



Institute of Certified Management Accountants of Sri Lanka
Incorporated by Parliament Act, No.23 of 2009

CMA SRI LANKA EXAMINATIONS

Computer Based Testing (CBT) - Examination Guide
(Foundation Level to Managerial Level)

1. Computer Based Testing (CBT)

With effect from May 2021 Examinations Operational level and Managerial Level Examination will be conducted in Computed Based (CBT). Accordingly, first three level of CMA professional programme will be conducted on CBT mode.

Level	No of Subjects	Medium of Examination	Testing Locations	Month of Examination
Foundation Level	05	English/ Sinhala/ Tamil	CMA Computer Center - Colombo	March June September December
Operational Level	05*	English/ Sinhala	CMA Computer Center - Colombo	May & November
Managerial Level	05	English	CMA Computer Center - Colombo	May & November

*206- ITA subject will be conducted separately and please refer the progression rule given on point 6. to understand the testing method.

Examination dates, timetable, closing dates applicable for each Examination can be obtained via CMA website.

2. Examination Structure

The examination structure of Foundation Level to Managerial Level is as follows.

Subject Code	Subject Name		Duration of the Question Paper	Question Paper Structure						
				Part-I - MCQ	Total marks allocated - Part-I	Part-II - (Scenario based objective test questions)	Total marks allocated - Part-II	Part-III- Structured Questions	Total marks allocated - Part-III	Total Marks Given for the paper
Level 1 (Foundation Level)										
101	MAF	Management Accounting Fundamentals	2 hours	50	100	...	...	...	...	100
102	FAF	Financial Accounting & Finance Fundamentals	2 hours	50	100	...	...	...	...	100
103	FME	Fundamentals of Management & Economics	2 hours	50	100	...	...	...	...	100
104	QMB	Quantitative Methods for Business	2 hours	50	100	...	...	...	...	100
105	BE I	Business English I	2 hours	50	100	...	...	...	...	100
Level 2 (Operational Level)										
201	MA	Management Accounting	3 hours	20	40	4	40	2	20	100
202	AFF	Advanced Financial Accounting & Finance	3 hours	20	40	3	30	2	30	100
203	MBO	Managing Business Operations	3 hours	20	40	6	60	...	...	100
204	BLT	Business Law & Taxation (Business Law)	2 hours	10	10	5	40	...	...	50
204	BLT	Business Law & Taxation (Taxation)	2 hours	10	10	1	10	2	30	50
205	BE II	Business English II *	3 hours	20	40	*3	50	2	30	100
Level 3 (Managerial Level)										
301	AMA	Advanced Management Accounting	3 hours	10	20	4	40	2	40	100
302	CRA	Corporate Reporting & Analysis	3 hours	10	20	4	45	1	35	100
303	MPI	Managing Projects & Information Systems	3 hours	10	20	8	80	...	...	100
304	CLT	Corporate Law & Advanced Taxation (Corporate Law)	2 hours	10	10	4	40	...	...	50
304	CLT	Corporate Law & Advanced Taxation (Advanced Taxation)	2 hours	10	10	2	20	1	20	50
305	PC	Professional Communication**	2 hours	...	...	1	20	3	40	60

* Includes 02 Listening questions.

** Viva will be conducted for balance 40 marks as per the syllabus.

***204 & 304 - both parts (Law and Tax) tested continuously and considered as one paper.

3. Details of the Question Structure

Part-I – Multiple Choice questions.

Part-II –Scenario based objective test questions.

- Part II will be mini case based objective Test (OT) questions.
- OT questions are comprised with following types.
 - ✓ Multiple Choice Questions:
Select the correct answer by clicking the radio button next to the given answers.
 - ✓ Multiple Response Question:
Select the correct multiple answers (more than one) by clicking the radio buttons next to the given answers.
 - ✓ Gap Fill Questions:
Answer can be entered in the space provided.
Currency symbols, commas and punctuation are not required. For example, if the correct answer is Rs4,560.50, you would type 4560.50 only.
 - ✓ Drag and Drop Questions:
Select the answer by dragging the tokens into the grey box next to the matching response.
 - ✓ True/False Questions:
Select the answer by selecting True/ False tokens into the grey box next to the response.
 - ✓ Ranking Questions:
Select the answer by selecting number tokens into the grey box next to the response.

Part-III- Structured Questions

- Part III will be structured questions.
- Answers are required to be present on word pad/ spreadsheet.
 - ✓ Essay Type Questions:
Word pad will be given to present the answers for essay questions.
 - ✓ Spreadsheet Type Questions:
Record your answer in the spreadsheet given in the question itself. Case relevant to the question/s will be available for you to access during the exam and ensure to read all the information presented on the scenario before making your response.

Formats for 201-MA,202-AFF, 204- BLT (Tax), (301-AMA), 302-CRA, 304-CLT (Tax) will be given.

4. Taking Practice Examination

- Using the below url you can log into the Practice Examination after 20th April 2021.
<https://home.pearsonvue.com/cmasl>
- This practice exam designed to be familiar with the type of questions used in the exam, features of the platform and functionality of the live exam.
- The practice exam is reflective of the live exam experience but has some differences:
 - Score or feedback will not be provided when you complete the practice exam.
 - No timer in the practice exam however the live exam will have a time limit.
 - In the live exam your answers for Part III will be marked by an Examiner but in the practice exam you should use the suggested solution provided to assess your answer.
 - Suggested solution for Part III is provided on top right top corner of the platform.

5. Eligibility Criteria to apply each level.

Level	Eligibility Criteria
Foundation Level	Registration / renewal for the exam applying year. Obtained Exemptions, if applicable Study Materials obtained for the subjects applied.
Operational Level	Registration / Renewal for the exam applying year. Passed / obtained exemptions for Foundation Level. Study Materials obtained for the subjects applied.
Managerial Level	Registration / Renewal for the exam applying year. Passed / obtained exemptions for the same pillar lower-level subjects. Study Materials obtained for the subjects applied.

6. Progression rules of each level

Foundation Level	<ul style="list-style-type: none">• Shall apply minimum three subjects in first attempt.• Allowed to sit 'subject wise' in the subsequent attempts.• Should apply all the subjects in Foundation Level in one medium
Operational and Managerial level	<ul style="list-style-type: none">• Allowed to apply for the Operational & Managerial Level examinations 'subject wise'.• Students can take a maximum of six course units from the first three levels as per the logical sequence given below*.• Those who wish to apply the subjects in the next level need to apply together with the balance subjects in the previous level if any.• Should apply all the subjects in Operational Level in one medium
*Logical sequence to apply Subjects in Operational and Managerial level	<p>If ONLY MAF passed / exempted can apply for MA If ONLY MA passed / exempted can apply for AMA If ONLY FAF passed / exempted can apply for AFF If ONLY AFF passed / exempted can apply for CRA If ONLY BLT passed / exempted can apply for CLT If ONLY BEI passed / exempted can apply for BEII If ONLY BEII passed / exempted can apply for PC</p>
Information Technology Application (ITA)	<ul style="list-style-type: none">• Compulsory to attend ITA Workshops conducted by CMA.• Applications to register ITA workshop can be downloaded from CMA Web.• Closing date to apply ITA Examination will be same as the closing date published for each exam.• ITA Examination will be conducted separately as per the timetable given on web.

7. Contact Details

- you may contact Examination Division for any clarification on 0770-584753/ 0112-506391 ext 123 or 137
cmaexaminations@cma-srilanka.org