



# ABC Analysis

For MAY 2022

## Cost & Management Accounting

**By Gourav Arora**

**125 Marks or 120 Marks**

**Exam out of which you have to attempt**  
**100 Marks in Exam.**

# CA INTERMEDIATE :NEW SCHEME

## -:HOW MUCH TO STUDY :-

### FIRST TIME APPEARING STUDENTS :

REVISE A + B + C CATEGORY AS MUCH POSSIBLE IN SCHEDULED TIME

### REPEATER STUDENTS

#### I. APPEARING BOTH GROUP:

MARKS SECURED IN CA INTER Dec. 21

BELOW 250 MARKS :

A CATEGORY + 50% B CATEGORY

BETWEEN 250 – 300 :

A CATEGORY + 75% B CATEGORY

ABOVE 300 :

A + B CATEGORY

#### II. APPEARING SINGLE GROUP

MARKS IN Dec. 2021 EXAM:

BELOW 100

A CATEGORY + 50% B CATEGORY

BETWEEN 100 TO 150

A CATEOGRY + 75% B CATEGORY

BETWEEN 150 TO 200

A & B CATEGORY


# 'A' CATEGORY CHAPTERS

Sr. No. of Chapter as per our module	Name of Chapter	Marks	Weighted Average	Every Attempt
2	Labour Cost	10	10	✓
3 & 15	Reconciliation and Cost Accounting System	10	10	✓
8	Budget and budgetary Control	5 to 15	10	✓
10	Cost Sheet	10	10	✓
7	Standard Costing	10	10	✓
14	Activity Based Costing	10	10	✓
11	Process & Operation Costing	10	10	✓
9	Marginal Costing	10	5	✓
			75	

# 'B' CATEGORY CHAPTERS

Sr. No. of Chapter as per our module	Name of Chapter	Marks	Weighted Average	Every Attempt
CHAPTER 1 & 6	Job costing and Contract Costing	5	5	✓
CHAPTER 5	Overheads: Absorption Costing Method	10 to 15	10	✓
CHAPTER 4	Operating Costing	10	10	✓
CHAPTER 17	Introduction to Cost and Management Accounting (Theory)	10	10	✓
CHAPTER 16	Material Cost	5 or 10	5	✓

# 'C' CATEGORY CHAPTERS

Sr. No. of Chapter as per our module	Name of Chapter	Marks	Weighted Average	Every Attempt
<b>CHAPTER 12</b>	<b>Joint Products &amp; By Products</b>	<b>5 to 10</b>	<b>5</b>	
<b>CHAPTER 13</b>	<b>Unit &amp; Batch Costing</b>	<b>5 to 10</b>	<b>5</b>	<b>RARELY</b>
			<b>10</b>	
	<b>Total of A + B + C = 75 + 40 + 10 = 125</b>			

