

CMA – INTERMEDIATE

PAPER – 5: FINANCIAL ACCOUNTING

UNIT TEST 1 (50 Marks)		Sec-A: Accounting – Basics 1. Fundamentals of Accounting 2. Accounting for Special Transactions
UNIT TEST 2 (50 Marks)		Sec-B: Preparation of Financial Statements 3. Preparation of Final Accounts of Profit Oriented organizations, Non-Profit Organizations and from Incomplete Records. 4. Partnership Accounts
UNIT TEST 3 (50 Marks)		Sec-C: Self Balancing Ledgers, Royalties, Hire Purchase & Installment System, Branch & Departmental Accounts 5. Self-Balancing Ledgers 6. Royalties, Hire-Purchase and Installment System 7. Branch and Departmental Accounts
UNIT TEST 4 (50 Marks)		Sec-D: Accounting in Computerised Environment and Accounting Standards 8. Overview of Computerised Accounting 9. Accounting Standards (Specified only)
FULL TEST (100 Marks)		FULL SYLLABUS TEST

PAPER – 6: LAWS AND ETHICS

UNIT TEST 1 (50 Marks)		<p>Section A: Commercial Laws</p> <ol style="list-style-type: none">1. Laws of Contracts (Advanced level)2. Laws relating to Sale of Goods (Advanced level)3. Negotiable Instruments Act, 1881 (Advanced Level)4. Indian Partnership Act, 19325. Limited Liability Partnership Act, 2008
UNIT TEST 2 (50 Marks)		<p>Section B: Industrial Laws</p> <ol style="list-style-type: none">6. Factories Act, 19487. Payment of Gratuity Act, 19728. Employees Provident Fund and Miscellaneous Provisions Act, 19529. Employees State Insurance Act, 194810. Payment of Bonus Act, 196511. Minimum Wages Act, 194812. Payment of Wages Act, 193613. Pension Fund Regulatory and Development Authority Act, 2013
UNIT TEST 3 (50 Marks)		<p>Section C: Corporate Law</p> <ol style="list-style-type: none">14. Companies Act, 2013- I. Company Types, Promotion, Formation and Related Procedures

UNIT TEST 4 (50 Marks)		Section C: Corporate Law 14. Companies Act, 2013- II. Directors Section D: Ethics 15. Business Ethics
FULL TEST (100 Marks)		FULL SYLLABUS TEST

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PAPER – 7: DIRECT TAXATION

<p>UNIT TEST 1 (50 Marks)</p>		<p>Section A: Income Tax Act Basics</p> <ol style="list-style-type: none">1. Introduction to Income Tax Act, 19612. Income which do not form part of Total Income (Section 10, 11 to 13A) <p>Section B: Heads of Income and Computation of Total Income and Tax Liability</p> <ol style="list-style-type: none">3. Heads of Income and Computation of Total Income under various heads-<ol style="list-style-type: none">A. SalaryB. Income from House Property
<p>UNIT TEST 2 (50 Marks)</p>		<p>Section B: Heads of Income and Computation of Total Income and Tax Liability</p> <ol style="list-style-type: none">3. Heads of Income and Computation of Total Income under various heads-<ol style="list-style-type: none">C. Capital GainD. Business ProfessionE. Other Sources
<p>UNIT TEST 3 (50 Marks)</p>		<p>Section B: Heads of Income and Computation of Total Income and Tax Liability</p> <ol style="list-style-type: none">4. Clubbing Provisions, Set off and Carry forward of Losses, Deductions5. Assessment of Income and tax liability of different persons

UNIT TEST 4 (50 Marks)		Section C: Tax Management, Administrative Procedures and ICDS 6. TDS, TCS and Advance Tax 7. Administrative Procedures 8. ICDS
FULL TEST (100 Marks)		FULL SYLLABUS TEST

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PAPER – 8: COST ACCOUNTING

UNIT TEST 1 (50 Marks)		<ol style="list-style-type: none">1. Introduction to Cost Accounting2. Cost ascertainment - elements of cost:<ol style="list-style-type: none">(a) Material Costs(b) Employee Costs(c) Direct Expenses(d) Overheads
UNIT TEST 2 (50 Marks)		<ol style="list-style-type: none">3. Cost Accounting Standards (CAS 1 to CAS 24)4. Cost Book Keeping:
UNIT TEST 3 (50 Marks)		<ol style="list-style-type: none">5. Methods of Costing:<ol style="list-style-type: none">(a) Job Costing(b) Batch Costing(c) Contract Costing(d) Process Costing – Normal and abnormal losses, equivalent production, Joint and By Products.(e) Operating Costing or Service Costing – Transport, Hotel and Hospital

UNIT TEST 4 (50 Marks)		6. Cost Accounting Techniques: (A) Marginal Costing (B) Standard Costing & Variance Analysis (C) Budget and Budgetary Control (simple problems only)
FULL TEST (100 Marks)		FULL SYLLABUS TEST

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**PAPER-9: OPERATIONS MANAGEMENT &
STRATEGIC MANAGEMENT**

UNIT TEST 1 (50 Marks)		Section A: Operations Management 1. Operations Management – Introduction 2. Operations Planning
UNIT TEST 2 (50 Marks)		Section A: Operations Management 3. Designing of Operational Systems and control 4. Production Planning and control 5. Productivity management and quality management
UNIT TEST 3 (50 Marks)		Section A: Operations Management 6. Project Management 7. Economics of Maintenance and Spares management
UNIT TEST 4 (50 Marks)		Section B: Strategic Management 8. Strategic Management Introduction 9. Strategic Analysis and Strategic Planning 10. Formulation and Implementation of Strategy
FULL TEST (100 Marks)		FULL SYLLABUS TEST

**PAPER-10: COST & MANAGEMENT ACCOUNTING
AND FINANCIAL MANAGEMENT**

UNIT TEST 1 (50 Marks)		Section A: Cost & Management Accounting 1. Cost and Management Accounting - Introduction 2. Decision Making Tools 3. Budgeting and Budgetary Control
UNIT TEST 2 (50 Marks)		Section A: Cost & Management Accounting 4. Standard Costing and Variance Analysis 5. Learning Curve
UNIT TEST 3 (50 Marks)		Section B: Financial Management\ 6. Introduction to Financial Management 7. Tools for Financial Analysis and Planning 8. Working Capital Management
UNIT TEST 4 (50 Marks)		Section B: Financial Management\ 9. Cost of Capital, Capital Structure Theories, Dividend Decisions and Leverage Analysis 10. Capital Budgeting - Investment Decisions
FULL TEST (100 Marks)		FULL SYLLABUS TEST

PAPER-11: INDIRECT TAXATION

UNIT TEST 1 (50 Marks)		Section A: Goods & Service Tax 1: Introduction 2: Levy and Collection of Tax 3: Time, Value and Place of Supply under GST
UNIT TEST 2 (50 Marks)		Section A: Goods & Service Tax 4: Input Tax Credit (ITC) 5: Registration under GST 6: Tax Invoice, Credit and Debit Notes and Other Documents under GST
UNIT TEST 3 (50 Marks)		Section A: Goods & Service Tax 7: Accounts and Records under GST 8: Payment of Tax 9: TDS & TCS under GST 10: Returns under GST 11: Matching Concept under GST 12: Audit under GST 13: E-waybills under GST
UNIT TEST 4 (50 Marks)		Section B: Customs Law: 1: Customs Law - Basic Concepts 2: Types of Duties 3: Valuation under Customs 4: Import & Export Procedures 5: Customs Rules, 2017
FULL TEST (100 Marks)		FULL SYLLABUS TEST

PAPER-12: COMPANY ACCOUNTS & AUDIT

UNIT TEST 1 (50 Marks)		Section A: Accounts of Joint Stock Companies 1. Accounting of Shares and Debentures 2. Presentation of Financial Statements (as per Schedule III) 3. Cash Flow Statement
UNIT TEST 2 (50 Marks)		Section A: Accounts of Joint Stock Companies 4. Accounts of Banking, Electricity and Insurance Companies 5. Accounting Standards (AS - 11, 12, 15, 16, 17, 18 and 19)
UNIT TEST 3 (50 Marks)		Section B: Auditing 6. Auditing Concepts
UNIT TEST 4 (50 Marks)		Section B: Auditing 7. Provision relating to Audit under Companies Act
FULL TEST (100 Marks)		FULL SYLLABUS TEST