



Abhyas Series

CMA FOUNDATION

Bifurcation 2022 syllabus

**PAPPER: - 1 FUNDAMENTALS OF BUSINESS LAWS AND BUSINESS
COMMUNICATION (FBLC)**

TEST	SYLLABUS	TOPICS
I	CH 1, CH 3	Introduction, Sale of Goods Act, 1930
II	CH 2, CH 4	Indian Contracts Act, 1872 (Essential Elements of a Contract, Offer and Acceptance, Void, and Voidable Agreements, No Consideration No Contract, Consideration, Legality of Object and Consideration, Capacity of Parties, Free Consent, Contingent Contracts) Negotiable Instruments Act, 1881
III	CH 2, CH 5	Indian Contracts Act, 1872 (Performance of Contracts, Meaning of Indemnity, Guarantee, Pledge, Agent, E-Contracts and E-Signature – Meanings and Requirements, Discharge of Contracts, Breach of Contract and Remedies for Breach of Contract) Business Communication



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PAPER: - 2 Fundamentals of Financial and Cost Accounting (FFCA)

TEST	SYLLABUS	TOPICS
I	CH 1	Accounting Fundamentals (Frameworks, Accounting Principles, Concepts and Conventions, Capital and Revenue Transactions, Accounting Cycle, Journal Rectification Entries))
II	CH 2, CH 4	Accounting for Special Transactions, Fundamentals of Cost Accounting
III	CH 3, CH 1	Preparation of Final Accounts Accounting Fundamentals (Journal, Cash Book, Bank Book, Petty Cash Book, Bank Reconciliation Statement, Trial Balance, Adjustment Entries and Rectification of Errors, Depreciation, Accounting Treatment of Bad Debts and Provision for Doubtful Debts)



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PAPER: - 3 Fundamentals of Business Mathematics and Statistics

(FBMS)

TEST	SYLLABUS	TOPICS
I	CH 1, CH 2, CH 3	Arithmetic, Algebra, Calculus – Application in Business
II	CH 4, CH 5, CH 6	Statistical Representation of Data, Measures of Central Tendency and Dispersion, Correlation and Regression
III	CH 7, CH 8	Probability, Index Numbers and Time Series



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PAPER: - 4 FUNDAMENTALS OF BUSINESS ECONOMICS AND MANAGEMENT (FBEM)

TEST	SYLLABUS	TOPICS
I	CH 1, CH 5	Basic Concepts, Fundamental of management (The Fundamentals of Economics Basic Concepts and Introduction to Management, Stewardship Theory and Agency Theory of Management)
II	CH 2, CH 3, CH 5	Forms of Market, Money and Banking, Fundamental of management (Forms of Market, Money and Banking, Planning, Organizing, Staffing and Leading, Communication, Coordination, Collaboration, Monitoring and Control)
III	CH 4, CH 5	Economic and Business Environment, Fundamental of management (Economic and Business Environment, Organisation Structure Responsibility, Accountability and Delegation of Authority, Leadership and Motivation, Decision-making)