

CA Final SCM&PE – New Syllabus

Important Topics for Exam

Dear Student Friends,

First of all, for ICAI examination, predicting the trend of question paper like B.Com examination is not possible. We cannot say with confidence what is more important from exam point of view and what is not. Because, history proves that ICAI paper setters can frame the questions from any nook and corner of the module and sometimes from outside the module also.

However, after going through the Past exam papers, RTP, Model Test Papers etc., I could find out some important topics which you cannot afford to ignore. It means, these are the **must do topics**. You may say, this is the **minimum** syllabus to be covered from exam point of view.

Disclaimer : I am not an astrologer; neither I can guarantee you a success. However, my observation will help you to concentrate on the important topics before the exam. I hope this compilation would be useful for you.

If you feel that the following list is too much and you were expecting only 20 important questions from me, then either change the faculty or change the course.

Best of Luck !

Chapter No.	Important Topics	Suitable For
1	Introduction to Strategic Cost Management : <ul style="list-style-type: none"> • Value Chain Analysis (VCA) • Primary & Secondary activities under VCA • Value Shop Model 	Case study Case study Case study
2	Modern Business Environment : <ul style="list-style-type: none"> • Total Quality Management (TQM) • Cost of Quality (COQ) • Business Excellence (BE) Model • Throughput Accounting (TA & TOC) • Supply Chain Management (SCM) • Customer Lifetime Value (CLV) 	Case study Theory + Practical Case study Practical Question Case study Practical Question

Chapter No.	Important Topics	Suitable For
3	Lean System & Innovation : <ul style="list-style-type: none"> • JIT system • Cellular manufacturing • Kaizen costing • 5 'S' concept • Six Sigma with DMAIC & DMADV • Total Productive Maintenance (TPM) • Overall Equipment Effectiveness (OEE) • Process Innovation (PI) • Business Process Re-engineering (BPR) 	Theory + Practical Case study Theory Question Case study Case study Theory Question Practical Question Theory Question Theory Question
4	Cost Management Techniques : <ul style="list-style-type: none"> • Target Costing • Value Analysis and Value Engineering • Product Life Cycle (PLC) Costing • Pareto Analysis • Environmental Management Accounting 	Theory + Practical Theory Question Theory + Practical Practical Question Theory + Practical
5	Cost Management for Specific Sectors :	Low priority
6	Decision Making : <ul style="list-style-type: none"> • Relevant & Irrelevant Costing • Cost BEP in decision making • Make or Buy Decision • Key Factor Concept • Use of LPP in decision making • Opportunity Cost Concept • Minimum Pricing Decision • Ethical & Non-Financial Considerations • Activity Based CVP Analysis • Learning Curve Theory 	Practical Question Practical Question Practical Question Practical Question Practical Question Practical Question Practical Question Practical Question Theory Question Practical Question Practical Question
7	Pricing Decision : <ul style="list-style-type: none"> • Various methods of pricing • Profit maximization model • Pricing below marginal cost • Pricing of new products • Market entry strategies • Price discrimination policy • Use of learning curve in pricing decision 	Theory Question Practical Question Theory Question Theory + Practical Theory Question Theory Question Practical Question

Chapter No.	Important Topics	Suitable For
8	Performance Measurement & Evaluation : <ul style="list-style-type: none"> • ROI & RI comparison • Economic Value Added (EVA) • Triple Bottom Line • Balanced Score Card • Performance Pyramid • Building Block Model • Performance Prism • Benchmarking Process • Performance of Not for Profit sector 	Practical Question Practical Question Theory Question Theory Question Case Study Case Study Case Study Case Study Case Study
9	Divisional Transfer Pricing : <ul style="list-style-type: none"> • Goal Congruence in Transfer Pricing • Range of Transfer Price • Methods to resolve TP conflicts • International Transfer Pricing 	Practical Question Practical Question Theory Question Practical Question
10	Strategic Analysis of Operating Income : <ul style="list-style-type: none"> • Product Profitability Analysis • Customer Profitability Analysis • Strategic Profitability Analysis • Direct Product Profitability (DPP) • Activity Based Cost Management (ABM) • Manufacturing Cycle Efficiency (MCE) • Activity Based Budgeting (ABB) 	Practical Question Practical Question Practical Question Practical Question Theory Question Practical Question Theory + Practical
11	Budgetary Control : <ul style="list-style-type: none"> • Preparation of Flexible Budgets • Feedback & Feed Forward Control • Behavioural aspects of Budgetary Control • Participation in Budget Setting Process • Beyond Budgeting 	Practical Question Case Study Case Study Theory Question Theory Question
12	Standard Costing : <ul style="list-style-type: none"> • Reconciliation of Profit • Market Size & Market Share Variance • Revision Variance – i.e. Planning & Operational Variance • Variance Analysis with ABC for OH • Variance Analysis with Learning Curve • Investigation, interpretation and interdependence of variances 	Practical Question Practical Question Practical Question Practical Question Practical Question Theory Question