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# CMA Final Course

## DETAIL TEST SERIES FOR DECEMBER 2026

### STUDENT CAN ATTEMPT ANY TEST TILL 31 DECEMBER 2026

- **Note:** If a student is opting for only a few subjects, then he/she can check the Syllabus of the related subjects only
- Latest Exam Pattern of ICMAI (Lengthy application based questions, Lengthy MCQs, unseen questions etc.) are thoroughly included in the papers. **The papers will be lengthier than the test papers of the previous attempts.**
- All amendments applicable for **DECEMBER 2026** are included in the test papers.
- New Course Study Notes will be provided with unlimited doubt solving till the exams.
- **Live new MCQs/Case Study MCQ Test series** will be provided with proper detailed reason.
- **New questions other than ICMAI** will be provided as per latest pattern of ICMAI (Refund guaranteed if new questions are not provided)

## CORPORATE AND ECONOMIC LAWS (CEL)

<b>Section A: Corporate Laws</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	The Companies Act, 2013
	CH – 2	Insolvency and Bankruptcy Code, 2016
	CH - 11	Laws and Regulations related to Anti-Money Laundering
Test – 2	CH – 3	Corporate Governance and Social Responsibility and Sustainability
	CH – 4	SEBI Regulations
Test – 3	CH – 5	The Competition Act, 2002
	CH – 6	Foreign Exchange Management Act, 1999
Test – 4	CH – 7	Laws and Regulations related to Banking Sector
	CH - 8	Laws and Regulations related to Insurance Sector

Test-5	CH – 9	Specific Legal Provisions related to MSME Sector
	CH - 10	Laws and Regulations related to Cyber Security and Data Privacy
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## **STRATEGIC FINANCIAL MANAGEMENT (SFM)**

<b><u>Section A: Investment Decisions</u></b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Investment Decisions, Project Planning and Control
	CH – 2	Evaluation of Risky Proposal for Investment Decisions
	CH – 11	Efficient Market Hypothesis
Test – 2	CH – 3	Leasing Decisions
	CH – 4	Securitization
	CH – 12	Risks in Financial Market
Test – 3	CH – 5	Introduction
	CH – 6	Equity and Bond Valuation and Evaluation of Performance
	CH – 13	Financial Derivatives - Instruments for Risk Management
	CH – 16	Foreign Exchange Risk Management
Test – 4	CH – 7	Mutual Funds
	CH – 8	Portfolio Theory and Practice
	CH – 14	The International Financial Environment
Test – 5	CH – 9	Asset Pricing Theories
	CH – 10	Portfolio Performance Evaluation and Portfolio Revision
	CH – 17	Digital Finance
	CH – 15	Foreign Exchange Market
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## **DIRECT TAX LAWS AND INTERNATIONAL TAXATION (DIT)**

<b>Section A: Direct Tax Laws</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Assessment of Income and Computation of Tax Liability of Various Entities
	CH – 2	Tax Management, Return and Assessment Procedure
	CH – 12	Double Taxation and Avoidance Agreements (DTAA) [Sec.90, 90A and 91]
Test – 2	CH – 3	Grievance Redressal
	CH – 4	Penalties and Prosecutions
	CH – 13	Transfer Pricing
Test – 3	CH – 5	Business Restructuring
	CH – 6	Different Aspects of Tax Planning
	CH – 14	GAAR
Test – 4	CH – 7	CBDT and Other Authorities
	CH – 8	E-commerce Transaction and Liability in Special Cases
Test – 5	CH – 9	Income Computation and Disclosure Standards (ICDS)
	CH – 10	Black Money Act, 2015
	CH – 11	Case Study
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## **STRATEGIC COST MANAGEMENT (SCM)**

<b>Section A: Strategic Cost Management for Decision Making</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Introduction to Strategic Cost Management
	CH – 2	Quality Cost Management
	CH – 3	Decision Making Techniques
Test – 2	CH – 4	Activity Based Management and Just in Time (JIT)
	CH – 5	Evaluating Performance
	CH – 6	Linear Programming
Test – 3	CH – 7	Transportation
	CH – 8	Assignment
	CH – 9	Game Theory
Test – 4	CH – 10	Simulation
	CH – 11	Network analysis – PERT, CPM
	CH – 12	Learning Curve

Test – 5	CH – 13	Business Application of Maxima and Minima
	CH – 14	Business Forecasting Models –Time Series and Regression Analysis
	CH – 15	Introduction to Tools for Data Analytics
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## **COST AND MANAGEMENT AUDIT (CMAD)**

<b>Section A: Cost Audit</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Basics of Cost Audit
	CH – 2	Companies (Cost Records and Audit) Rules, 2014 (as amended)
	CH – 3	Cost Auditor
	CH – 16	Audit of Different Service Organizations
Test – 2	CH – 4	Overview of Cost Accounting Standards and GACAP
	CH – 5	Cost Auditing and Assurance Standards
	CH – 6	Cost Audit Programme
Test – 3	CH – 7	Cost Audit Documentation, Audit Process and Execution
	CH – 8	Preparation and Filing of Cost Audit Report
	CH – 17	Forensic Audit
	CH – 9	Basics of Management Audit
Test – 4	CH – 10	Management Reporting Issues and Analysis
	CH – 11	Management Audit in Different Functions
	CH – 18	Anti-Money Laundering
	CH – 12	Evaluation of Corporate Image
Test – 5	CH – 13	Information Systems Security Audit
	CH – 14	Internal Control and Internal Audit
	CH – 15	Operational Audit and Internal Audit under Companies Act, 2013
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## **CORPORATE FINANCIAL REPORTING (CFR)**

<b>Section A: Indian Accounting Standards</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Specific Accounting Standards
	CH – 3	Accounting of Financial Instruments

Test – 2	CH – 2	Valuation of Shares (Including Determination of Goodwill, Post Valuation of Tangible and Intangible Assets)
Test – 3	CH – 4	NBFCs – Provisioning Norms, Accounting and Reporting
	CH – 7	Recent Developments in Financial Reporting
Test – 4	CH – 5	Accounting for Business Combinations and Restructuring
	CH – 8	Government Accounting in India
Test – 5	CH – 6	Consolidated Financial Statements and Separate Financial Statements
<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>
<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>

## **INDIRECT TAX LAWS AND PRACTICE (ITLP)**

<b><u>Section A: Goods and Services Tax Act &amp; Rules</u></b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Supply under GST - A Refresh
	CH – 2	Time of Supply (Advanced)
	CH – 16	Anti-profiteering
	CH – 3	Place of Supply
	CH – 21	Duty Drawback
Test – 2	CH – 4	Valuation (Advanced)
	CH – 5	Input Tax Credit (Advanced)
	CH – 17	Walkthrough of GSTN Portal
	CH – 22	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017
	CH – 6	Zero Rated Supplies and Deemed Exports
Test – 3	CH – 7	TDS & TCS under GST
	CH – 8	E-way Bill
	CH – 18	Valuation and Related Party Transactions
	CH – 9	GST Refunds- Inverted Duty Structure and Zero-rated Supplies
	CH – 23	Remission of Duties
	CH – 26	Export Promotion Schemes under Foreign Trade Policy
Test – 4	CH – 10	GST Returns
	CH – 11	Accounts and Records
	CH – 19	Customs Procedures - Baggage & Courier / Post
	CH – 12	GST Annual Return and GST Audit Return
	CH – 24	Refund
Test – 5	CH – 13	Transition to GST (Transitional Provisions)
	CH – 14	Dispute Resolution Mechanism under GST
	CH – 15	Inspection, Search, Seizure, Arrest and Prosecution
	CH – 20	Manufacture in Bond

	<b>CH – 25</b>	<b>Trade Facilitation Measures</b>
	<b>CH – 27</b>	<b>Special Economic Zone Scheme (With Amended SEZ Rules)</b>
<b>FULL TEST – 1</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>	
<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS</b>	