



CA INTER COSTING – ABC ANALYSIS – May 2024 EXAM

- CA Purushottam Aggarwal

Sections	Weightage	Chapters	Jan 21	July 21	Dec 21	May 22	Nov 22	May 23	Nov 23	ABC
I	10% to 15% (12 to 18 Marks)	Ch. 1 – Introduction to Cost & Management Accounting	10 Marks							
	Category D									
II	35% to 40% (42 to 48 Marks)	Ch. 2 – Material Cost	5 Marks	5 Marks	5 Marks	5 Marks	5 Marks	5 Marks	5 Marks	B – 5
		Ch. 3 – Employee Cost	10 Marks	5 Marks	5 Marks	5 Marks	6 Marks	10 Marks	5 Marks	B – 5
	Category A	Ch. 4 – Overheads	10 Marks	5 Marks	10 Marks	10 Marks	10 Marks		10 Marks	A – 10
		Ch. 5 – Activity Based Costing	10 Marks	10 Marks	10 Marks	10 Marks	4 Marks	5 Marks	10 Marks	A – 10
		Ch. 7 – Cost Accounting System (Integrated & Non-integrated Accounting and Reconciliation)		10 Marks	5 Marks	5 Marks	5 Marks	5 Marks	4 Marks	B – 5
III	25% to 30% (30 to 36)	Ch. 6 – Cost Sheet		10 Marks	10 Marks	10 Marks	15 Marks	10 Marks	16 Marks	A - 10

	Marks)									
		Ch. 8 – Unit & batch costing	20 Marks	5 Marks						C
	Category B	Ch. 9 – Job Costing	5 Marks	5 Marks		5 Marks		5 Marks		C
		Ch. 10 – Process Costing	5 Marks	10 Marks	5 Marks	10 Marks	10 Marks		5 Marks	B – 5
		Ch. 11 – Joint & By Products	10 Marks	5 Marks		5 Marks	5 Marks	10 Marks	5 Marks	B – 5
		Ch. 12 – Service Costing (Operating)	10 Marks	5 Marks	10 Marks	5 Marks	5 Marks	5 Marks	10 Marks	A – 10
IV	20% to 25% (24 to 30 Marks)	Ch. 13 – Standard Costing	10 Marks	10 Marks	10 Marks	5 Marks	10 Marks	10 Marks	10 Marks	A – 10
		Ch. 14 – Marginal Costing	15 Marks	5 Marks	10 Marks	10 Marks	15 Marks	10 Marks	5 Marks	A – 10
	Category C	Ch. 15 – Budgets	5 Marks	10 Marks		10 Marks		20 Marks	10 Marks	A - 10
			125 Marks	125 Marks	125 Marks	125 Marks	125 Marks	125 Marks		
		Theory Coverage	25 Marks	25 Marks	25 Marks	25 Marks	25 Marks	25 Marks	25 Marks	

Useful Link

1. CA Inter Full Revision Video – <https://www.youtube.com/watch?v=DKfGAjm-5Tk&t=29777s>
2. Discussion of Answer Sheet of 92 Marks - <https://www.youtube.com/watch?v=njKU6BxpmNQ>
3. Formula Charts - <https://drive.google.com/file/d/1uLNNKnflylUhTtAEi1szjBzY-s0ebAMn/view?usp=sharing>
4. How to Crack ICAI Exam in Just 1 Attempt - <https://www.youtube.com/watch?v=nkIFAHDqjPU&t=1229s>
5. How Secure 97 Marks in Costing & Secure Rank - <https://www.youtube.com/watch?v=jRRfTvt5g5s>
6. CA Inter Amendment (New Addition) for May 2024 (**Special Question No.3 & 4 Related to Direct Expenses**) - <https://www.youtube.com/watch?v=cuo7F9Kma-l>