



CMA FINAL - ONE CHAPTER ONE TEST SERIES

FOR DEC 2026 ATTEMPT

ONE CHAPTER, ONE TEST, ONE STEP CLOSER TO SUCCESS

All papers are provided at once. Student can attempt any test till 31st December 2026. One test for every chapter of each subject, followed by 2 Full Syllabus Tests (100 marks, 3 hours each). Papers follow the latest ICMAI pattern and include all amendments applicable for the DEC 2026 examination. Every answer sheet is evaluated by experienced faculty within 48 hours.

CORPORATE AND ECONOMIC LAWS (CEL)

Test No.	Chapter No.	Chapter Name
Test 1	CH 1 (Part 1)	The Companies Act, 2013 (Part 1)
Test 2	CH 1 (Part 2)	The Companies Act, 2013 (Part 2)
Test 3	CH 2	Insolvency and Bankruptcy Code, 2016
Test 4	CH 3	Corporate Governance and Social Responsibility and Sustainability
Test 5	CH 4	SEBI Regulations
Test 6	CH 5	The Competition Act, 2002
Test 7	CH 6	Foreign Exchange Management Act, 1999
Test 8	CH 7	Laws and Regulations related to Banking Sector
Test 9	CH 8	Laws and Regulations related to Insurance Sector
Test 10	CH 9	Specific Legal Provisions related to MSME Sector
Test 11	CH 10	Laws and Regulations related to Cyber Security and Data Privacy
Test 12	CH 11	Laws and Regulations related to Anti-Money Laundering
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

STRATEGIC FINANCIAL MANAGEMENT (SFM)

Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Investment Decisions, Project Planning and Control
Test 2	CH 2	Evaluation of Risky Proposal for Investment Decisions
Test 3	CH 3	Leasing Decisions
Test 4	CH 4	Securitization
Test 5	CH 5	Introduction (Portfolio Management)
Test 6	CH 6	Equity and Bond Valuation and Evaluation of Performance
Test 7	CH 7	Mutual Funds
Test 8	CH 8	Portfolio Theory and Practice
Test 9	CH 9	Asset Pricing Theories
Test 10	CH 10	Portfolio Performance Evaluation and Portfolio Revision

STRATEGIC FINANCIAL MANAGEMENT (SFM)		
Test No.	Chapter No.	Chapter Name
Test 11	CH 11	Efficient Market Hypothesis
Test 12	CH 12	Risks in Financial Market
Test 13	CH 13	Financial Derivatives - Instruments for Risk Management
Test 14	CH 14	The International Financial Environment
Test 15	CH 15	Foreign Exchange Market
Test 16	CH 16	Foreign Exchange Risk Management
Test 17	CH 17	Digital Finance
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

DIRECT TAX LAWS AND INTERNATIONAL TAXATION (DIT)		
Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Assessment of Income and Computation of Tax Liability of Various Entities
Test 2	CH 2	Tax Management, Return and Assessment Procedure
Test 3	CH 3	Grievance Redressal
Test 4	CH 4	Penalties and Prosecutions
Test 5	CH 5	Business Restructuring
Test 6	CH 6	Different Aspects of Tax Planning
Test 7	CH 7	CBDT and Other Authorities
Test 8	CH 8	E-commerce Transaction and Liability in Special Cases
Test 9	CH 9	Income Computation and Disclosure Standards (ICDS)
Test 10	CH 10	Black Money Act, 2015
Test 11	CH 11	Case Study
Test 12	CH 12	Double Taxation and Avoidance Agreements (DTAA) [Sec. 90, 90A and 91]
Test 13	CH 13	Transfer Pricing
Test 14	CH 14	GAAR
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

STRATEGIC COST MANAGEMENT (SCM)		
Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Introduction to Strategic Cost Management
Test 2	CH 2	Quality Cost Management
Test 3	CH 3	Decision Making Techniques
Test 4	CH 4	Activity Based Management and Just in Time (JIT)
Test 5	CH 5	Evaluating Performance
Test 6	CH 6	Linear Programming

STRATEGIC COST MANAGEMENT (SCM)		
Test No.	Chapter No.	Chapter Name
Test 7	CH 7	Transportation
Test 8	CH 8	Assignment
Test 9	CH 9	Game Theory
Test 10	CH 10	Simulation
Test 11	CH 11	Network Analysis - PERT, CPM
Test 12	CH 12	Learning Curve
Test 13	CH 13	Business Application of Maxima and Minima
Test 14	CH 14	Business Forecasting Models - Time Series and Regression Analysis
Test 15	CH 15	Introduction to Tools for Data Analytics
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

COST AND MANAGEMENT AUDIT (CMAD)		
Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Basics of Cost Audit
Test 2	CH 2	Companies (Cost Records and Audit) Rules, 2014 (as amended)
Test 3	CH 3	Cost Auditor
Test 4	CH 4	Overview of Cost Accounting Standards and GACAP
Test 5	CH 5	Cost Auditing and Assurance Standards
Test 6	CH 6	Cost Audit Programme
Test 7	CH 7	Cost Audit Documentation, Audit Process and Execution
Test 8	CH 8	Preparation and Filing of Cost Audit Report
Test 9	CH 9	Basics of Management Audit
Test 10	CH 10	Management Reporting Issues and Analysis
Test 11	CH 11	Management Audit in Different Functions
Test 12	CH 12	Evaluation of Corporate Image
Test 13	CH 13	Information Systems Security Audit
Test 14	CH 14	Internal Control and Internal Audit
Test 15	CH 15	Operational Audit and Internal Audit under Companies Act, 2013
Test 16	CH 16	Audit of Different Service Organizations
Test 17	CH 17	Forensic Audit
Test 18	CH 18	Anti-Money Laundering
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

CORPORATE FINANCIAL REPORTING (CFR)

Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Specific Accounting Standards
Test 2	CH 2	Valuation of Shares (Including Determination of Goodwill, Post Valuation of Tangible and Intangible Assets)
Test 3	CH 3	Accounting of Financial Instruments
Test 4	CH 4	NBFCs - Provisioning Norms, Accounting and Reporting
Test 5	CH 5	Accounting for Business Combinations and Restructuring
Test 6	CH 6	Consolidated Financial Statements and Separate Financial Statements
Test 7	CH 7	Recent Developments in Financial Reporting
Test 8	CH 8	Government Accounting in India
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

INDIRECT TAX LAWS AND PRACTICE (ITLP)

Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Supply under GST - A Refresh
Test 2	CH 2	Time of Supply (Advanced)
Test 3	CH 3	Place of Supply
Test 4	CH 4	Valuation (Advanced)
Test 5	CH 5	Input Tax Credit (Advanced)
Test 6	CH 6	Zero Rated Supplies and Deemed Exports
Test 7	CH 7	TDS & TCS under GST
Test 8	CH 8	E-way Bill
Test 9	CH 9	GST Refunds - Inverted Duty Structure and Zero-rated Supplies
Test 10	CH 10	GST Returns
Test 11	CH 11	Accounts and Records
Test 12	CH 12	GST Annual Return and GST Audit Return
Test 13	CH 13	Transition to GST (Transitional Provisions)
Test 14	CH 14	Dispute Resolution Mechanism under GST
Test 15	CH 15	Inspection, Search, Seizure, Arrest and Prosecution
Test 16	CH 16	Anti-profiteering
Test 17	CH 17	Walk through of GSTN Portal
Test 18	CH 18	Valuation and Related Party Transactions
Test 19	CH 19	Customs Procedures - Baggage & Courier/Post
Test 20	CH 20	Manufacture in Bond
Test 21	CH 21	Duty Drawback
Test 22	CH 22	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017
Test 23	CH 23	Remission of Duties

INDIRECT TAX LAWS AND PRACTICE (ITLP)

Test No.	Chapter No.	Chapter Name
Test 24	CH 24	Refund
Test 25	CH 25	Trade Facilitation Measures
Test 26	CH 26	Export Promotion Schemes under Foreign Trade Policy
Test 27	CH 27	Special Economic Zone Scheme (With Amended SEZ Rules)
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

Chapter-wise tests are of 1 to 1.5 hours each; Full Syllabus Tests are of 3 hours each. All chapters mentioned above are based on the ICAI study material.