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FOR DECEMBER 2026**



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# EMPOWERING FUTURE *CAs*

**C**ATestseries.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

## CHAPTER WISE TEST SERIES FOR DECEMBER 2026

### STUDENT CAN ATTEMPT ANY TEST TILL 30 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)

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

Test – 8	CH – 8	Payment of Gratuity Act, 1972
Test – 9	CH – 9	Employees Provident Fund and Miscellaneous Provisions Act, 1952
Test – 10	CH – 10	Employees State Insurance Act, 1948
Test - 11	CH - 11	The Code on Wages, 2019
<b>Section C: Corporate Laws</b>		
Test - 12	CH - 12	Companies Act, 2013
<b>Section D: Business Ethics</b>		
Test – 13	CH – 13	Business Ethics and Emotional Intelligence
<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>Section A: Accounting Fundamentals</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Accounting Fundamentals
<b>Section B: Accounting for Special Transactions</b>		
Test – 2	CH – 2	Bills of Exchange, Consignment, Joint Venture
<b>Section C: Preparation of Financial Statements</b>		
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>		
Test – 4	CH – 4	Partnership Accounts
<b>Section E: Lease, Branch and Departmental Accounts etc</b>		
Test – 5	CH – 5	Lease Accounting
CH – 6	CH – 6	Branch (including Foreign Branch) and Departmental Accounts
CH – 7	CH – 7	Insurance Claim for Loss of Stock and Loss of Profit
CH – 8	CH – 8	Hire Purchase and Installment Sale Transactions
<b>Section F: Accounting Standards</b>		
CH – 9	CH – 9	Accounting Standards
<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>Section A: Direct Taxation</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Basics of Income Tax Act
Test – 2	CH – 2 (Part-1)	Heads of Income <u>(Salaries, Income from House Property, Profits and Gains of Business or Profession)</u>
Test – 3	CH – 2 (Part-2)	Heads of Income <u>(Capital Gains, Income from Other Sources)</u>
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>
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>
<b>Section B: Indirect Taxation</b>		
Test – 6	CH – 4	Concept of Indirect Taxes
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>
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>
Test – 9	CH – 6	Customs Act
<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>Section A: Introduction to Cost Accounting</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Introduction to Cost Accounting
Test – 2	CH – 2	Cost Ascertainment – Elements of Cost
Test – 3	CH – 3	Cost Accounting Standards (CAS 1 to CAS 24)
Test – 4	CH – 4	Cost Book Keeping

<b>Section B: Methods of Costing</b>		
Test – 5	CH – 5	Methods of Costing
<b>Section C: Cost Accounting Techniques</b>		
Test – 6	CH – 6	Cost Accounting Techniques
<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>Section A: Operations Management</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Introduction
Test – 2	CH – 2	Operations Planning
Test – 3	CH – 3	Designing of Operational Systems and Control
Test – 4	CH – 4	Application of Operation Research - Production Planning and Control
CH – 5	CH – 5	Productivity Management and Quality Management
CH – 6	CH – 6	Project Management, Monitoring and Control
CH – 7	CH – 7	Economics of Maintenance and Spares Management
<b>Section B: Strategic Management</b>		
Test – 8	CH – 8	Introduction
Test – 9	CH – 9	Strategic Analysis and Strategic Planning
Test – 10	CH – 10	Formulation and Implementation of Strategy
Test – 11	CH – 11	Digital Strategy
<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>Section A: Corporate Accounting</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Accounting for Shares and Debentures
Test – 2	CH – 2	Preparation of the Statement of Profit and Loss and Balance Sheet (As Per Schedule III of Companies Act, 2013)
Test – 3	CH – 3	Cash Flow Statement
Test – 4	CH – 4	Accounts of Banking, Electricity and Insurance Companies
Test - 5	CH – 5	Accounting Standards
<b>Section B: Auditing</b>		
Test – 6	CH – 6	Basic Concepts of Auditing
Test – 7	CH – 7	Provisions Relating to Audit under Companies Act, 2013
Test – 8	CH – 8	Auditing of Different Types of Undertakings
<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>Section A: Financial Management</b>		
<b>Test No.</b>	<b>Chapter No.</b>	<b>Chapter Name</b>
Test – 1	CH – 1	Fundamentals of Financial Management
Test – 2	CH – 2	Institutions and Instruments in Financial Markets
Test – 3	CH – 3	Tools for Financial Analyses
Test – 4	CH – 4	Sources of Finance and Cost of Capital
Test - 5	CH – 5	Capital Budgeting
Test – 6	CH – 6	Working Capital Management
Test - 7	CH – 7	Financing Decision of a Firm
<b>Section B: Business Data Analytics</b>		
Test – 8	CH – 8	Introduction to Data Science for Business Decision-making
Test – 9	CH – 9	Data Processing, Organisation, Cleaning and Validation
Test – 10	CH – 10	Data Presentation: Visualisation and Graphical Presentation
Test – 11	CH-11	Data Analysis and Modelling
<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>
Test – 1	CH – 1	Introduction to Management Accounting
<b>Section B: Activity Based Costing</b>		
Test – 2	CH – 2	Activity Based Costing
<b>Section C: Decision Making Tools</b>		
Test – 3	CH – 3	Marginal Costing
Test – 4	CH – 4	Applications of Marginal Costing in Short Term Decision Making
Test – 5	CH – 5	Transfer Pricing
<b>Section D: Standard Costing and Variance Analysis</b>		
Test – 6	CH – 6	Standard Costing and Variance Analysis
<b>Section E: Forecasting, Budgeting and Budgetary Control</b>		
Test – 7	CH – 7	Forecasting, Budgeting and Budgetary Control
<b>Section F: Divisional Performance Measurement</b>		
Test – 8	CH – 8	Divisional Performance Measurement
<b>Section G: Responsibility Accounting</b>		
Test – 9	CH – 9	Responsibility Accounting
<b>Section H: Decision Theory</b>		
Test – 10	CH – 10	Decision Theory
<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 DECEMBER 2026**

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