

**C.A.  
FINAL**

**NOVEMBER 2020**

# **ANALYSIS OF**

**PAPER 5:**

## **Strategic Cost Management & Performance Evaluation**

**J.K. SHAH<sup>®</sup>**  
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
<b>Total (Including Options)</b>		<b>125</b>


# Paper vis-a-vis JKSC Material

Total Marks including Options	125
Less: MCQ Marks	NIL
Total Marks excluding MCQs	125
Marks from JKSC Material	110
% of Marks Same/Similar/Partially Similar to JKSC Material	<b>88.00%</b>

**We are happy to share with you  
that 88.00% of the paper was  
same/similar / partially similar  
to JKSC material**

**Q.NO.**

**1.**



**COMPULSORY  
QUESTION**

## Analysis

### Chapter: Performance Measurement and evaluation

Analysis of Topics Covered

1.	Case Study
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**Q.NO.**  
2.

**Analysis**

**Chapter: Cost Management  
Technique**

Analysis of Topics Covered

1.	Calculation of Selling Price
2.	Calculation of Target Cost Per Unit
3.	Cost reduction require to achieve target cost



**Q.NO.**  
3.

## Analysis

### Chapter: Performance Measurement and evaluation

#### Analysis of Topics Covered

1.	Calculation of EVA
2.	Evaluation of Performance
3.	advise on improvement of performance



**Q.NO.**  
**4. (a)**

**Analysis**

**Chapter: Decision Making**

Analysis of Topics Covered

1. advise on whether automated payment system to be installed or not





**Q.NO.**  
**4. (a)**

**Analysis**

**Chapter: Pricing Policy**

Analysis of Topics Covered

1. Suggest appropriate pricing strategy in different scenario



**Q.NO.**  
**4. (b)**

<b>Analysis</b>	
<b>Chapter: Modern Business Environment</b>	
Analysis of Topics Covered	
1.	Cost of Quality



**Q.NO.**  
**4. (c)**

## Analysis

### Chapter: Divisional Transfer Pricing

#### Analysis of Topics Covered

1. Finding out best strategy for each division and for Company as a whole



**Q.NO.**  
**5. (a)**

<b>Analysis</b>	
<b>Chapter: Cost Management Technique</b>	
Analysis of Topics Covered	
1.	Life cycle costing



OPTIONAL  
QUESTION

**Q.NO.**  

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**5. (b)**

<b>Analysis</b>	
<b>Chapter: Standard Costing</b>	
Analysis of Topics Covered	
1.	Critical Success Factor

Analysis

Chapter: Decision Making

Q.NO.

6. (a)

OPTIONAL  
QUESTION



**Q.NO.**  
**6. (b)**

Analysis	
Chapter: Standard Costing	
Analysis of Topics Covered	
1.	Labour Rate Variance
2.	Labour Efficiency Variance
3.	Interpretation Of Variances



# J.K. SHAH<sup>®</sup>

## CLASSES

For Enquiries & Admissions, please call between 10.00 AM to 7.00 PM

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**Thank  
You**

