

# Paper Pattern

## CMA Inter - June 2026

### Paper 6 – Financial Accounting

#### Section A – MCQs

- 15 MCQs × 2 marks = 30 Marks

## **Section B – Descriptive (Q2 to Q8)**

**7 Questions × 14 marks = 98 Marks**

### **Q2**

- BRS
- Depreciation
- Accounting Fundamentals
- Rectification of Errors

### **Q3**

- Consignment A/c
- Bills of Exchange
- Joint Venture
- Lease Accounting
- Hire Purchase

## Q4

- a) NPO / Final Accounts
- b) Single Entry

## Q5

- Partnership Accounting

## Q6

- a) Branch Accounting /  
Departmental Accounting
- b) Insurance Accounting

## Q7

- a) Accounting Standards
- b) Accounting Standards

## Q8

- a) Theory
- b) Preparation of Financial Statements
- c) Partnership Accounts