

Paper Pattern

CMA Inter- June 2026

PAPER – 8: COST ACCOUNTING

Section A – MCQs

- **15MCQs × 2 marks = 30 Marks**

Section B – Descriptive (Q2 to Q8)

7 Questions × 14 marks = 98 Marks

Q2.

- (a) Cost Sheet
- (b) Material / Labour Costing

Q3.

- (a) Overhead
- (b) Cost Book Keeping

Q4.

- (a) Operating Costing
- (b) Contract Costing

Q5.

- (a) Process Costing
- (b) Standard Costing

Q6.

- (a) Marginal Costing
- (b) Decision Making

Q7.

- (a) Budget Costing
 - (b) Cost Accounting
- Standard Theory

Q8.

- (a) Theory from Basics
 - (b) Theory from CAS
 - (c) Theory from
- Miscellaneous Topics