

CMA – FOUNDATION

PAPER – 1: FUNDAMENTALS OF ECONOMICS AND MANAGEMENT

UNIT TEST 1 (50 Marks)		1: Basic Concepts of Economics 2: Theory of Demand and Supply 3: Theory of Production 4: Theory of Cost
UNIT TEST 2 (50 Marks)		5: Market 6: Money 7: Bank 8: Money Market
UNIT TEST 3 (50 Marks)		9: Management Process 10: Management – Concepts
UNIT TEST 4 (50 Marks)		11: Leadership and Motivation 12: Decision Making
FULL TEST (100 Marks)		FULL SYLLABUS TEST

PAPER – 2: FUNDAMENTALS OF ACCOUNTING

UNIT TEST 1 (50 Marks)		<ol style="list-style-type: none">1. Accounting Process<ol style="list-style-type: none">(a) Accounting Principles, Concepts and Conventions(b) Capital and Revenue transactions - capital and revenue expenditures, capital and revenue receipts(c) Double entry system, Books of prime entry, Subsidiary Books, Cash Book(d) Journal, Ledger, Trial Balance(e) Depreciation - Methods (Straight Line and Diminishing Balance methods only)(f) Rectification of Errors(g) Opening entries, Transfer entries, Adjustment entries, Closing entries(h) Bank Reconciliation Statements
UNIT TEST 2 (50 Marks)		<ol style="list-style-type: none">2. Accounting for Special Transactions<ol style="list-style-type: none">(a) Bills of Exchange (excluding accommodation bill, insolvency)(b) Consignment (cost price, invoice price, commission & valuation of stock)(c) Joint Venture
UNIT TEST 3 (50 Marks)		<ol style="list-style-type: none">3. Preparation of Final Accounts<ol style="list-style-type: none">(a) Of a Profit making concern (for sole proprietorship concern only)<ol style="list-style-type: none">(i) Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors.

		<p>(ii) Preparation of Trading Account, Profit & Loss Account and Balance Sheet.</p> <p>(b) Of a Not-for- Profit making concern</p> <p>(i) Preparation of Receipts and Payments Account</p> <p>(ii) Preparation of Income and Expenditure Account</p>
<p>UNIT TEST</p> <p>4</p> <p>(50 Marks)</p>		<p>4. Fundamentals of Cost Accounting</p> <p>(a) Meaning, Definition, Significance of Cost Accounting, its relationship with Financial Accounting & Management Accounting.</p> <p>(b) Classification of Costs</p> <p>(c) Format of Cost Sheet</p>
<p>FULL TEST</p> <p>(100 Marks)</p>		<p>FULL SYLLABUS TEST</p>

CMA TEST SERIES.COM

PAPER – 3: FUNDAMENTALS OF LAWS AND ETHICS

UNIT TEST 1 (50 Marks)		<ol style="list-style-type: none">1. Indian Contract Act, 1872<ol style="list-style-type: none">(a) Essential elements of a contract, offer and acceptance(b) Void and voidable agreements(c) Consideration, legality of object and consideration(d) Capacity of Parties, free consent(e) Quasi Contracts, Contingent Contracts(f) Performance of Contracts(g) Discharge of Contracts(h) Breach of Contract and Remedies for Breach of Contract
UNIT TEST 2 (50 Marks)		<ol style="list-style-type: none">2. Sale of Goods Act, 1930<ol style="list-style-type: none">(a) Definition(b) Transfer of ownership(c) Conditions and Warranties(d) Performance of the Contract of Sale(e) Rights of Unpaid Vendor(f) Auction Sales
UNIT TEST 3 (50 Marks)		<ol style="list-style-type: none">3. Negotiable Instruments Act, 1881<ol style="list-style-type: none">(a) Negotiable Instruments –Characteristics of Negotiable Instruments(b) Definitions of Promissory Note, Bill of Exchange and Cheque(c) Differences between Promissory Note, Bill of exchange and Cheque(d) Crossing – Meaning, Definition and Type of Crossing

UNIT TEST 4 (50 Marks)		4. Ethics and Business (a) Ethics – Meaning, Importance (b) The “Seven Principles of Public Life” – Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership (c) The relationship between Ethics and Law (d) Ethics in Business
FULL TEST (100 Marks)		FULL SYLLABUS TEST

CMA TEST SERIES.COM

PAPER – 4 FUNDAMENTALS OF BUSINESS
MATHEMATICS AND STATISTICS

<p style="text-align: center;">UNIT TEST 1 (50 Marks)</p>		<p>1. Arithmetic</p> <ul style="list-style-type: none">(a) Ratios, Variations and Proportions(b) Simple and Compound interest(c) Arithmetic Progression and Geometric Progression <p>2. Algebra</p> <ul style="list-style-type: none">(a) Set Theory(b) Indices and Logarithms (basic concepts)(c) Permutation and Combinations (basic concepts)(d) Quadratic Equations (basic concepts)
<p style="text-align: center;">UNIT TEST 2 (50 Marks)</p>		<p>3. Statistical Representation of Data</p> <ul style="list-style-type: none">(a) Diagrammatic representation of data(b) Frequency distribution(c) Graphical representation of Frequency Distribution – Histogram, Frequency Polygon Curve, Ogive, Pie-chart <p>4. Measures of Central Tendency and Dispersion</p> <ul style="list-style-type: none">(a) Mean, Median, Mode, Mean Deviation(b) Range, Quartiles and Quartile Deviation(c) Standard Deviation(d) Co-efficient of Variation(e) Karl Pearson and Bowley's Coefficient of Skewness

UNIT TEST 3 (50 Marks)		5. Correlation and Regression (a) Scatter diagram (b) Karl Pearson's Coefficient of Correlation (c) Regression lines, Regression equations, Regression coefficients
UNIT TEST 4 (50 Marks)		6. Probability (a) Independent and dependent events; Mutually exclusive events (b) Total and Compound Probability; Baye's theorem; Mathematical Expectation
FULL TEST (100 Marks)		FULL SYLLABUS TEST

CMA TEST SERIES.COM