

# CMA Intermediate Course

## CHAPTER WISE TEST SERIES FOR Dec 2024

STUDENT CAN ATTEMPT ANY TEST TILL 31<sup>st</sup> Dec 2024

- **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 ICAI (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 2024** 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 ICAI** will be provided as per latest pattern of ICAI (Refund guaranteed if new questions are not provided)

## BUSINESS LAWS AND ETHICS (BLE)

<b>Section A: Commercial Laws</b>			
<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
30-09-2024	Test – 1	CH – 1	Introduction to Law and Legal System in India
08-10-2024	Test – 2	CH – 2	Indian Contracts Act, 1872
16-10-2024	Test – 3	CH – 3	Sale of Goods Act, 1930
22-10-2024	Test – 4	CH – 4	Negotiable Instruments Act, 1881
26-10-2024	Test – 5	CH – 5	Indian Partnership Act, 1932
30-10-2024	Test – 6	CH – 6	Limited Liability Partnership Act, 2008
<b>Section B: Industrial Laws</b>			
03-11-2024	Test – 7	CH – 7	Factories Act, 1948

06-11-2024	Test – 8	CH – 8	Payment of Gratuity Act, 1972
09-11-2024	Test – 9	CH – 9	Employees Provident Fund and Miscellaneous Provisions Act, 1952
12-11-2024	Test – 10	CH – 10	Employees State Insurance Act, 1948
12-11-2024	Test - 11	CH - 11	The Code on Wages, 2019
<b>Section C: Corporate Laws</b>			
14-11-2024	Test - 12	CH - 12	Companies Act, 2013
<b>Section D: Business Ethics</b>			
14-11-2024	Test – 13	CH – 1	Business Ethics and Emotional Intelligence
17-11-2024	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
21-11-2024	<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>
02-10-2024	Test – 1	CH – 1	Accounting Fundamentals
<b>Section B: Accounting for Special Transactions</b>			
10-10-2024	Test – 2	CH – 2	Bills of Exchange, Consignment, Joint Venture
<b>Section C: Preparation of Financial Statements</b>			
18-10-2024	Test - 3	CH - 3	Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records
<b>Section D: Partnership Accounts</b>			
23-10-2024	Test – 4	CH – 4	Partnership Accounts
<b>Section E: Lease, Branch and Departmental Accounts etc</b>			
27-10-2024	Test – 5	CH – 5	Lease Accounting
31-10-2024	Test – 6	CH – 6	Branch (including Foreign Branch) and Departmental Accounts
04-11-2024	Test – 7	CH – 7	Insurance Claim for Loss of Stock and Loss of Profit
07-11-2024	Test – 8	CH – 8	Hire Purchase and Installment Sale Transactions
<b>Section F: Accounting Standards</b>			
10-11-2024	Test – 9	CH – 9	Accounting Standards
18-11-2024	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
22-11-2024	<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## DIRECT AND INDIRECT TAXATION (DITX)

<u>Section A: Direct Taxation</u>			
Date	Test No.	Chapter No.	Chapter Name
04-10-2024	Test – 1	CH – 1	Basics of Income Tax Act
12-10-2024	Test – 2	CH – 2 (Part-1)	Heads of Income <u>(Salaries, Income from House Property, Profits and Gains of Business or Profession)</u>
20-10-2024	Test – 3	CH – 2 (Part-2)	Heads of Income <u>(Capital Gains, Income from Other Sources)</u>
20-10-2024	Test – 4	CH – 3 (Part-1)	Total Income and Tax Liability of Individuals & HUF <u>(Income of Other Person included in Assesses Total Income (Clubbing of Income), Set off and Carry Forward of Losses, Deductions, Rebate and Relief, Taxation of Individual (including AMT but excluding Non-resident) &amp; HUF, Advance Tax)</u>
24-10-2024	Test – 5	CH – 3 (Part-2)	Total Income and Tax Liability of Individuals & HUF <u>(Tax Deducted at Source &amp; Tax Collected at Source (excluding Non-resident), Filing of Return of Income, PAN, Self-Assessment &amp; Intimation)</u>
<u>Section B: Indirect Taxation</u>			
28-10-2024	Test – 6	CH – 4	Concept of Indirect Taxes
01-11-2024	Test – 7	CH – 5 (Part-1)	Goods and Services Tax (GST) Laws <u>(Introduction to GST Law, Levy and Collection of CGST and IGST, Basic concepts of Time, Place and Value of Supply)</u>
01-11-2024	Test – 8	CH – 5 (Part-2)	Goods and Services Tax (GST) Laws <u>(Input Tax Credit, Computation of GST Liability, Registration, Tax Invoice – Electronic Way Bill, Returns and Payment of Taxes)</u>
05-11-2024	Test – 9	CH – 6	Customs Act
19-11-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
23-11-2024	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

## COST ACCOUNTING (CA)

<u>Section A: Introduction to Cost Accounting</u>			
Date	Test No.	Chapter No.	Chapter Name
06-10-2024	Test – 1	CH – 1	Introduction to Cost Accounting

14-10-2024	Test – 2	CH – 2	Cost Ascertainment – Elements of Cost
21-10-2024	Test – 3	CH – 3	Cost Accounting Standards (CAS 1 to CAS 24)
25-10-2024	Test – 4	CH – 4	Cost Book Keeping
	<b>Section B: Methods of Costing</b>		
29-10-2024	Test – 5	CH – 5	Methods of Costing
	<b>Section C: Cost Accounting Techniques</b>		
02-11-2024	Test – 6	CH – 6	Cost Accounting Techniques
20-11-2024	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
24-11-2024	<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>
01-10-2024	Test – 1	CH – 1	Introduction
09-10-2024	Test – 2	CH – 2	Operations Planning
17-10-2024	Test – 3	CH – 3	Designing of Operational Systems and Control
22-10-2024	Test – 4	CH – 4	Application of Operation Research - Production Planning and Control
26-10-2024	Test – 5	CH – 5	Productivity Management and Quality Management
30-10-2024	Test – 6	CH – 6	Project Management, Monitoring and Control
03-11-2024	Test – 7	CH – 7	Economics of Maintenance and Spares Management
<b>Section B: Strategic Management</b>			
06-11-2024	Test – 8	CH – 8	Introduction
09-11-2024	Test – 9	CH – 9	Strategic Analysis and Strategic Planning
12-11-2024	Test – 10	CH – 10	Formulation and Implementation of Strategy
15-11-2024	Test – 11	CH – 11	Digital Strategy
17-11-2024	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

<b>21-11-2024</b>	<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><u>Section A: Corporate Accounting</u></b>			
<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>03-10-2024</b>	<b>Test – 1</b>	<b>CH – 1</b>	<b>Accounting for Shares and Debentures</b>
<b>11-10-2024</b>	<b>Test – 2</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>19-10-2024</b>	<b>Test – 3</b>	<b>CH – 3</b>	<b>Cash Flow Statement</b>
<b>23-10-2024</b>	<b>Test – 4</b>	<b>CH – 4</b>	<b>Accounts of Banking, Electricity and Insurance Companies</b>
<b>27-10-2024</b>	<b>Test - 5</b>	<b>CH – 5</b>	<b>Accounting Standards</b>
<b><u>Section B: Auditing</u></b>			
<b>31-10-2024</b>	<b>Test – 6</b>	<b>CH – 6</b>	<b>Basic Concepts of Auditing</b>
<b>04-11-2024</b>	<b>Test – 7</b>	<b>CH – 7</b>	<b>Provisions Relating to Audit under Companies Act, 2013</b>
<b>07-11-2024</b>	<b>Test – 8</b>	<b>CH – 8</b>	<b>Auditing of Different Types of Undertakings</b>
<b>18-11-2024</b>	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
<b>22-11-2024</b>	<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

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

<b><u>Section A: Financial Management</u></b>			
<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
<b>05-10-2024</b>	<b>Test – 1</b>	<b>CH – 1</b>	<b>Fundamentals of Financial Management</b>
<b>13-10-2024</b>	<b>Test – 2</b>	<b>CH – 2</b>	<b>Institutions and Instruments in Financial Markets</b>
<b>20-10-2024</b>	<b>Test – 3</b>	<b>CH – 3</b>	<b>Tools for Financial Analyses</b>
<b>24-10-2024</b>	<b>Test – 4</b>	<b>CH – 4</b>	<b>Sources of Finance and Cost of Capital</b>
<b>28-10-2024</b>	<b>Test - 5</b>	<b>CH – 5</b>	<b>Capital Budgeting</b>
<b>01-11-2024</b>	<b>Test – 6</b>	<b>CH – 6</b>	<b>Working Capital Management</b>
<b>05-11-2024</b>	<b>Test - 7</b>	<b>CH – 7</b>	<b>Financing Decision of a Firm</b>

<b>Section B: Business Data Analytics</b>			
08-11-2024	Test – 8	CH – 8	Introduction to Data Science for Business Decision-making
10-11-2024	Test – 9	CH – 9	Data Processing, Organisation, Cleaning and Validation
13-11-2024	Test – 10	CH – 10	Data Presentation: Visualisation and Graphical Presentation
16-11-2024	Test – 11	CH-11	Data Analysis and Modelling
19-11-2024	<b>FULL TEST – 1</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
23-11-2024	<b>FULL TEST – 2</b>		<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>

## **MANAGEMENT ACCOUNTING (MA)**

<b>Section A: Introduction to Management Accounting</b>			
<b>Date</b>	<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
07-10-2024	Test – 1	CH – 1	Introduction to Management Accounting
<b>Section B: Activity Based Costing</b>			
15-10-2024	Test – 2	CH – 2	Activity Based Costing
<b>Section C: Decision Making Tools</b>			
21-10-2024	Test – 3	CH – 3	Marginal Costing
25-10-2024	Test – 4	CH – 4	Applications of Marginal Costing in Short Term Decision Making
29-10-2024	Test – 5	CH – 5	Transfer Pricing
<b>Section D: Standard Costing and Variance Analysis</b>			
02-11-2024	Test – 6	CH – 6	Standard Costing and Variance Analysis
<b>Section E: Forecasting, Budgeting and Budgetary Control</b>			
05-11-2024	Test – 7	CH – 7	Forecasting, Budgeting and Budgetary Control
<b>Section F: Divisional Performance Measurement</b>			
09-11-2024	Test – 8	CH – 8	Divisional Performance Measurement
<b>Section G: Responsibility Accounting</b>			
11-11-2024	Test – 9	CH – 9	Responsibility Accounting
<b>Section H: Decision Theory</b>			
14-11-2024	Test – 10	CH – 10	Decision Theory

<b>20-11-2024</b>	<b>FULL TEST – 1</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</b>
<b>24-11-2024</b>	<b>FULL TEST – 2</b>	<b>TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS</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 2024.**

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