

## CMA FINAL SCMD IMPORTANT QUESTIONS LIST BY CA SATISH JALAN SIR

Study Note	Chapter Name	Sl No	Question	Topic	Category	Page No. in ICAI Mat	Reference
1	Cost Management	1	Meaning of Life Cycle Costing	Life Cycle Costing	Theory	Page-1	June 19, MTP Dec'17 (Set2) , MTP June'19 (Set2)
		2	Meaning of Product Life Cycle	Product Life Cycle Costing	Theory	Page-1	June'18, Dec'18, RTP June 18, RTP Dec 18
		3	Importance of Product Life Cycle Costing	Product Life Cycle Costing	Theory	Page-1	RTP June'18, RTP Dec'18, MTP June 22
		4	A2Z p.l.c supports the concept	EAC	Practical	Illustration 2, Pg-4	June 17, RTP-June 18, MTP-June 17 Set 1 MTP-Dec 17 Set 2 MTP-Dec'21
		5	A & Co. is contemplating w	Replacement Theory	Practical	Illustration 4, Pg-6	MTP June 18 Set-2
		6	Meaning, features and advantages of Target Costing	Target Costing	Theory	Page-8	Dec 18, Dec 19, RTP June 18, MTP June 19 (Set1), MTP Dec 19
		7	B manufacturing company	Target Costing	Practical	Illustration 6, Pg-10	June 17
		8	Desktop Co. manufactures and sells 7, 500 units of a product.	SP, Markup, VC/unit, Target income, Target Cost	Practical	Illustration 7, Pg-11	MTP-"June 17 Set 2 June 19 Set 1 Dec 17 set 1 June 18 set 1 Dec 18 set 1 June 19 set 2"
		9	Meaning of Kaizen Costing	Kaizen Costing	Theory	Page-14	MTP Dec'18 ( Set 2 ), MTP June'18 (Set 2)
		10	Value Analysis	Value Analysis & Engineering	Theory	Page-15	MTP June'19 (Set -1 )

**To join classes of all subjects of CA, CMA by best faculties of India,  
visit-[www.sjc.co.in](http://www.sjc.co.in) or contact- +91 8100 11 22 22.**

## CMA FINAL SCMD IMPORTANT QUESTIONS LIST BY CA SATISH JALAN SIR

Study Note	Chapter Name	Sl No	Question	Topic	Category	Page No. in ICAI Mat	Reference
		11	Value Engineering	Value Analysis & Engineering	Theory	Page-20	Dec'17 , June'18, Dec'17 (Set - 1), Dec'19(Set - 2), MTP Dec'21
		12	Cat Co makes a product	Elevation of bottleneck	Practical	Illustration 11, Page-26	-
		13	A factory has a key resource	Total factory cost Cost per factory minute Return per factory minute TAR Throughput Cost Efficiency Ratio	Practical	Illustration 12, Page-27	Dec 19, MTP-"Dec 17, Dec 19"
		14	H Ltd. manufactures three products	Ranking & TAR	Practical	Illustration 15, Page-32	Dec 17, MTP-"June 18 Set 1 Dec 18 Set 1 Dec 19 Set 2"
		15	Meaning & Principles of BPR	BPR	Theory	Page-33	Dec 18, MTP-"June '17 Set1, June'18 Set 2, Dec'19 Set 2"
		16	Dandia Ltd. follows JIT system	Back Flush Accounting	Practical	Illustration 16, Pg-38	-
		17	Definition & Principles of Lean Accounting	Lean Accounting	Theory	Page-41	Dec 17, MTP-"June 17 Set 2 Dec 17 Set 2 June 18 Set 1Dec 18 set 1"
		18	Define Socio Economic Costing	Socio economic costing	Theory	Page-43	MTP-"June'17 Set 1, Dec 17 Set 2, June'20 Set 1"
		19	Difference Between Cost Control & Cost Reduction	Cost Control & Reduction	Theory	Page-48	MTP-"Dec 17 Set 1, Dec 18 Set 1, Jue 20 Set 1"

**To join classes of all subjects of CA, CMA by best faculties of India,  
visit-[www.sjc.co.in](http://www.sjc.co.in) or contact- +91 8100 11 22 22.**

## CMA FINAL SCMD IMPORTANT QUESTIONS LIST BY CA SATISH JALAN SIR

Study Note	Chapter Name	Sl No	Question	Topic	Category	Page No. in ICAI Mat	Reference
2	Decision Making Techniques	20	Ever Forward Ltd is	Cost reduction	Practical	Illustration 17, Pg-49	-
		21	Differential Cost Analysis	Differential Cost	Theory	Page-54	June'19
		22	Differential Cost	Differential Cost	Theory	Page-68	June'19
		23	Incremental or Marginal Cost	Incremental or Marginal Cost	Theory	Page-68	Dec'19
		24	Sunk Cost	Sunk Cost	Theory	Page-69	MTP-June'19 Set 1
		25	A Co. currently	Evaluation of Order	Practical	Illustration 2, Pg-75	-
		26	Something More Ltd	Optimum Mix	Practical	Illustration 5, Pg-78	-
		27	Bathing care	Pricing Strategy	Practical	Illustration 6, Pg-79	MTP June 18 Set 1
		28	Household Equipments Ltd. is	Make or Buy	Practical	Illustration 11, Pg-87	MTP Dec 21 Set 2
		29	As a part of its rural	Optimum Product Mix	Practical	Illustration 12, Pg-89	-
		30	Nice and Warm, Ltd. manufactures	Evaluation on Strategy	Practical	Illustration 13, Pg-90	-
		31	Z Ltd., makes a range of five products	Optimum Mix	Practical	Illustration 14, Pg-94	-
		32	The operating results of B.N. Ltd.	Optimum Mix	Practical	Illustration 18, Pg-99	-
		33	S.G Ltd produces	Shut Down	Practical	Illustration 23, Pg-106	-
		34	T.T.D Ltd., manufacturing	Make or Buy	Practical	Illustration 24, Pg-108	-
		35	A company produces	Optimum Mix	Practical	Illustration 29, Pg-115	-
		36	A Company manufacturing	Evaluation of Strategies	Practical	Illustration 36, Pg-126	-
37	A Modern Packing Corporation	Evaluation of the Order	Practical	Illustration 37, Pg-127	-		

**To join classes of all subjects of CA, CMA by best faculties of India,  
visit-[www.sjc.co.in](http://www.sjc.co.in) or contact- +91 8100 11 22 22.**

## CMA FINAL SCMD IMPORTANT QUESTIONS LIST BY CA SATISH JALAN SIR

Study Note	Chapter Name	Sl No	Question	Topic	Category	Page No. in ICAI Mat	Reference
3	Standard Costing in Profit Planning	38	Tiptop Textiles	Evaluation of offer-Relevant cost of Mat, Lab, Machinery, OH	Practical	Illustration 38, Pg-128	-
		39	Forward and Foundry Ltd.	Revised Labour & OH budget and Lowest price	Practical	Illustration 39, Pg-131	-
		40	A local Government authority	Hotel industry-Charges(Price), Profit, Evaluation of offer	Practical	Illustration 40, Pg-132	MTP JUNE 17 SET 2
		41	Look Ahead Ltd. wants to fix	ROCE	Practical	Illustration 55, Pg-157	MTP June 18 Set 2
		42	Introduction and Meaning - Transfer Price	Overall Profit Statement	Theory	Page-143	-
		43	A Company with two manufacturing divisions	Maximum Profit	Practical	Illustration 49, Pg-147	June'17
		44	Division A is a profit centre which produces	Min TP-With Key Factor	Practical	Illustration 50, Pg-148	MTP June 17 SET 1
		45	P.H. Ltd. has two	Under Diff Capacity Levels	Practical	Illustration 52, Pg-151	MTP Dec 19 set 2
		46	SV Ltd. Manufactures a product	Basis- Share profit	Practical	Illustration 53, Pg-153	-
		47	Vinak Ltd.	Market price	Practical	Illustration 58, Pg-160	-
		48	Difference between Standard Costing and Budgetary Control	Standard Costing	Theory	Page-165	MTP Dec 19 set 2
		49	Advantages of Standard Costing	Standard Costing	Theory	Page-166	MTP June'19 Set 2
		50	A brass foundry	Material Variance	Practical	Illustration 2, Pg-187	MTP Dec 19 Set 1
		51	Overhead variance	Overhead variance	Practical	Illustration 6, Pg-191	MTP Dec 19 Set 2
		52	One kilogram of product 'K'	Variances	Practical	Illustration 7, Pg-192	Dec'18, MTP-"June 18 set 2, Dec 18 set 2"

**To join classes of all subjects of CA, CMA by best faculties of India,  
visit-[www.sjc.co.in](http://www.sjc.co.in) or contact- +91 8100 11 22 22.**

## CMA FINAL SCMD IMPORTANT QUESTIONS LIST BY CA SATISH JALAN SIR

Study Note	Chapter Name	Sl No	Question	Topic	Category	Page No. in ICAI Mat	Reference
4	Activity Based Cost Management	53	Compute the missing data	Missing figure	Practical	Illustration 8, Pg-194	-
		54	The summarised results	Profit reconciliation	Practical	Illustration 11, Pg-200	MTP Dec 17 Set 2
		55	The budgeted output of a single Product	Budget Statement	Practical	Illustration 18, Pg-213	MTP JUNE 17 SET 1
		56	A Company manufactures	Capacity, Activity, Efficiency Ratios	Practical	Illustration 20, Pg-218	MTP June 19 Set 1
		57	Despite the increase	Analysis of variance	Practical	Illustration 22, Pg-220	MTP JUNE 17 SET 2
		58	X uses traditional standard costing system.	Calculation of varriance-Absorption costing ABC System(via cost drivers)	Practical	Illustration 23, Pg-222	MTP "June 18 Set 2 , Dec 18 Set 2"
		59	Requisites for Installation of a Uniform Costing System	Uniform Costing	Theory	Page-226	MTP Dec'19 Set 1
		60	Advantages of Uniform Costing	Uniform Costing	Theory	Page-227	RTP June'18 MTP June'20
		61	Limitations of Uniform Costing	Uniform Costing	Theory	Page-228	MTP Dec'17 Set 2, Dec'21
		62	Advantages of inter firm comparison	Inter firm Comparison	Theory	Page-228	MTP "June 18 Set 1 June 19 Set 2"
		63	The share of total production	Uniform Price	Practical	Illustration 24, Pg-229	-
		64	Activity Cost Based Management - Introduction	Activity Based Costing	Theory	Page-231	MTP Dec'17 Set 1
		65	Advantages of Activity Based Costing	Activity Based Costing	Theory	Page-237	MTP June'18 Set 1, Dec'19 Set 2
		66	Limitations of Activity Based Costing	Activity Based Costing	Theory	Page-237	MTP Dec'19 Set 2
		67	Traditional vs ABC	Activity Based Costing	Theory	Page-237	RTP June'18

**To join classes of all subjects of CA, CMA by best faculties of India,  
visit-[www.sjc.co.in](http://www.sjc.co.in) or contact- +91 8100 11 22 22.**

## CMA FINAL SCMD IMPORTANT QUESTIONS LIST BY CA SATISH JALAN SIR

Study Note	Chapter Name	Sl No	Question	Topic	Category	Page No. in ICAI Mat	Reference
		68	The budgeted overheads and cost driver	Cost Driver rate	Practical	Illustration 1, Pg-238	MTP "June 17 Set 2 June 19 Set 2, June'22"
		69	A company produces	Cost Driver rate	Practical	Illustration 2, Pg-239	MTP Dec'17 Set 2
		70	Relevant data relating to a company are	Cost Driver rate	Practical	Illustration 4, Pg-242	MTP Dec 18 Set 2
		71	Trimake Limited makes three main products	Conventional method & ABC Costing	Practical	Illustration 5, Pg-243	MTP "Dec 17 Set 1 June 18 set 1 June 19 set 1"
		72	Advantages & Disadvantages of JIT	Just in Time	Theory	Page-246	
		73	B Ltd. has decided to adopt JIT policy	JIT implementation benefits	Practical	Illustration 6, Pg-247	Dec'18, MTP-Dec'19 Set 1
		74	Dandia Ltd. follows JIT system	Backflush Accounting- Journals	Practical	Illustration 7, Pg-248	MTP "June 18 set 1 Dec 18 set 1 "
		75	Meaning of ERP	ERP	Theory	Page 251	MTP "June'20 Set 2, Dec'21"
		76	Benefits of ERP	ERP	Theory	Page 252	RTP June'17 Set 2
		77	Reasons for the Implementation of ERP by Companies	ERP	Theory	Page 252	RTP June'18
		78	What is Benchmarking	Benchmarking	Theory	Page 254	
		79	Types of Benchmarking	Benchmarking	Theory	Page 254	RTP June'18
		80	Bench Trending and difference with Bench Marking	Benchmarking	Theory	Page 254	MTP "June'17 Set 1, June 18 Set 2 Dec 18 set 2 June 20 set 2"
5	Cost of Quality & TQM	81	Total Quality Management	TQM	Theory	Page 259	MTP June'17 Set 2
		82	The underlying principles of TQM	TQM	Theory	Page 259	MTP-" Dec 18 Set 2, Dec'19 Set 1, June'17"

**To join classes of all subjects of CA, CMA by best faculties of India,  
visit-[www.sjc.co.in](http://www.sjc.co.in) or contact- +91 8100 11 22 22.**



## CMA FINAL SCMD IMPORTANT QUESTIONS LIST BY CA SATISH JALAN SIR

Study Note	Chapter Name	Sl No	Question	Topic	Category	Page No. in ICMAI Mat	Reference
		83	6C's & 4P's	TQM	Theory	Page-260	Dec'17, June'18, MTP-"Dec'19 Set 2, Dec'21"
		84	What is Six Sigma DMAIC & DAMADV	Six Sigma	Theory	Page-263	MTP-"Dec'17 Set 2, June'18 Set 2"
		85		Six Sigma	Theory	Page-263	
		86	Six Sigma process in Quality Control Process.	Six Sigma	Theory	Page-264	Dec'19, RTP June'18, MTP-"June 17 set 1, Dec 17 Set 2 , June 18 Set 2, Dec 18 Set 1 , June 20 Set 1"
		87	Usefulness of Pareto Analysis	Pareto Analysis	Theory	Page-264	Dec'17, MTP-"Dec'19 Set 2, June'22 "
		88	Concept of Quality	Concept of Quality	Theory	Page-267	June'18
		89	Different types of Cost	Cost of Quality	Theory	Page-270	June'18
		90	Enumerate cost of quality in different groups	Cost of Quality	Theory	Page-270	MTP June'19 Set 1
<b>6 Application Of Opration Research And Statistical Tools In Strategic Decisions Making</b>		91	Learning Curve Theory	Learning Curve Theory	Theory	Page-281	June'17 , June'18, June'19, MTP June'22
		92	Phases in Learning Curve Theory Areas of consequence Uses of Learning Curve	Learning Curve Theory	Theory	Page-281	June'19
		93		Learning Curve Theory	Theory	Page-282	June'19
		94		Learning curve	Theory	Page-283	RTP June'18, MTP-"June'18 Set 2 , Dec'18 Set 2, Dec'21"
		95	Factors affecting Learning Curve	Learning curve	Theory	Page-284	June'18
		96	The learning curve as a management	Learning curve equation	Practical	Illustration 2, Pg-287	MTP June'19
		97	A firm received an order to make	Doubling the production	Practical	Illustration 4, Pg-289	MTP June 17 Set 2

**To join classes of all subjects of CA, CMA by best faculties of India,  
visit-[www.sjc.co.in](http://www.sjc.co.in) or contact- +91 8100 11 22 22.**

## CMA FINAL SCMD IMPORTANT QUESTIONS LIST BY CA SATISH JALAN SIR

Study Note	Chapter Name	Sl No	Question	Topic	Category	Page No. in ICAI Mat	Reference
		98	Limitations of Linear Programming	Linear Programming	Theory	Page-290	MTP Dec'21
		99	A firm manufactures	Formulation	Practical	Illustration 5, Pg-293	MTP June 17 set 1
		100	A Factory manufactures	Formulation	Practical	Illustration 8, Pg-295	MTP-"June 17 Set 2, June 18 Set 1"
		101	Assignment	Assignment	Theory	Page-296	Dec'18, Dec'19, MTP-"Dec'19 Set 1, June'22"
		102	A company has four zones	Assignment	Practical	Illustration 11, Pg-301	Dec'21, MTP-"Dec 17 Set 1, Dec 18 Set 2, Dec 19 Set 1"
		103	A captain of a cricket team has	Assignment	Practical	Illustration 15, Pg-306	MTP-"June 17 set 1, June 18 set 1, Dec 18 set 1, June 18 Set 2"
		104	Methods of solving transportation problem	Transportation	Theory	Page-308	Dec'18, RTP June'18, MTP Dec'21
		105	Define VAM	VAM	Theory	Page-309	MTP-"June 18 set 1, Dec 18 set 1, June 19 set 2"
		106	A manufacturer has distribution centres X, Y, and Z	Optimum Solution via loop matrix	Practical	Illustration 16, Pg-309	MTP Dec'19 Set 2
		107	A Company has 4 factories	Maximisation(Opportunity loss matrix)	Practical	Illustration 20, Pg-316	MTP June'17 Set 2
		108	A company has 3 plants	Unbalanced problem but Maximisation(Opportunity loss matrix)	Practical	Illustration 22, Pg-320	-
		109	Simulation Technique	Simulation	Theory	Page-327	June'17, MTP Dec'19 Set 2

**To join classes of all subjects of CA, CMA by best faculties of India,  
visit-[www.sjc.co.in](http://www.sjc.co.in) or contact- +91 8100 11 22 22.**



## CMA FINAL SCMD IMPORTANT QUESTIONS LIST BY CA SATISH JALAN SIR

Study Note	Chapter Name	Sl No	Question	Topic	Category	Page No. in ICAI Mat	Reference
		110	Application of Simulation	Simulation	Theory	Page-328	RTP June'18, MTP-"Dec'17 Set 1, Dec'18 Set 2"
		111	Advantages & Limitations of simulation	Simulation	Theory	Page-328	Dec'21, RTP June'18
		112	State the major two reasons for	Demand simulation	Practical	Illustration 26, Pg-330	MTP June'22
		113	A Small retailer has studied	Profit simulation	Practical	Illustration 28, Pg-333	RTP Dec'18, MTP-"June 17 set 1, Dec 17 Set 2 "
		114	Patients arriving at a village	Avg waiting time	Practical	Illustration 29, Pg-334	MTP-"Dec 19 set 2, Dec'21"
		115	An automobile production	Stock Simulation	Practical	Illustration 30, Pg-335	MTP-"June 18 Set 2, Dec 18 Set 2"
		116	Network Analysis	Network Analysis	Theory	Page-342	MTP June'19 Set 1
		117	Applications	Network Analysis	Theory	Page-342	MTP-" Dec'21, June'19 Set 1"
		118	Differences between PERT & CPM	Network Analysis	Theory	Page-343	MTP June'20 Set 2
		119	XYZ Auto-manufacturing company	Draw network diagram	Practical	Illustration 35, Pg-349	June'17, MTP-"Dec 18 set 2 , Dec 19 set 2"
		120	A civil engineering firm has to bid	PERT	Practical	Illustration 36, Pg-350	MTP-"June 17 Set 1, June 18 Set 2, June 19 set 2"
		121	The following table gives	Crashing	Practical	Illustration 37, Pg-352	MTP-"June 17 Set 2, Dec 17 Set 1, June 17 Set 1, Dec 18 Set 1, June 18 set 1"

**To join classes of all subjects of CA, CMA by best faculties of India,  
visit-[www.sjc.co.in](http://www.sjc.co.in) or contact- +91 8100 11 22 22.**