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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 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>		
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

<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>

## **FINANCIAL ACCOUNTING (FA)**

<b><u>Section A: Accounting Fundamentals</u></b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>Test – 1</b>	<b>CH – 1</b>	<b>Accounting Fundamentals</b>
	<b>CH – 9</b>	<b>Accounting Standards</b>
<b>Test – 2</b>	<b>CH – 2</b>	<b>Bills of Exchange, Consignment, Joint Venture</b>
	<b>CH – 5</b>	<b>Lease Accounting</b>
<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>
<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>
<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>
<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 AND INDIRECT TAXATION (DITX)**

<b><u>Section A: Direct Taxation</u></b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>Test – 1</b>	<b>CH – 1</b>	<b>Basics of Income Tax Act</b>
	<b>CH – 6</b>	<b>Customs Act</b>
<b>Test-2</b>	<b>CH – 3</b>	<b>Total Income and Tax Liability of Individuals &amp; HUF</b>
<b>Test-3</b>	<b>CH – 2</b>	<b>Heads of Income</b>
<b>Test-4</b>	<b>CH – 5</b>	<b>Goods and Services Tax (GST) Laws</b>
<b>Test-5</b>	<b>CH – 4</b>	<b>Concept of Indirect Taxes</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>

## **COST ACCOUNTING (CA)**

<b><u>Section A: Introduction to Cost Accounting</u></b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</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>Test – 2</b>	<b>CH – 3</b>	<b>Cost Accounting Standards (CAS 1 to CAS 24)</b>
<b>Test – 3</b>	<b>CH-4</b>	<b>Cost Book Keeping</b>
<b>Test – 4</b>	<b>CH – 5</b>	<b>Methods of Costing</b>
<b>Test – 5</b>	<b>CH – 2</b>	<b>Cost Ascertainment – Elements of Cost</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>

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

<b><u>Section A: Operations Management</u></b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</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>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>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>Test-4</b>	<b>CH – 7</b>	<b>Economics of Maintenance and Spares Management</b>
	<b>CH – 8</b>	<b>Introduction</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>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 ACCOUNTING AND AUDITING (CAA)**

<b><u>Section A: Corporate Accounting</u></b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>Test – 1</b>	<b>CH – 1</b>	<b>Accounting for Shares and Debentures</b>
	<b>CH – 6</b>	<b>Basic Concepts of Auditing</b>
<b>Test – 2</b>	<b>CH – 3</b>	<b>Cash Flow Statement</b>
	<b>CH – 5</b>	<b>Accounting Standards</b>
<b>Test - 3</b>	<b>CH – 4</b>	<b>Accounts of Banking, Electricity and Insurance Companies</b>
<b>Test – 4</b>	<b>CH – 6</b>	<b>Basic Concepts of Auditing</b>
	<b>CH – 7</b>	<b>Provisions Relating to Audit under Companies Act, 2013</b>
	<b>CH – 8</b>	<b>Auditing of Different Types of Undertakings</b>
<b>Test – 5</b>	<b>CH – 2</b>	<b>Preparation of the Statement of Profit and Loss and Balance Sheet (As Per Schedule III of Companies Act, 2013)</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>

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

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

## MANAGEMENT ACCOUNTING (MA)

<b>Section A: Introduction to Management Accounting</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>Test – 1</b>	<b>CH – 1</b>	<b>Introduction to Management Accounting</b>
	<b>CH – 2</b>	<b>Activity Based Costing</b>
<b>Test – 2</b>	<b>CH – 3</b>	<b>Marginal Costing</b>
	<b>CH – 4</b>	<b>Applications of Marginal Costing in Short Term Decision Making</b>
<b>Test – 3</b>	<b>CH – 5</b>	<b>Transfer Pricing</b>
	<b>CH – 6</b>	<b>Standard Costing and Variance Analysis</b>
<b>Test – 4</b>	<b>CH – 7</b>	<b>Forecasting, Budgeting and Budgetary Control</b>
	<b>CH – 8</b>	<b>Divisional Performance Measurement</b>
<b>Test – 5</b>	<b>CH – 9</b>	<b>Responsibility Accounting</b>
	<b>CH – 10</b>	<b>Decision Theory</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>

**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 ICAI 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.**

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