

CMA Intermediate Course

DETAIL 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 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 **Dec 2026** are included in the test papers.
- New Course Study Notes will be provided with unlimited doubt solving till the exams.

BUSINESS LAWS AND ETHICS (BLE)

Date	Valid Till	Test No.
15-06-2026	31-12-2026	Test - 1 CH - 1 Introduction to Law and Legal System in India CH - 2 Indian Contracts Act, 1872 CH - 3 Sale of Goods Act, 1930 CH - 4 Negotiable Instruments Act, 1881 CH - 5 Indian Partnership Act, 1932 CH - 6 Limited Liability Partnership Act, 2008
24-06-2026	31-12-2026	Test - 2 CH - 7 Factories Act, 1948 CH - 8 Payment of Gratuity Act, 1972 CH - 9 Employees Provident Fund and Miscellaneous Provisions Act, 1952 CH - 10 Employees State Insurance Act, 1948
05-07-2026	31-12-2026	Test - 3 CH - 12 Companies Act, 2013
14-07-2026	31-12-2026	Test - 4 CH - 11 The Code on Wages, 2019 CH - 1 Business Ethics and Emotional Intelligence
23-07-2026	31-12-2026	FULL TEST - 1 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
01-08-2026	31-12-2026	FULL TEST - 2 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

FINANCIAL ACCOUNTING (FA)

Date	Valid Till	Test No.
16-06-2026	31-12-2026	Test - 1 CH - 1 Accounting Fundamentals CH - 2 Bills of Exchange, Consignment, Joint Venture
25-06-2026	31-12-2026	Test - 2 CH - 3 Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records CH - 4 Partnership Accounts

Date	Valid Till	Test No.
06-07-2026	31-12-2026	Test - 3 CH - 5 Lease Accounting CH - 6 Branch (including Foreign Branch) and Departmental Accounts CH - 7 Insurance Claim for Loss of Stock and Loss of Profit CH - 8 Hire Purchase and Installment Sale Transactions
15-07-2026	31-12-2026	— CH - 4 (contd.) CH - 9 Accounting Standards
24-07-2026	31-12-2026	FULL TEST - 1 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
02-08-2026	31-12-2026	FULL TEST - 2 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

DIRECT AND INDIRECT TAXATION (DITX)

Date	Valid Till	Test No.
17-06-2026	31-12-2026	Test - 1 CH - 1 Basics of Income Tax Act CH - 2 (Part-1) Heads of Income (Salaries, Income from House Property, Profits and Gains of Business or Profession) CH - 2 (Part-2) Heads of Income (Capital Gains, Income from Other Sources)
26-06-2026	31-12-2026	Test - 2 CH - 3 (Part-1) Total Income and Tax Liability of Individuals & HUF (Income of Other Person included in Assesses Total Income (Clubbing of Income), Set off and Carry Forward of Losses, Deductions, Rebate and Relief, Taxation of Individual (including AMT but excluding Non-resident) & HUF, Advance Tax) CH - 3 (Part-2) Total Income and Tax Liability of Individuals & HUF (Tax Deducted at Source & Tax Collected at Source (excluding Non-resident), Filing of Return of Income, PAN, Self-Assessment & Intimation)
07-07-2026	31-12-2026	Test - 3 CH - 4 Concept of Indirect Taxes CH - 5 (Part-1) Goods and Services Tax (GST) Laws (Introduction to GST Law, Levy and Collection of CGST and IGST, Basic concepts of Time, Place and Value of Supply) CH - 5 (Part-2) Goods and Services Tax (GST) Laws (Input Tax Credit, Computation of GST Liability, Registration, Tax Invoice – Electronic Way Bill, Returns and Payment of Taxes)
16-07-2026	31-12-2026	Test - 4 CH - 6 Customs Act
25-07-2026	31-12-2026	FULL TEST - 1 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
03-08-2026	31-12-2026	FULL TEST - 2 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

COST ACCOUNTING (CA)

Date	Valid Till	Test No.
18-06-2026	31-12-2026	Test - 1 CH - 1 Introduction to Cost Accounting CH - 2 Cost Ascertainment – Elements of Cost

Date	Valid Till	Test No.
27-06-2026	31-12-2026	Test - 2 CH - 3 Cost Accounting Standards (CAS 1 to CAS 24) CH - 4 Cost Book Keeping
08-07-2026	31-12-2026	Test - 3 CH - 5 Methods of Costing
17-07-2026	31-12-2026	Test - 4 CH - 6 Cost Accounting Techniques
26-07-2026	31-12-2026	FULL TEST - 1 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
04-08-2026	31-12-2026	FULL TEST - 2 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)

Date	Valid Till	Test No.
19-06-2026	31-12-2026	Test - 1 CH - 1 Introduction CH - 2 Operations Planning CH - 3 Designing of Operational Systems and Control CH - 4 Application of Operation Research - Production Planning and Control
28-06-2026	31-12-2026	— CH - 2 (contd.) CH - 5 Productivity Management and Quality Management CH - 6 Project Management, Monitoring and Control CH - 7 Economics of Maintenance and Spares Management
09-07-2026	31-12-2026	Test - 3 CH - 8 Introduction CH - 9 Strategic Analysis and Strategic Planning
18-07-2026	31-12-2026	Test - 4 CH - 10 Formulation and Implementation of Strategy CH - 11 Digital Strategy
27-07-2026	31-12-2026	FULL TEST - 1 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
05-08-2026	31-12-2026	FULL TEST - 2 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

CORPORATE ACCOUNTING AND AUDITING (CAA)

Date	Valid Till	Test No.
20-06-2026	31-12-2026	Test - 1 CH - 1 Accounting for Shares and Debentures CH - 2 Preparation of the Statement of Profit and Loss and Balance Sheet (As Per Schedule III of Companies Act, 2013) CH - 3 Cash Flow Statement
01-07-2026	31-12-2026	Test - 2 CH - 4 Accounts of Banking, Electricity and Insurance Companies CH - 5 Accounting Standards

Date	Valid Till	Test No.
10-07-2026	31-12-2026	Test - 3 CH - 6 Basic Concepts of Auditing CH - 8 Auditing of Different Types of Undertakings
19-07-2026	31-12-2026	Test - 4 CH - 7 Provisions Relating to Audit under Companies Act, 2013
28-07-2026	31-12-2026	FULL TEST - 1 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
06-08-2026	31-12-2026	FULL TEST - 2 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)

Date	Valid Till	Test No.
21-06-2026	31-12-2026	Test - 1 CH - 1 Fundamentals of Financial Management CH - 2 Institutions and Instruments in Financial Markets CH - 7 Financing Decision of a Firm
02-07-2026	31-12-2026	Test - 2 CH - 3 Tools for Financial Analyses CH - 5 Capital Budgeting
11-07-2026	31-12-2026	Test - 3 CH - 4 Sources of Finance and Cost of Capital CH - 6 Working Capital Management
20-07-2026	31-12-2026	Test - 4 CH - 8 Introduction to Data Science for Business Decision-making CH - 9 Data Processing, Organisation, Cleaning and Validation CH - 10 Data Presentation: Visualisation and Graphical Presentation CH-11 Data Analysis and Modelling
29-07-2026	31-12-2026	FULL TEST - 1 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
07-08-2026	31-12-2026	FULL TEST - 2 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

MANAGEMENT ACCOUNTING (MA)

Date	Valid Till	Test No.
22-06-2026	31-12-2026	Test - 1 CH - 1 Introduction to Management Accounting CH - 2 Activity Based Costing
03-07-2026	31-12-2026	Test - 2 CH - 3 Marginal Costing CH - 4 Applications of Marginal Costing in Short Term Decision Making CH - 5 Transfer Pricing
12-07-2026	31-12-2026	Test - 3 CH - 6 Standard Costing and Variance Analysis CH - 7 Forecasting, Budgeting and Budgetary Control CH - 8 Divisional Performance Measurement
21-07-2026	31-12-2026	Test - 4 CH - 9 Responsibility Accounting CH - 10 Decision Theory

Date	Valid Till	Test No.
30-07-2026	31-12-2026	FULL TEST - 1 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
08-08-2026	31-12-2026	FULL TEST - 2 TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

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 DEC 2026.**

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