



CMA INTERMEDIATE - 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.

BUSINESS LAWS AND ETHICS (BLE)

Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Introduction to Law and Legal System in India
Test 2	CH 2	Indian Contracts Act, 1872
Test 3	CH 3	Sale of Goods Act, 1930
Test 4	CH 4	Negotiable Instruments Act, 1881
Test 5	CH 5	Indian Partnership Act, 1932
Test 6	CH 6	Limited Liability Partnership Act, 2008
Test 7	CH 7	Factories Act, 1948
Test 8	CH 8	Payment of Gratuity Act, 1972
Test 9	CH 9	Employees Provident Fund and Miscellaneous Provisions Act, 1952
Test 10	CH 10	Employees State Insurance Act, 1948
Test 11	CH 11	The Code on Wages, 2019
Test 12	CH 12	Companies Act, 2013
Test 13	Ethics CH 1	Business Ethics and Emotional Intelligence
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

FINANCIAL ACCOUNTING (FA)

Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Accounting Fundamentals
Test 2	CH 2	Bills of Exchange, Consignment, Joint Venture
Test 3	CH 3	Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records
Test 4	CH 4	Partnership Accounts
Test 5	CH 5	Lease Accounting
Test 6	CH 6	Branch (including Foreign Branch) and Departmental Accounts
Test 7	CH 7	Insurance Claim for Loss of Stock and Loss of Profit
Test 8	CH 8	Hire Purchase and Installment Sale Transactions
Test 9	CH 9	Accounting Standards

FINANCIAL ACCOUNTING (FA)		
Test No.	Chapter No.	Chapter Name
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 AND INDIRECT TAXATION (DITX)		
Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Basics of Income Tax Act
Test 2	CH 2 (Part 1)	Heads of Income - Salaries, Income from House Property, Profits and Gains of Business or Profession
Test 3	CH 2 (Part 2)	Heads of Income - Capital Gains, Income from Other Sources
Test 4	CH 3 (Part 1)	Total Income and Tax Liability of Individuals & HUF - Clubbing, Set off and Carry Forward of Losses, Deductions, Rebate and Relief, AMT, Advance Tax
Test 5	CH 3 (Part 2)	Total Income and Tax Liability of Individuals & HUF - TDS & TCS, Filing of Return of Income, PAN, Self-Assessment & Intimation
Test 6	CH 4	Concept of Indirect Taxes
Test 7	CH 5 (Part 1)	GST Laws - Introduction, Levy and Collection of CGST and IGST, Time, Place and Value of Supply
Test 8	CH 5 (Part 2)	GST Laws - Input Tax Credit, Computation of GST Liability, Registration, Tax Invoice, E-Way Bill, Returns and Payment of Taxes
Test 9	CH 6	Customs Act
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 ACCOUNTING (CA)		
Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Introduction to Cost Accounting
Test 2	CH 2	Cost Ascertainment - Elements of Cost
Test 3	CH 3	Cost Accounting Standards (CAS 1 to CAS 24)
Test 4	CH 4	Cost Book Keeping
Test 5	CH 5	Methods of Costing
Test 6	CH 6	Cost Accounting Techniques
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)		
Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Introduction (Operations Management)
Test 2	CH 2	Operations Planning
Test 3	CH 3	Designing of Operational Systems and Control
Test 4	CH 4	Application of Operation Research - Production Planning and Control

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)		
Test No.	Chapter No.	Chapter Name
Test 5	CH 5	Productivity Management and Quality Management
Test 6	CH 6	Project Management, Monitoring and Control
Test 7	CH 7	Economics of Maintenance and Spares Management
Test 8	CH 8	Introduction (Strategic Management)
Test 9	CH 9	Strategic Analysis and Strategic Planning
Test 10	CH 10	Formulation and Implementation of Strategy
Test 11	CH 11	Digital Strategy
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 ACCOUNTING AND AUDITING (CAA)		
Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Accounting for Shares and Debentures
Test 2	CH 2	Preparation of the Statement of Profit and Loss and Balance Sheet (as per Schedule III of Companies Act, 2013)
Test 3	CH 3	Cash Flow Statement
Test 4	CH 4	Accounts of Banking, Electricity and Insurance Companies
Test 5	CH 5	Accounting Standards
Test 6	CH 6	Basic Concepts of Auditing
Test 7	CH 7	Provisions Relating to Audit under Companies Act, 2013
Test 8	CH 8	Auditing of Different Types of Undertakings
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)		
Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Fundamentals of Financial Management
Test 2	CH 2	Institutions and Instruments in Financial Markets
Test 3	CH 3	Tools for Financial Analyses
Test 4	CH 4	Sources of Finance and Cost of Capital
Test 5	CH 5	Capital Budgeting
Test 6	CH 6	Working Capital Management
Test 7	CH 7	Financing Decision of a Firm
Test 8	CH 8	Introduction to Data Science for Business Decision-making
Test 9	CH 9	Data Processing, Organisation, Cleaning and Validation
Test 10	CH 10	Data Presentation: Visualisation and Graphical Presentation
Test 11	CH 11	Data Analysis and Modelling

FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)

Test No.	Chapter No.	Chapter Name
Full Test 1	All	Full Syllabus Test 1 (100 Marks, 3 Hours)
Full Test 2	All	Full Syllabus Test 2 (100 Marks, 3 Hours)

MANAGEMENT ACCOUNTING (MA)

Test No.	Chapter No.	Chapter Name
Test 1	CH 1	Introduction to Management Accounting
Test 2	CH 2	Activity Based Costing
Test 3	CH 3	Marginal Costing
Test 4	CH 4	Applications of Marginal Costing in Short Term Decision Making
Test 5	CH 5	Transfer Pricing
Test 6	CH 6	Standard Costing and Variance Analysis
Test 7	CH 7	Forecasting, Budgeting and Budgetary Control
Test 8	CH 8	Divisional Performance Measurement
Test 9	CH 9	Responsibility Accounting
Test 10	CH 10	Decision Theory
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.