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applications of marginal costing in short term decision making transfer pricing standard costing and variance analysis forecasting budgeting and budgetary control divisional performance management responsibility accounting decision theory this book is prepared exclusively for the intermediate level of cost management accountancy examination requirement it covers the questions detailed answers as per the new syllabus of icmai the present publication is the 2nd edition for the cma intermediate new syllabus june 2024 exam this book is authored by ca tarun agarwal with the following noteworthy features strictly as per the new syllabus of icmai coverage of the book concludes o past exam questions including cma intermediate dec 2023 exam tabular summary at the beginning of each chapter is given in this book marks distribution is given module wise from june 2017 onwards previous exam trend analysis is provided in this book from dec 2023 icmai study material comparison is also given module 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fair value measurement ind as 115 revenue from contracts with customers ind as 2 inventories ind as 16 property plant and equipment ind as 23 borrowing costs ind as 36 impairment of assets ind as 38 intangible assets ind as 40 investment property ind as 105 non current assets nca held for sake discontinues operations do ind as 116 leases ind as 41 agriculture ind as 20 accounting for government grants and disclosure of government assistance ind as 102 share based payments ind as 19 employee benefits ind as 37 provisions contingent liability and contingent assets ind as 12 income taxes ind as 21 the effects of changes in foreign exchange rates ind as 24 related party disclosures ind as 33 earnings per share ind as 108 operating segments ind as 32 financial instruments fi presentation ind as 109 financial instruments fi recognition and measurement ind as 103 business combination ind as 110 consolidated financial statements ind as 111 joint arrangements ind as 28 investment in associates 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ind as 40 investment property ind as 105 non current assets nca held for sake discontinues operations do ind as 116 leases ind as 41 agriculture ind as 20 accounting for government grants and disclosure of government assistance ind as 102 share based payments ind as 19 employee benefits ind as 37 provisions contingent liability and contingent assets ind as 12 income taxes ind as 21 the effects of changes in foreign exchange rates ind as 24 related party disclosures ind as 33 earnings per share ind as 108 operating segments ind as 32 financial instruments fi presentation ind as 109 financial instruments fi recognition and measurement ind as 103 business combination ind as 110 consolidated financial statements ind as 111 joint arrangements ind as 28 investment in associates and joint ventures ind as 27 separate financial statements ind as 101 first time adoption of ind as professional and ethical duty of a chartered accountant accounting and technology questions from applied english past 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