

CMA FOUNDATION

Bifurcation 2022 syllabus

PAPPER: - I FUNDAMENTALS OF BUSINESS LAWS AND BUSINESS

COMMUNICATION (FBLC)

Part No	Chapter No	Chapters Name
Part 1	CH 1, CH 3	Introduction, Sale of Goods Act, 1930
Part 2	CH 2, CH 4	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
Part 3	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
		FULL SYLLABUS TEST

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PAPER: - 2 Fundamentals of Financial and Cost Accounting

(FFCA)

Part No	Chapter No	Chapters Name
Part 1	CH 1	Accounting Fundamentals (Frameworks, Accounting Principles, Concepts and Conventions, Capital and Revenue Transactions, Accounting Cycle, Journal Rectification Entries))
Part 2	CH 2, CH 4	Accounting for Special Transactions, Fundamentals of Cost Accounting
Part 3	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)
FULL SYLLABUS TEST		

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PAPER: - 3 Fundamentals of Business Mathematics and Statistics

(FBMS)

Part No	Chapter No	Chapters Name
Part 1	CH 1, CH 2, CH 3	Arithmetic, Algebra, Calculus – Application in Business
Part 2	CH 4, CH 5, CH 6	Statistical Representation of Data, Measures of Central Tendency and Dispersion, Correlation and Regression
Part 3	CH 7, CH 8	Probability, Index Numbers and Time Series
		FULL SYLLABUS TEST

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

Part No	Chapter No	Chapters Name
Part 1	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)
Part 2	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)
Part 3	CH 4, CH 5	Economic and Business Environment, Fundamental of management (Economic and Business Environment, Organization Structure Responsibility, Accountability and Delegation of Authority, Leadership and Motivation, Decision-making)
		FULL SYLLABUS TEST

