CA FINAL : COSTING O.R. REVIEW
CA SANKALP KANSTIYA

An autobiography of a CA FINAL Student after Costing – O.R. paper, by CA SANKALP KANSTIYA

Disclaimer: INTERESTINGGG & MUSTTTTT READ only if you are a CA or a CA FINAL STUDENT.

- **Finally, ICAI hits the BULLS EYE. Just when everyone (INCLUDING ME) was expecting a typical PM paper, Moreso after looking at FR & SFM..here comes something OUT OF THE BOX. A paper, hardly from ICAI material AS SUCH, but CONCEPTUALLY everything from there. Was very happy to read the paper as finally typical Cliches were broken. Welcome BACK to the World of CONCEPTS.**

- **The Paper was set according to the Recent DEVELOPMENT IN BUSINESS ENVIRONMENT, but it made DECEISION MAKING a difficult task as to which one to select and which to leave.**

- **The TQM of paper was SIX SIGMA, thereby disturbing the TARGET COST(MARKS) of Students, resulting in ADVERSE VARIANCE.**

- **The LIMITING FACTOR, i.e. Time in Hours was a big BOTTLENECK and some were able to complete the paper JIT..JUST IN TIME.**

- **After reading the paper for first time, some even made a CVP analysis whether to SHUT DOWN (LEAVE THE EXAM HALL) or CONTINUE.**
- **Finally, guts were gathered and ASSIGNMENT of sums which were to be solved was done.**

- **SIMPLEX, for once actually lived upto its name (simple sum was asked) ; whereas ABC made us forget the actual ABC which we learned in nursery.**

- **The paper has resulted into an unBALANCED SCORECARD and the path ahead for upcoming papers looks a CRITICAL PATH.**

- **After so much of LEARNING (CURVE), expecting that the PROFITABILITY which was BUDGETED from this course will result in FAVOURABLE VARIANCE and all my OPPORTUNITY COSTS will be RECOVERED.**

- **Hoping, that ICAI will use SKIMMIMG POLICY for paper evaluation (Higher price, higher marks) and not PENETRATION PRICING, else it will result in TRANSFER (PRICING) to the Next attempt.**

ICAI ROCKS.

Rgds,
CA SANKALP KANSTIYA

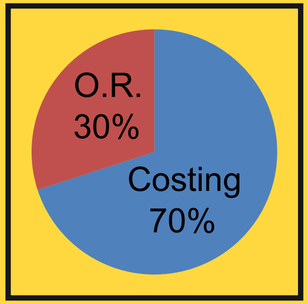
FINOVATIVE SOLUTIONS

Delivering Values, Creating Professionals

Analysis : CA FINAL – AMA M 2017

CA SANKALP KANSTIYA, MUMBAI.

Total Bifurcation Costing O.R.



Chapterwise Weightage :

Chapters as per PM	Weightage	%
Developments in Business Environmer	20	16%
Decision Making using Cost Concepts	20	16%
Pricing Decision	13	10%
Budget & Budgetary Control	12	10%
Standard Costing	8	6%
Sevice Sector Costing	0	0%
Transfer Pricing	8	6%
Uniform Costing	0	0%
Profitability Analysis	8	6%
Linear Programming	4	3%
Transportation	10	8%
Assignment	5	4%
CPM PERT	10	8%
Simulation	0	0%
Learning Curve	6	5%
TOTAL	**124**	**100%**