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CMA INTER COURSE

**DETAIL TEST SERIES FOR
DEC 2025**



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A Top leaders in the Chartered Accountancy field applaud CATestseries.org for its exceptional contribution to shaping future professionals. Their trust and recognition

affirm our dedication to delivering unparalleled support and fostering success for CA aspirants. Our platform stands as a beacon of reliability and efficiency, ensuring every user experiences seamless service. Our exceptional services have earned the trust of industry pioneers and established leaders in the field of Chartered Accountancy.

CMA Intermediate Course

CATestseries.org – Cost and Management Accounting (CMA) Special Test Series as per ICMAI Pattern

DETAIL TEST SERIES FOR DEC 2025

STUDENT CAN ATTEMPT ANY TEST TILL 31st Dec 2025

- **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 **Dec 2025** 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)

BUSINESS LAWS AND ETHICS (BLE)

<u>Section A: Commercial Laws</u>			
Date	Test No.	Chapter No.	Chapter Name
21-10-2025	Test – 1	CH – 1	Introduction to Law and Legal System in India
		CH – 2	Indian Contracts Act, 1872
30-10-2025	Test – 2	CH – 4	Negotiable Instruments Act, 1881
		CH – 7	Factories Act, 1948
		CH – 5	Indian Partnership Act, 1932
3-11-2025	Test – 3	CH – 8	Payment of Gratuity Act, 1972
		CH – 9	Employees Provident Fund and Miscellaneous Provisions Act, 1952
		CH – 10	Employees State Insurance Act, 1948
7-11-2025	Test-4	CH - 11	The Code on Wages, 2019
		CH – 13	Business Ethics and Emotional Intelligence
		CH - 6	Limited Liability Partnership Act, 2008
11-11-2025	Test-5	CH - 12	Companies Act, 2013
		CH – 3	Sale of Goods Act, 1930

15-11-2025	FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
23-11-2025	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

FINANCIAL ACCOUNTING (FA)

<u>Section A: Accounting Fundamentals</u>			
Date	Test No.	Chapter No.	Chapter Name
23-10-2025	Test – 1	CH – 1	Accounting Fundamentals
		CH – 9	Accounting Standards
1-11-2025	Test – 2	CH – 2	Bills of Exchange, Consignment, Joint Venture
		CH – 5	Lease Accounting
5-11-2025	Test - 3	CH - 3	Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records
9-11-2025	Test – 4	CH – 4	Partnership Accounts
		CH – 7	Insurance Claim for Loss of Stock and Loss of Profit
13-11-2025	Test – 5	CH – 6	Branch (including Foreign Branch) and Departmental Accounts
		CH – 8	Hire Purchase and Installment Sale Transactions
17-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
25-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

DIRECT AND INDIRECT TAXATION (DITX)

<u>Section A: Direct Taxation</u>			
Date	Test No.	Chapter No.	Chapter Name
25-10-2025	Test – 1	CH – 1	Basics of Income Tax Act
		CH – 6	Customs Act
31-10-2025	Test-2	CH – 3	Total Income and Tax Liability of Individuals & HUF
4-11-2025	Test-3	CH – 2	Heads of Income
8-11-2025	Test-4	CH – 5	Goods and Services Tax (GST) Laws
12-11-2025	Test-5	CH – 4	Concept of Indirect Taxes
19-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING

		WHOLESYLLABUS
27-11-2025	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

COST ACCOUNTING (CA)

Section A: Introduction to Cost Accounting			
Date	Test No.	Chapter No.	Chapter Name
27-10-2025	Test – 1	CH – 1	Introduction to Cost Accounting
		CH – 6	Cost Accounting Techniques
2-11-2025	Test – 2	CH – 3	Cost Accounting Standards (CAS 1 to CAS 24)
6-11-2025	Test – 3	CH-4	Cost Book Keeping
10-11-2025	Test – 4	CH – 5	Methods of Costing
14-11-2025	Test – 5	CH – 2	Cost Ascertainment – Elements of Cost
21-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
29-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)

Section A: Operations Management			
Date	Test No.	Chapter No.	Chapter Name
22-10-2025	Test – 1	CH – 1	Introduction
		CH – 2	Operations Planning
		CH – 11	Digital Strategy
30-10-2025	Test-2	CH – 3	Designing of Operational Systems and Control
		CH – 4	Application of Operation Research - Production Planning and Control
3-11-2025	Test -3	CH – 5	Productivity Management and Quality Management
		CH – 6	Project Management, Monitoring and Control
7-11-2025	Test-4	CH – 7	Economics of Maintenance and Spares Management
		CH – 8	Introduction
11-11-2025	Test – 5	CH – 9	Strategic Analysis and Strategic Planning
		CH – 10	Formulation and Implementation of Strategy
16-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

24-11-2025	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
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CORPORATE ACCOUNTING AND AUDITING (CAA)

Section A: Corporate Accounting			
Date	Test No.	Chapter No.	Chapter Name
24-10-2025	Test – 1	CH – 1	Accounting for Shares and Debentures
		CH – 6	Basic Concepts of Auditing
1-11-2025	Test – 2	CH – 3	Cash Flow Statement
		CH – 5	Accounting Standards
5-11-2025	Test - 3	CH – 4	Accounts of Banking, Electricity and Insurance Companies
9-11-2025	Test – 4	CH – 6	Basic Concepts of Auditing
		CH – 7	Provisions Relating to Audit under Companies Act, 2013
		CH – 8	Auditing of Different Types of Undertakings
13-11-2025	Test – 5	CH – 2	Preparation of the Statement of Profit and Loss and Balance Sheet (As Per Schedule III of Companies Act, 2013)
18-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
26-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)

Section A: Financial Management			
Date	Test No.	Chapter No.	Chapter Name
26-10-2025	Test – 1	CH – 1	Fundamentals of Financial Management
		CH – 2	Institutions and Instruments in Financial Markets
31-10-2025	Test – 2	CH – 3	Tools for Financial Analyses
		CH – 4	Sources of Finance and Cost of Capital
4-11-2025	Test - 3	CH – 5	Capital Budgeting
		CH – 6	Working Capital Management
		CH-	Data Analysis and Modelling
8-11-2025	Test - 4	CH – 7	Financing Decision of a Firm

		CH – 8	Introduction to Data Science for Business Decision-making
12-11-2025	Test – 5	CH – 9	Data Processing, Organisation, Cleaning and Validation
		CH – 10	Data Presentation: Visualisation and Graphical Presentation
20-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
28-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

MANAGEMENT ACCOUNTING (MA)

Section A: Introduction to Management Accounting			
Date	Test No.	Chapter No.	Chapter Name
28-10-2025	Test – 1	CH – 1	Introduction to Management Accounting
		CH – 2	Activity Based Costing
2-11-2025	Test – 2	CH – 3	Marginal Costing
		CH – 4	Applications of Marginal Costing in Short Term Decision Making
6-11-2025	Test – 3	CH – 5	Transfer Pricing
		CH – 6	Standard Costing and Variance Analysis
10-11-2025	Test – 4	CH – 7	Forecasting, Budgeting and Budgetary Control
		CH – 8	Divisional Performance Measurement
14-11-2025	Test – 5	CH – 9	Responsibility Accounting
		CH – 10	Decision Theory
22-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
30-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

NOTE: INDIVIDUAL CHAPTERWISE TEST SERIES INCLUDE TESTS OF 75 – 120 MINUTES EACH

FULL SYLLABUS TESTS ARE OF 3 HOURS EACH

ALL CHAPTERS MENTIONED ABOVE ARE BASED ON **ICMAI STUDY MATERIAL**

DATES MENTIONED IN THE SYLLABUS ARE **FLEXIBLE**. STUDENT CAN POSTPONE THE TESTS & ATTEMPT AT ANY TIME AND ANY DAY TILL **31st Dec 2025**.

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TEST PAPERS **INCLUDE MCQS & CASE STUDY MCQS** ALSO FOR THE APPLICABLE SUBJECTS