

# CMA Inter — Management Accounting

## Deep PYP Trend Analysis (Important Chapters + Repeated Topics + Expected Questions)

I analyzed the CMA Inter Management Accounting past year paper trends carefully and matched:

- repeated numericals
- theory rotation patterns
- chapter weightage consistency
- hidden examiner behavior
- MCQ concentration areas
- practical question repetition

The pattern in Management Accounting is highly predictable.

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## Priority-Wise Chapter Analysis

### Tier 1 (Must Prepare – Highest Probability)

These chapters are repeatedly appearing either as MCQs, short notes, or full 14-mark numericals.

Chapter	Frequency	Expected Weightage
Standard Costing & Variance Analysis	Very High	12–20 Marks
Budgetary Control	Very High	10–18 Marks
Marginal Costing & CVP Analysis	Very High	10–16 Marks
Activity Based Costing (ABC)	Very High	8–16 Marks
Decision Making Techniques	Very High	8–15 Marks
Transfer Pricing	High	5–10 Marks
Responsibility Accounting / Performance Measurement	High	5–10 Marks

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## 1. Standard Costing & Variance Analysis

### Repeated Topics

- Material Cost Variance

- Material Price Variance
- Material Usage Variance
- Labour Cost Variance
- Labour Rate Variance
- Labour Efficiency Variance
- Fixed Overhead Variances
- Capacity Variance
- Efficiency Variance
- Cost Variance

### **Hidden Pattern**

The Institute rarely asks only one variance.

Usually they ask:

Prepare complete variance analysis report.

This chapter alone can fetch 14–20 marks.

### **Future Attempted Question**

A company produces 8,000 units. Standard material is 5 kg @ Rs.40 per kg. Actual consumption was 42,000 kg costing Rs.18,06,000. Compute:

- Material Cost Variance
- Material Price Variance
- Material Usage Variance

## **2. Budgetary Control**

### **Repeated Topics**

- Production Budget
- Sales Budget
- Material Purchase Budget
- Flexible Budget
- Cash Budget
- Functional Budgets

### **Hidden Pattern**

Examiner loves combining:

Sales Budget + Production Budget + Material Purchase Budget

in one question.

### **Future Attempted Question**

Prepare:

- Sales Budget
- Production Budget
- Material Purchase Budget

from projected quarterly sales data.

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## **3. Marginal Costing & CVP Analysis**

### **Repeated Topics**

- P/V Ratio
- Break Even Point
- Margin of Safety
- Profit Planning
- Target Profit
- Contribution Analysis

### **Hidden Pattern**

Every paper contains at least one MCQ and often one numerical.

### **Future Attempted Question**

Selling Price = Rs.150

Variable Cost = Rs.90

Fixed Cost = Rs.18,00,000

Calculate:

- P/V Ratio
- BEP (Units)
- Margin of Safety if sales are 50,000 units
- Sales required for Rs.6,00,000 profit

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## 4. Activity Based Costing (ABC)

### Repeated Topics

- Cost Driver Selection
- Activity Cost Pools
- Product Cost Computation
- Customer Order Processing Cost Driver
- Machine Setup Cost Driver

### Hidden Pattern

ABC is appearing in both MCQs and long numericals.

This is now one of the favourite chapters.

### Future Attempted Question

A company has:

- Machine Setup Cost Rs.6,00,000
- Quality Inspection Cost Rs.4,00,000

Determine activity rates and allocate costs among products.

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## 5. Decision Making Techniques

### Repeated Topics

- Make or Buy
- Product Mix
- Limiting Factor
- Special Order
- Shut Down Decision
- Decision Tree Analysis

### Hidden Pattern

Decision Tree questions have appeared repeatedly.

## **Future Attempted Question**

A company must choose among three investment alternatives with different probabilities of success.

Construct a Decision Tree and identify the optimal decision.

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# **Tier 2 (Very Important)**

## **6. Transfer Pricing**

Repeated Areas:

- Market Based Transfer Pricing
- Negotiated Transfer Pricing
- Opportunity Cost Approach

### **Expected Question**

Division A transfers goods to Division B.

Compute transfer price under:

- Market Price Method
  - Cost Plus Method
  - Opportunity Cost Method
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## **7. Responsibility Accounting**

Repeated Areas

- Profit Centre
- Investment Centre
- Cost Centre
- Responsibility Reporting

Frequently tested in MCQs.

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## **8. Performance Measurement**

Repeated Areas

- ROI
- Residual Income
- EVA
- CAPM based Cost of Capital

### **Hidden Pattern**

Institute is increasingly asking EVA numericals.

### **Future Attempted Question**

Calculate:

- ROI
- Residual Income
- EVA

From given operating profit and capital employed.

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## **Tier 3 (Moderately Important)**

## **9. JIT & Modern Management Techniques**

Repeated Areas

- Just In Time
- ESG
- Benchmarking
- Kaizen Costing
- Target Costing

Mostly MCQ based.

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## **10. Strategic Cost Management**

## Repeated Areas

- Value Chain Analysis
- Cost Reduction
- Cost Management Tools

Usually theory or MCQs.