



MAY'26 CA INTER COST MOST EXPECTED TOPICS

(on page 3) ↩

	JAN 2026	SEPT 2025	MAY 2025	JAN 2025	SEPT 2024	MAY 2024
COST SHEET	Basic Cost Sheet	Simple mca	2 product Ques	Simple Ques	Tough Ques	
MATERIAL	Basic FOB mca from Book =	ABC, EOB	EOB based mca	max, min consumption	mca cost per unit	EOB, disc.
EMPLOYEE	Halsey & Rowan	Hourly rate reverse	Halsey, Employee T/O	Halsey v/s Rowan	Overtime	loss of profit due to T/O
OVERHEADS	m/c Hr rate ditto Ques.	Simultaneous Equation	-	Basic OH recovery rate	Comprehensive m/c Hour rate	Under-over absorption
ABC	Theory.	Basic Ques	Basic Ques Unused Cap.	mca Basic	Traditional v/s ABC	Basic Ques
MARGINAL	mca from Book product mix Oppost from Book	BEP mca optimum mix	BEP, minimum units sold	BEP, CVP Analysis	Accept the Offer or not	CV Analysis, 2 year Ques
STANDARD	mat, lab, OH mix Ques	variable, fix overhead	Fixed OH, Variable OH	labour var.	Material & labour var.	mca FOH
JOINT-PRODUCT	JC apportionment NRV method	-	NRV method	-	-	Physical, contri margin
PROCESS	N-loss Ques Basic A/c	-	Equity, closing WIP	Basic process Ques	mca FIFO, opng WIP	Basic Ques



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BUDGETORY	Budgetory Ratios	Prod & Rm Cons budget	loss % mca	Basic mca	Flexible Budget	Budgetory Ratios
SERVICE	loan Ques from our Book	Toll plaza —	EQ-seat —	Bus based Ques —	BoT —	Air line —
COST A/c	Reconciliation	Journalise	Reconciliation	Journalise	Reconciliation	Reconciliation
JOB & BATCH	Cost/batch		Theory	Cost/unit	Cost per Batch	—

MAY'26 ANALYSIS ON NEXT PAGE

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May'26

COST SHEET Semi VOH , Reverse calc , leather Bag

MATERIAL max min cons , Stock ledger , Stockout

EMPLOYEE overtime , employee T/o & loss , Halsey

OVERHEADS Underoverabs , prim-second , Robot



ABC Absorption v/s Absc , (unused capacity)

MARGINAL Marginal v/s Abs , formula Based (PL) , land

STANDARD (m/c) missing figure/reverse calc , material

JOINT-PRODUCT Reverse cal or contrib. margin

PROCESS (m/c) FIFO or WAvg , Inter process profit (WIP)



BUDGETORY Basic Question

SERVICE (mca)
Hotel/ Hospital / school Bus

COST A/c Journal , memo recon.

JOB & BATCH EBA or Basic

