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## 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 31<sup>st</sup> 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
5-11-2025	Test – 1	CH – 1	Introduction to Law and Legal System in India
		CH – 2	Indian Contracts Act, 1872
9-11-2025	Test – 2	CH – 4	Negotiable Instruments Act, 1881
		CH – 7	Factories Act, 1948
		CH – 5	Indian Partnership Act, 1932
13-11-2025	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
17-11-2025	Test-4	CH - 11	The Code on Wages, 2019
		CH – 13	Business Ethics and Emotional Intelligence
		CH - 6	Limited Liability Partnership Act, 2008
19-11-2025	Test-5	CH - 12	Companies Act, 2013
		CH – 3	Sale of Goods Act, 1930

22-11-2025	<b>FULL TEST – 1</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
26-11-2025	<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## **FINANCIAL ACCOUNTING (FA)**

<b><u>Section A: Accounting Fundamentals</u></b>			
<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
7-11-2025	<b>Test – 1</b>	<b>CH – 1</b>	<b>Accounting Fundamentals</b>
		<b>CH – 9</b>	<b>Accounting Standards</b>
11-11-2025	<b>Test – 2</b>	<b>CH – 2</b>	<b>Bills of Exchange, Consignment, Joint Venture</b>
		<b>CH – 5</b>	<b>Lease Accounting</b>
15-11-2025	<b>Test - 3</b>	<b>CH - 3</b>	<b>Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records</b>
18-11-2025	<b>Test – 4</b>	<b>CH – 4</b>	<b>Partnership Accounts</b>
		<b>CH – 7</b>	<b>Insurance Claim for Loss of Stock and Loss of Profit</b>
20-11-2025	<b>Test – 5</b>	<b>CH – 6</b>	<b>Branch (including Foreign Branch) and Departmental Accounts</b>
		<b>CH – 8</b>	<b>Hire Purchase and Installment Sale Transactions</b>
23-11-2025	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
27-11-2025	<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## **DIRECT AND INDIRECT TAXATION (DITX)**

<b><u>Section A: Direct Taxation</u></b>			
<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
8-11-2025	<b>Test – 1</b>	<b>CH – 1</b>	<b>Basics of Income Tax Act</b>
		<b>CH – 6</b>	<b>Customs Act</b>
10-11-2025	<b>Test-2</b>	<b>CH – 3</b>	<b>Total Income and Tax Liability of Individuals &amp; HUF</b>
14-11-2025	<b>Test-3</b>	<b>CH – 2</b>	<b>Heads of Income</b>
19-11-2025	<b>Test-4</b>	<b>CH – 5</b>	<b>Goods and Services Tax (GST) Laws</b>
21-11-2025	<b>Test-5</b>	<b>CH – 4</b>	<b>Concept of Indirect Taxes</b>
24-11-2025	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING</b>

		<b>WHOLESYLLABUS</b>
<b>28-11-2025</b>	<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## **COST ACCOUNTING (CA)**

<b>Section A: Introduction to Cost Accounting</b>			
<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>6-11-2025</b>	<b>Test – 1</b>	<b>CH – 1</b>	<b>Introduction to Cost Accounting</b>
		<b>CH – 6</b>	<b>Cost Accounting Techniques</b>
<b>12-11-2025</b>	<b>Test – 2</b>	<b>CH – 3</b>	<b>Cost Accounting Standards (CAS 1 to CAS 24)</b>
<b>16-11-2025</b>	<b>Test – 3</b>	<b>CH-4</b>	<b>Cost Book Keeping</b>
<b>17-11-2025</b>	<b>Test – 4</b>	<b>CH – 5</b>	<b>Methods of Costing</b>
<b>22-11-2025</b>	<b>Test – 5</b>	<b>CH – 2</b>	<b>Cost Ascertainment – Elements of Cost</b>
<b>25-11-2025</b>	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
<b>29-11-2025</b>	<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## **OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)**

<b>Section A: Operations Management</b>			
<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>5-11-2025</b>	<b>Test – 1</b>	<b>CH – 1</b>	<b>Introduction</b>
		<b>CH – 2</b>	<b>Operations Planning</b>
		<b>CH – 11</b>	<b>Digital Strategy</b>
<b>9-11-2025</b>	<b>Test-2</b>	<b>CH – 3</b>	<b>Designing of Operational Systems and Control</b>
		<b>CH – 4</b>	<b>Application of Operation Research - Production Planning and Control</b>
<b>13-11-2025</b>	<b>Test -3</b>	<b>CH – 5</b>	<b>Productivity Management and Quality Management</b>
		<b>CH – 6</b>	<b>Project Management, Monitoring and Control</b>
<b>17-11-2025</b>	<b>Test-4</b>	<b>CH – 7</b>	<b>Economics of Maintenance and Spares Management</b>
		<b>CH – 8</b>	<b>Introduction</b>
<b>19-11-2025</b>	<b>Test – 5</b>	<b>CH – 9</b>	<b>Strategic Analysis and Strategic Planning</b>
		<b>CH – 10</b>	<b>Formulation and Implementation of Strategy</b>
<b>23-11-2025</b>	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>



27-11-2025	<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
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## **CORPORATE ACCOUNTING AND AUDITING (CAA)**

<b>Section A: Corporate Accounting</b>			
<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
7-11-2025	Test – 1	CH – 1	Accounting for Shares and Debentures
		CH – 6	Basic Concepts of Auditing
11-11-2025	Test – 2	CH – 3	Cash Flow Statement
		CH – 5	Accounting Standards
15-11-2025	Test - 3	CH – 4	Accounts of Banking, Electricity and Insurance Companies
18-11-2025	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
21-11-2025	Test – 5	CH – 2	Preparation of the Statement of Profit and Loss and Balance Sheet (As Per Schedule III of Companies Act, 2013)
25-11-2025	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
29-11-2025	<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## **FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)**

<b>Section A: Financial Management</b>			
<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
8-11-2025	Test – 1	CH – 1	Fundamentals of Financial Management
		CH – 2	Institutions and Instruments in Financial Markets
10-11-2025	Test – 2	CH – 3	Tools for Financial Analyses
		CH – 4	Sources of Finance and Cost of Capital
12-11-2025	Test - 3	CH – 5	Capital Budgeting
		CH – 6	Working Capital Management
		CH-	Data Analysis and Modelling
19-11-2025	Test - 4	CH – 7	Financing Decision of a Firm

		CH – 8	Introduction to Data Science for Business Decision-making
20-11-2025	Test – 5	CH – 9	Data Processing, Organisation, Cleaning and Validation
		CH – 10	Data Presentation: Visualisation and Graphical Presentation
24-11-2025	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
6-11-2025	Test – 1	CH – 1	Introduction to Management Accounting
		CH – 2	Activity Based Costing
12-11-2025	Test – 2	CH – 3	Marginal Costing
		CH – 4	Applications of Marginal Costing in Short Term Decision Making
16-11-2025	Test – 3	CH – 5	Transfer Pricing
		CH – 6	Standard Costing and Variance Analysis
20-11-2025	Test – 4	CH – 7	Forecasting, Budgeting and Budgetary Control
		CH – 8	Divisional Performance Measurement
21-11-2025	Test – 5	CH – 9	Responsibility Accounting
		CH – 10	Decision Theory
26-11-2025	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 **31<sup>st</sup> Dec 2025**.

**CAtestseries.org** – Cost and Management Accounting (CMA) Special Test Series as per ICAI Pattern

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