

**Analysis of New Study Material issued by ICAI  
For CA Final SCM&PE - January, 2019 Edition  
Faculty : CA Rakesh Agrawal, Pune**

**Comparative Analysis of New Module with Classroom Notes**

ICAI New Module - January, 2019	Classroom Notes of Rakesh Sir
<p>(1) ICAI divided the module in 3 parts as : Module 1 - It covers chapter 1 to 7 Module 2 - It covers chapter 8 to 12 and Module 3 - It covers chapter 13 i.e. case study <b>Note</b> : As case studies are covered separately in module 3, but they are based on chapters 1 to 12 only, you need to refer module 1 &amp; 2 also for better understanding.</p>	<p>(1) Our Classroom notes (Version 2) is divided into 2 parts as : Volume I - It covers chapter 1 to 7 plus case study at respective places itself. Volume II - It covers chapter 8 to 12 plus case study at respective places itself. <b>Note</b> : As we have covered all the case studies in the respective chapters itself, there is no need for a separate Volume III.</p>
<p>(2) Extra questions from RTP, Mock Test, ICAI Website, Past Exam Papers are added in the respective chapters.</p>	<p>(2) These extra questions were already included in our Regular notes of Version 2 much before ICAI did it. <b>Note</b> : We will keep on posting future updates also on our website under the tab "Student Corner". It can be downloaded free of cost by any student.</p>
<p>(3) Coverage of QT - that is quantitative techniques is very low. That is questions on LPP and Learning Curve are few.</p>	<p>(3) Coverage of QT is higher in our notes. That is questions and explanations on LPP and Learning Curve is little more in detail.</p>
<p>(4) Overall coverage of practical questions is very low. It is given under the title 'Test Your Knowledge' at the end of every chapter.</p>	<p>(4) Overall coverage of practical questions is very high. Just refer the index page of our notes and you will come to know the number of questions covered in the classroom. We have given lot of extra questions with answers for 'Home Work' at the end of every chapter.</p>
<p>(5) Basic concepts of Marginal Costing and Standard Costing are not covered at all. It is assumed to be known to you from your Intermediate background.</p>	<p>(5) Basic concepts of Marginal Costing and Standard Costing along with basic questions are also covered at respective places. Rakesh Sir assumes that you have forgotten Inter CMA using FIFO method.</p>
<p>(6) Relevant Questions from Old Syllabus of AMA are not covered in the new module.</p>	<p>(6) Relevant Questions from Old Syllabus of AMA are also covered in our notes at respective places with suitable modifications. Some self designed questions are also included in the notes.</p>