



CA INTER - COSTING **ABC** **ANALYSIS** **MAY 2025**

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Applicable For:
MAY 25 EXAMS



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CA INTER COSTING – ABC ANALYSIS – May 2025 EXAM

Refer Study Material of ICAI – Study Material applicable for May 2025 & onwards - Edition July 2024 with ISBN No. as **978-81-19472-65-9**

Foundation Chapters

- 1) Cost Sheet – Asked for 15 Marks in **Jan 2025**
 - a. Illustration 3 (Pg 6.14) & Practical Problem 4 (Pg 6.25) & **Case Scenario – 1** (Pg. No.6.27)
- 2) Service Costing – Question on Transport asked in **Jan 2025**
 - a. Highly Imp. Concepts – Educational Institute, Insurance, Hospital & Hotel
 - b. Must do – Illustration No. 4 (Pg. No. 12.16), Illustration No. 11 (Pg. No. 12.43), Practical Problem No. 1 (Pg. No. 12.59), **Case Scenario 1** (Pg. No. 12.63),

Category A Chapters

- 1) Material Costing – Only 4 Marks asked in Jan 25 hence more important this time.
 - a. Highly Imp. Concept for Jan 25 –
 - i. Calc. of Total Material Cost & Max. Stock level in case of Perishable nature of goods – Added in May 24 RTP
 - ii. Stock Levels (Min. Avg. & Max.)

- iii. FIFO, LIFO & WAM
 - iv. Must Do – Illustration 14 (Pg. No.2.68), Practical Problem No. 8 (Pg. No.2.82), **Case Scenario 1** (Pg. No. 2.83)
- 2) Employee Cost & Direct Expenses – 5 Marks Scheme based (Rowan / Halsey) Question asked in Jan 25 Hence more weightage this time
- a. Illustration 4 (Pg. No.3.21), Illustration 5 (Pg. No.3.24), Illustration 15 (Pg. No.3.51), Illustration 16 (Pg. No.3.53) & **Case Scenario 1** (Pg. No.3.16)
- 3) Overheads – highly important for May 25
- a. Must do – Comprehensive machine Hour Rate important concept
 - b. Illustration 6 (Pg. No.4.38), Illustration 9 (Pg. No.4.49), Practical Problem 4 (Pg. No.4.71) & Case Scenario 1 (Pg. No.4.78)
- 4) Marginal Costing – More than 10 Marks weightage in Jan 25. Still Very Important
- a. Must do – Case Scenario 1 (Pg. No. 14.59)
- 5) Standard Costing – Reverse calc. based standard costing questions will be asked.
- a. Must do – Question No. 17 of RTP for May 25, Practical Problem 3 (Pg. No. 13.58), Practical Problem 14 (Pg. No. 13.63), Practical Problem 15 (Pg. No. 13.64) & Case Scenario 1 (Pg. No. 13.65)

Category B Chapters

- 1) Cost Accounting System – Only Accounting Entries asked in Jan 25 so Full Fledged Question – Accounts based – is expected in May 25
- a) Integrated & Non-Integrated Accounting – Practical Problem 1 (Pg. No. 7.46)

- b) Reconciliation of Income under Cost & Financial Records – Qn. Not asked in Jan 25 hence very important.
- 2) Process Costing – No WIP & No % of Completion i.e. Simple concept based question asked in Jan 2025 hence more weightage this time
 - a) FIFO Method based MCQ Asked Sept 24 Exam – Hence WAM is now more important
 - b) Refer –
 - i. Illustration 3 (Pg 10.13) – When Internal TF Done at Cost
 - ii. Practical Problem 6 (Pg 10.37) – WAM
 - iii. Case Scenario 1 (Pg. No. 10.37)
- 3) Joint & By Products

Category C Chapters

- 1) Activity Based Costing (Chapter 5) – Asked in Sept 24 & asked for 10 Marks in Jan 25.
Must do – Illustration No. 4 (Pg. No.5.27), Practical Prob. 2 (Pg. No. 5.35), Practical Prob. 5 (Pg. No. 5.40 & Case Scenario – 1 (Pg. No.5.41)
- 2) Unit & Batch Costing – Less Imp. Since already gets covered in cost sheet
- 3) Job Costing – if you do cost sheet chapter properly (it automatically gets covered)
- 4) Budgets – Asked in Sept 24 & Jan 25 also but Don't Skip. MCQ Based Question expected.

Useful Link

1. CA Inter Revision Marathon Part 1 -

https://www.youtube.com/playlist?list=PLTf2si3aDYZQDi_xZpCXYvR8tBK4w05X3

2. CA Inter Revision Marathon Part 2 -

https://www.youtube.com/playlist?list=PLTf2si3aDYZQDi_xZpCXYvR8tBK4w05X3

3. Revision Marathon PDF Notes - <https://www.purushottamaggarwal.com/ca-inter-costing-study-material-notes>