

QUESTION 1

1.1 Various options are given as possible answers to the questions. Choose the answer and write only the letter (A–D) next to the question number (1.1.1–1.1.10) in the ANSWER BOOK.

1.1.1 The income tax payable is calculated as a ...

- A fixed percentage of the taxable income of the company.
- B variable percentage of the taxable income of the company.
- C fixed percentage of the non-taxable income of the company.
- D variable percentage of the non-taxable income of the company.

1.1.2 The following are examples of disclosable accounting policies except ...

- A inventories.
- B repairs.
- C turnover.
- D investments.

N6 Cost Management Exam Paper

E Durkheim



N6 Cost Management Exam Paper:

Taxmann's CRACKER for Financial Management & Strategic Management (Paper 6 | FM and SM | FM SM) - Covering past exam questions & answers for CA-Inter | New Syllabus | Jan./May 2026 Exams Rakesh Rathi, CA Vivek Panwar, 2025-10-06

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- Coverage of Past Exam Questions Including the latest Sept 2025 exam ensuring students are up to date with the most recent patterns.
- Integration of RTPs MTPs Issued by ICAI providing an edge with authentic practice material.
- Chapter wise Marks Distribution Trend Analysis Offering insights into important chapters topics and helping students prioritise for the exam.
- Sub topic wise Arrangement of Questions Within each chapter enabling a systematic learning and focused revision experience.
- Solved Model Test Paper Designed for hands on practice under simulated exam conditions.
- Chapter wise Summary Notes With relevant formulae for quick concept reviews and last minute revision.
- User friendly Layout ensures that complex concepts are simplified especially for those juggling multiple CA Intermediate subjects.

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