Main Topic	Sub Topic	New Syllabus					Old Syllabus				
		Jul-22	Dec-21	Jul-21	Feb-21	Dec-20	Dec-19	Jun-19	Dec-18	Jun-18	Dec-17
Activity Based Costing	Activity Based Costing	2			2			2	1		1
	Customer Profitability Analysis		2				1				
Budgeting	Budgetary Control Statement				3		6A/B		6A		6
	Zero Based Budgeting	3									
	Budgetary Approach			5					6B		
Contemporary Management Accounting	Throughput Accounting					2		1	2A		
	Life Cycle Costing					3				1	
	Quality cost			2 A							
	Kaizen Costing / TQM			2 B/C			2			2A	2A
Investment Appraisal	Investment Appraisal		7		6			7			7
	Capital rationing		7C								
	NPV with Sencitivity			4							
Responsibility Center Accounting	Transfer Pricing		6		4			4			4
	Pricing Decision		3			7B			3		
	Responsibility Center						4		4		
	ROI & RI									4	
Risk Management	Decision Tree	4				4	7A				
	Expected Values		4						7B		
Short Term Decision	Linear Programming Graphical				7					7	
	Linear Programming Simplex	7									
	Make or Buy Decision					7A		3			
	Further processing Decision						3				
	Cost Volume Profit Analysis			7						3	
	Accept Reject										3
Standard Costing and Variance	Variance Analysis	6				6	6C/D/E	6		6	
	Sales variance			3							
Working Capital Management	Working Capital Management			6	5					2B	
	Customer Management					5		5			
	Material Management		5				5		5	5	5
	Cash Management	5							2B		
	Overtrading										2B

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