

# CA Intermediate (New Syllabus)

## Cost & Management Accounting (Paper 3)

### Changes applicable from May 2021 Exam

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#### *Introduction*

Recently, ICAI published new study material (October, 2020 edition), which was made available for public in December, 2020. It was mentioned on ICAI website as well as in the module that : "It is relevant for May 2021 examination and onwards".

The immediate **reaction** by students community was : "There is a change in syllabus again. We will have to study everything afresh now". What to do?

Friends, there is a difference between **reaction and response**. The reaction is instant and without logical thinking. Whereas, response is given after a careful thinking and analysis. Please find below my response to the above situation :

#### *My Observations*

- First of all, there is no change in syllabus at all.
- It is just an updation of module by ICAI.
- The previous printing errors are corrected and irrelevant portion is dropped.
- Some cosmetic changes are made in the presentation, to make it more user friendly.
- At some places, new questions are inserted, modified or deleted.
- The main purpose of bringing new module seems to be : to accommodate the new questions of Past Exam Papers and RTP's published in between the previous module and this module.
- To conclude : Even if you have studied from previous module, don't worry. Nothing has changed. Just update yourself by downloading the previous exam suggested answers and RTP's from ICAI website.

#### **Note :**

The above observation is just a summary prepared for your benefit after comparing detailed index of the previous module and latest module.

If someone is interested in knowing page by page and line by line changes made in ICAI module, then you will have to download / buy new module and compare it with the earlier module.