



CMA FINAL CHAPTER WISE TEST SERIES (10 UTs + 2 FTs)

Group-3 P-13: CORPORATE & ECONOMIC LAWS (CEL)

Test No.	Chapter No.	Chapter Name
UT - 1	CH-1.1	Company Formation and Conversion
	CH-1.2	Investment and loans
UT - 2	CH-1.3	Dividends
	CH-1.4	Accounts and Audit
UT - 3	CH-1.5	Board of Directors and Key Managerial Personnel
	CH-1.6	Board Meetings and Procedures
	CH-1.7	Inspection, Inquiry and investigation
UT - 4	CH-1.8	Compromises, Arrangements and Amalgamations
	CH-1.9	Prevention of Oppression and Mismanagement
UT - 5	CH-2	Insolvency and Bankruptcy Code, 2016
UT - 6	CH-3	Corporate Governance and Social Responsibility and Sustainability
UT - 7	CH-4	SEBI Regulations
UT - 8	CH-5	The Competition Act, 2002
	CH-6	Foreign Exchange Management Act, 1999
UT - 9	CH - 7	Laws and Regulations related to Banking Sector
	CH - 8	Laws and Regulations related to Insurance Sector
	CH - 9	Specific Legal Provisions related to MSME Sector
UT - 10	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		Full Syllabus
FULL TEST - 2		Full Syllabus



P-14: STRATEGIC FINANCIAL MANAGEMENT (SFM)

Test No.	Chapter No.	Chapter Name
UT - 1	CH-1	Investment Decisions, Project Planning and Control
UT - 2	CH-2	Evaluation of Risky Proposal for Investment Decisions
UT - 3	CH-3	Leasing Decisions
	CH-4	Securitization
	CH-5	Security Analysis and Portfolio Management - Introduction
UT - 4	CH-6	Equity and Bond Valuation and Evaluation of Performance
UT - 5	CH-7	Mutual Funds
	CH-8	Portfolio Theory and Practice
UT - 6	CH-9	Asset Pricing Theories
	CH-10	Portfolio Performance Evaluation and Portfolio Revision
	CH-11	Efficient Market Hypothesis
UT - 7	CH-12	Risks in Financial Market
UT - 8	CH-13	Financial Derivatives - Instruments for Risk Management
UT - 9	CH-14	The International Financial Environment
	CH-15	Foreign Exchange Market
UT - 10	CH-16	Foreign Exchange Risk Management
	CH-17	Digital Finance
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus



P-15: DIRECT TAX LAWS AND INTERNATIONAL TAXATION (DIT)

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1	Assessment of Income and Computation of Tax Liability of Various Entities
	CH - 2	Tax Management, Return and Assessment Procedure
UT - 2	CH - 3	Grievance Redressal
	CH - 4	Penalties and Prosecutions
UT - 3	CH - 5	Business Restructuring
	CH - 6	Different Aspects of Tax Planning
UT - 4	CH - 7	CBDT and Other Authorities
	CH - 8	E-commerce Transaction and Liability in Special Cases
UT - 5	CH - 9	Income Computation and Disclosure Standards (ICDS)
	CH - 10	Black Money Act, 2015
UT - 6	CH - 11	Case Study
UT - 7	CH - 12	Double Taxation and Avoidance Agreements (DTAA) [Sec.90. 90A and 91]
UT - 8	CH - 13.1	Transfer Pricing including Specified Domestic Transactions
	CH - 13.2	Determination of Arm's Length Price
UT - 9	CH - 13.3	Advance Pricing Agreement- Concept and Application
	CH - 13.4	Safe Harbour Rules, Thin Capitalisation and Secondary Adjustment
UT - 10	CH - 14	GAAR
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus



P-16: STRATEGIC COST MANAGEMENT (SCM)

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1	Introduction to Strategic Cost Management
	CH - 2	Quality Cost Management
UT - 2	CH - 4	Activity Based Management and Just in Time (JIT)
UT - 3	CH - 3.1 - 3.4	Decision Making Techniques 3.1 Decisions involving Alternative Choices 3.2 Pricing Decisions and Strategies 3.3 Transfer Pricing 3.4 Relevant Cost Analysis
UT - 4	CH - 3.5 - 3.8	Decision Making Techniques 3.5 Target Costing 3.6 Product Life Cycle Costing 3.7 Asset Life Cycle Costing 3.8 Decision Making using Probability
UT - 5	CH - 5.1	Evaluating Performance - Variance Analyses
UT - 6	CH - 5.2	Evaluating Performance - Uniform Costing and Inter-firm comparison
UT - 7	CH - 6	Linear Programming
	CH - 7	Transportation
	CH - 8	Assignment
UT - 8	CH - 9	Game Theory
	CH - 10	Simulation
UT - 9	CH - 11	Network analysis - PERT, CPM
	CH - 12	Learning Curve
	CH - 13	Business Application of Maxima and Minima
UT - 10	CH - 14	Business Forecasting Models - Time Series and Regression Analysis
	CH - 15	Introduction to Tools for Data Analytics
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus



Group-4

P-17: COST AND MANAGEMENT AUDIT (CMAD)

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1	Basics of Cost Audit
	CH - 6	Cost Audit Programme
UT - 2	CH - 2	Companies (Cost Records and Audit) Rules, 2014 (as amended)
UT - 3	CH - 3	Cost Auditor
UT - 4	CH - 4	Overview of Cost Accounting Standards and GACAP
	CH - 5	Cost Auditing and Assurance Standards
UT - 5	CH - 7	Cost Audit Documentation, Audit Process and Execution
	CH - 8	Preparation and Filing of Cost Audit Report
UT - 6	CH - 9	Basics of Management Audit
	CH - 10	Management Reporting Issues and Analysis
UT - 7	CH - 11	Management Audit in Different Functions
	CH - 12	Evaluation of Corporate Image
UT - 8	CH - 13	Information Systems Security Audit
	CH - 14	Internal Control and Internal Audit
UT - 9	CH - 15	Operational Audit and Internal Audit under Companies Act, 2013
	CH - 16	Audit of Different Service Organisations
UT - 10	CH - 17	Forensic Audit
	CH - 18	Anti-Money Laundering
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus



P-18: CORPORATE FINANCIAL REPORTING (CFR)

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1.1 - 1.5	Specific Accounting Standards 1.1 Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8) 1.2 Income Taxes (Ind AS 12) 1.3 Property, Plant and Equipment (Ind AS 16) 1.4 Leases (Ind AS 116) 1.5 The Effects of Changes in Foreign Exchange Rates (Ind AS 21)
UT - 2	CH - 1.6 - 1.10	Specific Accounting Standards 1.6 Borrowing Costs (Ind AS 23) 1.7 Impairment of Assets (Ind AS 36) 1.8 Intangible Assets (Ind AS 38) 1.9 Share based Payment (Ind AS 102) 1.10 Operating Segments (Ind AS 108)
UT - 3	CH - 1.11	Fair Value Measurement (Ind AS 113)
	CH - 1.12	Revenue from Contracts with Customers (Ind AS 115)
	CH - 2	Valuation of Shares (including Determination of Goodwill, Post-valuation of Tangible and Intangible Assets)
UT - 4	CH - 3	Accounting of Financial Instruments
	CH - 4	NBFCs - Provisioning Norms, Accounting and Reporting
UT - 5	CH - 5.1 - 5.6	Accounting for Business Combinations and Restructuring 5.1 Introduction 5.2 Accounting for Business Combination (Basic Level) with Simple Examples 5.3 Absorptions, Amalgamations, External Reconstruction 5.4 Detailed Discussion on Business Combination 5.5 A Business Combination Achieved in Stages 5.6 Reverse Acquisition
UT - 6	CH - 5.7 - 5.12	Accounting for Business Combinations and Restructuring 5.7 Purchase of Shares from/Sale to Non-controlling Interest not Resulting in Loss of Control of the Acquirer



		5.8 Sale of Holding resulting in Loss of Control of the Acquirer over the Acquiree 5.9 Business Combination under Common Control (Appendix C of Ind AS 103) 5.10 Disclosures 5.11 Difference between Ind AS 103 and AS 14. 5.12 Internal Reconstruction (Capital Reduction)
UT - 7	CH - 6.1 - 6.4	Consolidated Financial Statements and Separate Financial Statements 6.1 Introduction to Consolidation 6.2 Concept of Significant Influence, Joint Control and Control as per Ind AS 6.3 Consolidation Procedure for Investment in Associates, Joint Ventures and Subsidiaries 6.4 Measurement of Fair Value of Net Assets, Non-controlling Interest, Goodwill/ Gain on Bargain Purchase, Consolidated Other Equity (including Measurement of Investments under Equity Method)
UT - 8	CH - 6.5 - 6.9	Consolidated Financial Statements and Separate Financial Statements 6.5 Accounting and Reporting in Consolidated Financial Statements and in Separate Financial Statements at Acquisition Date - Introductory Examples. 6.6 Consolidated Financial Statements and Separate Financial Statements at Subsequent Reporting Date - Introductory Examples. 6.7 Consolidated and Separate Financial Statements of Group Entities - Advanced Level Discussion and Examples (including Inter-company Investments, Chain Holding, Crossholding and Other Relevant Matters) 6.8 Accounting and Reporting of Joint Operation. 6.9 Disclosures
UT - 9	CH - 7	Recent Developments in Financial Reporting
UT - 10	CH - 8	Government Accounting in India
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus



P-19: INDIRECT TAX LAWS AND PRACTICE (ITLP)

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1	Supply under GST - A Refresh
	CH - 2	Time of Supply (Advanced)
UT - 2	CH - 3	Place of Supply
	CH - 4	Valuation (Advanced)
UT - 3	CH - 5	Input Tax Credit (Advanced)
	CH - 6	Zero Rated Supplies and Deemed Exports
UT - 4	CH - 7	TDS & TCS under GST
	CH - 8	E-way Bill
	CH - 9	GST Refunds- Inverted Duty Structure and Zero-rated Supplies
UT - 5	CH - 10	GST Returns
	CH - 11	Accounts and Records
	CH - 12	GST Annual Return and GST Audit Return
UT - 6	CH - 13	Transition to GST (Transitional Provisions)
	CH - 14	Dispute Resolution Mechanism under GST
	CH - 15	Inspection, Search, Seizure, Arrest and Prosecution
UT - 7	CH - 16	Anti-profiteering
	CH - 17	Walkthrough of GSTN Portal
UT - 8	CH - 18	Valuation and Related Party Transactions
	CH - 19	Customs Procedures - Baggage & Courier / Post
	CH - 20	Manufacture in Bond
UT - 9	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
UT - 10	CH - 24	Trade Facilitation Measures
	CH - 24	Export Promotion Schemes under Foreign Trade Policy
	CH - 24	Special Economic Zone Scheme (With Amended SEZ Rules)



FULL TEST - 1	Full Syllabus
FULL TEST - 2	Full Syllabus

P-19: ELECTIVE PAPERS

Only 3 Full Syllabus Tests of 100 Marks

Join our Channels & Social Media Pages



<https://whatsapp.com/channel/0029Vb1ny4J8vd1XVxhqm83l>



<https://wa.me/917878213393>



<https://www.instagram.com/edutestseries?igsh=MTJ6NTV0azRjdW45dw=>



<https://youtube.com/@edutestseriescacscma?si=iYqxqD6deHL-b7G4>

