CMA Intermediate Course

DETAIL TEST SERIES FOR DECEMBER 2026

STUDENT CAN ATTEMPT ANY TEST TILL 31 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)

BUSINESS LAWS AND ETHICS (BLE)

Section A: Commercial Laws			
Date	**Test No.**	**Chapter No.**	**Chapter Name**
	Test – 1	CH – 1	Introduction to Law and Legal System in India
20-10-2026		CH – 2	Indian Contracts Act, 1872
	Test – 2	CH – 4	Negotiable Instruments Act, 1881
28-10-2026		CH – 7	Factories Act, 1948
		CH – 5	Indian Partnership Act, 1932
	Test – 3	CH – 8	Payment of Gratuity Act, 1972
05-11-2026		CH – 9	Employees Provident Fund and Miscellaneous Provisions Act, 1952
		CH – 10	Employees State Insurance Act, 1948
13-11-2026	Test-4	CH - 11	The Code on Wages, 2019
		CH – 13	Business Ethics and Emotional Intelligence
		CH - 6	Limited Liability Partnership Act, 2008

17-11-2026	Test-5	CH - 12	Companies Act, 2013
		CH – 3	Sale of Goods Act, 1930
21-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
25-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

FINANCIAL ACCOUNTING (FA)

Section A: Accounting Fundamentals			
Date	Test No.	Chapter No.	Chapter Name
22-10-2026	Test – 1	CH – 1	Accounting Fundamentals
		CH – 9	Accounting Standards
30-10-2026	Test – 2	CH – 2	Bills of Exchange, Consignment, Joint Venture
		CH – 5	Lease Accounting
07-11-2026	Test - 3	CH - 3	Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records
14-11-2026	Test – 4	CH – 4	Partnership Accounts
		CH – 7	Insurance Claim for Loss of Stock and Loss of Profit
18-11-2026	Test – 5	CH – 6	Branch (including Foreign Branch) and Departmental Accounts
		CH – 8	Hire Purchase and Installment Sale Transactions
22-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
26-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

DIRECT AND INDIRECT TAXATION (DITX)

Section A: Direct Taxation			
Date	Test No.	Chapter No.	Chapter Name
24-10-2026	Test – 1	CH – 1	Basics of Income Tax Act
		CH – 6	Customs Act
01-11-2026	Test-2	CH – 3	Total Income and Tax Liability of Individuals & HUF
09-11-2026	Test-3	CH – 2	Heads of Income
15-11-2026	Test-4	CH – 5	Goods and Services Tax (GST) Laws

19-11-2026	Test-5	CH – 4	Concept of Indirect Taxes
23-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
27-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

COST ACCOUNTING (CA)

Section A: Introduction to Cost Accounting			
Date	Test No.	Chapter No.	Chapter Name
26-10-2026	Test – 1	CH – 1	Introduction to Cost Accounting
		CH – 6	Cost Accounting Techniques
03-11-2026	Test – 2	CH – 3	Cost Accounting Standards (CAS 1 to CAS 24)
11-11-2026	Test – 3	CH-4	Cost Book Keeping
16-11-2026	Test – 4	CH – 5	Methods of Costing
20-11-2026	Test – 5	CH – 2	Cost Ascertainment – Elements of Cost
24-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
28-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)

Section A: Operations Management			
Date	Test No.	Chapter No.	Chapter Name
21-10-2026	Test – 1	CH – 1	Introduction
		CH – 2	Operations Planning
		CH – 11	Digital Strategy
29-10-2026	Test-2	CH – 3	Designing of Operational Systems and Control
		CH – 4	Application of Operation Research - Production Planning and Control
06-11-2026	Test -3	CH – 5	Productivity Management and Quality Management
		CH – 6	Project Management, Monitoring and Control
13-11-2026	Test-4	CH – 7	Economics of Maintenance and Spares Management
		CH – 8	Introduction
17-11-2026	Test – 5	CH – 9	Strategic Analysis and Strategic Planning
		CH – 10	Formulation and Implementation of Strategy

21-11-2026	FULL TEST – 1	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
25-11-2026	FULL TEST – 2	TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

CORPORATE ACCOUNTING AND AUDITING (CAA)

Section A: Corporate Accounting			
Date	Test No.	Chapter No.	Chapter Name
23-10-2026	Test – 1	CH – 1	Accounting for Shares and Debentures
		CH – 6	Basic Concepts of Auditing
31-10-2026	Test – 2	CH – 3	Cash Flow Statement
		CH – 5	Accounting Standards
08-11-2026	Test - 3	CH – 4	Accounts of Banking, Electricity and Insurance Companies
14-11-2026	Test – 4	CH – 6	Basic Concepts of Auditing
		CH – 7	Provisions Relating to Audit under Companies Act, 2013
		CH – 8	Auditing of Different Types of Undertakings
18-11-2026	Test – 5	CH – 2	Preparation of the Statement of Profit and Loss and Balance Sheet (As Per Schedule III of Companies Act, 2013)
22-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
26-11-2026	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

FINANCIAL MANAGEMENT AND

BUSINESS DATA ANALYTICS (FMDA)

Section A: Financial Management			
Date	Test No.	Chapter No.	Chapter Name
25-10-2026	Test – 1	CH – 1	Fundamentals of Financial Management
		CH – 2	Institutions and Instruments in Financial Markets
02-11-2026	Test – 2	CH – 3	Tools for Financial Analyses
		CH – 4	Sources of Finance and Cost of Capital
10-11-2026	Test - 3	CH – 5	Capital Budgeting
		CH – 6	Working Capital Management
		CH-	Data Analysis and Modelling

15-11-2026	Test - 4	CH – 7	Financing Decision of a Firm
		CH – 8	Introduction to Data Science for Business Decision-making
19-11-2026	Test – 5	CH – 9	Data Processing, Organisation, Cleaning and Validation
		CH – 10	Data Presentation: Visualisation and Graphical Presentation
23-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
27-11-2026	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
27-10-2026	Test – 1	CH – 1	Introduction to Management Accounting
		CH – 2	Activity Based Costing
04-11-2026	Test – 2	CH – 3	Marginal Costing
		CH – 4	Applications of Marginal Costing in Short Term Decision Making
12-11-2026	Test – 3	CH – 5	Transfer Pricing
		CH – 6	Standard Costing and Variance Analysis
16-11-2026	Test – 4	CH – 7	Forecasting, Budgeting and Budgetary Control
		CH – 8	Divisional Performance Measurement
20-11-2026	Test – 5	CH – 9	Responsibility Accounting
		CH – 10	Decision Theory
24-11-2026	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
28-11-2026	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 **31 DECEMBER 2026.**

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

