

**BHAGYA ACHIEVERS TEST SERIES****CMA Inter Partwise Test Series**

|                 | <b>Paper 5</b>         | <b>Business Laws And Ethics</b>                                 |
|-----------------|------------------------|---|
| <b>TEST NO.</b> | <b>CHAPTER NO.</b>     | <b>CHAPTER NAME</b>   |
| Test 1          | Chapter 1              | Introduction to Law and Legal System in India                   |
|                 | Chapter 2              | Indian Contracts Act, 1872                                      |
|                 | Chapter 3              | Sale of Goods Act, 1930   |
| Test 2          | Chapter 4              | Negotiable Instruments Act, 1932                                |
|                 | Chapter 5              | Indian Partnership Act, 1932                                    |
|                 | Chapter 6              | Limited Liability Partnership Act, 2008                         |
| Test 3          | Chapter 7              | Factories Act, 1948   |
|                 | Chapter 8              | Payment of Gratuity Act, 1972                                   |
|                 | Chapter 9              | Employees Provident Fund and Miscellaneous Provisions Act, 1952 |
|                 | Chapter 10             | Employees State Insurance Act, 1948                             |
| Test 4          | Chapter 11             | The Code on Wages, 2019   |
|                 | Chapter 12             | Companies Act, 2013   |
|                 | Chapter 13             | Business Ethics and Emotional Intelligence                      |
| <b>Test 5</b>   | <b>Full Syllabus 1</b> |   |
| <b>Test 6</b>   | <b>Full Syllabus 2</b> |   |

|                 | <b>Paper 6</b>     | <b>Financial Accounting</b>   |
|-----------------|--------------------|---|
| <b>TEST NO.</b> | <b>CHAPTER NO.</b> | <b>CHAPTER NAME</b>   |
| Test 1          | Chapter 1          | Accounting Fundamentals   |
|                 | Chapter 2          | Unit 2.1 Bills of Exchange  |
|                 | Chapter 3          | Preparation of Final Accounts of Commercial Organisations, Not-for-Profit Organisations and from Incomplete Records |
|                 | Chapter 9          | Unit 9.1 Introduction to Accounting Standards   |
|                 |                    | Disclosure of Accounting Policies (AS 1)  |

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|               |           |   |
|---------------|-----------|---|
|               |           | Accounting for Government Grants (AS 12)                |
| Test 2        | Chapter 4 | Partnership Accounting                                  |
|               | Chapter 5 | Lease Accounting  |
|               | Chapter 6 | Unit 6.1 Branch (including Foreign Branch)              |
|               | Chapter 9 | Property Plant and Equipment (AS 10)                    |
|               |           | Accounting for Taxes on Income (AS 22)                  |
| Test 3        | Chapter 6 | Unit 6.2 Departmental Accounts                          |
|               | Chapter 7 | Insurance Claim for Loss of Stock and Loss of Profit    |
|               | Chapter 9 | The Effects of Changes in Foreign Exchange Rate (AS 11) |
|               |           | Borrowing Costs (AS 16)                                 |
| Test 4        | Chapter 8 | Hire Purchase and Installment Sale Transactions         |
|               | Chapter 2 | Unit 2.2 Consignment                                    |
|               |           | Unit 2.3 Joint Venture                                  |
| <b>Test 5</b> |           | <b>Full Syllabus 1</b>                                  |
| <b>Test 6</b> |           | <b>Full Syllabus 2</b>                                  |

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|-----------------|--------------------|---|
|                 | <b>Paper 7</b>     | <b>Direct And Indirect Taxation</b>                 |
| <b>TEST NO.</b> | <b>CHAPTER NO.</b> | <b>CHAPTER NAME</b>                                 |
| Test 1          | Chapter 1          | Basics of Income Tax Act                            |
|                 | Chapter 6          | Customs Act & Rules                                 |
| Test 2          | Chapter 3          | Total Income and Tax Liability of Individuals & HUF |
| Test 3          | Chapter 2          | Heads of Income                                     |
| Test 4          | Chapter 4          | Concept of Indirect Taxes                           |
|                 | Chapter 5          | Goods and Services Tax (GST) Laws                   |
| <b>Test 5</b>   |                    | <b>Full Syllabus 1</b>                              |
| <b>Test 6</b>   |                    | <b>Full Syllabus 2</b>                              |

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|  | <b>Paper 8</b> | <b>COST ACCOUNTING (CA)</b> |
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| <b>TEST NO.</b> | <b>CHAPTER NO.</b>     | <b>CHAPTER NAME</b>                         |
|-----------------|------------------------|---|
| Test 1          | Chapter 1              | Introduction to Cost Accounting             |
|                 | Chapter 2              | Cost Ascertainment – Elements of Cost       |
| Test 2          | Chapter 3              | Cost Accounting Standards (CAS 1 to CAS 24) |
|                 | Chapter 4              | Cost Book Keeping                           |
| Test 3          | Chapter 5              | Methods of Costing                          |
| Test 4          | Chapter 6              | Cost Accounting Techniques                  |
| <b>Test 5</b>   | <b>Full Syllabus 1</b> |   |
| <b>Test 6</b>   | <b>Full Syllabus 2</b> |   |

|                 | <b>Paper 9</b>         | <b>Operations Management And Strategic Management</b>               |
|-----------------|------------------------|---|
| <b>TEST NO.</b> | <b>CHAPTER NO.</b>     | <b>CHAPTER NAME</b>   |
| Test 1          | Chapter 1              | Introduction  |
|                 | Chapter 2              | Operations Planning   |
|                 | Chapter 3              | Designing of Operational Systems and Control                        |
| Test 2          | Chapter 4              | Application of Operation Research - Production Planning and Control |
|                 | Chapter 5              | Productivity Management and Quality Management                      |
|                 | Chapter 6              | Project Management, Monitoring and Control                          |
| Test 3          | Chapter 7              | Economics of Maintenance and Spares Management                      |
|                 | Chapter 8              | Introduction  |
| Test 4          | Chapter 9              | Strategic Analysis and Strategic Planning                           |
|                 | Chapter 10             | Formulation and Implementation of Strategy                          |
|                 | Chapter 11             | Digital Strategy  |
| <b>Test 5</b>   | <b>Full Syllabus 1</b> |   |
| <b>Test 6</b>   | <b>Full Syllabus 2</b> |   |

|  | <b>Paper 10</b> | <b>CORPORATE ACCOUNTING AND AUDITING</b> |
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## **CMA Inter Partwise Test Series**

| <b>TEST NO.</b> | <b>CHAPTER NO.</b>     | <b>CHAPTER NAME</b>   |
|-----------------|------------------------|---|
| Test 1          | Chapter 1              | Accounting for Shares and Debentures                              |
|                 | Chapter 2              | Preparation of the Statement of Profit and Loss and Balance Sheet |
| Test 2          | Chapter 3              | Cash Flow Statement   |
|                 | Chapter 4              | Accounts of Banking, Electricity and Insurance Companies          |
| Test 3          | Chapter 5              | Accounting Standards  |
|                 | Chapter 6              | Basic Concepts of Auditing  |
| Test 4          | Chapter 7              | Provisions Relating to Audit under Companies Act, 2013            |
|                 | Chapter 8              | Auditing of Different Types of Undertakings                       |
| <b>Test 5</b>   | <b>Full Syllabus 1</b> |   |
| <b>Test 6</b>   | <b>Full Syllabus 2</b> |   |

|                 | <b>Paper 11</b>        | <b>Financial Management and Business Data Analytics</b>     |
|-----------------|------------------------|---|
| <b>TEST NO.</b> | <b>CHAPTER NO.</b>     | <b>CHAPTER NAME</b>   |
| Test 1          | Chapter 1              | Fundamentals of Financial Management                        |
|                 | Chapter 2              | Institutions and Instruments in Financial Markets           |
|                 | Chapter 3              | Tools for Financial Analyses                                |
| Test 2          | Chapter 4              | Sources of Finance and Cost of Capital                      |
|                 | Chapter 5              | Capital Budgeting   |
| Test 3          | Chapter 6              | Working Capital Management                                  |
|                 | Chapter 7              | Financing Decisions of a Firm                               |
| Test 4          | Chapter 8              | Introduction to Data Science for Business Decision-making   |
|                 | Chapter 9              | Data Processing, Organisation, Cleaning and Validation      |
|                 | Chapter 10             | Data Presentation: Visualisation and Graphical Presentation |
|                 | Chapter 11             | Data Analysis and Modelling                                 |
| <b>Test 5</b>   | <b>Full Syllabus 1</b> |   |

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| <b>Test 6</b> | <b>Full Syllabus 2</b> |
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|                 | <b>Paper 12</b>        | <b>Management Accounting</b>                                   |
| <b>TEST NO.</b> | <b>CHAPTER NO.</b>     | <b>CHAPTER NAME</b>  |
| Test 1          | Chapter 1              | Introduction to Management Accounting                          |
|                 | Chapter 2              | Activity Based Costing   |
|                 | Chapter 3              | Marginal Costing   |
| Test 2          | Chapter 4              | Applications of Marginal Costing in Short Term Decision Making |
|                 | Chapter 5              | Transfer Pricing   |
| Test 3          | Chapter 6              | Standard Costing and Variance Analysis                         |
|                 | Chapter 7              | Forecasting, Budgeting and Budgetary Control                   |
| Test 4          | Chapter 8              | Divisional Performance Measurement                             |
|                 | Chapter 9              | Responsibility Accounting                                      |
|                 | Chapter 10             | Decision Theory  |
| <b>Test 5</b>   | <b>Full Syllabus 1</b> |  |
| <b>Test 6</b>   | <b>Full Syllabus 2</b> |  |