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Paper 5 Business Laws And Ethics

| TEST NO. | CHAPTER NO. | CHAPTER NAME |
|----------------------|------------------------|---|
| Test 1 23-03-2026 | 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 25-03-2026 | Chapter 4 | Negotiable Instruments Act,1932 |
| | Chapter 5 | Indian Partnership Act, 1932 |
| | Chapter 6 | Limited Liability Partnership Act, 2008 |
| Test 3 27-03-2026 | 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 29-03-2026 | Chapter 11 | The Code on Wages, 2019 |
| | Chapter 12 | Companies Act, 2013 |
| | Chapter 13 | Business Ethics and Emotional Intelligence |
| Test 5 25-04-2026 | Full Syllabus 1 | |

| | | |
|-------------------------------------|------------------------|---|
| Test 6 29-04-2026 | Full Syllabus 2 | |
| Paper 6 Financial Accounting | | |
| TEST NO. | CHAPTER NO. | CHAPTER NAME |
| Test 1 31-03-2026 | 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) |
| | | Accounting for Government Grants (AS 12) |
| Test 2 02-04-2026 | 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 04-04-2026 | 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 06-04-2026 | Chapter 8 | Hire Purchase and Installment Sale Transactions |
| | Chapter 2 | Unit 2.2 Consignment |
| | | Unit 2.3 Joint Venture |
| Test 5 03-05-2026 | Full Syllabus 1 | |
| Test 6 07-05-2026 | Full Syllabus 2 | |

Paper 7 Direct And Indirect Taxation

| TEST NO. | CHAPTER NO. | CHAPTER NAME |
|----------------------|------------------------|---|
| Test 1 08-04-2026 | Chapter 1 | Basics of Income Tax Act |
| | Chapter 6 | Customs Act & Rules |
| Test 2 10-04-2026 | Chapter 3 | Total Income and Tax Liability of Individuals & HUF |
| Test 3 12-04-2026 | Chapter 2 | Heads of Income |
| Test 4 14-04-2026 | Chapter 4 | Concept of Indirect Taxes |
| | Chapter 5 | Goods and Services Tax (GST) Laws |
| Test 5 11-05-2026 | Full Syllabus 1 | |
| Test 6 15-05-2026 | Full Syllabus 2 | |

Paper 8 Cost Accounting (CA)

| TEST NO. | CHAPTER NO. | CHAPTER NAME |
|----------------------|------------------------|---|
| Test 1 16-04-2026 | Chapter 1 | Introduction to Cost Accounting |
| | Chapter 2 | Cost Ascertainment – Elements of Cost |
| Test 2 18-04-2026 | Chapter 3 | Cost Accounting Standards (CAS 1 to CAS 24) |
| | Chapter 4 | Cost Book Keeping |
| Test 3 20-04-2026 | Chapter 5 | Methods of Costing |
| Test 4 22-04-2026 | Chapter 6 | Cost Accounting Techniques |
| Test 5 19-05-2026 | Full Syllabus 1 | |
| Test 6 | Full Syllabus 2 | |

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|---|------------------------|---|
| 23-05-2026 | | |
| Paper 9 Operations Management And Strategic Management | | |
| TEST NO. | CHAPTER NO. | CHAPTER NAME |
| Test 1 24-03-2026 | Chapter 1 | Introduction |
| | Chapter 2 | Operations Planning |
| | Chapter 3 | Designing of Operational Systems and Control |
| Test 2 26-03-2026 | 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 28-03-2026 | Chapter 7 | Economics of Maintenance and Spares Management |
| | Chapter 8 | Introduction |
| Test 4 30-03-2026 | Chapter 9 | Strategic Analysis and Strategic Planning |
| | Chapter 10 | Formulation and Implementation of Strategy |
| | Chapter 11 | Digital Strategy |
| Test 5 27-04-2026 | Full Syllabus 1 | |
| Test 6 01-05-2026 | Full Syllabus 2 | |
| Paper 10 Corporate Accounting And Auditing | | |
| TEST NO. | CHAPTER NO. | CHAPTER NAME |
| Test 1 01-04-2026 | Chapter 1 | Accounting for Shares and Debentures |
| | Chapter 2 | Preparation of the Statement of Profit and Loss and Balance Sheet |
| Test 2 03-04-2026 | Chapter 3 | Cash Flow Statement |
| | Chapter 4 | Accounts of Banking, Electricity and Insurance Companies |
| Test 3 05-04-2026 | Chapter 5 | Accounting Standards |
| | Chapter 6 | Basic Concepts of Auditing |
| Test 4 | Chapter 7 | Provisions Relating to Audit under Companies Act, 2013 |

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|----------------------|------------------------|---|
| 07-04-2026 | Chapter 8 | Auditing of Different Types of Undertakings |
| Test 5 05-05-2026 | Full Syllabus 1 | |
| Test 6 09-05-2026 | Full Syllabus 2 | |

Paper 11 Financial Management and Business Data Analytics

| TEST NO. | CHAPTER NO. | CHAPTER NAME |
|----------------------|------------------------|---|
| Test 1 09-04-2026 | Chapter 1 | Fundamentals of Financial Management |
| | Chapter 2 | Institutions and Instruments in Financial Markets |
| | Chapter 3 | Tools for Financial Analyses |
| Test 2 11-04-2026 | Chapter 4 | Sources of Finance and Cost of Capital |
| | Chapter 5 | Capital Budgeting |
| Test 3 13-04-2026 | Chapter 6 | Working Capital Management |
| | Chapter 7 | Financing Decisions of a Firm |
| Test 4 15-04-2026 | 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 |
| Test 5 13-05-2026 | Full Syllabus 1 | |
| Test 6 17-05-2026 | Full Syllabus 2 | |

Paper 12 Management Accounting

| TEST NO. | CHAPTER NO. | CHAPTER NAME |
|----------------------|-------------|---------------------------------------|
| Test 1 17-04-2026 | Chapter 1 | Introduction to Management Accounting |
| | Chapter 2 | Activity Based Costing |
| | Chapter 3 | Marginal Costing |

| | | |
|----------------------|------------------------|--|
| Test 2 19-04-2026 | Chapter 4 | Applications of Marginal Costing in Short Term Decision Making |
| | Chapter 5 | Transfer Pricing |
| Test 3 21-04-2026 | Chapter 6 | Standard Costing and Variance Analysis |
| | Chapter 7 | Forecasting, Budgeting and Budgetary Control |
| Test 4 23-04-2026 | Chapter 8 | Divisional Performance Measurement |
| | Chapter 9 | Responsibility Accounting |
| | Chapter 10 | Decision Theory |
| Test 5 21-05-2026 | Full Syllabus 1 | |
| Test 6 25-05-2026 | Full Syllabus 2 | |

Note:

1. Chapters numbers are as per ICMAI Study Material.
2. Test Series is Valid up to June 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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