

CMA FINAL SYLLABUS 2024

CORPORATE AND ECONOMIC LAWS

	30%	70%
THE COMPANIES ACT 2013	YES	YES
INSOLVENCY AND BANKRUPTCY CODE 2016	YES	YES
CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY AND SUSTAINABILITY	-	-
SEBI REGULATIONS	YES	YES
THE COMPETITION ACT 2002	-	YES
FOREIGN EXCHANGE MANAGEMENT ACT 1999	YES	YES
LAWS AND REGULATIONS RELATED TO BANKING SECTOR	-	-
LAWS AND REGULATIONS RELATED TO INSURANCE SECTOR	-	YES
SPECIFIC LEGAL PROVISIONS RELATED TO MSME SECTOR	YES	YES
LAWS AND REGULATIONS RELATED TO CYCBER SECURITY AND DATA PRIVACY	-	-
LAWS AND REGULATIONS RELATED TO ANTI- MONEY LAUNDERING	-	YES

STRATEGIC FINANCIAL MANAGEMENT

	30%	70%
INVESTMENT DECISIONS, PROJECT PLANNING AND CONTROL	YES	YES
EVALUATION OF RISKY PROPOSAL FOR INVESTMENT DECISIONS	-	-
LEASING DECISIONS	YES	YES
SECURITIZATION	YES	YES
INTRODUCTION	-	-
EQUITY AND BOND VALUATION AND EVALUATION OF PERFORMANCE	YES	YES
MUTUAL FUNDS	YES	YES
PORTFOLIO THEORY AND PRACTICE	-	-
ASSET PRICING THEORIES	-	YES
PORTFOLIO PERFORMANCE EVALUATION AND PORTFOLIO REVISION	-	YES
EFFICIENT MARKET HYPOTHESIS	YES	-
RISKS IN FINANCIAL MARKETS	YES	YES
FINANCIAL DERIVATIVES	-	YES
THE INTERNATIONAL FINANCIAL ENVIRONMENT	YES	-
FOREIGN EXCHANGE MARKET	YES	YES
FOREIGN EXCHANGE RISK MANAGEMENT	-	YES
DIGITAL FINANCE	-	YES

DIRECT TAX LAWS AND INTERNAL TAXATION

	30%	70%
ASSESSMENT OF INCOME AND COMPUTATION OF TAX LIABILITY OF VARIOUS ENTITIES	YES	YES
TAX MANAGEMENT RETURN AND ASSESSMENT PROCEDURE	-	YES
GRIEVANCE REDRESSAL	YES	
PENALTIES AND PROSECUTIONS	-	YES
BUSINESS RESTRUCTURING	YES	YES
DIFFERENT ASPECTS OF TAX PLANNING	YES	-
SBDT AND OTHER AUTHORITIES	-	YES
E-COMMERCE TRANSACTION AND LIABILITY IN SPECIAL CASES	-	YES
INCOME COMPUTATION AND DISCLOSURE STANDARDS	YES	-
BLACK MONEY ACT 2015	YES	-
CASE STUDY	-	YES
DOUBLE TAXATION AND AVOIDANCE AGREEMENTS	YES	YES
TRANSFER PRICING	YES	YES
GAAR	-	YES

STRATEGIC COST MANAGEMENT

	30%	70%
INTRODUCTION TO STRATEGIC COST MANAGEMENT	YES	-
QUALITY COST MANAGEMENT	YES	YES
DECISION MAKING TECHNIQUES	-	YES
ACTIVITY BASED MANAGEMENT AND JUST IN TIME	YES	-
EVALUATING PERFORMANCE	YES	YES
LINEAR PROGRAMMING	-	YES
TRANSPORTATION	-	YES
ASSIGNMENT	YES	-
GAME THEORY	YES	YES
SIMULATION	-	YES
NETWORK ANALYSIS	-	YES
LEARNING CURVE	YES	-
BUSINESS APPLICATION OF MAXIMA AND MINIMA	YES	YES
BUSINESS FORECASTING MODELS - TIME SERIES AND REGRESSION ANALYSIS	-	YES
INTRODUCTION TO TOOLS FOR DATA ANALYTICS	YES	-

COST AND MANAGEMENT AUDIT

	30%	70%
BASICS OF COST AUDIT	YES	-
COMPANIES	YES	YES
COST AUDITOR	-	YES
OVERVIEW OF COST ACCOUNTING STANDS AND GACAP	YES	-
COST AUDITING AND ASSURANCE STANDARDS	YES	YES
COST AUDIT PROGRAMME	-	YES
COST AUDIT DOCUMENTATION, AUDIT PROCESS AND EXECUTION	-	YES
PREPARATION AND FILLING OF COST AND AUDIT REPORT	YES	-
BASICS OF MANAGEMENT AUDIT	YES	YES
MANAGEMENT REPORTING ISSUES AND ANALYSIS	-	YES
MANAGEMENT AUDIT IN DIFFERENT FUCTIONS	-	YES
EVALUATION OF CORPORATE IMAGE	YES	-
INFORMATION SYSTEM SECURITY AUDIT	YES	YES
INTERNAL CONTROL AND INTERNAL AUDIT	-	YES
OPERATIONAL AUDIT AND INTERNAL AUDIT UNDER COMPANIES ACT 2013	YES	-
AUDIT OF DIFFERENT SERVICE ORGANISATIONS	YES	YES
FORENSIC AUDIT	-	YES
ANTI MONEY LAUNDERING	YES	-

CORPORATE FINANCIAL REPORTING

	30%	70%
SPECIFIC ACCOUNTING STANDARDS	YES	-
VALUATION OF SGARE	YES	YES
ACCOUNTING OF FINANCIAL INSTRUMENTS	-	YES
NBFCs PROVISIONING NORMS, ACCOUNTING AND REPORTING	YES	-
ACCOUNTING FOR BUSINESS COMBINATIONS AND RETRUCTURING	YES	YES
CONSOLIDATES FINANCIAL STATEMENTS AND SEPARATE FINANCIAL STATEMENTS	-	YES
RECENT DEVELOPMENTS IN FINANCIAL REPORTING	-	YES
GOVERNMENT ACCOUNTING IN INDIA		

INDIRECT TAX LAWS AND PRACTICE

	30%	70%
SUPPLY UNDER GST	YES	-
TIME OF SUPPLY	YES	YES
PLACE OF SUPPLY	-	YES
VALUATION	YES	-
INPUT TAX CREDIT	YES	YES

ZERO RATED SUPPLIES AND DEEMED EXPORTS	-	YES
TDS& TCS UNDER GST	-	YES
E-WAY BILL	YES	-
GST REUNDS	YES	YES
GST RETURNS	-	YES
ACCOUNTS AND RECORDS	-	YES
GST ANNUAL RETURN AND GST AUDIT RETURN	YES	-
TRANSITION TO GST	YES	YES
DISPUTE RESOLUTION MECHANISM UNDER GST	-	YES
INSPECTION SEARCH SEIZURE ARREST AND PROSECUTION	YES	-
ANTI PROFITEERING	YES	YES
WALKTHROUGH OF GSTN PORTAL	-	YES
VALUATION AND RELATED PARTY TRANSACTIONS	YES	-
CUSTOMS PROCEDURES	-	YES
MANUFACTURE IN BOND	YES	-
DUTY DRAWBACK	YES	YES