



MAY'26 CA INTER COST MOST EXPECTED TOPICS

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	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	—

SEPT '26 ANALYSIS ON NEXT PAGE

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CA INTER SEP'26

COST MOST IMP TOPICS

MOST LOVED AND TRUSTED ANALYSIS

100% COVERAGE FOR YOUR DREAM MARKS

CA AMIT SHARMA (AIR 30)





	SEPT'26 MOST IMP TOPICS	May'26 Actual	May'26 Expected
COST SHEET	semi VOH , Reverse calc	Leather Bag Ques Same from Book 7 marks	Semi VOH , Reverse calc , <u>leather Bag</u>
MATERIAL	Total cost calc + EOQ max, min Reverse calc stock ledger	-	max min cons , Stock ledger , stock out
EMPLOYEE	Overtime , earnings calc. Halsey / Rowan reverse	Employee T/O 5 marks	<u>Overtime</u> , <u>employee T/O & loss</u> , <u>Halsey</u>
OVERHEADS	Primary & Secondary , Over & under abs.	Robot Ques same from Book case Stdyp 10 marks	Under over abs , prim-second , <u>Robot</u> ↑ MCQ ↓
ABC	ABC v/s Absorption (Unused capacity)	ABC v/s Abs. 10 marks	Absorption v/s ABC , (Unused capacity)
MARGINAL	Marginal v/s Abs . key factor , BEP	Formula based P/L 11 marks	Marginal v/s Abs , formula Based (P/L)
STANDARD	lab + VOH , missing figure (mix)	Material variance 5 marks FOH variance 6 marks	(MCQ) <u>missing figure / Reverse calc , material</u>
JOINT-PRODUCT	less chance NRV or Reverse calc.	Split off + FP ditto Ques in our QB 8 marks	Reverse cal or contrib. margin (NRV)
PROCESS	FIFO or Wavg op WIP	Inter process profit Same Book Ques case stdyp 10 marks	(MCQ) FIFO or Wavg (WIP) , <u>Inter process profit</u>





BUDGETORY	Basic Easy Ques	Basic Ques ditto from our Book 9 marks	Basic Question
SERVICE	Hotel/Hospital or School Bus Ques (mcq) Tyre replacement		(mcq) Hotel/Hospital/School Bus
COST A/c	Journal entries or memo recon.	Reconciliation 4 marks	Journal, memo recon.
JOB & BATCH	EBQ or Basic Ques	Basic Ques 5 marks	EBQ or Basic

MCQ :-

Std

Service

mat

Budgetary

Job & Batch

