

## CMA Course Structure

### FOUNDATION COURSE

[TOTAL MARKS: 400]

<b>PAPER 1:</b>	<b>FUNDAMENTALS OF BUSINESS LAWS AND BUSINESS COMMUNICATION (FBLC)</b>
<b>PAPER 2:</b>	<b>FUNDAMENTALS OF FINANCIAL AND COST ACCOUNTING (FFCA)</b>
<b>PAPER 3:</b>	<b>FUNDAMENTALS OF BUSINESS MATHEMATICS AND STATISTICS (FBMS)</b>
<b>PAPER 4:</b>	<b>FUNDAMENTALS OF BUSINESS ECONOMICS AND MANAGEMENT (FBEM)</b>

### INTERMEDIATE COURSE

[TOTAL MARKS: 800]

#### GROUP-I

<b>PAPER 5:</b>	<b>BUSINESS LAWS AND ETHICS (BLE)</b>
<b>PAPER 6:</b>	<b>FINANCIAL ACCOUNTING (FA)</b>
<b>PAPER 7:</b>	<b>DIRECT AND INDIRECT TAXATION (DITX)</b>
<b>PAPER 8:</b>	<b>COST ACCOUNTING (CA)</b>

#### GROUP-II

<b>PAPER 9:</b>	<b>OPERATIONS MANAGEMENT AND STRATEGIC MANAGEMENT (OMSM)</b>
<b>PAPER 10:</b>	<b>CORPORATE ACCOUNTING AND AUDITING (CAA)</b>
<b>PAPER 11:</b>	<b>FINANCIAL MANAGEMENT AND BUSINESS DATA ANALYTICS (FMDA)</b>
<b>PAPER 12:</b>	<b>MANAGEMENT ACCOUNTING (MA)</b>

### FINAL COURSE

[TOTAL MARKS: 800]

#### GROUP-III

<b>PAPER 13:</b>	<b>CORPORATE AND ECONOMIC LAWS (CEL)</b>
<b>PAPER 14:</b>	<b>STRATEGIC FINANCIAL MANAGEMENT (SFM)</b>
<b>PAPER 15:</b>	<b>DIRECT TAX LAWS AND INTERNATIONAL TAXATION (DIT)</b>
<b>PAPER 16:</b>	<b>STRATEGIC COST MANAGEMENT (SCM)</b>

#### GROUP-IV

<b>PAPER 17:</b>	<b>COST AND MANAGEMENT AUDIT (CMAD)</b>
<b>PAPER 18:</b>	<b>CORPORATE FINANCIAL REPORTING (CFR)</b>
<b>PAPER 19:</b>	<b>INDIRECT TAX LAWS AND PRACTICE (ITLP)</b>

### ELECTIVES

<b>PAPER 20A:</b>	<b>STRATEGIC PERFORMANCE MANAGEMENT AND BUSINESS VALUATION (SPMBV)</b>
<b>PAPER 20B:</b>	<b>RISK MANAGEMENT IN BANKING AND INSURANCE (RMBI)</b>
<b>PAPER 20C:</b>	<b>ENTREPRENEURSHIP AND START UP (ENTS)</b>

*Note: Students will be required to select any one of three Elective Papers (20A/20B/20C) at the time of enrolment for the Final Course*

- ⊙ *CMA Syllabus - 2022 shall be effective from June 2023 term of examinations and onwards*
- ⊙ *Students taking enrollments in the Final Course have to give one time option about choice of "Elective Paper"*
- ⊙ *Syllabus 2016 shall be continued till December 2023 Exam term*
- ⊙ *Old students seeking conversion into Syllabus 2022 shall be given one time option to be exercised at least 6 months prior to the examination for necessary verification and approval*
- ⊙ *Once their request for conversion is accepted, old students have to purchase necessary Study Materials under Syllabus 2022 at prescribed prices*

## Trainings and Workshops

### I. Soft and Technical Skills Training (140 Hours)

1. SAP Finance Power User Training
2. Microsoft Office Training
3. Cambridge University Press Soft Skill Training
4. E-Filing Training

### II. Tutorial Workshops (40 Hours)

Sl. No.	Name of the Workshop	Related Paper	No. of Classes	Total Hours
1.	Tools and Techniques of Data Analytics	Paper 11 - FMDA	3	6
2.	Financial Modelling, Forecasting, Valuation and Derivatives, Financial Consultancy	Paper 14 - SFM and Paper 20A - SPMBV	4	8
3.	Consultancy Services for Strategic Cost Management	Paper 16 - SCM	3	6
4.	Forensic Audit	Paper 17 - CMAD	3	6
5.	Information System and Security Audit	Paper 17 - CMAD	2	4
6.	Preparation of Cost Audit Reports	Paper 17 - CMAD	2	4
7.	Sessions with Founders of Unicorn	Paper 20C - ENTS	3	6

### III. Industry Oriented Training Programme (7 Days)

### IV. Practical Training (15 Months)

## Foundation Course

Paper No.	Paper Name	Section	Weight
1	Fundamentals of Business Laws and Business Communication	Section A: Fundamentals of Business Laws	80%
		Section B: Business Communication	20%
2	Fundamentals of Financial and Cost Accounting	Section A: Fundamentals of Financial Accounting	70%
		Section B: Fundamentals of Cost Accounting	30%
3	Fundamentals of Business Mathematics and Statistics	Section A: Fundamentals of Business Mathematics	40%
		Section B: Fundamentals of Business Statistics	60%
4	Fundamentals of Business Economics and Management	Section A: Fundamentals of Business Economics	70%
		Section B: Fundamentals of Management	30%

**Note: Each Paper carries 100 marks**

## Intermediate Course

Paper No.	Paper Name	Section	Weight
5	Business Laws and Ethics	Section A: Business Laws	30%
		Section B: Industrial Laws	15%
		Section C: Corporate Laws	40%
		Section D: Business Ethics	15%
6	Financial Accounting	Section A: Accounting Fundamentals	15%
		Section B: Accounting for Special Transactions	10%
		Section C: Preparation of Financial Statements	20%
		Section D: Partnership Accounts	20%
		Section E: Lease, Branch and Departmental Accounts etc.	15%
		Section F: Accounting Standards	20%
7	Direct and Indirect Taxation	Section A: Direct Taxation	50%
		Section B: Indirect Taxation	50%
8	Cost Accounting	Section A: Introduction to Cost Accounting	40%
		Section B: Methods of Costing	30%
		Section C: Cost Accounting Techniques	30%
9	Operations Management and Strategic Management	Section A: Operations Management	60%
		Section B: Strategic Management	40%
10	Corporate Accounting and Auditing	Section A: Corporate Accounting	50%
		Section B: Auditing	50%
11	Financial Management and Business Data Analytics	Section A: Financial Management	80%
		Section B: Business Data Analytics	20%
12	Management Accounting	Section A: Introduction to Management Accounting	5%
		Section B: Activity Based Costing	10%
		Section C: Decision Making Tools	30%
		Section D: Standard Costing and Variance Analysis	15%
		Section E: Forecasting, Budgeting and Budgetary Control	15%
		Section F: Divisional Performance Measurement	10%
		Section G: Responsibility Accounting	5%
		Section H: Decision Theory	10%

**Note: Each Paper carries 100 marks**

## Final Course

Paper No.	Paper Name	Section	Weight
13	Corporate and Economic Laws	Section A: Corporate Laws	60%
		Section B: Economic Laws and Regulations	40%
14	Strategic Financial Management	Section A: Investment Decisions	25%
		Section B: Security Analysis and Portfolio Management	35%
		Section C: Financial Risk Management	20%
		Section D: International Financial Management	15%
		Section E: Digital Finance	5%
15	Direct Tax Laws and International Taxation	Section A: Direct Tax Laws	60%
		Section B: International Taxation	40%
16	Strategic Cost Management	Section A: Strategic Cost Management for Decision Making	60%
		Section B: Quantitative Techniques in Decision Making	40%
17	Cost and Management Audit	Section A: Cost Audit	50%
		Section B: Management Audit	25%
		Section C: Internal Control, Internal Audit, Operational Audit and Other Related Issues	15%
		Section D: Forensic Audit and Anti-Money Laundering	10%
18	Corporate Financial Reporting	Section A: Indian Accounting Standards	25%
		Section B: Valuation of Shares, Accounting and Reporting of Financial Instruments and NBFCs	15%
		Section C: Accounting for Business Combinations and Restructuring (in Compliance with Ind ASs)	20%
		Section D: Consolidated Financial Statements and Separate Financial Statements (in Compliance with Ind ASs)	20%
		Section E: Recent Developments in Financial Reporting	10%
		Section F: Government Accounting in India	10%
19	Indirect Tax Laws and Practice	Section A: Goods and Services Tax Act and Rules	70%
		Section B: Customs Act and Rules	30%

## Final Course

ELECTIVE PAPERS			
20A	Strategic Performance Management and Business Valuation	Section A: Strategic Performance Management	50%
		Section B: Business Valuation	50%
20B	Risk Management in Banking and Insurance	Section A: Risk Management in Banking	60%
		Section B: Risk Management in Insurance	40%
20C	Entrepreneurship and Startup	Section A: Entrepreneurial Skill Sets	15%
		Section B: The Entrepreneurial Eco-system	15%
		Section C: Idea to Action	15%
		Section D: Value Addition	15%
		Section E: Scale up	10%
		Section F: Risk Management Strategies	10%
		Section G: Leadership	10%
		Section H: Types of New Age Business	10%

**Note: Each Paper carries 100 marks**

