

Dear Student Friends,

ICAI issued a new Case Study Digest (CSD) in January, 2022. It contained some **additional** questions, which are mainly taken from Previous exams or RTP or MTP.

We have already covered the questions of previous CSD in our recorded video lectures of Version 2, Version 3 and Version 4. However, few more questions are added now.

Please find a detailed table below, which will provide you a brief idea about these extra questions, covered in CSD of January, 2022.

CA Final – SCM&PE (New Syllabus)

Case Study Digest - Extra Ques. from Jan. 22 CSD

Detailed contents of each video lecture with duration :

Q. No.	Remarks
	Case Studies :
1 to 14	Already covered by us in the video lectures
15	Same as : Q. 22/66 of Version 4 in Volume II
16	Same as : Q. 13/32 of Version 4 in Volume III
17	New question. Please read it from ICAI CSD notes.
	Case Scenarios :
1 to 12	Already covered by us in the video lectures
13	Same as : Q. 55/254 of Version 4 in Volume II
14	Same as : Q. 1/5 of Version 4 in Volume II
15	Same as : Q. 2/1 of RTP of Nov. 21. We have covered it in Amendment Batch 5 notes. You may download these notes from our website.
16	New question. Please read it from ICAI CSD notes.
	Skill Assessment Based Questions :
1 to 23	Already covered by us in the video lectures
24	Very similar to : Q. 35/171 of Version 3 in Volume I. This question was taken from old syllabus of Costing. However, due to students feedback, it is now deleted from Version 4 notes. See explanation below.
25	Very similar to : Q. 16/48 of Version 4 in Volume I.
26	Very similar to : Q. 52/190 of Version 3 in Volume I. This question was taken from old syllabus of Costing. However, due to students feedback, it is now deleted from Version 4 notes. See explanation below.

Q. No.	Remarks
27	Very similar to : Q. 6/132 of Version 4 in Volume I. Earlier name used was 'Storewell Industries'.
28	Same as : Q. 11/18 of Version 4 in Volume II. Earlier name used was 'Water Utilities Services'.
29	Very similar to : Q. 13/55 of Version 4 in Volume IV.
30	Same as : Q. 15/108 of Version 4 in Volume I.
31	Same as : Q. 6(a) of Oct. 2021 MTP. It is covered in Amendment Batch 5 notes. You may download these notes from our website.
32	Same as : Q. 7/52 of Version 4 in Volume III.
33	Same as : Q. 15/158 of Version 4 in Volume I.
34	Same as : Q. 8/85 of Version 4 in Volume I.
35	Same as : Q. 18/144 of Version 4 in Volume II.
36	Same as : Q. 4/96 of Version 4 in Volume III.
37	Same as : Q. 10/158 of Version 4 in Volume III.
38 to 42	New questions. Please read it from ICAI CSD notes.
43	Same as : Q. 2/76 of Version 4 in Volume II.
44	Same as : Q. 3 of July 2021 Exam. It is covered in Amendment Batch 5 notes. You may download these notes from our website.

Important Explanation :

In my earlier version 2 & 3, I had covered lot of questions of 'Decision Making' from the **old** syllabus of CA Final Costing. Because, I thought that the coverage of practical questions done by ICAI in their module is very low.

However, I got the feedback from lot of students that it is a wastage of their time and I should stick to the module of new syllabus only. These students also pointed out to me that the weightage given in the exam paper for 'Decision Making' chapter is low.

Based on this feedback, I had deleted some big size questions from my Version 4 notes and included more questions from new syllabus. However, while going through the new CSD (Jan. 22), I noticed that two of these questions from old syllabus are included again in CSD, with a slight modification.

It is really a **difficult** task for a faculty to cover **everything** which a student demands and which we think is **important** from the old syllabus and that too in a **short period** of time with **detailed** explanation. I think we need to learn magic tricks now.

CA Rakesh Agrawal

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