

SYLLABUS FOR CMA INTER

BUSINESS LAWS AND ETHICS

	30%	70%
INTRODUCTION TO LAW AND LEGAL SYSTEM IN INDIA	YES	YES
INDIAN CONTRACTS ACT 1872	YES	YES
SALE OF GOODS ACT 1930		YES
NEGOTIABLE INSTRUMENTS ACT 1881		
INDIAN PARTNERSHIP ACT 1932		YES
LIMITED LIABILITY PARTNERSHIP ACT 2008 & FACTORIES ACT 1948		
PAYMENT OF GRATUITY ACT 1972	YES	YES
EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISIONS ACT 1952 & EMPLOYEES STATE INSURANCE ACT 1948	YES	YES
THE CODE ON WAGES 2019	YES	YES
COMPANIES ACT 2013 & BUSINESS ETHICS AND EMOTIONAL INTELLIGENCE		YES

FINANCIAL ACCOUNTING

	30%	70%
ACCOUNTING FUNDAMENTALS	YES	YES
BILLS OF EXCHANGE, CONSIGNMENT, JOINT VENTURE	YES	YES
PREPARATION OF FINAL ACCOUNTS OF COMMERCIAL ORGANISATIONS ,NON FOR PROFIT ORGANISATIONS AND FROM INCOMPLETE RECORDS		YES
PARTNERSHIP ACCOUNTING		
LEASE ACCOUNTING		YES
BRANCH (INCLUDING FOREIGN BRANCH) AND DEPARTMENTALACCOUNTS		
INSURANCE CLAIM FOR LOSS OF STOCK AND LOSS OF PROFIT	YES	YES
HIRE PURCHASE AND INSTALLMENT SALE TRANSACTIONS	YES	YES
ACCOUNTING STANDARDS	YES	YES

DIRECT TAXATION

	30%	70%
BASIC CONCEPTS, BASICS OF CHARGE AND CAPITAL & REVENUE RECEIPTS & RESIDENTIAL STATUS AND SCOPE OF TOTAL INCOME]	YES	YES
AGRICULTURAL INCOME & INCOME WHICH DO NOT FROM PART OF TOTAL INCOME	YES	YES
SALARIES &INCOME FROM HOURSE PROPERTY		YES
PROFIT AND GAINS OF BUSINESS OR PROFESSION & capital gains		
INCOME FROM OTHER SOURCES		YES

CLUBBING OF INCOME & SET OFF AND CARRY FORWARD OF LOSSES		
DEDUCTIONS REBATE AND RELIEF & TAXATION OF INDIVIDUAL & ADVANCE TAX	YES	YES
CONCEPT OF INDIRECT TAXES	YES	YES
INTRODUCTION TO GST & LEVY AND COLLECTION OF CGST AND IGST	YES	YES
BASIC CONCEPTS OF TIME AND VALUE OF SUPPLY & ITC		YES
COMPUTATION OF GST LIABILITY	YES	YES
REGISTRATION	YES	YES
TAX INVOICE- ELECTRONIC WAY BILL		YES
RETURNS AND PAYMENT OF TAXES	YES	YES
CUSTOMS ACT AND RULES	YES	YES

COST ACCOUNTING

	30%	70%
INTRODUCTION TO COST ACCOUNTING	YES	YES
MATERIAL COSTS & EMPLOYEE COSTS	YES	YES
DIRECT EXPENSES & OVERHEADS		YES
COST ACCOUNTING STANDARDS		
COST BOOK KEEPING		YES
JOB COSTING & BATCH COSTING & CONTRACT COSTING		
PROCESS COSTING & OPERATING COSTING	YES	YES
MARGINAL COSTING & STANDARD COSTING AND VARIANCE ANALYSIS	YES	YES
BUDGET AND BUDGETARY CONTROL	YES	YES

OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT

	30%	70%
OPERATION MANAGEMENT INTRODUCTION	YES	YES
OPERATIONS PLANNING	YES	YES
DESIGNING OF OPERATIONAL SYSTEM AND CONTROL		YES
PRODUCTION PLANNING AND CONTROL		
PRODUCTIVITY MANAGEMENT AND QUALITY MANAGEMENT		YES
PROJECT MANAGEMENT		
ECONOMIC OF MAINTENANCE AND SPARESSMANAGEMENT	YES	YES
INTRODUCTION (SM)	YES	YES

STRATEGIC ANALYSIS AND STRATEGIC PLANING	YES	YES
FORMULATION AND IMPLEMENTATION OF STRATEGY		YES
DIGITAL STRATEGY	YES	YES

CORPORATE ACCOUNTING & AUDITING

	30%	70%
ACCOUNTING FOR SHARES AND DEBENTURES	YES	YES
PREPARATION OF THE STATEMENT OF PROFIT AND LOSS AND BALANCESHEET	YES	YES
CASH FLOW STATEMENT		YES
ACCOUNTS OF BANKING , ELECTRICITY AND INSURANCE COMPANIES		
ACCOUNTING STANDARDS		YES
BASICS CONCEPTS OF AUDITING		
PROVISION RELATING TO AUDIT UNDER COMPANIES ACT 2013	YES	YES
AUDITING OF DIFFERENT TYPES OF UNDERTAKINGS	YES	YES

FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS

	30%	70%
FUNDAMENTALS OF FINANCIAL MANAGEMENT	YES	YES
INSTITUTIONS AND INSTRUMENTS IN FINANICAL MARKETS	YES	YES
TOOTLS FOR FINANCIAL ANALYSES		YES
SOURCES OF FINANCE AND COST OF CAPITAL		
CAPITAL BUDGETTING		YES
WORKING CAPITAL MANAGEMENT		
FINANCING DECISION OF A FIRM	YES	YES
INTRODUCTION TO DATA SCIENCE FOR BUSINESS DECISIONS MAKING	YES	YES
DATA PROCESSING ORGANISATION CLEANING AND VALIDATION	YES	YES
DATA PRESENTATION		YES
DATA ANALYSIS AND MEDELING	YES	YES

MANAGEMENT ACCOUNTING

	30%	70%
INTRODUCTION TO MANAGEMENT ACCOUNTING	YES	YES
ACTIVITY BASED COSTING	YES	YES
MARGINAL COSTING		YES
APPLICATIONS OF MARGINAL COSTING IN SHORT TERM DECISIONSMAKING		
TRANSFER PRICING		YES
STANDARD COSTING AND VARIANCE ANALYSIS		
FORECASTING BUDGETING AND BUDGETARY CONTROL	YES	YES
DIVISIONAL PERFORMANCE MEASUREMENT	YES	YES
RESPONSIBILITY ACCOUNTING	YES	YES
DECISION THEORY		YES