



CA Purushottam Aggarwal

Purushottam Sir Costing Classes

CA Final – Costing Paper Faculty

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AIR 1 Interview

https://www.youtube.com/watch?v=joXxce_yZJQ&t=1s

Purushottam Sir Costing Classes
CA Final & CA Inter Costing Faculty
113 Satellite Centers

CA FINAL

AMA

ABC ANALYSIS

MAY 2019

By

CA Purushottam
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Important chapters for theory **(16 marks)**

PM Edition – January 2017 Edition

Direct Theory Question

Chapter 3 : Pricing Decision

Chapter 6 : Costing of Service Sector

**Chapter 8 : uniform costing & inter firm
Comparison**

(Refer practice manual for above chapter)

Concept based theory question (PM)

**Chapter 12: Assignment Problem (refer section
“c” of practice manual)**

**Chapter 1 : Developments in the business
Environment – Section “A” – Q4 , 18 , 19 , 27 , 36
, 39 , 44 , 45 , 51 , 57 , 64**

Important Practical questions **from practice manual**

Edition – Jan 2017

Chapter 1 Development in the Business Environment – (16-20 marks)

Value Added / Non value Added – Q 1 [get basic idea , 1 question is enough]

TQM (**Most important**) – Q5 , Q6 [Asked in M18 – 5 marks]

ABC Costing (**Most important**) – Q9 , Q16 , Q17 , Q22 , Q23

[Examiner favourite Question , Above question covers all the concept]

Target Costing – Q 21 (covers entire concept) Q 24

Life cycle costing (**imp for M 19 Exams**) – Q 26 , Q 27 , Q29 ,Q30[Asked for 12 marks in new syllabus Nov 18 Exam, N17 – 6 marks]

Just in Time (**Most imp**) – Q 32 , Q 33 [covers all imp concepts]

Theory of Constraints – Q 36 [have basic idea]

Chapter 2 Decision Making and CVP Analysis (10-16 Marks)

Break Even Point – Q2 Q7 [more than enough]

Cost Indifference point – Q12 , Q13 [more than enough]

Relevant costing (**very imp**) [8 marks] – Q17 - Q20 , 24

Other subtopics – Q 25 Q 30 Q32 Q40 Q 47 , Q55 , Q64 , Q66 [category B]

Subcontracting (**very imp.**) (8 marks) – Q49 Q50 Q51 [Most important Question]

Chapter 3 – Pricing Decision (4-6 marks)

[generally theory is asked from this chapter]

Theory – Section “c” & Past Year questions

Practical – Q5 , Q10 , Q12 , Q16 , Q18 [covers all concepts]

Chapter 4 – Budget (8 marks)- [EVERY ATTEMPT]

Flexible Budget – Q 4

Cash Budget – Q 6

Functional Budget – Q11 , Q14 , Q16 , Q20 , (Imp.)

Key Factor - Q22 , Q25 , Q 29

Chapter 5 – Standard Costing (do questions from past year compiler) (8 Marks)

Download here - <https://resource.cdn.icai.org/34706bos24444-finalp5-cp5.pdf>

Q4 , Q 5 , Q9 , Q11, Q13 , Q19 , Q20 , Q21

Chapter 6 – Service Sector (6-8 marks)

[every 2-3rd attempt]

Q5 , Q6 , Q8 , Q11 ,. Q16 [covers all concept]

Chapter 7 – Transfer Pricing (12-16 marks) (Every attempt)

Q6 , Q8

Do this questions (past year compilation) – Normally repeat
<https://resource.cdn.icai.org/34708bos24444-finalp5-cp7.pdf>

Chapter 9 – Profitability Analysis (8-10 marks)

Theory – Section “c” of practice manual

Practical – Q2 , Q5, Q7 , Q8

OR (30 marks)

Chapter – Linear Programming

LLP Formulation – Q7 , Q9 , Q12

Graphical Method – Q16 , Q17

Simplex Method (important)– Q21 to 28

Section “c” – Q3

Chapter – Transportation Problem (only past year compilation by icai)

Do from here - <https://resource.cdn.icai.org/34712bos24444-finalp5-cp11.pdf>

Only Past Year questions enough

Chapter – Assignment Problem

Q6, Q9, Q12 , **Q15(most imp)** , Q17 , Q18

Cover section c also

Chapter – Critical Path Analysis

Q3 , Q7 , Q9 , Q10

Chapter –PERT

Q4 , Q8 , Q11 , Q13 , Q15 , Q17 , Q22 , Q27

Chapter – Simulation (After Every 2 or 3 attempt)

Q6 , Q10 , Q15 , Q16 , Q17 , Q18 , Q19

Chapter – Learning curve

Q 3, Q4 , Q6 , Q9 , Q12 , Q14