



CA Final Gr. II

**Questions
of Nov. 2022
in Chapters
with Analysis
-Solutions
Online**

SCANNERTM

Paper-5

**STRATEGIC
COST MANAGEMENT
AND PERFORMANCE EVALUATION**

**Applicable for
May 2023
Attempt**

**Containing Questions
of Last 20 Exams**

25th Edition

**Dr. Arpita Ghose
Gourab Ghose**



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In this edition

Questions	Solutions
May - 2013 to November - 2022 Duly incorporated in chapters	May - 2013 to May - 2022 Duly incorporated in chapters
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CA Final Group - II

SCANNERTM

Paper 5 - Strategic Cost Management and Performance Evaluation

Authors :

Dr. Arpita Ghose
Gourab Ghose

Editors :

Prof. Arun Kumar
CA Mohit Bahal
CS (Dr.) Himanshu Srivastava

Shuchita Prakashan (P) Ltd.

B-45/141, Street No. 5,
Guru Nanak Pura Laxmi Nagar,
Delhi - 110092

Visit us at : www.scanneradda.com

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Mob. : 7754818899
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Visit us : www.scanneradda.com

Contact : For any complaint/suggestion, please contact
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Sources of Questions in this Scanner

CA Final Gr. II		
Paper - 5 Strategic Cost Management and Performance Evaluation		
Part - A Strategic Cost Management and Decision Making		
Ch. No.	Chapter Name	Source of Questions from Old Course (2012)
1.	Introduction to Strategic Cost Management	CA Final Paper 5 Chapter - 1 CMA Paper - 15 Chapter - 1
2.	Modern Business Environment	CA Final Paper 5 Chapter - 1
3.	Lean System and Innovation	CA Final Paper 5 Chapter - 1 CMA Paper -15 Chapter-1& 4 CMA Paper - 20 Chapter - 2
4.	Cost Management Techniques	CA Final Paper 5 Chapter - 1 CMA Paper - 15 Chapter - 1
5.	Cost Management for Specific Sector	CA Final Paper 5 Chapter - 1
6.	Decision Making	CA Final Paper 5 Chapter - 2
7.	Pricing Decision	CA Final Paper 5 Chapter - 3
Part - B Performance Evaluation and Control		
8.	Performance Measurement and Evaluation	CA Final Paper 5 Chapter - 4 CMA Paper - 20 Chapter - 2
9.	Divisional Transfer Pricing	CA Final Paper 5 Chapter - 7
10.	Strategic Analysis of Operating Income	CA Final Paper 5 Chapter - 1
11.	Budgetary Control	CA Final Paper 5 Chapter - 4
12.	Standard Costing	CA Final Paper 5 Chapter - 5

Note:

- When Questions/Chapters are taken from different levels of same course (e.g. from Final level in papers of Inter, or from Inter level in papers of Final) or from different courses (e.g. from CS or CMA in CA) then following are not prepared in the Scanner for such Questions/Chapters:
 - Examination Trend Analysis
 - Line Chart Showing Relative Importance of Chapters
 - Table Showing Importance of Chapter on the Basis of Marks
 - Table Showing Importance of Chapter on the Basis of Marks of Compulsory Questions
 - Bar Chart in Chapters
 - Similarly Asked Questions
- When new syllabus is introduced in a Course, then full question papers of only new course examinations are added at the end of Scanner.

Preface to Scanner

Dear Students,

It gives us immense pleasure to present before you the Twenty Fifth edition of Scanner for CA Final Gr. II Paper-5, Strategic Cost Management and Performance Evaluation. It is an outcome of ideas, comments and suggestions from academicians, teachers, students and all those concerned about education.

It contains advisable solution to questions asked in last 20 attempts of CA Final (Old Course and New Course). The special features of this book are-

- Analytical Classification of every Chapter in **Four** categories:
 1. Short Notes,
 2. Distinguish Between,
 3. Descriptive Questions and
 4. Practical Questions.
- The questions are chapter wise scanned and arranged in ascending order of examinations/years.
- A complete list of Similarly Asked Questions (SAQ) is given at the end of each chapter.
- A graph is given at the beginning of each chapter displaying allotment of marks amongst short notes, distinguish between, descriptive questions and practical questions for the last 20 attempts.
- This book has been planned and organized with much care to build up the confidence of the students so that they face CA Final boldly with complete preparation.
- An Examination Trend Analysis represents question paper based contents of last five examinations of CA Final Paper 5. It helps in locating the question in various chapters easily.
- Line Chart highlights the relative importance of each chapter.
- Table- Showing importance of each chapter on the basis of marks is also provided.

We hope that you would look at this book in a critical manner and send us your critique, questions, clarification etc. for further improvement of this book.

**With best wishes,
Dr. Arpita & Gourab Ghose
E-mail: ghose.gourab@gmail.com**

UNIQUE FEATURES OF THIS EDITION

- An **Examination Trend Analysis** for question paper based contents of last five examinations before the paper.
- Questions are arranged according to the **subject/topic** in ascending order of examinations/years.
- **Graph** for every chapter, showing marks allotment for last twenty examinations amongst Short Notes, Distinguish Between, Descriptive Questions and Practical Questions.
- **(Or)** for Optional Questions.
- "**{C}**" for Compulsory Questions.
- Analytical Classification of every Chapter in **Four** Categories:
 - (1) Short Notes,
 - (2) Distinguish Between,
 - (3) Descriptive Questions and
 - (4) Practical Questions.
- **100%** Correct Answers of Practical Questions.
- Frequency table showing distribution of marks & compulsory questions to identify **important** chapters.
- **Line Chart** Showing Relative Importance of Chapters.
- Complete Question and Solution.
- Complete Question Paper of May, 2022 and November, 2022.
- **Complete Test Series.**
- Pleasant **get-up.**

Acknowledgement

*We humbly praise **God**, the **Almighty**
for giving us strength to bring out this work successfully.*

*We are extremely thankful to our **parents**
for their constant encouragement.*

*We are obliged towards **Sri Ajay Pal**
our educational guru.*

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*We are highly indebted to our team members
who have helped us at every step in bringing out the book.*

*Our thanks to all the members of **Shuchita Prakashan (P) Ltd.**
for their sincere services in bringing out this book in a smooth
way within a short span of time.*

*We applaud our son **Bhaskar**
for the silent sacrifices he made for us
while we were busy with this book.*

Dr. Arpita Ghose
Gourab Ghose

Dedicated To _____

**Late Brajendra Lal Ghose
&
Late Ardhendu Ghosh**

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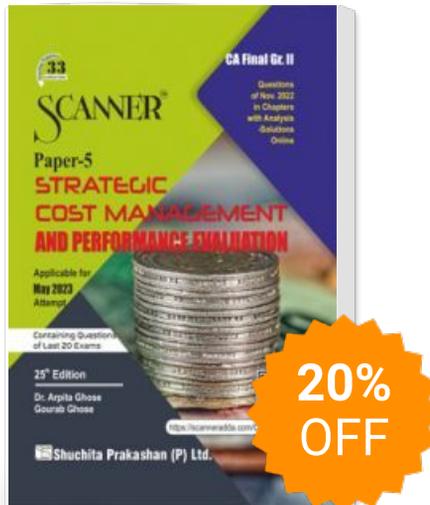
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Shuchita Scanner CA Final Group - II Paper - 5 Strategic Cost Management and Performance Evaluation (Applicable for May 2023)



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Author : Dr. Arpita Ghose & Gourab Ghose

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