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DECEMBER 2026**



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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 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 **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 ICAI** will be provided as per latest pattern of ICAI (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
08-9-2026	Test – 1	CH – 1	Introduction to Law and Legal System in India
		CH – 2	Indian Contracts Act, 1872
16-9-2026	Test – 2	CH – 4	Negotiable Instruments Act, 1881
		CH – 7	Factories Act, 1948
		CH – 5	Indian Partnership Act, 1932
24-9-2026	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
02-10-2026	Test-4	CH - 11	The Code on Wages, 2019
		CH – 13	Business Ethics and Emotional Intelligence
		CH - 6	Limited Liability Partnership Act, 2008

10-10-2026	Test-5	CH - 12	Companies Act, 2013
		CH – 3	Sale of Goods Act, 1930
18-10-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
26-10-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

FINANCIAL ACCOUNTING (FA)

<u>Section A: Accounting Fundamentals</u>			
Date	Test No.	Chapter No.	Chapter Name
10-9-2026	Test – 1	CH – 1	Accounting Fundamentals
		CH – 9	Accounting Standards
18-9-2026	Test – 2	CH – 2	Bills of Exchange, Consignment, Joint Venture
		CH – 5	Lease Accounting
26-9-2026	Test - 3	CH - 3	Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records
04-10-2026	Test – 4	CH – 4	Partnership Accounts
		CH – 7	Insurance Claim for Loss of Stock and Loss of Profit
12-10-2026	Test – 5	CH – 6	Branch (including Foreign Branch) and Departmental Accounts
		CH – 8	Hire Purchase and Installment Sale Transactions
20-10-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
28-10-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

DIRECT AND INDIRECT TAXATION (DITX)

<u>Section A: Direct Taxation</u>			
Date	Test No.	Chapter No.	Chapter Name
12-9-2026	Test – 1	CH – 1	Basics of Income Tax Act
		CH – 6	Customs Act
20-9-2026	Test-2	CH – 3	Total Income and Tax Liability of Individuals & HUF
28-9-2026	Test-3	CH – 2	Heads of Income
06-10-2026	Test-4	CH – 5	Goods and Services Tax (GST) Laws

14-10-2026	Test-5	CH – 4	Concept of Indirect Taxes
22-10-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
30-10-2026	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
14-9-2026	Test – 1	CH – 1	Introduction to Cost Accounting
		CH – 6	Cost Accounting Techniques
22-9-2026	Test – 2	CH – 3	Cost Accounting Standards (CAS 1 to CAS 24)
30-9-2026	Test – 3	CH-4	Cost Book Keeping
08-10-2026	Test – 4	CH – 5	Methods of Costing
16-10-2026	Test – 5	CH – 2	Cost Ascertainment – Elements of Cost
24-10-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
01-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)

<u>Section A: Operations Management</u>			
Date	Test No.	Chapter No.	Chapter Name
09-9-2026	Test – 1	CH – 1	Introduction
		CH – 2	Operations Planning
		CH – 11	Digital Strategy
17-9-2026	Test-2	CH – 3	Designing of Operational Systems and Control
		CH – 4	Application of Operation Research - Production Planning and Control
25-9-2026	Test -3	CH – 5	Productivity Management and Quality Management
		CH – 6	Project Management, Monitoring and Control
03-10-2026	Test-4	CH – 7	Economics of Maintenance and Spares Management
		CH – 8	Introduction
11-10-2026	Test – 5	CH – 9	Strategic Analysis and Strategic Planning
		CH – 10	Formulation and Implementation of Strategy

19-10-2026	FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
27-10-2026	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

CORPORATE ACCOUNTING AND AUDITING (CAA)

<u>Section A: Corporate Accounting</u>			
Date	Test No.	Chapter No.	Chapter Name
11-9-2026	Test – 1	CH – 1	Accounting for Shares and Debentures
		CH – 6	Basic Concepts of Auditing
19-9-2026	Test – 2	CH – 3	Cash Flow Statement
		CH – 5	Accounting Standards
27-9-2026	Test - 3	CH – 4	Accounts of Banking, Electricity and Insurance Companies
05-10-2026	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
13-10-2026	Test – 5	CH – 2	Preparation of the Statement of Profit and Loss and Balance Sheet (As Per Schedule III of Companies Act, 2013)
21-10-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
29-10-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)

<u>Section A: Financial Management</u>			
Date	Test No.	Chapter No.	Chapter Name
13-9-2026	Test – 1	CH – 1	Fundamentals of Financial Management
		CH – 2	Institutions and Instruments in Financial Markets
21-9-2026	Test – 2	CH – 3	Tools for Financial Analyses
		CH – 4	Sources of Finance and Cost of Capital
29-9-2026	Test - 3	CH – 5	Capital Budgeting
		CH – 6	Working Capital Management
		CH-	Data Analysis and Modelling

07-10-2026	Test - 4	CH – 7	Financing Decision of a Firm
		CH – 8	Introduction to Data Science for Business Decision-making
15-10-2026	Test – 5	CH – 9	Data Processing, Organisation, Cleaning and Validation
		CH – 10	Data Presentation: Visualisation and Graphical Presentation
23-10-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
31-10-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

MANAGEMENT ACCOUNTING (MA)

<u>Section A: Introduction to Management Accounting</u>			
Date	Test No.	Chapter No.	Chapter Name
15-9-2026	Test – 1	CH – 1	Introduction to Management Accounting
		CH – 2	Activity Based Costing
23-9-2026	Test – 2	CH – 3	Marginal Costing
		CH – 4	Applications of Marginal Costing in Short Term Decision Making
01-10-2026	Test – 3	CH – 5	Transfer Pricing
		CH – 6	Standard Costing and Variance Analysis
09-10-2026	Test – 4	CH – 7	Forecasting, Budgeting and Budgetary Control
		CH – 8	Divisional Performance Measurement
17-10-2026	Test – 5	CH – 9	Responsibility Accounting
		CH – 10	Decision Theory
25-10-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
02-11-2026	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 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