

DCC CMA Inter Topic Wise Details Test Series DEC-2025 EXAM

PN	Inclusions	Exclusions
PST 1	Fundamentals- 1.3, 1.5,1.6,1.8 + FA of PO & NPO + B.O. E + Consignment + Partnership - (Admission to death)	Fundamentals- 1.1,1.2,1.4,1.7, Hire purchase
PST 2	FA- Incomplete Records + Branch & Department + Insurance claim + Partnership (Remaining Topics) + AS (Complete)	Lease & Joint Venture
PST 3	Direct Material + Overhead + CAS + Cost Bookkeeping + (Process Costing + Joint Cost) + Cost Sheet	Labour Costing, PC-Equivalent Production, Reconciliation, Job Costing
PST 4	Marginal Costing + Standard Costing + Budget + Operating Costing + Contract Costing	Nil
PST 5	DT- Residential status + 5 heads + set off + deductions + Tax computation (Tax rates)	Rest all
PST 6	IDT all topics except	Exemptions, RCM, POS
PST 7	Contract act + NI Act + Code on wages + Partnership + LLP + Gratuity	All other commercial & industrial laws
PST 8	Ethics & Corporate law- 12.1, 12.2 & 12.6	Corporate law- 12.3,12.4, 12.5,
PST 9	OM- Module 2, 4, 7	Module- 1, 3, 5, 6
PST 10	Module 6 (Pert & CPM) SM + Module 9 & 10	Module 6 (other than pert & CPM) & Module 8 & 11
PST 11	FM- Ratio analysis + Cash flow + Cost of capital + Comparative & Common size + leverage + Dividend policy,	Other topics
PST 12	FM - Module 5 CB + Module 6 WCM + Module 2 IIFM + BDA- Module 8 & 11	Rest all
PST 13	IND AS 19 & 33 + Issue & Reissue + Final Accounts + Insurance Co. + Banking Co., + CFS + Underwriting of Shares + Redemption Of Debentures	IND AS 1,2,10,37, Sweat Eq Shares, Buy Back, ESOP, Issue of Debentures, Redemption of Preference Shares, Electricity Co. & Bonus shares
PST 14	Final Accounts + CFS + Insurance + Provision Relating to Audit under Companies Act, 2013 (Module 7)	Module 6, 8
PST 15	Intro + ABC + Decision Making (Module 4) + Transfer Pricing	Module 3 Marginal Costing
PST 16	Sales Variance & Fixed OH Variance, Budgeting + ROI + EVA + Decision Tree + Learning Curve	Material & Labour Variance, Balance Scorecard, DU Pont