

CMA Final Course

UNSCHEDULED TEST SERIES FOR DEC 2026

STUDENT CAN ATTEMPT ANY TEST TILL 31st Dec 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 **Dec 2026** are included in the test papers.
- New Course Study Notes will be provided with unlimited doubt solving till the exams.

CORPORATE AND ECONOMIC LAWS (CEL)

Test No.	Chapter No.	Chapter Name
Test - 1	CH - 1	The Companies Act, 2013 (part-1)
	CH - 1	The Companies Act, 2013 (part-2)
Test - 2	CH - 2	Insolvency and Bankruptcy Code, 2016
	CH - 3	Corporate Governance and Social Responsibility and Sustainability
Test - 3	CH - 4	SEBI Regulations
	CH - 5	The Competition Act, 2002
	CH - 6	Foreign Exchange Management Act, 1999
	CH - 7	Laws and Regulations related to Banking Sector
	CH - 8	Laws and Regulations related to Insurance Sector
Test - 4	CH - 9	Specific Legal Provisions related to MSME Sector
	CH - 10	Laws and Regulations related to Cyber Security and Data Privacy
	CH - 11	Laws and Regulations related to Anti-Money Laundering
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

STRATEGIC FINANCIAL MANAGEMENT (SFM)

Test No.	Chapter No.	Chapter Name
Test - 1	CH - 1	Investment Decisions, Project Planning and Control
	CH - 2	Evaluation of Risky Proposal for Investment Decisions
	CH - 3	Leasing Decisions
	CH - 4	Securitization

Test No.	Chapter No.	Chapter Name
Test - 2	CH - 5	Introduction
	CH - 6	Equity and Bond Valuation and Evaluation of Performance
	CH - 7	Mutual Funds
	CH - 8	Portfolio Theory and Practice
	CH - 9	Asset Pricing Theories
	CH - 10	Portfolio Performance Evaluation and Portfolio Revision
	CH - 11	Efficient Market Hypothesis
Test - 3	CH - 12	Risks in Financial Market
	CH - 13	Financial Derivatives - Instruments for Risk Management
Test - 4	CH - 14	The International Financial Environment
	CH - 15	Foreign Exchange Market
	CH - 16	Foreign Exchange Risk Management
	CH - 17	Digital Finance
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

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
	CH - 3	Grievance Redressal
	CH - 4	Penalties and Prosecutions
	CH - 5	Business Restructuring
	CH - 6	Different Aspects of Tax Planning
	CH - 7	CBDT and Other Authorities
Test - 3	CH - 8	E-commerce Transaction and Liability in Special Cases
	CH - 9	Income Computation and Disclosure Standards (ICDS)
	CH - 10	Black Money Act, 2015
	CH - 11	Case Study
Test - 4	CH - 12	Double Taxation and Avoidance Agreements (DTAA) [Sec.90, 90A and 91]
	CH - 13	Transfer Pricing
	CH - 14	GAAR
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

STRATEGIC COST MANAGEMENT (SCM)

Test No.	Chapter No.	Chapter Name
Test - 1	CH - 3	Decision Making Techniques
Test - 2	CH - 1	Introduction to Strategic Cost Management
	CH - 2	Quality Cost Management
	CH - 4	Activity Based Management and Just in Time (JIT)
	CH - 5	Evaluating Performance
Test - 3	CH - 6	Linear Programming
	CH - 7	Transportation
	CH - 8	Assignment
	CH - 10	Simulation
	CH - 11	Network analysis - PERT, CPM
	CH - 12	Learning Curve
Test - 4	CH - 9	Game Theory
	CH - 13	Business Application of Maxima and Minima
	CH - 14	Business Forecasting Models - Time Series and Regression Analysis
	CH - 15	Introduction to Tools for Data Analytics
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

COST AND MANAGEMENT AUDIT (CMAD)

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

Test No.	Chapter No.	Chapter Name
Test - 4	CH - 17	Forensic Audit
	CH - 18	Anti-Money Laundering
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

CORPORATE FINANCIAL REPORTING (CFR)

Test No.	Chapter No.	Chapter Name
Test - 1	CH - 1	Specific Accounting Standards
Test - 2	CH - 5	Accounting for Business Combinations and Restructuring
Test - 3	CH - 6	Consolidated Financial Statements and Separate Financial Statements
Test - 4	CH - 2	Valuation of Shares (Including Determination of Goodwill, Post Valuation of Tangible and Intangible Assets)
	CH - 3	Accounting of Financial Instruments
	CH - 4	NBFCs – Provisioning Norms, Accounting and Reporting
	CH - 7	Recent Developments in Financial Reporting
	CH - 8	Government Accounting in India
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

INDIRECT TAX LAWS AND PRACTICE (ITLP)

Test No.	Chapter No.	Chapter Name
Test - 1	CH - 1	Supply under GST - A Refresh
	CH - 2	Time of Supply (Advanced)
	CH - 3	Place of Supply
	CH - 4	Valuation (Advanced)
Test - 2	CH - 5	Input Tax Credit (Advanced)
	CH - 6	Zero Rated Supplies and Deemed Exports
	CH - 7	TDS & TCS under GST
	CH - 9	GST Refunds- Inverted Duty Structure and Zero-rated Supplies
	CH - 10	GST Returns
	CH - 11	Accounts and Records
	CH - 12	GST Annual Return and GST Audit Return

Test No.	Chapter No.	Chapter Name
Test - 3	CH - 8	E-way Bill
	CH - 13	Transition to GST (Transitional Provisions)
	CH - 14	Dispute Resolution Mechanism under GST
	CH - 15	Inspection, Search, Seizure, Arrest and Prosecution
	CH - 16	Anti-profiteering
	CH - 17	Walk through of GSTN Portal
Test - 4	CH - 18	Valuation and Related Party Transactions
	CH - 19	Customs Procedures-Baggage & Courier/Post
	CH - 20	Manufacture in Bond
	CH - 21	Duty Drawback
	CH - 22	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017
	CH - 23	Remission of Duties
	CH - 24	Refund
	CH - 25	Trade Facilitation Measures
	CH - 26	Export Promotion Schemes under Foreign Trade Policy
	CH - 27	Special Economic Zone Scheme (With Amended SEZ Rules)
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

NOTE : FULL SYLLABUS TESTS ARE OF 3 HOURS EACH

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