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CMA Final Course

CHAPTER WISE TEST SERIES FOR DECEMBER 2026

STUDENT CAN ATTEMPT ANY TEST TILL 31st DECEMBER 2026

- **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 **DECEMBER 2026** 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 ICMAI** will be provided as per latest pattern of ICMAI (Refund guaranteed if new questions are not provided)

CORPORATE AND ECONOMIC LAWS (CEL)

Section A: Corporate Laws			
Date	Test No.	Chapter No.	Chapter Name
31-08-2026	Test – 1	CH – 1	The Companies Act, 2013 (part-1)(Unit 1.1.to 1.5)
03-09-2026	Test – 2	CH – 1	The Companies Act, 2013(part-2) (Unit 1.6.to 1.9)
07-09-2026	Test – 3	CH – 2	Insolvency and Bankruptcy Code, 2016
10-09-2026	Test – 4	CH – 3	Corporate Governance and Social Responsibility and Sustainability
Section B: Economic Laws and Regulations			
14-09-2026	Test – 5	CH – 4	SEBI Regulations
17-09-2026	Test – 6	CH – 5	The Competition Act, 2002
21-09-2026	Test – 7	CH – 6	Foreign Exchange Management Act, 1999
24-09-2026	Test – 8	CH – 7	Laws and Regulations related to Banking Sector

28-09-2026	Test - 9	CH - 8	Laws and Regulations related to Insurance Sector
01-10-2026	Test - 10	CH – 9	Specific Legal Provisions related to MSME Sector
04-10-2026	Test - 11	CH - 10	Laws and Regulations related to Cyber Security and Data Privacy
07-10-2026	Test - 12	CH - 11	Laws and Regulations related to Anti-Money Laundering
01-11 -2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
08-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

STRATEGIC FINANCIAL MANAGEMENT (SFM)

Section A: Investment Decisions			
Date	Test No.	Chapter No.	Chapter Name
01-09-2026	Test – 1	CH – 1	Investment Decisions, Project Planning and Control
04-09-2026	Test – 2	CH – 2	Evaluation of Risky Proposal for Investment Decisions
08-09-2026	Test – 3	CH – 3	Leasing Decisions
11-09-2026	Test – 4	CH – 4	Securitization
Section B: Security Analysis and Portfolio Management			
15-9-2026	Test – 5	CH – 5	Introduction
18-9-2026	Test – 6	CH – 6	Equity and Bond Valuation and Evaluation of Performance
22-9-2026	Test – 7	CH – 7	Mutual Funds
25-9-2026	Test – 8	CH – 8	Portfolio Theory and Practice
29-9-2026	Test – 9	CH – 9	Asset Pricing Theories
02-10-2026	Test - 10	CH – 10	Portfolio Performance Evaluation and Portfolio Revision
05-10-2026	Test - 11	CH– 11	Efficient Market Hypothesis
Section C: Financial Risk Management			
08-10-2026	Test - 12	CH–12	Risks in Financial Market
10-10-2026	Test – 13	CH–13	Financial Derivatives - Instruments for Risk Management
Section D: International Financial Management			
13-10-2026	Test – 14	CH–14	The International Financial Environment
15-10-2026	Test – 15	CH–15	Foreign Exchange Market
17-10-2026	Test – 16	CH–16	Foreign Exchange Risk Management
Section E: Digital Finance			
19-10-2026	Test – 17	CH–17	Digital Finance
03-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

10-11-2026	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
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DIRECT TAX LAWS AND INTERNATIONAL TAXATION (DIT)

Section A: Direct Tax Laws			
Date	Test No.	Chapter No.	Chapter Name
02-09-2026	Test – 1	CH – 1	Assessment of Income and Computation of Tax Liability of Various Entities
05-09-2026	Test – 2	CH – 2	Tax Management, Return and Assessment Procedure
09-09-2026	Test – 3	CH – 3	Grievance Redressal
12-09-2026	Test – 4	CH – 4	Penalties and Prosecutions
16-09-2026	Test – 5	CH – 5	Business Restructuring
19-09-2026	Test – 6	CH – 6	Different Aspects of Tax Planning
23-09-2026	Test – 7	CH – 7	CBDT and Other Authorities
26-09-2026	Test – 8	CH – 8	E-commerce Transaction and Liability in Special Cases
29-09-2026	Test – 9	CH – 9	Income Computation and Disclosure Standards (ICDS)
02-10-2026	Test – 10	CH – 10	Black Money Act, 2015
05-10-2026	Test – 11	CH – 11	Case Study
Section B: International Taxation			
08-10-2026	Test – 12	CH – 12	Double Taxation and Avoidance Agreements (DTAA) [Sec.90. 90A and 91]
11-10-2026	Test –13	CH – 13	Transfer Pricing
13-10-2026	Test – 14	CH – 14	GAAR
05-11-2026	FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS	
12-11-2026	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS	

STRATEGIC COST MANAGEMENT (SCM)

Section A: Strategic Cost Management for Decision Making			
Date	Test No.	Chapter No.	Chapter Name
03-09-2026	Test – 1	CH – 1	Introduction to Strategic Cost Management

06-09-2026	Test – 2	CH – 2	Quality Cost Management
10-09-2026	Test – 3	CH – 3	Decision Making Techniques
13-09-2026	Test – 4	CH – 4	Activity Based Management and Just in Time (JIT)
17-09-2026	Test – 5	CH – 5	Evaluating Performance
	Section B: Quantitative Techniques in Decision Making		
20-09-2026	Test – 6	CH – 6	Linear Programming
24-09-2026	Test – 7	CH – 7	Transportation
27-09-2026	Test – 8	CH – 8	Assignment
30-09-2026	Test – 9	CH – 9	Game Theory
03-10-2026	Test – 10	CH – 10	Simulation
06-10-2026	Test – 11	CH – 11	Network analysis – PERT, CPM
09-10-2026	Test – 12	CH – 12	Learning Curve
12-10-2026	Test – 13	CH – 13	Business Application of Maxima and Minima
14-10-2026	Test – 14	CH – 14	Business Forecasting Models –Time Series and Regression Analysis
16-10-2026	Test – 15	CH – 15	Introduction to Tools for Data Analytics
07-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
14-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

COST AND MANAGEMENT AUDIT (CMAD)

Section A: Cost Audit			
Date	Test No.	Chapter No.	Chapter Name
31-08-2026	Test – 1	CH – 1	Basics of Cost Audit
04-09-2026	Test – 2	CH – 2	Companies (Cost Records and Audit) Rules, 2014 (as amended)
07-09-2026	Test – 3	CH – 3	Cost Auditor
11-09-2026	Test – 4	CH – 4	Overview of Cost Accounting Standards and GACAP
14-09-2026	Test – 5	CH – 5	Cost Auditing and Assurance Standards
18-09-2026	Test – 6	CH – 6	Cost Audit Programme
21-09-2026	Test – 7	CH – 7	Cost Audit Documentation, Audit Process and Execution
25-09-2026	Test – 8	CH – 8	Preparation and Filing of Cost Audit Report
	Section B: Management Audit		
28-09-2026	Test – 9	CH – 9	Basics of Management Audit
01-10-2026	Test – 10	CH – 10	Management Reporting Issues and Analysis
04-10-2026	Test – 11	CH – 11	Management Audit in Different Functions
07-10-2026	Test – 12	CH – 12	Evaluation of Corporate Image
10-10-2026	Test – 13	CH – 13	Information Systems Security Audit

	Section C: Internal Control, Internal Audit, Operational Audit and Other Related Issues		
12-10-2026	Test – 14	CH – 14	Internal Control and Internal Audit
15-10-2026	Test – 15	CH – 15	Operational Audit and Internal Audit under Companies Act, 2013
17-10-2026	Test – 16	CH – 16	Audit of Different Service Organisations
	Section D: Forensic Audit and Anti-Money Laundering		
19-10-2026	Test – 17	CH – 17	Forensic Audit
21-10-2026	Test – 18	CH – 18	Anti-Money Laundering
02-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
09-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

CORPORATE FINANCIAL REPORTING (CFR)

Section A: Indian Accounting Standards			
Date	Test No.	Chapter No.	Chapter Name
01-09-2026	Test – 1	CH – 1	Specific Accounting Standards
	Section B: Valuation of Shares, Accounting and Reporting of Financial Instruments and NBFCs		
05-09-2026	Test – 2	CH – 2	Valuation of Shares (Including Determination of Goodwill, PostValuation of Tangible and Intangible Assets)
08-09-2026	Test – 3	CH – 3	Accounting of Financial Instruments
12-09-2026	Test – 4	CH – 4	NBFCs – Provisioning Norms, Accounting and Reporting
	Section C: Accounting for Business Combination and Restructuring (in Compliance with Ind ASs)		
15-09-2026	Test – 5	CH – 5	Accounting for Business Combinations and Restructuring
	Section D: Consolidated Financial Statements and Separate Financial Statements (in Compliance with Ind ASs)		
19-09-2026	Test – 6	CH – 6	Consolidated Financial Statements and Separate Financial Statements
	Section E: Recent Developments in Financial Reporting		
22-09-2026	Test – 7	CH – 7	Recent Developments in Financial Reporting
	Section F: Government Accounting in India		
26-09-2026	Test – 8	CH – 8	Government Accounting in India
04-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
11-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

INDIRECT TAX LAWS AND PRACTICE (ITLP)

Section A: Goods and Services Tax Act & Rules			
Date	Test No.	Chapter No.	Chapter Name
02-09-2026	Test – 1	CH – 1	Supply under GST - A Refresh
06-09-2026	Test – 2	CH – 2	Time of Supply (Advanced)
09-09-2026	Test – 3	CH – 3	Place of Supply
13-09-2026	Test – 4	CH – 4	Valuation (Advanced)
16-09-2026	Test – 5	CH – 5	Input Tax Credit (Advanced)
20-09-2026	Test – 6	CH – 6	Zero Rated Supplies and Deemed Exports
23-09-2026	Test – 7	CH – 7	TDS & TCS under GST
27-09-2026	Test – 8	CH – 8	E-way Bill
30-09-2026	Test – 9	CH – 9	GST Refunds- Inverted Duty Structure and Zero-rated Supplies
03-10-2026	Test – 10	CH – 10	GST Returns
06-10-2026	Test – 11	CH – 11	Accounts and Records
09-10-2026	Test – 12	CH – 12	GST Annual Return and GST Audit Return
11-10-2026	Test – 13	CH – 13	Transition to GST (Transitional Provisions)
14-10-2026	Test – 14	CH – 14	Dispute Resolution Mechanism under GST
16-10-2026	Test – 15	CH – 15	Inspection, Search, Seizure, Arrest and Prosecution
18-10-2026	Test – 16	CH – 16	Anti-profiteering
20-10-2026	Test – 17	CH – 17	Walkthrough of GSTN Portal
Section B: Customs Act and Rules			
22-10-2026	Test – 18	CH – 18	Valuation and Related Party Transactions
23-10-2026	Test – 19	CH – 19	Customs Procedures - Baggage & Courier / Post
24-10-2026	Test – 20	CH – 20	Manufacture in Bond
25-10-2026	Test – 21	CH – 21	Duty Drawback
26-10-2026	Test – 22	CH – 22	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017
27-10-2026	Test – 23	CH – 23	Remission of Duties
28-10-2026	Test – 24	CH – 24	Refund
29-10-2026	Test – 25	CH – 25	Trade Facilitation Measures
30-10-2026	Test – 26	CH – 26	Export Promotion Schemes under Foreign Trade Policy
31-10-2026	Test – 27	CH – 27	Special Economic Zone Scheme (With Amended SEZ Rules)
06-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
13-11-2026	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 **ICMAI STUDY MATERIAL**

DATES MENTIONED IN THE SYLLABUS ARE **FLEXIBLE**. STUDENT CAN POSTPONE THE TESTS & ATTEMPT AT ANY TIME AND ANY DAY TILL **31st DECEMBER 2026**.

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