



Abhyas Series

UNSCHEDULE FOR CHAPTERWISE TEST SERIES

CMA INTER 2024

PAPER 1: BUSINESS LAWS

PAPERS	CHAPTER NUMBERS	CHAPTER TOPICS
Paper - 1	CH : 1 CH : 2	Introduction to Law and Legal System in India Indian Contracts Act, 1872
Paper - 2	CH : 3	Sale of Goods Act. 1930
Paper - 3	CH : 4	Negotiable Instruments Act, 1881
Paper - 4	CH : 5	Indian Partnership Act, 1932
Paper - 5	CH : 6	Limited Liability Partnership Act, 2008
Paper - 6	CH : 7	Factories Act, 1948
Paper - 7	CH : 8	Payment of Gratuity Act, 1972
Paper - 8	CH : 9	Employees Provident Fund and Miscellaneous Provisions Act, 1952
Paper - 9	CH : 10	Employees State Insurance Act, 1948
Paper - 10	CH : 11	The Code on Wages, 2019
Paper - 11	CH : 12	Companies Act, 2013
Paper - 12	CH : 13	Business Ethics and Emotional Intelligence



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PAPER 2: FINANCIAL ACCOUNTING

PAPERS	CHAPTER TOPICS
Paper - 1	7. Insurance Claim for Loss of Stock and Loss of Profit 8. Hire Purchase and Installment Sale Transactions
Paper - 2	6. Departmental Accounts
Paper - 3	3.3 Preparation of Financial Statements from Incomplete Records
Paper - 4	4.1 Admission of Partner 4.2 Retirement of Partner 4.3 Death of Partner 4.4 Treatment of Joint Life Policy
Paper - 5	4.5 Dissolution of Partnership Firms including Piecemeal Distribution 4.6 Amalgamation of Partnership Firms 4.7 Conversion of Partnership Firm into a Company and Sale of Partnership Firm to a Company 4.8 Accounting of Limited Liability Partnership
Paper - 6	2. Bills of Exchange 1.8.1 Depreciation and Amortisation 1.8.2 Adjustment Entries and Rectification of Errors
Paper - 7	3.1 Preparation of Financial Statements of Commercial Organisations (other than Corporate



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	Form of Organisation) 3.2 Preparation of Financial Statements of Not-for-Profit Organisation
Paper - 8	1.2 Accounting Principles, Concepts and Conventions 1.3 Capital and Revenue Transactions - Capital and Revenue Expenditures, Capital and Revenue Receipts 1.6 Cash Book, Bank Book, Bank Reconciliation Statement 2. JV
Paper - 9	6. Branch (including Foreign Branch) 5. Lease Accounting
Paper - 10	9. Accounting Standards



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PAPER 3: DIRECT AND INDIRECT TAX

PAPERS	CHAPTER TOPICS
Paper - 1	1.1 Basic Concepts, Basis of Charge and Capital & Revenue Receipts 1.2 Residential Status and Scope of Total Income 1.3 Agricultural Income
Paper - 2	1.4 Income which do not form part of Total Income 2.1 Salaries 2.2 Income from House Property
Paper - 3	2.3 Profits and Gains of Business or Profession including Tax Audit u/s 44AB; and Provisions u/s 43A, 43B, 43AA, 44AD, 44ADA and 44AE (excluding Sections 42 to 44DB) 2.4 Capital Gains 2.5 Income from Other Sources
Paper - 4	3.1 Income of Other Person included in Assesses Total Income (Clubbing of Income) 3.2 Set off and Carry Forward of Losses 3.3 Deductions, Rebate and Relief
Paper - 5	3.5 Advance Tax 3.7 Filing of Return of Income 3.8 PAN
Paper - 6	3.6 Tax Deducted at Source & Tax Collected at Source (excluding Non-resident)



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Paper - 7	3.9 Self-Assessment & Intimation 3.4 Taxation of Individual (including AMT but excluding Non-resident) & HUF
Paper - 8	4.1 Concept and Features of Indirect Taxes 4.2 Difference between Direct and Indirect Taxes 4.3 Background of erstwhile Indirect Taxes (Central Excise, VAT etc.) 4.4 Constitutional Validity of GST
Paper - 9	5.2 Levy and Collection of CGST and IGST 5.3 Basic concepts of Time and Value of Supply 5.1 Introduction to GST Law
Paper - 10	5.4 Input Tax Credit 5.6 Registration
Paper - 11	5.7 Tax Invoice – Electronic Way Bill 6.1 Customs Act-Basic Concepts and Definitions
Paper -12	6.2 Types of Duties 6.3 Valuation Rules
Paper - 13	5.5 Computation of GST Liability 5.8 Returns and Payment of Taxes 6.4 Computation of Assessable Value and Duties



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PAPER 4: COST ACCOUNTING

PAPERS	CHAPTER NUMBERS	CHAPTER TOPICS
Paper - 1	CH : 1	Intro & cost sheet
Paper - 2	CH : 2	Material
Paper - 3	CH : 3	Employ cost & direct expenses
Paper - 4	CH : 4	Overhead
Paper - 5	CH : 5	Integ.- controm & Reconciliation
Paper - 6	CH :6	JOb, Btach, cost A/cing standard
Paper - 7	CH :7	Process & WIP
Paper - 8	CH : 8	JPBP
Paper - 9	CH : 9	Service
Paper - 9	CH : 10	Marginal
Paper - 9	CH : 11	standard costing
Paper - 9	CH : 12	Budget



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**PAPER 5- OPERATIONS MANAGEMENT AND STRATEGIC
MANAGEMENT**

Paper - 1	Operation Management – Introduction Operations Planning
Paper - 2	Designing of Operational System and Control
Paper - 3	Production Planning and Control
Paper - 4	Productivity Management and Quality Management
Paper - 5	Project Management
Paper - 6	Economics of Maintenance and Spares Management
Paper - 7	8. Strategic Management -Introduction
Paper - 8	9. Strategic Analysis and Strategic Planning
Paper - 9	10. Formulation and Implementation of Strategy
Paper - 10	11. Digital Strategy



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PAPER:6 CORPORATE ACCOUNTING AND AUDITING

	Section A: Accounts of Joint Stock Companies
Paper – 1	Issue , Forfeiture of Share , Right & Bonus Share
Paper – 2	Redemption of Pref Share , Buy back of Equity Shares
Paper – 3	Issue of Debenture , Redemption of Debentures
Paper – 4	Underwriting , ESOP
Paper – 5	Company Final Accounts
Paper – 6	Banking Company
Paper – 7	Insurance Company
Paper – 8	Electricity Company
Paper – 9	Cash Flow Statement
Paper – 10	Accounting Standard (IND AS 1 , 2 , 10 , 19 , 33 , 37)
	Section B: Auditing
Paper – 11	6.1 Nature, Scope Objectives and Significance of Auditing 6.2 Brief Introduction to Auditing Standards



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	6.3 Audit Engagement, Audit Program, Audit Documentations, Audit Evidence, Audit Note Book
Paper – 12	6.4 Audit Risk, Assessment of Audit Risk, Internal Check, Internal Control, Internal Audit - Industry Specific, Interplay between Internal Audit and Statutory Audit, Risk based Internal Audit, Internal Financial Control and Internal Control over Financial Reporting 6.5 Audit Sampling, Audit Techniques and Analytical Procedure (including Scrutiny of Trial Balance and Grouping Schedules) 6.6 Application of Technology in Audit and Audit Trail
Paper – 13	7. Provision Relating to Audit under Companies Act, 2013
Paper – 14	Auditing of Different Types of Undertakings



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PAPER 7- Financial Management and Data Analytics

	<u>Financial Management</u>
Paper – 1	Leverage and EBIT EPS analysis (excl capita structure theory sums)
Paper – 2	Dividend Decisions and theories
Paper – 3	Comparative, comminsize and trend analysis
Paper – 4	Ratio analysis and financial scored
Paper – 5	Fund flow and cash flow
Paper – 6	Working capital management
Paper – 7	Receivable, payable and inventory management, cash management
Paper – 8	Time value of money, Risk and Return
Paper – 9	cost of capital and capital structure theories
Paper – 10	Capital budgeting
	<u>Data Analytics</u>
Paper – 11	8. Introduction to Data Science for Business Decision-making 9. Data Processing, Organisation, Cleaning and Validation



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PAPER 8- MANAGEMENT ACCOUNTING

Paper – 1	Basics of Costing
Paper – 2	1. Introduction to Management Accounting 2. Activity Based Costing
Paper – 3	3. Marginal Costing
Paper – 4	4. Applications of Marginal Costing in Short Term Decision Making
Paper – 5	5. Transfer Pricing
Paper – 6	6. Standard Costing and Variance analysis
Paper – 7	7. Forecasting, Budgeting and Budgetary Control
Paper – 8	8. Divisional Performance Measurement
Paper – 9	9. Responsibility Accounting
Paper – 10	10. Decision Theory