



CAtestseries.org[®]

Celebrating
— 10 YEARS —

CMA FINAL COURSE
CHAPTER WISE TEST SERIES
FOR DECEMBER 2026



**Most Reliable Mock Test Series for
CA Students as per ICAI Standards**

Trusted & Awarded by

NIRC Chairman
CA ABHINAV AGGARWAL

ICAI President
CA ANIKET TELATI



+91 99884-83167



exam@catestseries.org



www.CAtestseries.org



ICAI President, ICAI F. President & NIRC Chairman

EMPOWERING FUTURE *CAs*

CATestseries.org is a trusted name among CA students, delivering superior online test series tailored to their needs. Renowned Chartered Accountants

endorse our platform for its exceptional service quality and unwavering commitment to student success. We take pride in helping thousands of aspiring CAs excel in their exams. Our comprehensive and meticulously designed test series simulate real exam conditions, boosting confidence and performance for students aiming for excellence.



ICAI F. President CA Atul Gupta



ICAI F. President CA Aniket Talati

A Top leaders in the Chartered Accountancy field applaud CAtestseries.org for its exceptional contribution to shaping future professionals. Their trust and recognition

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 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
14-10-2026	Test – 1	CH – 1	The Companies Act, 2013 (part-1)(Unit 1.1.to 1.5)
16-10-2026	Test – 2	CH – 1	The Companies Act, 2013(part-2) (Unit 1.6.to 1.9)
18-10-2026	Test – 3	CH – 2	Insolvency and Bankruptcy Code, 2016
20-10-2026	Test – 4	CH – 3	Corporate Governance and Social Responsibility and Sustainability
Section B: Economic Laws and Regulations			
22-10-2026	Test – 5	CH – 4	SEBI Regulations
24-10-2026	Test – 6	CH – 5	The Competition Act, 2002
26-10-2026	Test – 7	CH – 6	Foreign Exchange Management Act, 1999
28-10-2026	Test – 8	CH – 7	Laws and Regulations related to Banking Sector

31-10-2026	Test - 9	CH - 8	Laws and Regulations related to Insurance Sector
01-11-2026	Test - 10	CH - 9	Specific Legal Provisions related to MSME Sector
03-11-2026	Test - 11	CH - 10	Laws and Regulations related to Cyber Security and Data Privacy
05-11-2026	Test - 12	CH - 11	Laws and Regulations related to Anti-Money Laundering
19-11-2026	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

STRATEGIC FINANCIAL MANAGEMENT (SFM)

Section A: Investment Decisions			
Date	Test No.	Chapter No.	Chapter Name
14-10-2026	Test – 1	CH – 1	Investment Decisions, Project Planning and Control
16-10-2026	Test – 2	CH – 2	Evaluation of Risky Proposal for Investment Decisions
19-10-2026	Test – 3	CH – 3	Leasing Decisions
21-10-2026	Test – 4	CH – 4	Securitization
Section B: Security Analysis and Portfolio Management			
23-10-2026	Test – 5	CH – 5	Introduction
25-10-2026	Test – 6	CH – 6	Equity and Bond Valuation and Evaluation of Performance
27-10-2026	Test – 7	CH – 7	Mutual Funds
29-10-2026	Test – 8	CH – 8	Portfolio Theory and Practice
31-10-2026	Test – 9	CH – 9	Asset Pricing Theories
02-11-2026	Test - 10	CH – 10	Portfolio Performance Evaluation and Portfolio Revision
04-11-2026	Test - 11	CH– 11	Efficient Market Hypothesis
Section C: Financial Risk Management			
06-11-2026	Test - 12	CH–12	Risks in Financial Market
07-11-2026	Test – 13	CH–13	Financial Derivatives - Instruments for Risk Management
Section D: International Financial Management			
09-11-2026	Test – 14	CH–14	The International Financial Environment
10-11-2026	Test – 15	CH–15	Foreign Exchange Market
12-11-2026	Test – 16	CH–16	Foreign Exchange Risk Management
Section E: Digital Finance			
13-11-2026	Test – 17	CH–17	Digital Finance
20-11-2026	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
------------	----------------------	--

DIRECT TAX LAWS AND INTERNATIONAL TAXATION (DIT)

Section A: Direct Tax Laws			
Date	Test No.	Chapter No.	Chapter Name
15-10-2026	Test – 1	CH – 1	Assessment of Income and Computation of Tax Liability of Various Entities
17-10-2026	Test – 2	CH – 2	Tax Management, Return and Assessment Procedure
19-10-2026	Test – 3	CH – 3	Grievance Redressal
21-10-2026	Test – 4	CH – 4	Penalties and Prosecutions
23-10-2026	Test – 5	CH – 5	Business Restructuring
25-10-2026	Test – 6	CH – 6	Different Aspects of Tax Planning
28-10-2026	Test – 7	CH – 7	CBDT and Other Authorities
30-10-2026	Test – 8	CH – 8	E-commerce Transaction and Liability in Special Cases
01-11-2026	Test – 9	CH – 9	Income Computation and Disclosure Standards (ICDS)
02-11-2026	Test – 10	CH – 10	Black Money Act, 2015
04-11-2026	Test – 11	CH – 11	Case Study
Section B: International Taxation			
06-11-2026	Test – 12	CH – 12	Double Taxation and Avoidance Agreements (DTAA) [Sec.90. 90A and 91]
08-11-2026	Test –13	CH – 13	Transfer Pricing
09-11-2026	Test – 14	CH – 14	GAAR
21-11-2026	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	

STRATEGIC COST MANAGEMENT (SCM)

Section A: Strategic Cost Management for Decision Making			
Date	Test No.	Chapter No.	Chapter Name
16-10-2026	Test – 1	CH – 1	Introduction to Strategic Cost Management

18-10-2026	Test – 2	CH – 2	Quality Cost Management
20-10-2026	Test – 3	CH – 3	Decision Making Techniques
22-10-2026	Test – 4	CH – 4	Activity Based Management and Just in Time (JIT)
24-10-2026	Test – 5	CH – 5	Evaluating Performance
	Section B: Quantitative Techniques in Decision Making		
26-10-2026	Test – 6	CH – 6	Linear Programming
28-10-2026	Test – 7	CH – 7	Transportation
30-10-2026	Test – 8	CH – 8	Assignment
01-11-2026	Test – 9	CH – 9	Game Theory
03-11-2026	Test – 10	CH – 10	Simulation
05-11-2026	Test – 11	CH – 11	Network analysis – PERT, CPM
07-11-2026	Test – 12	CH – 12	Learning Curve
08-11-2026	Test – 13	CH – 13	Business Application of Maxima and Minima
10-11-2026	Test – 14	CH – 14	Business Forecasting Models –Time Series and Regression Analysis
11-11-2026	Test – 15	CH – 15	Introduction to Tools for Data Analytics
22-11-2026	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
14-10-2026	Test – 1	CH – 1	Basics of Cost Audit
16-10-2026	Test – 2	CH – 2	Companies (Cost Records and Audit) Rules, 2014 (as amended)
18-10-2026	Test – 3	CH – 3	Cost Auditor
20-10-2026	Test – 4	CH – 4	Overview of Cost Accounting Standards and GACAP
22-10-2026	Test – 5	CH – 5	Cost Auditing and Assurance Standards
25-10-2026	Test – 6	CH – 6	Cost Audit Programme
27-10-2026	Test – 7	CH – 7	Cost Audit Documentation, Audit Process and Execution
29-10-2026	Test – 8	CH – 8	Preparation and Filing of Cost Audit Report
	Section B: Management Audit		
31-10-2026	Test – 9	CH – 9	Basics of Management Audit
02-11-2026	Test – 10	CH – 10	Management Reporting Issues and Analysis
04-11-2026	Test – 11	CH – 11	Management Audit in Different Functions
05-11-2026	Test – 12	CH – 12	Evaluation of Corporate Image
07-11-2026	Test – 13	CH – 13	Information Systems Security Audit

	Section C: Internal Control, Internal Audit, Operational Audit and Other Related Issues		
08-11-2026	Test – 14	CH – 14	Internal Control and Internal Audit
10-11-2026	Test – 15	CH – 15	Operational Audit and Internal Audit under Companies Act, 2013
11-11-2026	Test – 16	CH – 16	Audit of Different Service Organisations
	Section D: Forensic Audit and Anti-Money Laundering		
12-11-2026	Test – 17	CH – 17	Forensic Audit
13-11-2026	Test – 18	CH – 18	Anti-Money Laundering
19-11-2026	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

CORPORATE FINANCIAL REPORTING (CFR)

Section A: Indian Accounting Standards			
Date	Test No.	Chapter No.	Chapter Name
15-10-2026	Test – 1	CH – 1	Specific Accounting Standards
	Section B: Valuation of Shares, Accounting and Reporting of Financial Instruments and NBFCs		
17-10-2026	Test – 2	CH – 2	Valuation of Shares (Including Determination of Goodwill, PostValuation of Tangible and Intangible Assets)
19-10-2026	Test – 3	CH – 3	Accounting of Financial Instruments
21-10-2026	Test – 4	CH – 4	NBFCs – Provisioning Norms, Accounting and Reporting
	Section C: Accounting for Business Combination and Restructuring (in Compliance with Ind ASs)		
23-10-2026	Test – 5	CH – 5	Accounting for Business Combinations and Restructuring
	Section D: Consolidated Financial Statements and Separate Financial Statements (in Compliance with Ind ASs)		
25-10-2026	Test – 6	CH – 6	Consolidated Financial Statements and Separate Financial Statements
	Section E: Recent Developments in Financial Reporting		
27-10-2026	Test – 7	CH – 7	Recent Developments in Financial Reporting
	Section F: Government Accounting in India		
29-10-2026	Test – 8	CH – 8	Government Accounting in India
20-11-2026	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

INDIRECT TAX LAWS AND PRACTICE (ITLP)

Section A: Goods and Services Tax Act & Rules			
Date	Test No.	Chapter No.	Chapter Name
15-10-2026	Test – 1	CH – 1	Supply under GST - A Refresh
17-10-2026	Test – 2	CH – 2	Time of Supply (Advanced)
19-10-2026	Test – 3	CH – 3	Place of Supply
22-10-2026	Test – 4	CH – 4	Valuation (Advanced)
24-10-2026	Test – 5	CH – 5	Input Tax Credit (Advanced)
26-10-2026	Test – 6	CH – 6	Zero Rated Supplies and Deemed Exports
28-10-2026	Test – 7	CH – 7	TDS & TCS under GST
30-10-2026	Test – 8	CH – 8	E-way Bill
01-11-2026	Test – 9	CH – 9	GST Refunds- Inverted Duty Structure and Zero-rated Supplies
03-11-2026	Test – 10	CH – 10	GST Returns
04-11-2026	Test – 11	CH – 11	Accounts and Records
06-11-2026	Test – 12	CH – 12	GST Annual Return and GST Audit Return
08-11-2026	Test – 13	CH – 13	Transition to GST (Transitional Provisions)
09-11-2026	Test – 14	CH – 14	Dispute Resolution Mechanism under GST
11-11-2026	Test – 15	CH – 15	Inspection, Search, Seizure, Arrest and Prosecution
12-11-2026	Test – 16	CH – 16	Anti-profiteering
13-11-2026	Test – 17	CH – 17	Walkthrough of GSTN Portal
Section B: Customs Act and Rules			
14-11-2026	Test – 18	CH – 18	Valuation and Related Party Transactions
14-11-2026	Test – 19	CH – 19	Customs Procedures - Baggage & Courier / Post
15-11-2026	Test – 20	CH – 20	Manufacture in Bond
15-11-2026	Test – 21	CH – 21	Duty Drawback
16-11-2026	Test – 22	CH – 22	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017
16-11-2026	Test – 23	CH – 23	Remission of Duties
17-11-2026	Test – 24	CH – 24	Refund
17-11-2026	Test – 25	CH – 25	Trade Facilitation Measures
18-11-2026	Test – 26	CH – 26	Export Promotion Schemes under Foreign Trade Policy
18-11-2026	Test – 27	CH – 27	Special Economic Zone Scheme (With Amended SEZ Rules)
21-11-2026	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

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 31st DECEMBER 2026.

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