

C.A.
INTERMEDIATE

NOVEMBER 2020

ANALYSIS OF

PAPER 3:

**Cost And Management
Accounting**

J.K. SHAH[®]
CLASSES


General Overview of Paper

Question No.	Compulsory/Optional	Marks
Q.1	Compulsory	20
Q.2 to Q.6	Any 4 out of 5	105
Total (Including Options)		125

Paper vis-a-vis JKSC Material

Total Marks including Options	125
Less: MCQ Marks	NIL
Total Marks excluding MCQs	125
Marks from JKSC Material	64
% of Marks Same/Similar/Partially Similar to JKSC Material	51.20%

**We are happy to share with you
that 51.20% of the paper was
same/similar / partially similar
to JKSC material**



**COMPULSORY
QUESTION**

Q.NO.


1. (a)

Analysis

Chapter: Budgetary Control

Analysis of Topics Covered

- | | |
|----|---|
| 1. | Flexible Budget |
| 2. | Capacity conversion to 100% |
| 3. | Calculation of Fixed Cost capacity wise |



**COMPULSORY
QUESTION**

Q.NO.


1. (b)

Analysis

Chapter: Marginal Costing

Analysis of Topics Covered

- | | |
|----|--|
| 1. | Limiting Factor |
| 2. | Product Mix |
| 3. | Contribution Per unit of limiting factor |



**COMPULSORY
QUESTION**

Q.NO.


1. (c)

Analysis

Chapter: Joint Products and By Products

Analysis of Topics Covered

- | | |
|----|---|
| 1. | Apportionment of Joint Cost |
| 2 | Calculation of Total cost of Joint Products |



**COMPULSORY
QUESTION**

Q.NO.

1. (d)

Analysis

Chapter: Contract Costing

Analysis of Topics Covered

- | | |
|----|--|
| 1. | Escalation Clause |
| 2. | Accrued Wages |
| 3. | Calculation of Value of Work Certified |



OPTIONAL
QUESTION

Q.NO.
2. (a)

Analysis

Chapter: Cost Sheet

Analysis of Topics Covered

- | | |
|----|---|
| 1. | Apportionment of Costs |
| 2 | Application of concepts of Fixed Costs and Variable Costs |
| 3. | Calculation of Per Unit figures |
| 4. | Cost Sheet of only one product |



OPTIONAL
QUESTION

Q.NO.

2. (b)

Analysis

Chapter : Overheads : Absorption Costing Method

Analysis of Topics Covered

1. Distribution of Overheads
2. Re-distribution of Service Department overheads
3. Totally Interdependent Service Departments
4. Application of Absorption Rates to calculate Cost per unit of a product



**OPTIONAL
QUESTION**

Q.NO.

3. (a)

Analysis

Chapter: Standard Costing

Analysis of Topics Covered

1. Fixed Overheads Variances
2. Missing figure problem
3. Calculation of missing figures based on details of variances i.e. reverse working



Q.NO.

3. (b)

Analysis	
Chapter: Material Cost	
Analysis of Topics Covered	
1.	Economic Order Quantity
2.	Re-Order Level
3.	Frequency of Order



OPTIONAL
QUESTION

Q.NO.
4. (a)

Analysis

Chapter: Process Costing

Analysis of Topics Covered

- | | |
|----|------------------------------|
| 1. | Process I A/C |
| 2. | Selection of Method [W.A.M.] |
| 3. | Equivalent Production |
| 4. | Abnormal Loss |



Q.NO.
4. (b)

Analysis	
Chapter: Employee Cost And Direct Expenses	
Analysis of Topics Covered	
1.	Calculation of D.A., E.P.F. and E.S.I.
2.	Calculation of Overtime
3.	Calculation of Earnings of Workers
4.	Allocation of Employee cost to jobs



Q.NO.
4. (c)

Analysis	
Chapter: Employee Cost and Direct Expenses	
Analysis of Topics Covered	
1.	Theory Question
2.	Objectives of Time Keeping



Q.NO.
5. (a)

Analysis	
Chapter: Service Costing	
Analysis of Topics Covered	
1.	Toll Operations
2.	Calculation of Cost per Kilometre
3.	Calculation of Toll rate per vehicle



Q.NO.
5. (b)

Analysis	
Chapter: Activity Based Costing	
Analysis of Topics Covered	
1.	Identification of Cost Driver
2.	Calculation of Cost Driver's rate
3.	Calculation of Total Cost of Each product



OPTIONAL
QUESTION

Q.NO.
5. (c)

Analysis

Chapter: Activity Based Costing

Analysis of Topics Covered

- | | |
|----|---|
| 1. | Theory Question |
| 2. | Levels of Activity under Activity Based Costing methodology |



Q.NO.
6.

Analysis	
Q.6 : Theory Question	
Analysis of Topics Covered	
1.	Distinction between two systems, Cost Accounting and Management Accounting
2.	Points to be considered for Performance Budgeting
3.	Pre-requisites of Integrated Accounting
4.	Selection of Method of Costing for various industries
5.	Distinction between two techniques, Marginal Costing and Absorption Costing



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**Thank
You**

