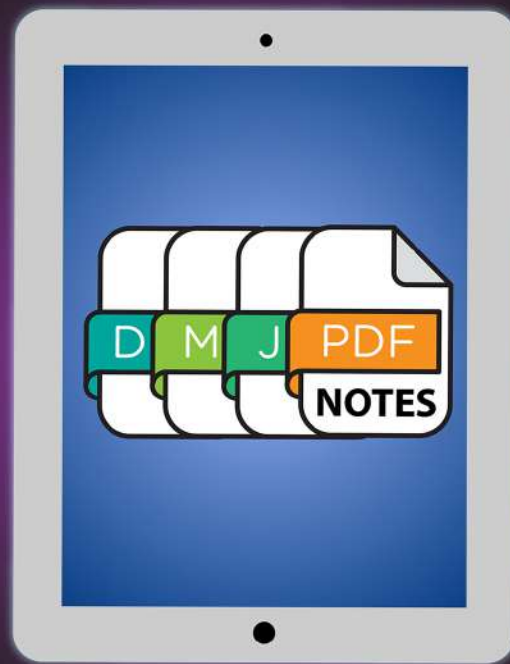




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CA Inter

Cost and Management Accounting



Paper-3

Chapter 1 - Introduction

1. In limitations of costing the have deleted the point INEFFICIENCY	No recording required
2. Theory question 8 added	No recording required

Chapter 2 - Material

1. Illustration 14 added	Need to record the illustration (no new concept)
--------------------------	--

Chapter 3 – Employee Cost

1. Name of the chapter changed from Employee Cost and Direct Expenses to only EMPLOYEE COST	No recording required
2. MCQ 11 and 12 added	No recording required

Chapter 4 - Overheads

1. Illustration 6 of old material added as practical question 12	No change/recording required. Retain the illustration
2. Illustration 7 added in new material	Need to record the illustration (no new concept)
3. Illustrative table added on pg 4.39 of new material to better explain under/over absorption	Adequately covered in earlier recording. No change/recording required
4. Concept of accounting using Supplementary OH recovery rate better illustrated	Re-record
5. Old illustration 8 substituted with new illustration	Retain old illustration and record new illustration (no new concept)
6.	

Chapter 5 – Activity Based Costing

1. Illustration 4 added	Need to record the illustration (no new concept)
2. Practical question 1 added	Need to record the illustration (no new concept)
3. Practical question 3 added	Need to record the illustration (no new concept)
4. Practical question 4 added	Need to record the illustration (no new concept)

Chapter 6 – Cost Sheet

1. Illustration 3 added	Need to record the illustration (no new concept)
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Paper 3: Cost & Management Accounting

2. Practical question 2 added	Need to record the illustration (no new concept)
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Chapter 7 Cost Accounting System

1. Illustration 2 and 3 deleted from old material	Retain the old illustrations
2. Illustration 7 deleted from old material	Retain the recording
3.	

Chapter 8 Unit and Batch costing - no changes

Chapter 9 – Job and Contract – no changes

Chapter 10 – Process and Operation costing

1. MCQ 11 & 12 added	no new recording required
2. MCQ 13 & 14 added – practical bits	Record the MCQs
3. Practical question 1 added	Need to record
4. Practical question 2 added	Need to record
5. Practical question 6 added	Need to record

Chapter 11 Joint Products and By Products

1. MCQ 11 & 12 added – practical bits	Record the MCQs
2. MCQ 13 added	No new recording required
3. Practical question 1 added	Need to record
4. Practical question 3 added	Need to record
5. Practical question 4 added	Need to record

Chapter 12 Service Costing

1. Illustration 11 added	Need to record
2. Illustration 12 added	Need to record
3. Practical question 1 added	Need to record
4.	

Chapter 13 Standard Costing

1. Illustration 5 added	Need to record
2. Practical question 3 added	Need to record
3. Practical question 12 added	Need to record
4. Practical question 13 added	Need to record

Chapter 14 Marginal Costing

Paper 3: Cost & Management Accounting

1. Practical question 20 added	Need to record
2.	

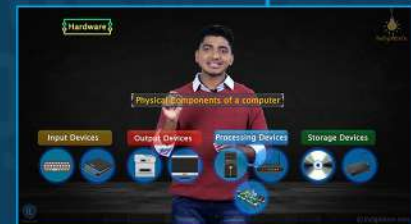
Chapter 15 Budget and Budgetary control

1. 15.5.4 Introduced the terms Budget Committee and Budget officer	Need to record – record the entire point 15.5.4
2. Pg 15.12. – Concept of Budget Manual elaborated	Need to record the topic of Budget Manual
3. Practical question 1 added	Need to record
4. Practical question 2 added	Need to record
5. Practical question 3 added	Need to record

Our Approach

We go to great lengths to ensure that we deliver a quality learning experience to our students. Right from pedagogy design to faculty selection, video recording and animation, at every stage our goal is to ensure that the final output is the BEST and it meets the requirements of the learners. It is our laser sharp focus on maintaining HIGH QUALITY and setting new benchmarks in the CA education domain, that make our efforts stand out and help our students to succeed in their examinations.

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