



Cost & Management Accountancy



**CMA Syllabus
Level I - Foundation Course**

| Paper | Subject | Marks |
|--------------|--|--------------|
| Paper 1 | Fundamentals of Economics and Management | 100 |
| | <i>Section A : Fundamentals of Economics (50 %)</i> | |
| | <i>Section B : Fundamentals of Management (50 %)</i> | |
| Paper 2 | Fundamentals of Accounting | 100 |
| | <i>Section A : Fundamentals of Financial Accounting (80 %)</i> | |
| | <i>Section B : Fundamentals of Cost Accounting (20 %)</i> | |
| Paper 3 | Fundamentals of Laws and Ethics | 100 |
| | <i>Section A : Fundamentals of Commercial Laws (70 %)</i> | |
| | <i>Section B : Fundamentals of Ethics (30 %)</i> | |
| Paper 4 | Fundamentals of Business Mathematics & Statistics | 100 |
| | <i>Section A : Fundamentals of Business Mathematics (40 %)</i> | |
| | <i>Section B : Fundamentals of Business Statistics (60 %)</i> | |

Eligibility

A candidate should have passed Class 10, 12 or equivalent from a recognized Board or Institution.

Level II - Intermediate Course

| Group - I | | |
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| Paper | Subject | Marks |
| Paper 5 | Financial Accounting | 100 |
| | <i>Section A : Accounting – Basics (25 %)</i> | |
| | <i>Section B : Preparation of Financial Statements (40 %)</i> | |
| | <i>Section C : Self Balancing Ledgers, Royalties, Hire Purchase & Installment System, Branch & Departmental Accounts. (20 %)</i> | |
| | <i>Section D : Accounting in Computerised Environment and Accounting Standards (15 %)</i> | |
| Paper 6 | Laws & Ethics | 100 |
| | <i>Section A : Commercial Laws (30 %)</i> | |
| | <i>Section B : Industrial Laws (25 %)</i> | |
| | <i>Section C : Corporate Law (35 %)</i> | |
| | <i>Section D : Ethics (10 %)</i> | |
| Paper 7 | Direct Taxation | 100 |
| | <i>Section A: INCOME TAX ACT BASICS (10 %)</i> | |
| | <i>Section B: HEADS OF INCOME AND COMPUTATION OF TOTAL INCOME AND TAX LIABILITY (70 %)</i> | |
| | <i>Section C : ADMINISTRATIVE PROCEDURES AND ICDS (20 %)</i> | |



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| Paper 8 | Cost Accounting | 100 |
| | <i>Section A :Introduction to cost Accounting, Cost Ascertainment - Elements of Cost, Cost Accounting Standards, Cost Bookkeeping (40 %)</i> | |
| | <i>Section B : Methods of Costing (30 %)</i> | |
| | <i>Section C : Costing Accounting Techniques (30 %)</i> | |

| Group - II | | |
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| Paper | Subject | Marks |
| Paper 9 | Operations Management & Strategic Management | 100 |
| | <i>Section A: Operations Management (70 %)</i> | |
| | <i>Section – B : Strategic Management (30 %)</i> | |
| Paper 10 | Cost & Management Accounting and Financial Management | 100 |
| | <i>Section A: Cost & Management Accounting (50 %)</i> | |
| | <i>Section B: Financial Management (50 %)</i> | |
| Paper 11 | Indirect Taxation | 100 |
| | <i>Section A : Canons of Taxation - Indirect Tax, Central Excise (35 %)</i> | |
| | <i>Section B : Customs Law (15 %)</i> | |
| | <i>Section C : Service Tax (30 %)</i> | |
| | <i>Section D : Central Sales Tax & Vat (20 %)</i> | |
| Paper 12 | Company Accounts & Audit | 100 |
| | <i>Section A : Accounts of Joint Stock Companies (50 %)</i> | |
| | <i>Section B : Auditing (50 %)</i> | |

Eligibility

1. Passed Senior Secondary School Examination (10+2) and Foundation Course of the Institute of Cost Accountants of India
2. Passed Foundation of ICSI/Intermediate of ICAI by what ever name called along with 10+2.

Level III - Final Course

| Group - III | | |
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| Paper | Subject | Marks |
| Paper 13 | Corporate Laws & Compliance | 100 |
| | <i>Section A: COMPANIES ACT (50 %)</i> | |
| | <i>Section B: OTHER CORPORATE LAWS (30 %)</i> | |
| | <i>Section C: CORPORATE GOVERNANCE (20 %)</i> | |
| Paper 14 | Strategic Financial Management | 100 |
| | <i>Section A : Investment Decisions (25 %)</i> | |
| | <i>Section B : Financial Markets and Institutions (20 %)</i> | |
| | <i>Section C : Security Analysis and Portfolio Management (25 %)</i> | |
| | <i>Section D : Financial Risk Management (30 %)</i> | |



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| Paper 15 | Strategic Cost Management – Decision Making | 100 |
| | <i>Section A: COST MANAGEMENT (20 %)</i> | |
| | <i>Section B: STRATEGIC COST MANAGEMENT TOOLS AND TECHNIQUES (50 %)</i> | |
| Paper 16 | <i>Section C: STRATEGIC COST MANAGEMENT – APPLICATION OF STATISTICAL TECHNIQUES IN BUSINESS DECISIONS. (30 %)</i> | 100 |
| | Direct Tax Laws and International Taxation | |
| | <i>Section A : Advanced Direct Tax Laws (50 %)</i> | |
| | <i>Section B : International Taxation (30 %)</i> | |
| | <i>Section C : Tax Practice and Procedures (20 %)</i> | |

| Group - IV | | |
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| Paper | Subject | Marks |
| Paper 17 | Corporate Financial Reporting | 100 |
| | <i>Section A : GAAP and Accounting Standards (30 %)</i> | |
| | <i>Section B: Accounting of Business Combinations & Restructuring (20 %)</i> | |
| | <i>Section C : Consolidated Financial Statements (20 %)</i> | |
| | <i>Section D: Developments in Financial Reporting (15 %)</i> | |
| | <i>Section E: Government Accounting in India (15 %)</i> | |
| Paper 18 | Indirect Tax Laws & Practice | 100 |
| | <i>Section A : Advanced Indirect Tax - Laws & Practice (80 %)</i> | |
| | <i>Section B : Tax Practice and Procedures (20 %)</i> | |
| Paper 19 | Cost & Management Audit | 100 |
| | <i>Section A: Cost Audit (35 %)</i> | |
| | <i>Section B: Management Audit (15 %)</i> | |
| | <i>Section C: Internal Audit, Operational Audit and other related issues (25 %)</i> | |
| | <i>Section D: Case Study on Performance Analysis (25 %)</i> | |
| Paper 20 | Strategic Performance Management and Business Valuation. | 100 |
| | <i>Section A : Strategic Performance Management (50 %)</i> | |
| | <i>Section B : Business Valuation (50 %)</i> | |

Eligibility

Candidate who have passed all the eight papers of Intermediate Course can apply for final course

