

BHAGYA ACHIEVERS TEST SERIES

"Good presentation turns effort into exemption!"

Here are some **Presentation tips**, must follow if you want exemption in your **CMA Exams**.

1. Always underline the keywords.
2. Write the relevant provision with **Cost Accounting Standards (CAS) / CMA Standards** and cite relevant **ICAI-CMA guidelines or case laws** if possible.
3. Always write the answers **point wise**. Ignore paragraph writing. You are not writing an essay.
4. Keep your answers very **precise**. Don't elaborate unnecessarily.
5. Keep your **language simple**. Try to use some technical/keyword words if you have made a list of it.
6. **Case Law / Decided Case Format:** *{If Question of 4 marks or more}*
 - (i) Facts of the case:
.....
 - (ii) Issue under Consideration:
.....
 - (iii) Judgement:
Explain in detail here:
 - (iv) *Conclusion : {write a bit fancy}*
→ applying the supra (above), |
7. Start every answer on a **new page**. Even sub-questions should be written on a new page.
8. Use **rupee symbol ₹** instead of Rs.
9. Do not forget about **units** i.e., ₹, \$, Millions, Crores, Lacs etc. Don't let the examiner guess.

10. Always **double underline the final answers** in case of practical questions.
11. Attempt **easiest questions first** and then the ones you are least confident about.
12. If there are **alternate views** in a question always write both. This will gain the confidence of the examiner.
13. You can use short forms like **COGS** (Cost of Goods Sold), **OH** (Overhead), **WIP** etc. but define them **once** in the paper. Do not use short names for every other word.
14. **Most important Tip** → Read the question **very carefully**. Please see what the question demands and write accordingly.
15. Write proper **assumptions** wherever required.
16. **Please, Please, Please**

Do not forget to write your **Roll No.** properly. Please fill the **OMR sheet** properly.

Many students make a blunder here.

Don't do this, this will affect your preparations in other papers.

“Thank you for trusting us!

Wishing you success in your CMA journey.”

Team Bhagya Achievers