

CMA Intermediate Course

UNSCHEDULE 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.

BUSINESS LAWS AND ETHICS (BLE)

Test No.	Chapter No.	Chapter Name
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
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
Test - 3	CH - 12	Companies Act, 2013
Test - 4	CH - 11	The Code on Wages, 2019
	CH - 1	Business Ethics and Emotional Intelligence
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

FINANCIAL ACCOUNTING (FA)

Test No.	Chapter No.	Chapter Name
Test - 1	CH - 1	Accounting Fundamentals
	CH - 2	Bills of Exchange, Consignment, Joint Venture
Test - 2	CH - 3	Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records
	CH - 4	Partnership Accounts

Test No.	Chapter No.	Chapter Name
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
—	CH - 4	(contd.)
	CH - 9	Accounting Standards
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 AND INDIRECT TAXATION (DITX)

Test No.	Chapter No.	Chapter Name
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)
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)
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)
Test - 4	CH - 6	Customs Act
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 ACCOUNTING (CA)

Test No.	Chapter No.	Chapter Name
Test - 1	CH - 1	Introduction to Cost Accounting
	CH - 2	Cost Ascertainment - Elements of Cost

Test No.	Chapter No.	Chapter Name
Test - 2	CH - 3	Cost Accounting Standards (CAS 1 to CAS 24)
	CH - 4	Cost Book Keeping
Test - 3	CH - 5	Methods of Costing
Test - 4	CH - 6	Cost Accounting Techniques
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)

Test No.	Chapter No.	Chapter Name
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
—	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
Test - 3	CH - 8	Introduction
	CH - 9	Strategic Analysis and Strategic Planning
Test - 4	CH - 10	Formulation and Implementation of Strategy
	CH - 11	Digital Strategy
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 ACCOUNTING AND AUDITING (CAA)

Test No.	Chapter No.	Chapter Name
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
Test - 2	CH - 4	Accounts of Banking, Electricity and Insurance Companies
	CH - 5	Accounting Standards
Test - 3	CH - 6	Basic Concepts of Auditing
	CH - 8	Auditing of Different Types of Undertakings

Test No.	Chapter No.	Chapter Name
Test - 4	CH - 7	Provisions Relating to Audit under Companies Act, 2013
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)

Test No.	Chapter No.	Chapter Name
Test - 1	CH - 1	Fundamentals of Financial Management
	CH - 2	Institutions and Instruments in Financial Markets
	CH - 7	Financing Decision of a Firm
Test - 2	CH - 3	Tools for Financial Analyses
	CH - 5	Capital Budgeting
Test - 3	CH - 4	Sources of Finance and Cost of Capital
	CH - 6	Working Capital Management
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
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

MANAGEMENT ACCOUNTING (MA)

Test No.	Chapter No.	Chapter Name
Test - 1	CH - 1	Introduction to Management Accounting
	CH - 2	Activity Based Costing
Test - 2	CH - 3	Marginal Costing
	CH - 4	Applications of Marginal Costing in Short Term Decision Making
	CH - 5	Transfer Pricing
Test - 3	CH - 6	Standard Costing and Variance Analysis
	CH - 7	Forecasting, Budgeting and Budgetary Control
	CH - 8	Divisional Performance Measurement
Test - 4	CH - 9	Responsibility Accounting
	CH - 10	Decision Theory
FULL TEST - 1	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

Test No.	Chapter No.	Chapter Name
FULL TEST - 2	—	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

NOTE : UNSCHEDULE 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 DEC 2026.

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