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CATestseries.org is a trusted name among CA students, delivering superior online test series tailored to their needs. Renowned Chartered Accountants

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ICAI F. President CA Aniket Talati

CMA Intermediate 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)

BUSINESS LAWS AND ETHICS (BLE)

Section A: Commercial Laws		
Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Introduction to Law and Legal System in India
	CH – 2	Indian Contracts Act, 1872
Test – 2	CH – 4	Negotiable Instruments Act, 1881
	CH – 7	Factories Act, 1948
	CH – 5	Indian Partnership Act, 1932
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
Test-4	CH - 11	The Code on Wages, 2019
	CH – 13	Business Ethics and Emotional Intelligence
	CH-6	Limited Liability Partnership Act, 2008
Test-5	CH - 12	Companies Act, 2013
	CH – 3	Sale of Goods Act, 1930

FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

FINANCIAL ACCOUNTING (FA)

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

DIRECT AND INDIRECT TAXATION (DITX)

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

COST ACCOUNTING (CA)

<u>Section A: Introduction to Cost Accounting</u>		
Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Introduction to Cost Accounting
	CH – 6	Cost Accounting Techniques
Test – 2	CH – 3	Cost Accounting Standards (CAS 1 to CAS 24)
Test – 3	CH-4	Cost Book Keeping
Test – 4	CH – 5	Methods of Costing
Test – 5	CH – 2	Cost Ascertainment – Elements of Cost
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)

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

CORPORATE ACCOUNTING AND AUDITING (CAA)

Section A: Corporate Accounting		
Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Accounting for Shares and Debentures
	CH – 6	Basic Concepts of Auditing
Test – 2	CH – 3	Cash Flow Statement
	CH – 5	Accounting Standards
Test - 3	CH – 4	Accounts of Banking, Electricity and Insurance Companies
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
Test – 5	CH – 2	Preparation of the Statement of Profit and Loss and Balance Sheet (As Per Schedule III of Companies Act, 2013)
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)

Section A: Financial Management		
Test No.	Chapter No.	Chapter Name
Test – 1	CH – 1	Fundamentals of Financial Management
	CH – 2	Institutions and Instruments in Financial Markets
Test – 2	CH – 3	Tools for Financial Analyses
	CH – 4	Sources of Finance and Cost of Capital
Test - 3	CH – 5	Capital Budgeting
	CH – 6	Working Capital Management
	CH-11	Data Analysis and Modelling
Test - 4	CH – 7	Financing Decision of a Firm
	CH – 8	Introduction to Data Science for Business Decision-making
Test – 5	CH – 9	Data Processing, Organisation, Cleaning and Validation
	CH – 10	Data Presentation: Visualisation and Graphical Presentation
FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

MANAGEMENT ACCOUNTING (MA)

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

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 DECEMBER 2026

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