CMA Final Course

Detail TEST SERIES FOR DEC 2026

STUDENT CAN ATTEMPT ANY TEST TILL 31st DEC 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 **DEC 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)

Date	Test No.	Chapter No.	Chapter Name
22/10/2026	Test–1	CH –1	The Companies Act, 2013
		CH –2	Insolvency and Bankruptcy Code, 2016
		CH - 11	Laws and Regulations related to Anti-Money Laundering
25/10/2026	Test–2	CH –3	Corporate Governance and Social Responsibility and Sustainability
		CH –4	SEBI Regulations
29/10/2026	Test–3	CH –5	The Competition Act, 2002
		CH –6	Foreign Exchange Management Act, 1999
01/11/2026	Test–4	CH– 7	Laws and Regulations related to Banking Sector
		CH - 8	Laws and Regulations related to Insurance Sector
08/11/2026	Test-5	CH – 9	Specific Legal Provisions related to MSME Sector
		CH - 10	Laws and Regulations related to Cyber Security and Data Privacy

15/11/2026	FULL TEST–1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
22/11/2026	FULL TEST–2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

STRATEGIC FINANCIAL MANAGEMENT (SFM)

Date	Test No.	Chapter No.	Chapter Name
23/10/2026	Test–1	CH –1	Investment Decisions, Project Planning and Control
		CH –2	Evaluation of Risky Proposal for Investment Decisions
		CH – 11	Efficient Market Hypothesis
26/10/2026	Test–2	CH –3	Leasing Decisions
		CH –4	Securitization
		CH – 12	Risks in Financial Market
30/10/2026	Test–3	CH –5	Introduction
		CH –6	Equity and Bond Valuation and Evaluation of Performance
		CH – 13	Financial Derivatives - Instruments for Risk Management
		CH – 16	Foreign Exchange Risk Management
03/11/2026	Test–4	CH –7	Mutual Funds
		CH– 8	Portfolio Theory and Practice
		CH – 14	The International Financial Environment
10/11/2026	Test –5	CH – 9	Asset Pricing Theories
		CH – 10	Portfolio Performance Evaluation and Portfolio Revision
		CH – 17	Digital Finance
		CH – 15	Foreign Exchange Market
17/11/2026	FULL TEST–1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
24/11/2026	FULL TEST–2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

DIRECT TAX LAWS AND INTERNATIONAL TAXATION (DIT)

Date	Test No.	Chapter No.	Chapter Name

24/10/2026	Test–1	CH –1	Assessment of Income and Computation of Tax Liability of Various Entities
		CH –2	Tax Management, Return and Assessment Procedure
		CH –12	Double Taxation and Avoidance Agreements (DTAA) [Sec.90. 90A and 91]
27/10/2026	Test–2	CH –3	Grievance Redressal
		CH –4	Penalties and Prosecutions
		CH –13	Transfer Pricing
31/10/2026	Test–3	CH –5	Business Restructuring
		CH –6	Different Aspects of Tax Planning
		CH –14	GAAR
05/11/2026	Test–4	CH –7	CBDT and Other Authorities
		CH –8	E-commerce Transaction and Liability in Special Cases
12/11/2026	Test–5	CH –9	Income Computation and Disclosure Standards (ICDS)
		CH –10	Black Money Act, 2015
		CH –11	Case Study
19/11/2026	FULLTEST–1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
26/11/2026	FULLTEST–2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

STRATEGIC COST MANAGEMENT (SCM)

Date	Test No.	Chapter No.	Chapter Name
25/10/2026	Test–1	CH –1	Introduction to Strategic Cost Management
		CH –2	Quality Cost Management
		CH –3	Decision Making Techniques
28/10/2026	Test–2	CH –4	Activity Based Management and Just in Time (JIT)
		CH –5	Evaluating Performance
		CH –6	Linear Programming
01/11/2026	Test–3	CH –7	Transportation
		CH –8	Assignment
		CH –9	Game Theory
07/11/2026	Test–4	CH –10	Simulation
		CH –11	Network analysis – PERT, CPM
		CH –12	Learning Curve
14/11/2026	Test–5	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

21/11/2026	FULL TEST–1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
28/11/2026	FULL TEST–2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

COST AND MANAGEMENT AUDIT (CMAD)

Date	Test No.	Chapter No.	Chapter Name
22/10/2026	Test–1	CH –1	Basics of Cost Audit
		CH –2	Companies (Cost Records and Audit) Rules, 2014 (as amended)
		CH –3	Cost Auditor
		CH –16	Audit of Different Service Organizations
26/10/2026	Test–2	CH –4	Overview of Cost Accounting Standards and GACAP
		CH –5	Cost Auditing and Assurance Standards
		CH –6	Cost Audit Programme
29/10/2026	Test–3	CH –7	Cost Audit Documentation, Audit Process and Execution
		CH –8	Preparation and Filing of Cost Audit Report
		CH –17	Forensic Audit
		CH –9	Basics of Management Audit
02/11/2026	Test–4	CH –10	Management Reporting Issues and Analysis
		CH –11	Management Audit in Different Functions
		CH –18	Anti-Money Laundering
		CH –12	Evaluation of Corporate Image
09/11/2026	Test–5	CH –13	Information Systems Security Audit
		CH –14	Internal Control and Internal Audi
		CH –15	Operational Audit and Internal Audit under Companies Act, 2013
16/11/2026	FULL TEST–1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
23/11/2026	FULL TEST–2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

CORPORATE FINANCIAL REPORTING (CFR)

Date	Test No.	Chapter No.	Chapter Name
23/10/2026	Test–1	CH –1	Specific Accounting Standards
		CH –3	Accounting of Financial Instruments
27/10/2026	Test–2	CH –2	Valuation of Shares (Including Determination of Goodwill, Post Valuation of Tangible and Intangible Assets)
30/10/2026	Test–3	CH –4	NBFCs – Provisioning Norms, Accounting and Reporting
		CH –7	Recent Developments in Financial Reporting
04/11/2026	Test–4	CH –5	Accounting for Business Combinations and Restructuring
		CH –8	Government Accounting in India
11/11/2026	Test–5	CH –6	Consolidated Financial Statements and Separate Financial Statements
18/11/2026	FULL TEST–1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
25/11/2026	FULL TEST–2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS

INDIRECT TAX LAWS AND PRACTICE (ITLP)

Date	Test No.	Chapter No.	Chapter Name
24/10/2026	Test–1	CH –1	Supply under GST - A Refresh
		CH –2	Time of Supply (Advanced)
		CH –16	Anti-profiteering
		CH –3	Place of Supply
		CH –21	Duty Drawback
28/10/2026	Test–2	CH –4	Valuation (Advanced)
		CH –5	Input Tax Credit (Advanced)
		CH –17	Walkthrough of GSTN Portal
		CH –22	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017
		CH –6	Zero Rated Supplies and Deemed Exports
31/10/2026	Test–3	CH –7	TDS & TCS under GST
		CH –8	E-way Bill
		CH –18	Valuation and Related Party Transactions
		CH –9	GST Refunds- Inverted Duty Structure and Zero-rated Supplies
		CH –23	Remission of Duties
		CH –26	Export Promotion Schemes under Foreign Trade Policy

06/11/2026	Test–4	CH –10	GST Returns
		CH –11	Accounts and Records
		CH –19	Customs Procedures - Baggage & Courier / Post
		CH – 12	GST Annual Return and GST Audit Return
		CH –24	Refund
13/11/2026	Test–5	CH –13	Transition to GST (Transitional Provisions)
		CH –14	Dispute Resolution Mechanism under GST
		CH –15	Inspection, Search, Seizure, Arrest and Prosecution
		CH –20	Manufacture in Bond
		CH –25	Trade Facilitation Measures
		CH –27	Special Economic Zone Scheme (With Amended SEZ Rules)
20/11/2026	FULL TEST–1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS
27/11/2026	FULL TEST–2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLE SYLLABUS