

# CA Final (New Syllabus)

## Strategic Cost Management and Performance Evaluation (Paper 5)

### Changes applicable from Nov. 2021 Exam

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Dear Student Friends,

- There is some **good news** for the students community. ICAI made an announcement on their website in the 1st week of June, 2021 that they have **deleted a complete chapter** from the syllabus of SCM&PE from **November, 2021** exam and onwards.
- The deleted chapter is **Chapter 5 - Cost Management for Specific Sectors**
- Recently, ICAI had added some extra theory with examples in this chapter (in the revised module) and had made it applicable from May, 2021 exam and onwards. And surprisingly, just after 1 attempt, the whole chapter is deleted from the syllabus.
- Though the students would love to hear this reduction in syllabus; however, it surprises me about the way of thinking of the people at BOS. The speed at which changes are made in the syllabus or contents of the syllabus, this subject soon will fall in the category of DT and IDT. The faculty members would be busy preparing Amendment Notes for every attempt very soon.
- In short, those who are going to appear for May, 2021 exam (which is already shifted to July, 2021), will have to study Chapter 5. However, those who are going to appear for Nov. 2021 exam and onwards may skip this chapter completely.
- And yes, keep visiting ICAI website, once in a week, to know the latest changes and please bring it to our notice through email.

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