



CMA INTER

CHAPTER WISE TEST SERIES (10 UTs + 2 FTs)

Group-1

P-5: BUSINESS LAW & ETHICS

Test No.	Chapter No.	Chapter Name
UT-1	Chapter No. 12	Chapter 12: Companies Act 2013 12.1 Company Types, Promotion, Formation and Related Procedures (Sec 1 to Sec 122 of Companies Act, 2013)
UT-2	Chapter No. 12	Chapter 12: Companies Act 2013 12.2 Director - Role, Responsibilities, Qualification, Disqualification, Appointment, Retirement, Resignation, Removal, Remuneration and Powers, Directors Identification Number 12.3 Operational and Financial Control
UT-3	Chapter No. 09	Chapter 9: Employee Provident Fund and Miscellaneous Act
	Chapter No. 10	Chapter 10: Employee State Insurance Act
	Chapter No. 11	Chapter 11: Code on Wages 2019
UT-4	Chapter No. 02	Chapter 2: Indian Contract Act
	Chapter No. 05	Chapter 5: Indian Partnership Act
UT-5	Chapter No. 12	Chapter 12: Companies Act 2013 12.2 Director - Role, Responsibilities, Qualification, Disqualification, Appointment, Retirement, Resignation, Removal, Remuneration and Powers, Directors Identification Number 12.5 Rights of Shareholders
	Chapter No. 13	Chapter 13: Business Ethics and Emotional Intelligence
UT-6	Chapter No. 12	Chapter 12: Companies Act 2013



		12.3 Operational and Financial Control 12.4 Internal Financial Control for Financial Reporting (Sections 134,143 and 177) 12.6 Key Managerial Personnel
	Chapter No. 06	Chapter 06: LLP Act
UT-7	Chapter No. 7	Chapter 7: Factories Act
	Chapter No. 8	Chapter 8: Payment of Gratuity Act
	Chapter No. 9	Chapter 9: Employee provident Fund and Misc Act
UT-8	Chapter No. 2	Chapter 2: Indian Contract Act
UT-9	Chapter No. 1	Chapter 1: Introduction to law and legal systems in India
UT-10	Chapter No. 3	Chapter 3: Sale of Goods Act
	Chapter No. 4	Chapter 4: Negotiable Instrument Act
	Chapter No 5	Chapter 5: Partnership Act
	Chapter No 6	Chapter 6: LLP Act
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus

P-6: FINANCIAL ACCOUNTING

Test No.	Chapter No.	Chapter Name
UT-1	Chapter No. 1	Chapter 1: Accounting Fundamentals
UT-2	Chapter No. 1	Chapter 1: Accounting Fundamentals
	Chapter No. 2	1.4 Accounting Cycle - Charts of Accounts and Codification Structure, Analysis of Transaction - Accounting Equation, Double Entry System, Books of Original Entry, Subsidiary Books and Finalisation of Accounts 1.8 Adjustments and rectifications 1.3 Capital and revenue expenditure



		1.5 Journal (Day Books and Journal Proper - Opening Entries, Transfer Entries, Closing Entries, Adjustment Entries, Rectification Entries), Ledger Chapter 2: Bills of exchanges, consignment
UT-3	Chapter No. 2	Chapter 2: Bills of exchanges, consignment 2.1 Accounting for bills exchange 2.2 Accounting for Consignment
UT-4	Chapter No. 2	Chapter 2: Bills of exchanges, consignment 2.3 Accounting for Joint Venture 2.1 Accounting for bills exchange
UT-5	Chapter No. 03	Chapter 3: Preparation of Financial Statements 3.1 Preparation of Financial Statements for commercial organisations 3.2 Preparation of Financial Statements of Not-for-Profit Organisation
UT-6	Chapter No. 04	Chapter 4: Partnership Accounting 4.1 to 4.4 Partnership Accounting (Admission, Retirement, Death & Joint Life policy)
UT-7	Chapter No. 09	Chapter 9: Accounting Standards 9.1 Introduction to AS 9.2 Specified Accounting Standards with Comparative Provisions under Ind AS
UT-8	Chapter No. 5	Chapter 5: Lease Accounting
UT-9	Chapter No. 8	Chapter 8: Hire purchase and Instalment sale transactions
	Chapter No. 4	Chapter 4: CH-4.5 - 4.8 Partnership Accounting (Dissolution, Amalgamation, Conversion, Accounting of LLP)
UT-10	Chapter No. 6	Chapter 6: Branch and departmental accounts
	Chapter No. 7	Chapter 7: Insurance claim for loss of stock and loss of profit
FULL TEST - 1		Full Syllabus



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

P-7: DIRECT & INDIRECT TAXATION

Test No.	Chapter No.	Chapter Name
UT-1	Chapter No. 1	Chapter 1: Basics of Income Tax (1.1 Basic Concepts, Basis of Charge and Capital & Revenue Receipts 1.2 Residential Status and Scope of Total Income)
UT-2	Chapter No. 01 Chapter No 3	Chapter 1: Basics of Income Tax (1. 3 Agricultural Income 1.4 Income which do not form part of total Income) Chapter 3: Total Income and tax liability of Individuals & HUF
UT-3	Chapter No. 01 Chapter No. 2	Chapter 1: Basics of Income Tax 1.4 Income which do not form part of total Income) Chapter 2: Heads of Income (2.1 Salaries)
UT-4	Chapter No. 2	Chapter 2: Heads of Income 2.3 Profits and Gains of Business or Profession including Tax Audit u/s 44AB; and Provisions u/s 43A, 43B, 43AA, 44AD, 44ADA and 44AE (excluding Sections 42 to 44DB) 2.4 Capital Gains
UT-5	Chapter No. 2 Chapter No 3	Chapter 2: Heads of Income Chapter 2: Heads of Income (2.2 Income From House Property & 2.5 Income From other sources) Chapter 3: Total Income and tax liability of Individuals & HUF (3.3 Deduction , rebate and relief) 3.1 Clubbing of Income DT CH - 3.2 Set off & Carry Forwarded of Losses



UT-6	Chapter No 3	Chapter 3: Total Income and tax liability of Individuals & HUF 3.5 Advance Tax 3.6 Tax Deducted at Source & Tax Collected at Source (excluding Non-resident) 3.7 Filing of Return of Income 3.8 PAN 3.9 Self-Assessment & Intimation
UT-7	Chapter No.4 Chapter No 5	Chapter 4: Concept of Indirect Taxes Chapter 5: Goods and Services Tax 5.1 Registrations (GST) (5.2 levy and collection of CGST and IGST) 5.3 Basic Concepts of Time, Place & Value of Supply
UT-8	Chapter No.4 Chapter No 5	Chapter 4: Concept of Indirect Taxes Chapter 5: Goods and Services Tax (5.2 levy and collection of CGST and IGST) 5.4 Input Tax Credit IDT CH - 5.5 Computation of GST Liability
UT-9	Chapter No. 6	Chapter 6: Customs Act
UT-10	Chapter No 5	Chapter 5: Goods and Services Tax 5.7 Tax Invoice - Electronic Way Bill IDT CH - 5.8 Returns and Payment of Taxes
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus

P-8: COST ACCOUNTING

Test No.	Chapter No.	Chapter Name
UT-1	Chapter No. 01	Chapter 1: Introduction to Cost Accounting
UT-2	Chapter No. 01	Chapter 1: Introduction to Cost Accounting (1.5 Preparation of Cost Sheet and Ascertainment of



		Profit)
	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2. Introduction)
UT-3	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2.1 Material Cost)
	Chapter No 3	Chapter 3: Cost Accounting Standards (CAS-7)
UT-4	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2.2 Employee Costs)
UT-5	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2.3 Direct Expense) (2.1 Material Costs)
	Chapter No 3	Chapter 3: Cost Accounting Standards (CAS-5) (CAS-2)
UT-6	Chapter No. 5	Chapter 5: Job Costing (5.1 Job Costing & 5.2 Branch Costing)
	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2.2 Employee Costs, 2.4 Overheads)
UT-7	Chapter No. 6	Chapter 6 : Cost Accounting Techniques (6.1 Marginal Costing
	Chapter 5	Chapter 5: 5.5 Methods of Costing - Operating Costing
UT-8	Chapter No. 6	Chapter 6: Cost Accounting Techniques (6.3 Budget and Budgetary Control)
UT-9	Chapter No. 6	Chapter 6 : Cost Accounting Techniques (6.2 Standard Costing and variance analysis)
	Chapter No. 2	Chapter 2: Cost ascertainment elements of cost (2.2 Employee Costs)
UT-10	Chapter No. 4	Chapter 4: Cost Book Keeping
	Chapter No. 5	Chapter 5 Methods of Costing (Process Costing)
	Chapter No. 6	Chapter 6: Cost Accounting Techniques



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

Group-2

P-9: OPERATIONS MANAGEMENT & STRATEGIC MANAGERMENTS

Test No	Chapter No	Chapter Name
UT-1	Chapter No. 1	Chapter 1: Operations Management -Introduction
	Chapter No. 2	Chapter 2: Operations Planning
UT-2	Chapter No. 2	Chapter 2: Operations Planning 2.6 Manufacturing Resource Planning 2.7 Economic Batch Quantity 2.1 Demand Forecasting
	Chapter No. 3	Chapter 3: Designing of Operational System and Control
UT-3	Chapter No. 4	Chapter 4: Production Planning and Control
	Chapter No. 4	Chapter 4: Production Planning and Control
UT-5	Chapter No. 5	Chapter 5: Productivity Management and Quality Management
	Chapter No. 7	Chapter 7: Economics of Maintenance and Spares Management
UT-6	Chapter No. 6	Chapter 6: Project Monitoring, management and control
UT-7	Chapter No. 8	Chapter 8: Introduction Strategic Management
UT-8	Chapter No; 9	Chapter 9 Strategic Analysis and Strategic Planning



UT-9	Chapter No.10	Chapter 10: Formulation and implementation of strategy
UT-10	Chapter No. 11	Chapter 11: Digital Strategy
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus

P-10: CORPORATE ACCOUNTING & AUDITING

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1	Accounting of Shares & Debentures
UT - 2	CH - 2	Preparation of the Statement of P&L Account and Balance Sheet (Schedule-III of CA, 2013)
UT - 3	CH - 3	Cash Flow Statement
UT - 4	CH - 4	Accounts of Banking, Electricity & Insurance Companies
UT - 5	CH - 5	Accounting Standards
UT - 6	CH - 6	Basic Concepts of Auditing
UT - 7	CH - 7.1 - 7.3	Provisions relating to Audit under CA, 2013 (Statutory Audit, Cost Audit & Secretarial Audit)
UT - 8	CH - 7.4 - 7.5	Provisions relating to Audit under CA, 2013 (Audit of Inventory & PPE and Audit Reports)
UT - 9	CH - 7.6	Provisions relating to Audit under CA, 2013 - Report on Internal Financial Control over Financial Reporting



	CH - 7.7	National Financial Reporting Authority (NFRA)
UT - 10	CH - 8	Auditing of different types of Undertakings
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus

P-11: FINANCIAL MANAGEMENT & BUSINESS DATA ANALYTICS

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1	Fundamentals of Financial Management
UT - 2	CH - 2	Institutions & Instruments in Financial Markets
UT - 3	CH - 3	Tools for Financial Analysis
UT - 4	CH - 4	Sources of Finance & Cost of Capital
UT - 5	CH - 5	Capital Budgeting
UT - 6	CH - 7	Financing Decision of a Firm
UT - 7	CH - 6.1 - 6.3	Working Capital Requirements (Introduction, Receivable & Payable Management)
UT - 8	CH - 6.4 - 6.6	Working Capital Requirements (Inventory Management, Cash & Cash Equivalents and Financing Working Capital)
UT - 9	CH - 8	Introduction to Data Science for Business Decision Making



	CH - 9	Data Processing, Organisation, Cleaning & Validation
UT - 10	CH - 10	Data Presentation: Visualisation and Graphical Presentation
	CH - 11	Data Analytics & Modelling
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus

P-12: MANAGEMENT ACCOUNTING

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1	Introduction of Management Accounting
	CH - 9	Responsibility Accounting
UT - 2	CH - 2	Activity Based Costing
UT - 3	CH - 3	Marginal Costing
UT - 4	CH - 4	Application of MC in short term Decision Making
UT - 5	CH - 5	Transfer Pricing
UT - 6	CH - 6	Standard Costing & Variance Analysis
UT - 7	CH - 7.1 - 7.2	Forecasting, Budgeting & Budgetary Control (Introduction and Rationale for Budgets)



UT - 8	CH - 7.3 - 7.4	Forecasting, Budgeting & Budgetary Control (Principles & Formulation of Budgets)
UT - 9	CH - 8	Divisional Performance Measurement
UT - 10	CH - 10	Decision Theory
FULL TEST - 1		Full Syllabus
FULL TEST - 2		Full Syllabus

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/@edutestseriescacsma?si=iYqxqD6deHl-b7G4>

