

# CMA Intermediate Course

## UNSCHEDULE TEST SERIES FOR JUNE 2027

### STUDENT CAN ATTEMPT ANY TEST TILL 30th June 2027

- **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 **June 2027** 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                                                    |
|----------------------|-------------|-----------------------------------------------------------------|
| <b>Test - 1</b>      | 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                         |
| <b>Test - 2</b>      | 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                             |
| <b>Test - 3</b>      | CH - 12     | Companies Act, 2013                                             |
| <b>Test - 4</b>      | CH - 11     | The Code on Wages, 2019                                         |
|                      | CH - 1      | Business Ethics and Emotional Intelligence                      |
| <b>FULL TEST - 1</b> | —           | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS          |
| <b>FULL TEST - 2</b> | —           | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS          |

### **FINANCIAL ACCOUNTING (FA)**

| Test No.        | Chapter No. | Chapter Name                                                                                                        |
|-----------------|-------------|---------------------------------------------------------------------------------------------------------------------|
| <b>Test - 1</b> | CH - 1      | Accounting Fundamentals                                                                                             |
|                 | CH - 2      | Bills of Exchange, Consignment, Joint Venture                                                                       |
| <b>Test - 2</b> | 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                                                |
|----------------------|-------------|-------------------------------------------------------------|
| <b>Test - 3</b>      | 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                                        |
| <b>FULL TEST - 1</b> | —           | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS      |
| <b>FULL TEST - 2</b> | —           | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS      |

## DIRECT AND INDIRECT TAXATION (DITX)

| Test No.             | Chapter No.     | Chapter Name                                                                                                                                                                                                                                                                                  |
|----------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Test - 1</b>      | 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)                                                                                                                                                                                                                                    |
| <b>Test - 2</b>      | 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)                                                                                                |
| <b>Test - 3</b>      | 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)                                                                                                                             |
| <b>Test - 4</b>      | CH - 6          | Customs Act                                                                                                                                                                                                                                                                                   |
| <b>FULL TEST - 1</b> | —               | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS                                                                                                                                                                                                                                        |
| <b>FULL TEST - 2</b> | —               | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS                                                                                                                                                                                                                                        |

## COST ACCOUNTING (CA)

| Test No.        | Chapter No. | Chapter Name                          |
|-----------------|-------------|---------------------------------------|
| <b>Test - 1</b> | CH - 1      | Introduction to Cost Accounting       |
|                 | CH - 2      | Cost Ascertainment - Elements of Cost |

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

## OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)

| Test No.             | Chapter No. | Chapter Name                                                        |
|----------------------|-------------|---------------------------------------------------------------------|
| <b>Test - 1</b>      | 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                      |
| <b>Test - 3</b>      | CH - 8      | Introduction                                                        |
|                      | CH - 9      | Strategic Analysis and Strategic Planning                           |
| <b>Test - 4</b>      | CH - 10     | Formulation and Implementation of Strategy                          |
|                      | CH - 11     | Digital Strategy                                                    |
| <b>FULL TEST - 1</b> | —           | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS              |
| <b>FULL TEST - 2</b> | —           | TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS              |

## CORPORATE ACCOUNTING AND AUDITING (CAA)

| Test No.        | Chapter No. | Chapter Name                                                                                                   |
|-----------------|-------------|----------------------------------------------------------------------------------------------------------------|
| <b>Test - 1</b> | 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                                                                                            |
| <b>Test - 2</b> | CH - 4      | Accounts of Banking, Electricity and Insurance Companies                                                       |
|                 | CH - 5      | Accounting Standards                                                                                           |
| <b>Test - 3</b> | CH - 6      | Basic Concepts of Auditing                                                                                     |
|                 | CH - 8      | Auditing of Different Types of Undertakings                                                                    |

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

## FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)

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

## MANAGEMENT ACCOUNTING (MA)

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

| Test No.             | Chapter No. | Chapter Name                                           |
|----------------------|-------------|--------------------------------------------------------|
| <b>FULL TEST - 2</b> | —           | 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 30TH JUNE 2027.**

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