

**Dr CA Ravie Agarwal's
CA INTER PAPER 4 - CHAPTER WISE TREND ANALYSIS**

**SEP 2025
&
JAN 2026**

Topic	May-18	Nov-18	May-19	Nov-19	Nov-20	Jan-21	Jul-21	Dec-21	May-22	Nov-22	May-23	Nov-23	May-24	Sep-24	Jan-25	May-25
Introduction to Cost and Management Accounting	5	5	5	5	5	5	-	10	10	-	5	5	5	5	5	9
Material Cost	15	10	10	10	10	10	10	5	10	10	15	10	10	-	8	-
Employee Cost and Direct Expenses	15	5	10	10	15	10	10	10	10	6	10	10	10	6	5	11
Overheads: Absorption Costing Method	10	15	15	10	10	10	5	10	10	-	10	10	6	7	14	-
Activity based costing	5	10	5	10	10	10	15	10	10	19	10	15	8	8	-	13
Cost sheet	10	10	10	10	10	10	10	10	10	10	10	10	-	8	9	7
Cost Accounting System	5	10	10	5	5	-	10	5	5	10	5	4	7	5	9	8
Unit and Batch costing	5	10	-	-	-	-	-	-	-	-	-	-	4	5	5	-
Job costing	10	5	10	5	5	-	5	10	5	10	10	10	-	4	-	3
Process and Operation Costing	10	5	10	10	10	5	10	5	10	10	15	5	8	-	8	8
Joint Product & By Product	-	5	5	5	5	10	5	10	5	15	5	5	5	4	-	5
Service costing	10	10	10	15	15	15	10	10	5	10	5	10	6	5	8	6
Standard Costing	5	5	10	10	10	10	10	10	15	10	10	10	-	14	6	6
Marginal Costing	5	10	10	5	5	15	15	10	10	10	5	11	4	11	11	5
Budget and Budgetary Control	15	10	5	15	10	15	10	10	10	5	10	10	8	6	-	7

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