

**CMA FINAL 2024(NEW)BIFURCATION CHAPTERWISE**

**CHAPTERWISE +1 TEST SERIES**

**Subject -I Corporate and Economic Laws**

<b>TP No</b>	<b>Chapter No</b>	<b>Chapters Name</b>
TP 1	CH-1	The Companies Act, 2013
TP 2	CH-2	Insolvency and Bankruptcy Code, 2016 Corporate Governance and Social Responsibility and Sustainability
TP 3	CH-3	SEBI Regulations
TP 4	CH-4	The Competition Act, 2002 Foreign Exchange Management Act, 1999
TP 5	CH-5	Laws and Regulations related to Banking Sector
TP 6	CH-6	Laws and Regulations related to Insurance Sector
TP 7	CH-7	Specific Legal Provisions related to MSME Sector
TP 8	CH-8	Laws and Regulations related to Cyber Security and Data Privacy Laws and Regulations related to Anti-Money Laundering

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**Subject -2:STRATEGIC FINANCIAL MANAGEMENT (SFM)**

<b>TP No</b>	<b>Chapter No</b>	<b>Chapters Name</b>
TP 1	CH-1	Investment Decisions, Project Planning and Control Evaluation of Risky Proposal for Investment Decisions
TP 2	CH-2	Leasing Decisions Secularization
TP 3	CH-3	Introduction Equity and Bond Valuation and Evaluation of Performance
TP 4	CH-4	Mutual Funds Portfolio Theory and Practice
TP 5	CH-5	Asset Pricing Theories Portfolio Performance Evaluation and Portfolio Revision
TP 6	CH-6	Efficient Market Hypothesis Risks in Financial Market
TP 7	CH-7	Financial Derivatives - Instruments for Risk Management The International Financial Environment
TP 8	CH-8	Foreign Exchange Market Foreign Exchange Risk Management Digital Finance

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**Subject-3: Strategic Cost Management**

<b>TP No</b>	<b>Chapter No</b>	<b>Chapters Name</b>
TP 1	CH-1	Introduction to Strategic Cost Management Quality Cost Management
TP 2	CH-2	Decision Making Techniques Activity Based Management and Just in Time (JIT)
TP 3	CH-3	Evaluating Performance Linear Programming
TP 4	CH-4	Transportation Assignment
TP 5	CH-5	Game theory Simulation
TP 6	CH-6	11 Network analysis – PERT, CPM Learning Curve
TP 7	CH-7	Business Application of Maxima and Minima
TP 8	CH-8	Business Forecasting Models – Time Series and Regression Analysis Introduction to Tools for Data Analytics

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**Subject -4:Cost and Management Audit**

<b>TP No</b>	<b>Chapter No</b>	<b>Chapters Name</b>
TP 1	CH-1	Basics of Cost Audit Companies (Cost Records and Audit) Rules, 2014 (as amended)
TP 2	CH-2	Cost Auditor Overview of Cost Accounting Standards and GACAP Cost Auditing and Assurance Standards
TP 3	CH-3	Cost Audit Programme Cost Audit Documentation, Audit Process and Execution
TP 4	CH-4	Preparation and Filing of Cost Audit Report Basics of Management Audit
TP 5	CH-5	Management Reporting Issues and Analysis 11 Management Audit in Different Functions
TP 6	CH-6	Evaluation of Corporate Image Information Systems Security Audit
TP 7	CH-7	Internal Control and Internal Audit Operational Audit and Internal Audit under Companies Act, 2013
TP 8	CH-8	Audit of Different Service Organizations Forensic Anti-Semitism Laundering

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**Subject -5 Corporate Financial**

<b>TP No</b>	<b>Chapter No</b>	<b>Chapters Name</b>
TP 1	CH-1	Specific Accounting Standards
TP 2	CH-2	Valuation of Shares (Including Determination of Goodwill, Post-Valuation of Tangible and Intangible Assets)
TP 3	CH-3	Accounting of Financial Instruments
TP 4	CH-4	NBFCs – Provisioning Norms, Accounting and Reporting
TP 5	CH-5	Accounting for Business Combinations and Restructuring
TP 6	CH-6	Consolidated Financial Statements and Separate Financial Statements
TP 7	CH-7	Recent Developments in Financial Reporting
TP 8	CH-8	Government Accounting in India

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**Subject-6 Strategic performance management and**

**business valuation**

<b>TP No</b>	<b>Chapter No</b>	<b>Chapters Name</b>
TP 1	CH-1	Introduction to performance management
TP 2	CH-2	Performance management, evaluation and improvement tools
TP 3	CH-3	Economic efficiency of the firm-Performance analysis
TP 4	CH-4	Enterprise Risk Management
TP 5	CH-5	Fundamentals of Business Valuation
TP 6	CH-6	Laws and Compliance in Business Valuation
TP 7	CH-7	Business Valuation methods and Approaches
TP 8	CH-8	Valuation of Assets and Liabilities Valuation of Mergers and Acquisitions

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**Subject -7:Direct Tax Law and International Taxation**

<b>TP No</b>	<b>Chapter No</b>	<b>Chapters Name</b>
TP 1	CH-1	Introduction to Strategic Cost Management Quality Cost Management
TP 2	CH-2	Decision Making Techniques Activity Based Management and Just in Time (JIT)
TP 3	CH-3	Evaluating Performance Linear Programming
TP 4	CH-4	Transportation Assignment
TP 5	CH-5	Game theory Simulation
TP 6	CH-6	Network analysis – PERT, CPM Learning Curve
TP 7	CH-7	Business Application of Maxima and Minima
TP 8	CH-8	Business Forecasting Models – Time Series and Regression Analysis Introduction to Tools for Data Analytics

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**Subject -8: Indirect Tax Laws and Practice**

TP No	Chapter No	Chapters Name
TP 1	CH-1	Section - I Goods and Service Tax Act and Rules Supply Under GST - A Refresh Time of Supply ( Advanced) 3.Place of Supply
TP 2	CH-2	Valuation (Advanced) .Input Tax Credit(Advanced) Zero Rated Supplies and Deemed Exports
TP 3	CH-3	TDS & TCS Under GST E- Way Bill GST Refunds - Inverted Duty Structure and Zero Rated Supplies Accounts and Records
TP 4	CH-4	GST Returns GST Annual Return and GST Audit Return Transition to GST (Transitional Provisions)
TP 5	CH-5	Dispute Resolution Mechanism under GST Inspection, Search, Seizure, Arrest and Prosecution Anti-profiteering Walk through of GSTN Portal
TP 6	CH-6	Section - II Customs Act and Rules Valuation and related party Tran sections Custom Procedures- Baggage and Courier/Post Manufacture in Bond
TP 7	CH-7	Duty Drawback Custom (Import of Goods at Concessional Rate of Duty) Rules,2017 Remission of Duties Refund
TP 8	CH-8	Trade Facilitation Measures Export Promotion Scheme sunder Foreign Trade Policy Special Economic Zone Scheme( with amended SEZ Rules)