

CA Inter CMA - Version 3 Batch

Rectification of Calculation Errors in PPT Presentation

Query : Sir, there are minor error in your PPT presentation of the answer.
Please confirm the correct figures to avoid confusion.

Solution :

Yes, your observation is correct. There are some typing errors in the presentation.
It shows that you are studying the subject very carefully and performing the calculations on your own. Congratulations ! and keep it up !

The errors are as follows :

Error 1 : Chapter 6 : Cost Sheet : Q. 19 - Page 197 (Volume I)

The correct total of Direct Expenses to the outer column should be Rs. 18,94,600.

Error 2 : Chapter 7 : Job & Batch Costing : Q. 5 - Page 7 (Volume II)

The correct figure of extra cost incurred is = $(4,896 - 4,320) = \text{Rs. } 576$.

Error 3 : Chapter 7 : Job & Batch Costing : Q. 8 - Page 8 (Volume II)

The correct figure of selling price of 600 muffins is = $(1041.33 / 50 \times 600) = \text{Rs. } 12,496$.

Important Note : These errors are discussed in Lecture No. 46 ahead.