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# Our Rankers

AIR 27



Sudeepta Benya  
CA Final Nov-24

AIR 5



Sarthak Aggarwal  
CA Inter May-23

AIR 19



Aman Mahajan  
CA Inter Dec-21

AIR 33



Sundar B  
CA Inter Dec-21

AIR 49



Ria Gupta  
CA Inter May-22



# What Our Students have to say....

## **BALAJI R**

Scored exemption in 2 subjects. Thanks and respect to my beloved faculties Sathya Sir, Suraj Sir, Yogita Mam, Varun Sir, Shiva Teja Sir, Pranay Sir, IndigoLearn team and forum friends.

## **Ahil Varshan**

Thank you so much  
It is because of you Tax classes I was able to pass in Paper 4 The GST fast track course of Shiva Teja sir helped me a lot

## **GURRAM JANVITHA**

Thanks to Shiva Teja Sir, Suraj Sir, Sathya Sir. Had a great journey with IndigoLearn.

## **Suhani Kochar**

Very well explained sir  
Thank you so much sir

## **Sai Suparna Puttu**

Thank you for your support and blessing to us.

## **Soniya S**

You have been a great support to my success...I successfully cleared my group-1 exam especially taxation with the help of those classes I could clear exam..  
Thank you so much IndigoLearn

## **Preethi S**

Taxation was very hard to understand for me in my 1st attempt. But thanks Shiva Teja Sir for exceptional Taxation lectures, I scored 61. I would strongly recommend him. Your passion and clear explanations made learning enjoyable.

## **Prachi Khetal**

Thankyou so much sir for this video lec, it is really very helpful.

## **Abhiram**

I have taken taxation revision class for ca inter. From past 2 attempts I failed and got low marks in tax but in May 2024 I have secured 72 marks in taxation that is because of the detailed revision class by ca shiva teja sir, it helped me a lot while revising for the tax



**CA INTER PAPER 3 - COST AND MANAGEMENT ACCOUNTING**  
**CHAPTER WISE WEIGHTAGE BASED ON PAST EXAM ANALYSIS**

S. No.	CHAPTER NAME	May-25	Jan-25	Sep-24	May-24	Nov-23	May-23	Nov-22	May-22	Dec-21	Jul-21	Jan-21	Nov-20	Nov-19	May-19	Average of category	ICAI Weightage
I	<b>Overview</b>																
1	Introduction	5			5	4	5	5	5	10	5	10	10	-	5	16.88 Marks (13.5%)	10-15%
6	Elements of Cost & Cost Sheet	7	14	13		16	10	10	10	10	10	10	10	15	10		
	<b>TOTAL</b>	<b>12</b>	<b>14</b>	<b>13</b>	<b>5</b>	<b>20</b>		<b>15</b>	<b>15</b>	<b>20</b>	<b>15</b>	<b>20</b>	<b>20</b>	<b>15</b>	<b>15</b>		
II	<b>Ascertaining cost &amp; Cost A/cing system</b>																
2	Material		8		5	5	15	10	10	5	10	-	10	10	10	42.78 Marks (34.22%)	35%-40%
3	Employee	11	5	6	10	5	10	6	10	10	10	15	10	10	5		
4	Overheads	5	11	7	6	10	10	10	10	10	5	15	10	10	15		
5	Activity Based Costing	8		8	8	10	10	9	10	-	10	-	10	10	5		
7	Intergrated & Non integrated costing	8	9	5	7		-	10	10	10	10	-	-	10	10		
	<b>TOTAL</b>	<b>32</b>	<b>33</b>	<b>26</b>	<b>36</b>	<b>30</b>	<b>45</b>	<b>45</b>	<b>50</b>	<b>35</b>	<b>45</b>	<b>30</b>	<b>40</b>	<b>50</b>	<b>45</b>		
III	<b>Methods of Costing</b>																
8(a)	Unit Costing						-	-		10	-	5	5	5	-	36.11 Marks (28.89%)	25% - 30%
9(a)	Job Costing	3		4			-	-	2.5	-	-	-	-	-	-		
8(b)	Batch Costing		5	5	4		-	5		-	5	5	-	-	-		
9(b)	Contract Costing					5	10	10	5	10	5	-	5	-	10		
10	Process Costing & Operating Costing	8	8		13	5	5	10	12.5	5	10	15	10	10	10		
11	Joint Costing	5		4	5	5	10	5	5	5	5	10	5	5	5		
12	Service Sector Costing	6	8	5	6	10	10	5	5	10	10	10	10	15	10		
	<b>TOTAL</b>	<b>22</b>	<b>21</b>	<b>18</b>	<b>28</b>	<b>25</b>	<b>35</b>	<b>35</b>	<b>30</b>	<b>40</b>	<b>35</b>	<b>45</b>	<b>35</b>	<b>35</b>	<b>35</b>		
IV	<b>Cost Control and Analysis</b>																
13	Standard Costing	6	8	9	4	10	10	10	10	10	10	10	10	10	10	29.44 Marks (23.56%)	20-25%
14	Marginal Costing	5	11	9	11	5	10	15	10	10	10	15	10	10	10		
15	Budget & Budgetary Control	7		13	4	10	10	5	10	10	10	5	10	5	10		
	<b>TOTAL</b>	<b>18</b>	<b>19</b>	<b>31</b>	<b>19</b>	<b>25</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>25</b>	<b>30</b>		

NOTE: Weightage of Optional questions has been taken in calculations

CA INTER PAPER 3 - COST AND MANAGEMENT ACCOUNTING																																						
QUESTION WISE TOPICS BASED ON PAST EXAM PATTERN																																						
Question No.	May-25	M	Jan-25	M	Sep-24	M	May-24	M	Nov-23	M	TOPIC	May-23	M	Nov-22	M	TOPIC	May-22	M	Dec-21	M	TOPIC	Jul-21	M	TOPIC	Jan-21	M	TOPIC	Nov-20	M	TOPIC	Nov-19	M	TOPIC	May-19	M			
COMPULSORY																																						
1(a)	Marginal Costing	5	Marginal Costing	5	Unit & Batch Costing	5	Material Cost - EOQ, Reorder level, Max, Quantity discount	5	Material Cost - EOQ, Reorder level, Max, Stock Level	5	Material Cost - EBQ	5	Batch Costing: Total Sales Value, Sales Price	5	Material Cost : EOQ, Ordering cost, frequency of orders	5	Material cost : Inventory turnover ratio and holding period	5	Material Cost: Classifying inventory items as per ABC Analysis for Inventory Control'	5	Marginal Costing: Compute revised fixed cost, revised sales and new break even point	5	Budget: Flexible budget at 3 profit levels	5	Material Cost: EOQ and total annual inventory cost	5	Budgetary - Efficiently ratio, activity ratio, capacity usage ratio, actual usage of budgeted capacity ratio	5	Employee costs - wages under premium bonus methods	5		5		5		5		
1(b)	Joint Costing	5	Unit & Batch Costing	5	Integrated & Non integrated costing(Reconciliation of cost)	5	Joint Costing - Cost Allocation : Physical Unit Method, Contribution Margin Method, Impact on profitability	5	Employee Cost - Halsey Premium Plans, Rowan plan	5	Employee Costs - Earnings computation with Rowan & Halsey premium plans	5	Service Costing: Cost of processing, no. of loan applications Processed	5	Employee Costs - employee turnover details and equivalent employee turnover rate	5	Budgets - flexible budget in 2 scenarios	5	Overhead : OH distribution using 'Step Ladder Method and compute rate per hour of each dept.	5	Employee Costs: Comprehensive machine hour rate - compute	5	Marginal Costing : Product mix	5	Unit - Revised cost and revised selling price	5	Employee costs - wages under premium bonus methods	5		5		5		5		5		
1(c)	Employee Costing	4	Material Cost	4	Marginal Costing	4	Standard Costing	4	Joint Costing - Apportioning joint costs at split off point	5	Marginal Costing - BEP, Proposed sales, Desired profit, New Margin of safety	5	Material Cost: EOQ, Frequency, Re-order point	5	Marginal Costing - Which machine to choose based on profitability and capacities	5	Employee costs - Halsey & Rowan scheme workings	5	Batch Costing :Economic production run (Batch costing) & Extra cost of production	5	Process & operation costing : Using FIFO prepare Statement of Equivalent production and abnormal loss account	5	Joint costs : Comprehensive cost statement of two joint products M & N - apportionment and total joint cost	5	Joint Costs : Apportion joint costs based on physical quantity and contribution margin method. Determine profit under both methods	5	Joint costs - joint costs allocable, product wise profitability	5		5		5		5		5		
1(d)									Contract Costing - Contract Account, Notional Profit or Loss	5	Service Costing - Toll rate for each type of vehicle with and without concession	5	Marginal Costing: BEP, Margin of Safety, Profits, Sales Value	5	Service Costing - Cost per tonne-kilometer of carrying mineral from each mine	5	Process Costing - Process A/c and Abnormal gain/loss computation	5	Marginal Costing : Cost indifference point & Break Even point	5	Batch costing: Compute optimum run size, minimum inventory holding cost, extra cost for existing run size	5	Contract Costing : Value of work certified with escalation clause	5	Unit Costing : Break Even analysis - Variable cost and fixed cost per unit and profit volume ratio	5	Cost Accounting system : Memorandum Reconciliation account	5		5		5		5		5		
OPTIONAL (4 of 5)																																						
2(a)	Cost Sheet	7	Elements of Cost & Cost Sheet	9	Elements of Cost & Cost Sheet ( cost sheet)	8	Activity Based Costing - Operating Income	8	Cost Sheet - Sheet with all costs details	10	Material Cost - Consumption cost, Stores ledger	10	Overheads: Machine Hour Rate	10	Overheads : Absorption costing - recovery rates and profits and selling price	10	Cost Sheet - leather bags production prime, works, cost of production, cost of sales	10	Cost Sheet - Compute for manufacturing with overheads cost	10	Employee Costs : Effective increase in earnings due to Halsey and Rowan, savings to company due to bonus plans, select beneficial scheme	10	Cost Sheet - cost per pen and profit per pen	10	Activity based costing : Operating income using cost driver rates and examine results	10	Cost sheet - prime, works cost, cost of production, cost of sales, expected selling price	10		10		10		10		10		
2(b)	Employee Costing	7	Employee Cost	5	Employee cost	6	Service Costing - Airlines	6	Budgets - Production Budget, Sales Budget	10	Contract Costing - Contract cost with & without escalation, variance in costs	10	Employee Costs: Wages under different methods	6	Contract Costing - Escalation claim and final price	5	Marginal Costing - Break even sales, PV Ratio, revised sales & BEP	10	Joint Products - Further processing for maximising profits	5	Cost Sheet - Prime cost, works cost, Cost of production and cost of sales	10	Overheads - distribution of OH, recovery rate per hour and total cost	10	Overheads - under absorbed production overheads , treatment in accounts, apportionment	10	Process costing - Process cost a/c, finished stock a/c with profit element	10		10		10		10		10		
2(c)												Activity based costing - Allocation of costs, overhead costs	4	Job Costing - vs Process Costing	5			Employee Costs: Turnover Rates using Flux & Separation Method and Equivalent Employee Turnover Rate	5																			
3(a)	Activity Based Costing	8	Process Costing & Operating Costing	8	Activity Based Costing (Traditional cost & ABC)	8	Marginal Costing - Profit at different activity levels	7	Overheads - Distribution of overheads, Budgeted Overheads, Overhead Absorption Rate	10	Budgets - Product wise budgets, contribution & profits	10	Contract costing - Contract Account, Estimated Total Profit	10	Budgetary Control - Sales and production budgets	10	Service costing - Travel bus costs (2 shifts & 80% capacity)	10	Cost Accounting system: Prepare Cost Sheet & Reconcile with financial profit	10	Marginal Costing: Break even analysis, sales turnover for expected profit, selling price to sustain expected fixed increase in fixed OH	10	Standard Costing : Fixed OH expenditure, capacity, efficiency variances	10	Service costing - room rent chargeable per day both for off season and on season	10	Standard costing - Labour cost, rate, efficiency, usage and idle time variance	10		10		10		10		10		
3(b)	Service Costing - Theatre	6	Marginal Costing	6	Budget & Budgetary Control ( Flexible Budget)	6	Cost Accounting System - Reconciliation	7	Service Costing - Hotel (Profit of each room)	10	Cost Sheet - Sheet with all costs details and Desired selling price	10	Process Costing (Process Account), Finished Stock Account)	10	Cost Sheet - Full Cost sheet preparation and selling price per unit	10	Unit cost: Operating Costs & operating income of a drug company	10	Activity Based Costing: Cost sheet segregating direct and indirect cost using ABC System	10	Process & Operational Costing: Determine average selling price, advice company for best selling price	10	Material cost : EOQ, cost of material purchased and cost sheet showing profit	10	Cost Sheet - Value of material purchased and cost sheet showing profit	10	Overheads : absorption costing method cost per unit and cost distortion	10		10		10		10		10		
4(a)	Cost Accounting System	8	Service Costing	8	Standard Costing - Variances	9	Process Costing - Process Account, Abnormal Loss & Gain, Costing P&L A/c	8	Activity Based Costing - Traditional Costing Approach, ABC, Difference in Selling Price	10	Joint costing - Apportioning joint costs at split off point and profitability of both products	10	Marginal costing: rank, optimum product mix, max. profit	10	Process Costing (Chemical manufacturer) - Equivalent production, normal & abnormal loss, closing stock and sell / process decision	10	Contract Costing - prepare contract a/c and show notional profit	10	Process Costing - compute wastage % and prepare Process accounts	10	Joint costs : Allocation of costs, determination of cost of goods sold, comparative statement of gross profit	10	Process Costing : Equivalent production, cost per equivalent unit, normal and abnormal loss, Process A/c	10	Employee Costs : Normal wage and compare conversion costs	10	Service Costing : Total cost of operating vehicle (running and fixed costs) Cost per km per tonne	10		10		10		10		10		
4(b)	Standard Costing - Variances - Variable & Fixed	6	Overheads & Cost statement	2	Service costing (built operate transfer)	5	Overheads - Under Absorption	6	Marginal Costing - Shut down Point	5	Activity Based Costing - overhead rate per labour under Absorption costing and Cost statement as per ABC	5	Cost Sheet: Cost per unit, Total cost, profit per unit, total profit	10	Marginal Costing - Fixed costs, BEP sales and profit computation	5	Integrated accounts - reconciliation of costing and financial profits	5	Service Costing - Insurance (cost per policy)	5	Overheads : Absorption costing vs Activity based costing	10	Employee cost - ordinary wage per hour and allocate wages to products	6	Process Costing : Process a/c, Finished goods a/c, normal loss, abnormal loss and abnormal gain a/c	10	Material Cost : Store ledger a/c under weighted average and LIFO. Value of material consumed and closing stock	10		10		10		10		10		
4(c)									Process Costing - Process Account	5	Marginal Costing - Product mix and overall profit	5			Cost Accounting System - Journal Entries	5	What is Bill of material and its uses	5	Contract Costing - Work certified and Notional Profit	5			Employee Cost: Objectives of time keeping	4														
5(a)	Process Costing	4	Standard Costing	8	Overheads	7	Labour Costing - Labour Turnover	6	Standard Costing - Variances - Material	10	Standard Costing - Standard price & quantity, Variances - Material, labour, and overhead	10	Standard costing - 4 material variance	10	Activity Based Costing - cost per unit under ABC and conventional	10	Standard costing - Overhead variances : variable, fixed,	10	Standard Costing - Labour (3 groups) rates : Cost, Rate, Gang, Yield, Idle time	10	Service costing: Compute profit per patient day and break even patient days	10	Service Costing : Cost per kilometer and toll rate per vehicle	10	Marginal costing : lowest price to quote for hockey sticks order , when operating at 50% capacity	10	Marginal costing - units to breakeven and reduction in fixed costs to achieve desired profit	10		10		10		10		10		
5(b)	Job & batch Costing	3	Integrated & Non integrated costing	4	Budget & Budgetary control	7	Marginal Costing - BE, Sales volume	4	Cost Sheet - Cost of sales & Profit	6	Absorption Costing - Over and under recovery and effect of profit	5	Cost Accounting System - Reconciliation Statement under Non-integrated A/c system	5	Standard Costing - 4 labour variances	5	Overheads - calculate unabsorbed OH & its treatment	10	Budget - Sale (in Rs.), Production (in units), Raw material (in units)	10	Standard Costing : Variable OH variances, Fixed OH variances & control ratios	10	Activity Based Costing : Cost driver's rate and total cost of each product	6	Standard Costing - Material cost, price, yield, usage, mix variances	10	Overhead : Comprehensive machine hour rate	5		10		10		10		10		
5(c)	Budgeting - Flexible Budget	7	Material Cost	4		Budgetary Control - Feedback & Feed forward Control	4	Cost Accounting System - Journal Entries	4	Employee Costs - High employee turnover effects on cost of production	5	Joint Products - Profit earned, selling price per kg	5	Joint Products - Profit / loss for each product after processing and should further processing be done	5																							
To answer any four of following:																																						
6(a)	Cost type - Management Decisions	5	Integrated & Non integrated costing	5	Digital cost system	5	Introduction - Cost Control and Cost Reduction	5	Introduction - Cost objectives	5	Introduction - Cost objectives	5	Material cost - Inventory management	5	Cost Accounting system - salient features	5	Introduction: Explain techniques of costing	5	Introduction: Identify the responsibility centres for given situations	5	Introduction : Treatment of demurrages, CGST, fines, abnormal shortage	5	Intro: Differences between Cost A/c and Management A/c	5	Service Costing - Composite costs	5	Intro : cost control vs cost reduction	5		5		5		5		5		5
6(b)	Overhead cost pools	5	Elements of cost (Industry Sector)	5	Standard cost ( Variance)	5	Process Costing - Normal & Abnormal scrap	5	Material Cost	5	Absorption Costing - Practical capacity & Normal Capacity	5	Cost Accounting system - classification of items	5	Material Cost - Treatment of cash discount, GST, Demurrage, Shortage, Basic customs duty	5	Joint products: What are joint products and byproducts	5	Marginal Costing: Margin of Safety - What and how to calculate	5	Budgetary : Limitations of budgetary control system	5	Budgetary: Important points for Performance Budgeting	5	Cost accounting system - Journal entries under non-integrated system	5	Budget - When is flexible budget suitable	5		5		5		5		5		5
6(c)	Process Costing or Cost Accounting	4	Overheads(Selling & Distribution OH) or Overheads(apportionment )	5	By product OR Job vs Batch Costing	4	Batch Costing Labour Costing (or)	4	Employee Costs	5	Activity based costing : Activity Based management	5	Activity based costing - cost drivers for business functions	5	Employee Costs - treatment of overtime in various situations	5	Employee costs: Steps in labour standard time setting	5	Employee Costs: Rowan Bonus system - features, advantages, disadvantages	5	Overheads : What are blanket overhead rate and Dept. OH Rate	5	Cost Accounting System - prerequisites of Integrated Accounting	5	Material cost: Inventory control	5	Cost accounting system : Integrated accounting system and its advantages	5		5		5		5		5		5
6(d)									Introduction	5	Service costing - Methods of reapportionment	5	Budget & Budgetary control - Budget manual	5	Standard Costing - Criticism / Limitations	5	Budgets - what is budgetary control system	5	Service costing - What is Build-Operate-Transfer (BOT). How is toll rate computed	5	Introduction : Method of costing appropriate for Oil, interior, Advertisement, Airlines, car assembly	5	Service Costing : Method of costing for various industries	5	Cost Sheet - Cost unit for various industries	5	Direct Expenses : Measurement and treatment	5		5		5		5		5		5
6(e)									Overheads	5	Process costing - Treatment of normal loss, abnormal loss and abnormal gain	5	Introduction - Cost units	5	Introduction - Identify methods of costing	5	Introduction: Cost control vs cost reduction	5	Material costs: VED analysis of inventory Control	5	Intro: Impact of use of IT in cost accounting	5	Marginal : Difference between marginal and absorption costing	5	Budgetary : Zero based budgeting and its stages	5	Marginal Costing : Limitations	5		5		5		5		5		5