

CMA Intermediate Course

CHAPTER WISE TEST SERIES FOR Dec 2024

STUDENT CAN ATTEMPT ANY TEST TILL 31st Dec 2024

- **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 2024** are included in the test papers.
- New Course Study Notes will be provided with unlimited doubt solving till the exams.
- **Live new MCQs/Case Study MCQ Test series** will be provided with proper detailed reason.
- **New questions other than ICAI** will be provided as per latest pattern of ICAI (Refund guaranteed if new questions are not provided)

BUSINESS LAWS AND ETHICS (BLE)

Section A: Commercial Laws			
Date	Test No.	Chapter No.	Chapter Name
17-09-2024	Test – 1	CH – 1	Introduction to Law and Legal System in India
25-09-2024	Test – 2	CH – 2	Indian Contracts Act, 1872
03-10-2024	Test – 3	CH – 3	Sale of Goods Act, 1930
06-10-2024	Test – 4	CH – 4	Negotiable Instruments Act, 1881
10-10-2024	Test – 5	CH – 5	Indian Partnership Act, 1932
14-10-2024	Test – 6	CH – 6	Limited Liability Partnership Act, 2008
Section B: Industrial Laws			
18-10-2024	Test – 7	CH – 7	Factories Act, 1948

22-10-2024	Test – 8	CH – 8	Payment of Gratuity Act, 1972
28-10-2024	Test – 9	CH – 9	Employees Provident Fund and Miscellaneous Provisions Act, 1952
31-10-2024	Test – 10	CH – 10	Employees State Insurance Act, 1948
04-11-2024	Test - 11	CH - 11	The Code on Wages, 2019
Section C: Corporate Laws			
07-11-2024	Test - 12	CH - 12	Companies Act, 2013
Section D: Business Ethics			
08-11-2024	Test – 13	CH – 1	Business Ethics and Emotional Intelligence
10-11-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
18-11-2024	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

FINANCIAL ACCOUNTING (FA)

<u>Section A: Accounting Fundamentals</u>			
Date	Test No.	Chapter No.	Chapter Name
19-09-2024	Test – 1	CH – 1	Accounting Fundamentals
Section B: Accounting for Special Transactions			
21-09-2024	Test – 2	CH – 2	Bills of Exchange, Consignment, Joint Venture
Section C: Preparation of Financial Statements			
24-10-2024	Test - 3	CH - 3	Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records
Section D: Partnership Accounts			
07-10-2024	Test – 4	CH – 4	Partnership Accounts
Section E: Lease, Branch and Departmental Accounts etc			
11-10-2024	Test – 5	CH – 5	Lease Accounting
15-10-2024	Test – 6	CH – 6	Branch (including Foreign Branch) and Departmental Accounts
19-10-2024	Test – 7	CH – 7	Insurance Claim for Loss of Stock and Loss of Profit
23-10-2024	Test – 8	CH – 8	Hire Purchase and Installment Sale Transactions
Section F: Accounting Standards			
29-10-2024	Test – 9	CH – 9	Accounting Standards
12-11-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
20-11-2024	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

DIRECT AND INDIRECT TAXATION (DITX)

<u>Section A: Direct Taxation</u>			
Date	Test No.	Chapter No.	Chapter Name
21-09-2024	Test – 1	CH – 1	Basics of Income Tax Act
29-09-2024	Test – 2	CH – 2 (Part-1)	Heads of Income <u>(Salaries, Income from House Property, Profits and Gains of Business or Profession)</u>
02-10-2024	Test – 3	CH – 2 (Part-2)	Heads of Income <u>(Capital Gains, Income from Other Sources)</u>
05-10-2024	Test – 4	CH – 3 (Part-1)	Total Income and Tax Liability of Individuals & HUF <u>(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)</u>
08-10-2024	Test – 5	CH – 3 (Part-2)	Total Income and Tax Liability of Individuals & HUF <u>(Tax Deducted at Source & Tax Collected at Source (excluding Non-resident), Filing of Return of Income, PAN, Self-Assessment & Intimation)</u>
<u>Section B: Indirect Taxation</u>			
12-10-2024	Test – 6	CH – 4	Concept of Indirect Taxes
16-10-2024	Test – 7	CH – 5 (Part-1)	Goods and Services Tax (GST) Laws <u>(Introduction to GST Law, Levy and Collection of CGST and IGST, Basic concepts of Time, Place and Value of Supply)</u>
16-10-2024	Test – 8	CH – 5 (Part-2)	Goods and Services Tax (GST) Laws <u>(Input Tax Credit, Computation of GST Liability, Registration, Tax Invoice – Electronic Way Bill, Returns and Payment of Taxes)</u>
29-10-2024	Test – 9	CH – 6	Customs Act
14-11-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
22-11-2024	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

COST ACCOUNTING (CA)

<u>Section A: Introduction to Cost Accounting</u>			
Date	Test No.	Chapter No.	Chapter Name
23-09-2024	Test – 1	CH – 1	Introduction to Cost Accounting
01-10-2024	Test – 2	CH – 2	Cost Ascertainment – Elements of Cost
06-10-2024	Test – 3	CH – 3	Cost Accounting Standards (CAS 1 to CAS 24)
09-10-2024	Test – 4	CH – 4	Cost Book Keeping
<u>Section B: Methods of Costing</u>			
13-10-2024	Test – 5	CH – 5	Methods of Costing
<u>Section C: Cost Accounting Techniques</u>			
17-10-2024	Test – 6	CH – 6	Cost Accounting Techniques
16-11-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
24-11-2024	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)

<u>Section A: Operations Management</u>			
Date	Test No.	Chapter No.	Chapter Name
18-09-2024	Test – 1	CH – 1	Introduction
26-09-2024	Test – 2	CH – 2	Operations Planning
03-10-2024	Test – 3	CH – 3	Designing of Operational Systems and Control
06-10-2024	Test – 4	CH – 4	Application of Operation Research - Production Planning and Control
10-10-2024	Test – 5	CH – 5	Productivity Management and Quality Management
14-10-2024	Test – 6	CH – 6	Project Management, Monitoring and Control
18-10-2024	Test – 7	CH – 7	Economics of Maintenance and Spares Management
<u>Section B: Strategic Management</u>			
24-10-2024	Test – 8	CH – 8	Introduction

28-10-2024	Test – 9	CH – 9	Strategic Analysis and Strategic Planning
01-11-2024	Test –10	CH – 10	Formulation and Implementation of Strategy
05-11-2024	Test –11	CH – 11	Digital Strategy
11-11-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
19-11-2024	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

CORPORATE ACCOUNTING AND AUDITING (CAA)

<u>Section A: Corporate Accounting</u>			
Date	Test No.	Chapter No.	Chapter Name
20-09-2024	Test – 1	CH – 1	Accounting for Shares and Debentures
28-09-2024	Test – 2	CH – 2	Preparation of the Statement of Profit and Loss and Balance Sheet (As Per Schedule III of Companies Act, 2013)
03-10-2024	Test – 3	CH – 3	Cash Flow Statement
07-10-2024	Test – 4	CH – 4	Accounts of Banking, Electricity and Insurance Companies
11-10-2024	Test - 5	CH – 5	Accounting Standards
<u>Section B: Auditing</u>			
15-10-2024	Test – 6	CH – 6	Basic Concepts of Auditing
19-10-2024	Test – 7	CH – 7	Provisions Relating to Audit under Companies Act, 2013
25-10-2024	Test – 8	CH – 8	Auditing of Different Types of Undertakings
13-11-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
21-11-2024	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)

<u>Section A: Financial Management</u>			
Date	Test No.	Chapter No.	Chapter Name
22-09-2024	Test – 1	CH – 1	Fundamentals of Financial Management
30-09-2024	Test – 2	CH – 2	Institutions and Instruments in Financial Markets

04-10-2024	Test – 3	CH – 3	Tools for Financial Analyses
08-10-2024	Test – 4	CH – 4	Sources of Finance and Cost of Capital
12-10-2024	Test - 5	CH – 5	Capital Budgeting
16-10-2024	Test – 6	CH – 6	Working Capital Management
20-10-2024	Test - 7	CH – 7	Financing Decision of a Firm
Section B: Business Data Analytics			
26-10-2024	Test – 8	CH – 8	Introduction to Data Science for Business Decision-making
29-10-2024	Test – 9	CH – 9	Data Processing, Organisation, Cleaning and Validation
02-11-2024	Test – 10	CH – 10	Data Presentation: Visualisation and Graphical Presentation
06-11-2024	Test – 11	CH-11	Data Analysis and Modelling
15-11-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
23-11-2024	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

MANAGEMENT ACCOUNTING (MA)

Section A: Introduction to Management Accounting			
Date	Test No.	Chapter No.	Chapter Name
24-09-2024	Test – 1	CH – 1	Introduction to Management Accounting
Section B: Activity Based Costing			
02-10-2024	Test – 2	CH – 2	Activity Based Costing
Section C: Decision Making Tools			
05-10-2024	Test – 3	CH – 3	Marginal Costing
09-10-2024	Test – 4	CH – 4	Applications of Marginal Costing in Short Term Decision Making
13-10-2024	Test – 5	CH – 5	Transfer Pricing
Section D: Standard Costing and Variance Analysis			
17-10-2024	Test – 6	CH – 6	Standard Costing and Variance Analysis
Section E: Forecasting, Budgeting and Budgetary Control			
22-10-2024	Test – 7	CH – 7	Forecasting, Budgeting and Budgetary Control
Section F: Divisional Performance Measurement			

27-10-2024	Test – 8	CH – 8	Divisional Performance Measurement
	Section G: Responsibility Accounting		
30-10-2024	Test – 9	CH – 9	Responsibility Accounting
	Section H: Decision Theory		
03-11-2024	Test – 10	CH – 10	Decision Theory
17-11-2024	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
25-11-2024	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

NOTE: INDIVIDUAL CHAPTERWISE 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 2024.

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