
9. Problem 04: Single Product Break-Even Analysis
10. Multiple Product Break-even Analysis
11. Problem 05: Multiple Product Break-even Analysis
12. Graphical Representation
13. Problem 07: Graphical Representation

7.3 Critical Thinking about Break-Even

14. Target Profit; Equation and Formula Method
15. Problem 08: Target Profit; Equation and Formula Method
16. The Margin of Safety
17. Problem 09: The Margin of Safety

Chapter # 08

Absorption and Marginal Costing (10 Videos)

8.1 Overview of Absorption & Marginal Costi

1. What is Absorption and Marginal costing?
2. Problem 01: Unit Cost computation under both Methods

8.2 Income Comparisons

3. Advantages and limitation of both Costing Methods

8.3 Arguments regarding Costing Methods

4. Income Statement under Marginal and Absorption Costing
5. Problem 02: Income Statement under Marginal Costing
6. Problem 03: Income Statement under Absorption Costing
7. Change in inventory level under Marginal costing and Absorption costi
8. More on Change in inventory level under Marginal costing and Absorpti
9. Reconciliation of prof for Marginal & Absorption Costing
10. More on Reconciliation of profit under Marginal Costing and Absorptio

Chapter # 09

Relevant Costs for Decision Making (25 Videos)

9.1 Differential Cost Accounting

1. Accepting or Refusing certain Orders
2. Reducing Price of a Special Order
3. Decisions to Discontinue Products

9.2 Additional Applications of Differential

4. Sell or Process Further
5. Choice of alternative Routings
6. Price to pay for an Intermediate Stock
7. Proposed Construction of Additional Capacity

9.3 Decisions under Limiting Factor

8. Single Limiting factor analysis
9. Problem 03: Single Limiting factor
10. Make or Buy Decisions
11. Problem 04: Make or Buy Decisions
12. Discontinuation Decision
13. Problem 05: Discontinuation Decision
14. More on Problem 05: Discontinuation Decision

9.4 Linear Programming-When two or more Lim

15. Need and Purpose of Linear Programming

9.5 Methods of Linear Programming

16. Graphical Method
17. More on Graphical Method
18. Problem 07: Graphical Method
19. More on Problem 07: Graphical Method

20. Simplex Method
21. Problem Simplex Method
22. More on Problem Simplex Method
23. Shadow price
24. Problem on shadow price
25. More on Problem on shadow price

Chapter # 10

Capital Budgeting (69 Videos)

10.1 Introduction to Project Appraisal

1. Project Appraisal-An overview
2. Calculation of Free Cash Flows
3. Problem 01: Calculation of Free Cash Flows
4. Discounting and Compounding
5. Problem 02: Discounting and Compounding

10.2 Techniques of Investment Appraisal

6. **Net Present Value**
7. Problem 03: Net Present Value
8. Return on capital employed/ Accounting Rate of Return
9. Problem 04: Return on capital employed/ ARR
10. Payback and Discounted Payback Period
11. Problem 05: Payback and Discounted Payback Period
12. Internal Rate of Return
13. Problem 06: Internal Rate of Return
14. more on problem Internal Rate of return
15. Modified Internal Rate of Return
16. Problem 07: Modified Internal Rate of Return

10.3 Estimating Project's Cash Flows

17. Calculating Incremental Cash Flows
18. Problem 08: Incremental Cash Flows
19. Effect of Inflation on Investment Decisions
20. Problem 09: Effect of Inflation on Investment
21. More on Problem 09: Effect of Inflation on Investment
22. Effect of Taxation on Investment Decisions
23. Problem 10: Effect of Taxation on Investment
24. Taking into Account Taxation, Inflation and Overall Cash Flows
25. Problem 11: Taxation, Inflation and Overall Cash Flows
26. More on problem inflation taxation and cashflows

10.4 Further Aspects of Investment Appraisal

27. Mutually Exclusive Project with unequal lives by Annualized Method

28. Problem 12: Annualized Method
29. More on problem Annualized Method
30. Mutually Exclusive Project with unequal lives by Lowest common multiple
31. More on Mutually Exclusive Project with unequal lives by Lowest common multiple
32. Problem 13: Lowest common multiple
33. more on problem least common multiple
34. Asset Replacement by Identical Asset
35. Problem 14: Asset Replacement by Identical Asset
36. More on Problem 14: Asset Replacement by Identical Asset
37. Capital Rationing: Soft, hard; single period, multi-period
38. Problem 16: Capital Rationing
39. more on problem capital rationing
40. Divisible Project
41. Problem 17: Divisible Project
42. Non- Divisible Project
43. Problem 18: Non- Divisible Project
44. More on problem indivisible project
45. Sensitivity Analysis based on different levels of price, volume and cost
46. Problem 19: Sensitivity Analysis
47. More on problem sensitivity analysis

10.5 Risk and Uncertainty in Long Term Decis

48. Probabilities and Expected Values (Bayles Theorem)
49. Problem 24: (Bayles Theorem)
50. Measuring Risk
51. Problem 25: Measuring Risk
52. more on problem measuring risk standard deviation
53. Measuring Risk
54. Problem 26: Measuring Risk (Coefficient of Variation)
55. More on Problem 26: Measuring Risk (Coefficient of Variation)
56. The maximin, maximax and minimax regret basis for decision making
57. Problem 27: The maximin regret basis for decision making
58. More on problem maximin and maximax rule for decision making
59. More on problem maximin and maximax rule for decision making
60. Data Tables
61. Problem 30: Data Tables
62. More on Problem 30: Data Tables
63. Decision Tree Analysis
64. Problem 31: Decision Tree Analysis
65. Real options
66. More on Real options
67. Problem 32: Real options
68. More on Problem 32: Real options
- 69. Simulation Model**

Chapter # 11

Marketing Cost (15 Videos)

11.1 Introduction to Marketing Cost Control

1. Marketing Cost Control

11.2 Marketing Profitability Analysis

2. Analysis By Territories
3. Analysis By Customers
4. Analysis By Products
5. Analysis By Salesperson
6. Problem 01: Marketing cost analysis by territories
7. more on problem marketing cost analysis by territories
8. Problem 02: Marketing profitability analysis by territories
9. More on problem marketing profitability analysis by territories
10. Problem 03: Income statement by customer classes
11. more on problem income statement by customer classes
12. Problem 04: Gross Profit Analysis
13. more on problem gross profit analysis
14. Problem 05: Salespersons person performance Report
15. more on problem salespersons performance report

Chapter # 12

Transfer Pricing (23 Videos)

12.1 Basis of pricing decisions

1. Introduction and Pricing Approaches

12.2 Demand Based Approaches

2. Algebraic Approach
3. Problem 01: Algebraic Approach
4. Tabular Approach
5. Problem 02: Tabular Approach

12.3 Cost based Approaches

6. Full Cost, Marginal Cost Plus Mark-up pricing
7. Problem 03: Full Cost, Marginal Cost Plus Mark-up pricing
8. Pricing based on mark-up/unit of Limiting Factor
9. Problem 04: Pricing based on mark-up

12.4 Marketing Based Approaches

10. Pricing Strategies and Product Life Cycle

12.5 Transfer Pricing

11. Transfer Pricing Concept

12. Basic principles and General rules of Transfer Pricing

12.6 Transfer Price under different Situations

13. When there is Imperfect Market for the Product

14. Problem 05: Imperfect Market for the Product

15. Perfect Market for the Product

16. Problem 06: Perfect Market for the Product

17. No External Market for the Product

18. Problem 07: No External Market for the Product

19. more on problem transfer price when no external market for a product

20. International transfer pricing

21. Problem 08: International transfer pricing

22. more on problem international transfer price

12.7 Effect of Transfer price

23. Effect on Departments and Overall Company

Chapter # 13

Cost Management Techniques (43 Videos)

13.1 Activity-based costing

1. What is Activity base costing? Its wider Uses and Benefits

2. Steps in Activity-Based Costing system

3. Problem 01: Activity Cost Base

4. Activity Analysis

13.2 Traditional costing system

5. Traditional Costing System and its Accounting Treatment

6. Problem 02: Traditional Costing System

7. Difference between Activity based costing & Traditional costing

8. Problem 03: Activity based & Traditional costing

13.3 Activity Base Management

9. What is Activity Base Management? Implementation and Issues Involved

13.4 Key Activities in Activity Based Manage

10. Direct Product Profitability (DPP)

11. Problem 04: Direct Product Profitability

12. Customer Profitability Analysis (CPA)

13. Problem 05: Customer Profitability Analysis

14. More on Problem 05: Customer Profitability Analysis

13.5 Techniques That linked to ABM and ABC

- 15. Distribution Channel Profitability (DCP)
- 16. Problem 06: Distribution Channel Profitability
- 17. more on problem Distribution channel profitability
- 18. Activity Based Profitability Analysis
- 19. Pareto Analysis
- 20. Problem 08: Pareto Analysis

13.6 Lean Manufacturing

- 21. What is Lean Manufacturing? How it is Useful

13.7 Target Costing

- 22. Target Costing and its Use
- 23. Implementation and most useful situations to use target costing-Accou
- 24. More on Implementation and most useful situations to use target costi
- 25. Problem 09: Target Costing

13.8 Total Quality Management (TQM)

- 26. Total Quality Management, its Key Elements and how it manages Quality?
- 27. Cost of Quality Report
- 28. Problem 11: Cost of Quality Report
- 29. More on problem cost of quality report

13.9 Kaizen costing

- 30. What is Kaisen costing? And how Kaizen met its goals

13.10 Just In Time (JIT)

- 31. Introduction and Accounting Treatment
- 32. Problem 12: Just in time

13.11 Theory of Constraints

- 33. Theory of constraints and its key Measures
- 34. Throughput accounting? And its Calculations
- 35. Problem 13: Throughput accounting

13.12 Backflush Accounting

- 36. Backflush Accounting, its use and Calculations
- 37. Problem 14: Backflush Accounting

13.13 Six Sigma

- 38. more on problem Backflush Accounting
- 39. Introduction to six sigma

13.14 Other Techniques to enhance Long Term Profits

- 40. Value and functional Analysis
- 41. Value Chain and Supply Chain Management
- 42. Continuous Improvement
- 43. Business Process Re-engineering

Chapter # 14

Responsibility Centers and Performance (32 Videos)

14.1 Responsibility Centers (Segment Report

1. Introduction and Types of Responsibility Centers
2. Cost and Profit Centre Reports
3. More on Cost and Profit Centre Reports
4. Levels of Segmented Statements
5. Problem 03: Levels of Segmented Statements
6. more on problem levels of segmented statements

14.2 Key Financial Performance Indicators

7. Liquidity Ratios
8. More on Liquidity Ratios
9. Problem 04: Liquidity Ratios
10. Efficiency/Activity Ratios
11. More on Efficiency/Activity Ratios
12. Problem 05: Efficiency/Activity Ratios
13. More on Problem 05: Efficiency/Activity Ratios
14. Profitability Ratios
15. More on Profitability Ratios
16. Problem 06: Profitability Ratios
17. More on Problem 06: Profitability Ratios
18. Market Ratios
19. More on Market Ratios
20. Problem 07: Market Ratios
21. More on Problem 07: Market Ratios

14.3 Measuring the Performance of Investment

22. Return on Investment (ROI) and Decision Making
23. Problem 08: Return on Investment (ROI)
24. Residual Income (RI)
25. Problem 09: Residual Income (RI)
26. Economic Value Added (EVA)
27. Problem 10: Economic Value Added (EVA)
28. more Problem 10: Economic Value Added (EVA)
29. Balanced Scorecard
30. Problem 11: Balanced Scorecard
31. More on Problem 11: Balanced Scorecard

14.4 Non-Financial Performance Indicators

32. Benchmarking

Chapter # 15

Relevant Costs for Decision Making (28 Videos)

15.1 Relevant Cost

1. Identifying Relevant Cost and Benefits
2. Accounting Treatment for Material, Labor and other Costs
3. Problem 01: Treatment for Material, Labor & other Costs

15.2 Differential Cost Accounting

4. Accepting or Refusing certain Orders
5. Reducing Price of a Special Order
6. Decisions to Discontinue Products

15.3 Additional Applications of Differential

7. Sell or Process Further
8. Choice of alternative Routings
9. Price to pay for an Intermediate Stock
10. Proposed Construction of Additional Capacity

15.4 Decisions under Limiting Factor

11. Single Limiting factor analysis
12. Problem 03: Single Limiting factor
13. Make or Buy Decisions
14. Problem 04: Make or Buy Decisions
15. Discontinuation Decision
16. Problem 05: Discontinuation Decision
17. More on Problem 05: Discontinuation Decision

15.5 Linear Programming-When two or more Lim

18. Need and Purpose of Linear Programming

15.6 Methods of Linear Programming

19. Graphical Method
20. More on Graphical Method
21. Problem 07: Graphical Method
22. More on Problem 07: Graphical Method
23. Simplex Method
24. Problem Simplex Method
25. Problem Simplex Method
26. Accepting or Refusing certain Orders
27. Problem on shadow price
28. More on Problem on shadow price

Chapter # 16

Standard Cost and Variance Analysis (15 Videos)

16.1 Standard Cost

1. What is Standard Cost? Usefulness of Standard Cost
2. Setting Direct Material, Labor and Overhead Standards

16.2 Variance Analysis

3. What is Variance Analysis? How is it Useful?

16.3 Determining Standard Cost Variances

4. Material Price and Quantity Variance
5. Material Price and Quantity Variance
6. Labor Rate and Efficiency Variance
7. Problem 02: Labor Rate and Efficiency Variance
8. Overhead Variances
9. Problem 06: Overhead Variances
10. Other Variances
11. More on Other Variances
12. Problem 04: Other Variances

16.4 Operating Performance Measures

13. Reconciliation of Standard and Actual profit
14. profit reconciliation under marginal and absorption costing
15. More on profit reconciliation under marginal and absorption costing