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CMA Final Course

CHAPTER WISE TEST SERIES FOR DECEMBER 2026

STUDENT CAN ATTEMPT ANY TEST TILL 31st 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)

CORPORATE AND ECONOMIC LAWS (CEL)

Section A: Corporate Laws			
Date	Test No.	Chapter No.	Chapter Name
20-09-2026	Test – 1	CH – 1	The Companies Act, 2013 (part-1)(Unit 1.1.to 1.5)
23-09-2026	Test – 2	CH – 1	The Companies Act, 2013(part-2) (Unit 1.6.to 1.9)
26-09-2026	Test – 3	CH – 2	Insolvency and Bankruptcy Code, 2016
29-09-2026	Test – 4	CH – 3	Corporate Governance and Social Responsibility and Sustainability
Section B: Economic Laws and Regulations			
02-10-2026	Test – 5	CH – 4	SEBI Regulations
05-10-2026	Test – 6	CH – 5	The Competition Act, 2002
08-10-2026	Test – 7	CH – 6	Foreign Exchange Management Act, 1999
11-10-2026	Test – 8	CH – 7	Laws and Regulations related to Banking Sector

15-10-2026	Test - 9	CH - 8	Laws and Regulations related to Insurance Sector
17-10-2026	Test - 10	CH - 9	Specific Legal Provisions related to MSME Sector
20-10-2026	Test - 11	CH - 10	Laws and Regulations related to Cyber Security and Data Privacy
23-10-2026	Test - 12	CH - 11	Laws and Regulations related to Anti-Money Laundering
12-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
19-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

STRATEGIC FINANCIAL MANAGEMENT (SFM)

Section A: Investment Decisions			
Date	Test No.	Chapter No.	Chapter Name
21-09-2026	Test – 1	CH – 1	Investment Decisions, Project Planning and Control
24-09-2026	Test – 2	CH – 2	Evaluation of Risky Proposal for Investment Decisions
27-09-2026	Test – 3	CH – 3	Leasing Decisions
30-09-2026	Test – 4	CH – 4	Securitization
Section B: Security Analysis and Portfolio Management			
03-10-2026	Test – 5	CH – 5	Introduction
06-10-2026	Test – 6	CH – 6	Equity and Bond Valuation and Evaluation of Performance
09-10-2026	Test – 7	CH – 7	Mutual Funds
12-10-2026	Test – 8	CH – 8	Portfolio Theory and Practice
16-10-2026	Test – 9	CH – 9	Asset Pricing Theories
18-10-2026	Test - 10	CH – 10	Portfolio Performance Evaluation and Portfolio Revision
21-10-2026	Test - 11	CH– 11	Efficient Market Hypothesis
Section C: Financial Risk Management			
23-10-2026	Test - 12	CH–12	Risks in Financial Market
26-10-2026	Test – 13	CH–13	Financial Derivatives - Instruments for Risk Management
Section D: International Financial Management			
28-10-2026	Test – 14	CH–14	The International Financial Environment
30-10-2026	Test – 15	CH–15	Foreign Exchange Market
01-11-2026	Test – 16	CH–16	Foreign Exchange Risk Management
Section E: Digital Finance			
02-11-2026	Test – 17	CH–17	Digital Finance
14-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

21-11-2026	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
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DIRECT TAX LAWS AND INTERNATIONAL TAXATION (DIT)

Section A: Direct Tax Laws			
Date	Test No.	Chapter No.	Chapter Name
22-09-2026	Test – 1	CH – 1	Assessment of Income and Computation of Tax Liability of Various Entities
25-09-2026	Test – 2	CH – 2	Tax Management, Return and Assessment Procedure
28-09-2026	Test – 3	CH – 3	Grievance Redressal
01-10-2026	Test – 4	CH – 4	Penalties and Prosecutions
04-10-2026	Test – 5	CH – 5	Business Restructuring
07-10-2026	Test – 6	CH – 6	Different Aspects of Tax Planning
10-10-2026	Test – 7	CH – 7	CBDT and Other Authorities
13-10-2026	Test – 8	CH – 8	E-commerce Transaction and Liability in Special Cases
16-10-2026	Test – 9	CH – 9	Income Computation and Disclosure Standards (ICDS)
19-10-2026	Test – 10	CH – 10	Black Money Act, 2015
21-10-2026	Test – 11	CH – 11	Case Study
Section B: International Taxation			
24-10-2026	Test – 12	CH – 12	Double Taxation and Avoidance Agreements (DTAA) [Sec.90. 90A and 91]
26-10-2026	Test –13	CH – 13	Transfer Pricing
28-10-2026	Test – 14	CH – 14	GAAR
16-11-2026	FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS	
23-11-2026	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS	

STRATEGIC COST MANAGEMENT (SCM)

Section A: Strategic Cost Management for Decision Making			
Date	Test No.	Chapter No.	Chapter Name
23-09-2026	Test – 1	CH – 1	Introduction to Strategic Cost Management

26-09-2026	Test – 2	CH – 2	Quality Cost Management
29-09-2026	Test – 3	CH – 3	Decision Making Techniques
02-10-2026	Test – 4	CH – 4	Activity Based Management and Just in Time (JIT)
05-10-2026	Test – 5	CH – 5	Evaluating Performance
	Section B: Quantitative Techniques in Decision Making		
08-10-2026	Test – 6	CH – 6	Linear Programming
11-10-2026	Test – 7	CH – 7	Transportation
14-10-2026	Test – 8	CH – 8	Assignment
17-10-2026	Test – 9	CH – 9	Game Theory
20-10-2026	Test – 10	CH – 10	Simulation
22-10-2026	Test – 11	CH – 11	Network analysis – PERT, CPM
25-10-2026	Test – 12	CH – 12	Learning Curve
27-10-2026	Test – 13	CH – 13	Business Application of Maxima and Minima
29-10-2026	Test – 14	CH – 14	Business Forecasting Models –Time Series and Regression Analysis
31-10-2026	Test – 15	CH – 15	Introduction to Tools for Data Analytics
18-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
25-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

COST AND MANAGEMENT AUDIT (CMAD)

Section A: Cost Audit			
Date	Test No.	Chapter No.	Chapter Name
20-09-2026	Test – 1	CH – 1	Basics of Cost Audit
23-09-2026	Test – 2	CH – 2	Companies (Cost Records and Audit) Rules, 2014 (as amended)
26-09-2026	Test – 3	CH – 3	Cost Auditor
30-09-2026	Test – 4	CH – 4	Overview of Cost Accounting Standards and GACAP
03-10-2026	Test – 5	CH – 5	Cost Auditing and Assurance Standards
06-10-2026	Test – 6	CH – 6	Cost Audit Programme
09-10-2026	Test – 7	CH – 7	Cost Audit Documentation, Audit Process and Execution
12-10-2026	Test – 8	CH – 8	Preparation and Filing of Cost Audit Report
	Section B: Management Audit		
15-10-2026	Test – 9	CH – 9	Basics of Management Audit
18-10-2026	Test – 10	CH – 10	Management Reporting Issues and Analysis
20-10-2026	Test – 11	CH – 11	Management Audit in Different Functions
23-10-2026	Test – 12	CH – 12	Evaluation of Corporate Image
25-10-2026	Test – 13	CH – 13	Information Systems Security Audit

	Section C: Internal Control, Internal Audit, Operational Audit and Other Related Issues		
28-10-2026	Test – 14	CH – 14	Internal Control and Internal Audit
30-10-2026	Test – 15	CH – 15	Operational Audit and Internal Audit under Companies Act, 2013
01-11-2026	Test – 16	CH – 16	Audit of Different Service Organisations
	Section D: Forensic Audit and Anti-Money Laundering		
02-11-2026	Test – 17	CH – 17	Forensic Audit
03-11-2026	Test – 18	CH – 18	Anti-Money Laundering
13-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
20-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

CORPORATE FINANCIAL REPORTING (CFR)

Section A: Indian Accounting Standards			
Date	Test No.	Chapter No.	Chapter Name
21-09-2026	Test – 1	CH – 1	Specific Accounting Standards
	Section B: Valuation of Shares, Accounting and Reporting of Financial Instruments and NBFCs		
24-09-2026	Test – 2	CH – 2	Valuation of Shares (Including Determination of Goodwill, PostValuation of Tangible and Intangible Assets)
27-09-2026	Test – 3	CH – 3	Accounting of Financial Instruments
30-09-2026	Test – 4	CH – 4	NBFCs – Provisioning Norms, Accounting and Reporting
	Section C: Accounting for Business Combination and Restructuring (in Compliance with Ind ASs)		
04-10-2026	Test – 5	CH – 5	Accounting for Business Combinations and Restructuring
	Section D: Consolidated Financial Statements and Separate Financial Statements (in Compliance with Ind ASs)		
07-10-2026	Test – 6	CH – 6	Consolidated Financial Statements and Separate Financial Statements
	Section E: Recent Developments in Financial Reporting		
10-10-2026	Test – 7	CH – 7	Recent Developments in Financial Reporting
	Section F: Government Accounting in India		
13-10-2026	Test – 8	CH – 8	Government Accounting in India
15-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
22-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

INDIRECT TAX LAWS AND PRACTICE (ITLP)

Section A: Goods and Services Tax Act & Rules			
Date	Test No.	Chapter No.	Chapter Name
22-09-2026	Test – 1	CH – 1	Supply under GST - A Refresh
25-09-2026	Test – 2	CH – 2	Time of Supply (Advanced)
28-09-2026	Test – 3	CH – 3	Place of Supply
01-10-2026	Test – 4	CH – 4	Valuation (Advanced)
04-10-2026	Test – 5	CH – 5	Input Tax Credit (Advanced)
08-10-2026	Test – 6	CH – 6	Zero Rated Supplies and Deemed Exports
11-10-2026	Test – 7	CH – 7	TDS & TCS under GST
13-10-2026	Test – 8	CH – 8	E-way Bill
17-10-2026	Test – 9	CH – 9	GST Refunds- Inverted Duty Structure and Zero-rated Supplies
19-10-2026	Test – 10	CH – 10	GST Returns
22-10-2026	Test – 11	CH – 11	Accounts and Records
24-10-2026	Test – 12	CH – 12	GST Annual Return and GST Audit Return
27-10-2026	Test – 13	CH – 13	Transition to GST (Transitional Provisions)
29-10-2026	Test – 14	CH – 14	Dispute Resolution Mechanism under GST
31-10-2026	Test – 15	CH – 15	Inspection, Search, Seizure, Arrest and Prosecution
01-11-2026	Test – 16	CH – 16	Anti-profiteering
02-11-2026	Test – 17	CH – 17	Walkthrough of GSTN Portal
Section B: Customs Act and Rules			
03-11-2026	Test – 18	CH – 18	Valuation and Related Party Transactions
04-11-2026	Test – 19	CH – 19	Customs Procedures - Baggage & Courier / Post
05-11-2026	Test – 20	CH – 20	Manufacture in Bond
05-11-2026	Test – 21	CH – 21	Duty Drawback
06-11-2026	Test – 22	CH – 22	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017
07-11-2026	Test – 23	CH – 23	Remission of Duties
08-11-2026	Test – 24	CH – 24	Refund
09-11-2026	Test – 25	CH – 25	Trade Facilitation Measures
10-11-2026	Test – 26	CH – 26	Export Promotion Schemes under Foreign Trade Policy
11-11-2026	Test – 27	CH – 27	Special Economic Zone Scheme (With Amended SEZ Rules)
17-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
24-11-2026	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 **ICMAI STUDY MATERIAL**

DATES MENTIONED IN THE SYLLABUS ARE **FLEXIBLE**. STUDENT CAN POSTPONE THE TESTS & ATTEMPT AT ANY TIME AND ANY DAY TILL **31st DECEMBER 2026**.

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