



## CMA FINAL

### DETAILED TEST SERIES (5 UTs + 1 FT)

#### 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
	CH-1.3	Dividends
	CH-1.4	Accounts and Audit
UT - 2	CH-1.5	Board of Directors and Key Managerial Personnel
	CH-1.6	Board Meetings and Procedures
	CH-1.7	Inspection, Inquiry and investigation
	CH-1.8	Compromises, Arrangements and Amalgamations
	CH-1.9	Prevention of Oppression and Mismanagement
UT - 3	CH-2	Insolvency and Bankruptcy Code, 2016
	CH-3	Corporate Governance and Social Responsibility and Sustainability
UT - 4	CH-4	SEBI Regulations
	CH-5	The Competition Act, 2002
	CH-6	Foreign Exchange Management Act, 1999
UT - 5	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
	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



## P-14: STRATEGIC FINANCIAL MANAGEMENT (SFM)

Test No.	Chapter No.	Chapter Name
UT - 1	CH-1	Investment Decisions, Project Planning and Control
	CH-2	Evaluation of Risky Proposal for Investment Decisions
UT - 2	CH-3	Leasing Decisions
	CH-4	Securitization
	CH-5	Security Analysis and Portfolio Management - Introduction
	CH-6	Equity and Bond Valuation and Evaluation of Performance
	CH-7	Mutual Funds
UT - 3	CH-8	Portfolio Theory and Practice
	CH-9	Asset Pricing Theories
	CH-10	Portfolio Performance Evaluation and Portfolio Revision
	CH-11	Efficient Market Hypothesis
	CH-12	Risks in Financial Market
UT - 4	CH-13	Financial Derivatives - Instruments for Risk Management
	CH-14	The International Financial Environment
UT - 5	CH-15	Foreign Exchange Market
	CH-16	Foreign Exchange Risk Management
	CH-17	Digital Finance
FULL TEST - 1		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
	CH - 3	Grievance Redressal
	CH - 4	Penalties and Prosecutions
UT - 2	CH - 5	Business Restructuring
	CH - 6	Different Aspects of Tax Planning
	CH - 7	CBDT and Other Authorities
	CH - 8	E-commerce Transaction and Liability in Special Cases
UT - 3	CH - 9	Income Computation and Disclosure Standards (ICDS)
	CH - 10	Black Money Act, 2015
	CH - 11	Case Study
UT - 4	CH - 12	Double Taxation and Avoidance Agreements (DTAA) [Sec. 90, 90A and 91]
	CH - 13.1	Transfer Pricing including Specified Domestic Transactions
	CH - 13.2	Determination of Arm's Length Price
UT - 5	CH - 13.3	Advance Pricing Agreement- Concept and Application
	CH - 13.4	Safe Harbour Rules, Thin Capitalisation and Secondary Adjustment
	CH - 14	GAAR
FULL TEST - 1		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
	CH - 4	Activity Based Management and Just in Time (JIT)
UT - 2	CH - 3	Decision Making Techniques
UT - 3	CH - 5	Evaluating Performance
UT - 4	CH - 6	Linear Programming
	CH - 7	Transportation
	CH - 8	Assignment
	CH - 9	Game Theory
	CH - 10	Simulation
UT - 5	CH - 11	Network analysis - PERT, CPM
	CH - 12	Learning Curve
	CH - 13	Business Application of Maxima and Minima
	CH - 14	Business Forecasting Models - Time Series and Regression Analysis
	CH - 15	Introduction to Tools for Data Analytics
FULL TEST - 1		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 - 2	Companies (Cost Records and Audit) Rules, 2014 (as amended)
	CH - 6	Cost Audit Programme
UT - 2	CH - 3	Cost Auditor
	CH - 4	Overview of Cost Accounting Standards and GACAP
	CH - 5	Cost Auditing and Assurance Standards
UT - 3	CH - 7	Cost Audit Documentation, Audit Process and Execution
	CH - 8	Preparation and Filing of Cost Audit Report
	CH - 9	Basics of Management Audit
	CH - 10	Management Reporting Issues and Analysis
UT - 4	CH - 11	Management Audit in Different Functions
	CH - 12	Evaluation of Corporate Image
	CH - 13	Information Systems Security Audit
	CH - 14	Internal Control and Internal Audit
UT - 5	CH - 15	Operational Audit and Internal Audit under Companies Act, 2013
	CH - 16	Audit of Different Service Organisations
	CH - 17	Forensic Audit
	CH - 18	Anti-Money Laundering
FULL TEST - 1		Full Syllabus



## P-18: CORPORATE FINANCIAL REPORTING (CFR)

Test No.	Chapter No.	Chapter Name
UT - 1	CH - 1.1 - 1.10	Specific Accounting Standards
UT - 2	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)
	CH - 3	Accounting of Financial Instruments
	CH - 4	NBFCs - Provisioning Norms, Accounting and Reporting
UT - 3	CH - 5	Accounting for Business Combinations and Restructuring
UT - 4	CH - 6	Consolidated Financial Statements and Separate Financial Statements
UT - 5	CH - 7	Recent Developments in Financial Reporting
	CH - 8	Government Accounting in India
FULL TEST - 1		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)
	CH - 3	Place of Supply
	CH - 4	Valuation (Advanced)
UT - 2	CH - 5	Input Tax Credit (Advanced)
	CH - 6	Zero Rated Supplies and Deemed Exports
	CH - 7	TDS & TCS under GST
	CH - 8	E-way Bill
	CH - 9	GST Refunds- Inverted Duty Structure and Zero-rated Supplies
UT - 3	CH - 10	GST Returns
	CH - 11	Accounts and Records
	CH - 12	GST Annual Return and GST Audit Return
	CH - 13	Transition to GST (Transitional Provisions)
	CH - 14	Dispute Resolution Mechanism under GST
	CH - 15	Inspection, Search, Seizure, Arrest and Prosecution
UT - 4	CH - 16	Anti-profiteering
	CH - 17	Walkthrough of GSTN Portal
	CH - 18	Valuation and Related Party Transactions
	CH - 19	Customs Procedures - Baggage & Courier / Post
	CH - 20	Manufacture in Bond
UT - 5	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
	CH - 24	Trade Facilitation Measures
	CH - 24	Export Promotion Schemes under Foreign Trade Policy
	CH - 24	Special Economic Zone Scheme (With Amended SEZ Rules)
<b>FULL TEST - 1</b>		<b>Full Syllabus</b>



## P-20: ELECTIVE PAPERS

Only 2 Full Syllabus Tests of 100 Marks

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