



JAN'26 CA INTER COST MOST EXPECTED TOPICS

	JAN 2026	SEPT 2025	MAY 2025	JAN 2025	SEPT 2024	MAY 2024
COST SHEET	Semi-var OH leather cutting	Simple mca	2 product Ques	Simple Ques	Tough Ques	
MATERIAL	max, min EOQ v/s disc.	ABC, EOQ	EOQ based mca	max, min consumption	mca cost per unit	EOQ, disc.
EMPLOYEE	(mca) overtime, loss of profit.	Hourly rate reverse	Halsey, Employee T/O	Halsey v/s Rowan	Overtime	loss of profit due to T/O
OVERHEADS	(mca) m/c Hr rate (robot), over & under absorption.	Simultaneous equation	-	Basic OH recovery rate	Comprehensive m/c Hour rate	Under-over absorption
ABC	ABC v/s Absor	Basic Ques	Basic Ques Unused Cap.	mca Basic	Traditional v/s ABC	Basic Ques
MARGINAL	Formula, optimum mix	BEP mca optimum mix	BEP, minim. units sold	BEP, CVP Analysis	Accept the offer or not	CV Analysis, 2 year Ques
STANDARD	(mca) labour fmat, vol	variable, fix overhead	Fixed OH, Variable OH	labour var.	Material & labour var.	mca FOH
JOINT-PRODUCT	Back calculation Complex Ques, or NRV.	-	NRV method	-	-	Physical, contri margin
PROCESS	Inter process profit, Opng WIP Wavg, FIFO	-	Equite, closing WIP	Basic process Ques	mca FIFO, opng WIP	Basic Ques

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BUDGETORY	Budgetary Ratios · (mcQ)	Prod & Rm Cons budget	loss%·mcQ	Basic mcQ	Flexible Budget	Budgetary Ratios
SERVICE	Transport Based Hotel	Toll plaza	EQ·seat	Bus based Ques	BoT	Air line
COST A/c	Reconciliation	Journalise	Reconciliation	journalise	Reconciliation	Reconciliation
JOB & BATCH	Basic Ques		Theory	Cost/unit	Cost per Batch	-

