



Policies and Guidelines for Computer-Based Examinations [CBE]

CMA SRI LANKA EXAMINATIONS

(updated version w.e.f.01.01.2026)

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Section 1

CMA Sri Lanka Examinations

CMA Sri Lanka Professional Program comprises 4 Levels as the structure given below.



The CMA Sri Lanka Examinations will be conducted *under the 2023-2027 syllabus with effect from December 2023 Examinations* as detailed below.

Level	No of Subjects	Medium of Examination	Method of testing	Mode of Testing	Month of Examination**
Certificate Level (CL)	05	English/ Sinhala/ Tamil	Computer Based	CBT – CMA Computer Center	Mar / Jun/ Sep/ Dec
Operational Level (OL)	06	English/Sinhala/ Tamil	Computer Based	CBT - CMA Computer Center	Mar / Jun/ Sep/ Dec
Managerial Level (ML)	06	English	Computer Based	CBT - CMA Computer Center	Mar / Jun/ Sep/ Dec
Strategic Level (SL)	07	English	Computer Based	CBT - CMA Computer Center	May & Nov

- On-demand Examinations are available for CL
- Please refer the point 7 to understand the testing method of skills stream modules relevant to SL.
- Examination dates, timetable, and closing dates applicable for each Examination can be obtained via the CMA website.

CBT- Centre-Based Testing.

Computer-Based Examinations (CBE)

Section 2

Examination Structure

The examination structure of each Level is as follows

Subject Code		Subject Name	Duration of the Exam	Question Paper Structure							
				Part-I - MCQ	Total marks for Part-I	Part-II - (Scenario based OT questions)	Total marks for Part-II	Part-III- Structured Questions	Total marks for Part-III	Total Marks	
Level 1 (Certificate Level)											
CL1.1	CMAF	Cost & Management Accounting Fundamentals	2 hours	50	100	...	...	...	...	100	
CL1.2	FA	Financial Accounting	2 hours	50	100	...	...	...	...	100	
CL1.3	BF	Business Fundamentals	2 hours	50	100	...	...	...	...	100	
CL1.4	QMB	Quantitative Methods for Business	2 hours	50	100	...	...	...	...	100	
Level 2 (Operational Level)											
OL2.1	CMA	Cost & Management Accounting	3 hours	20	40	3	30	3	30	100	
OL2.2	AFAF	Advanced Financial Accounting & Finance	3 hours	20	40	4	30	2	30	100	
OL2.3	MBOAC	Managing Business Operation, Audit & Control	3 hours	20	40	8	60	...	...	100	
OL2.4	TCL	Taxation & Commercial Law (Taxation)	1 & ½ hours	10	20	1	10	2	20	50	
		Taxation & Commercial Law (Commercial Law)	1 & ½ hours	10	20	3	30	...	...	50	
Level 3 (Managerial Level)											
ML3.1	AMA	Advanced Management Accounting	3 hours	10	20	5	50	3	30	100	
ML3.2	CRA	Corporate Reporting & Assurance	3 hours	10	20	6	50	1	30	100	
ML3.3	DBPM	Digital Business & Project Management	3 hours	10	20	6	50	3	30	100	
ML3.4	ATCL	Advanced Taxation & Corporate Law (Advanced Taxation)	1 & ½ hours	05	10	2	20	2	20	50	
		Advanced Taxation & Corporate Law (Corporate Law)	1 & ½ hours	05	10	4	30	1	10	50	
Level 4 (Strategic Level)											
SL4.1	SSMA	Sustainability & Strategic Management Accounting	3 hours	...	...	...	...	5-6	100	100	
SL4.2	FSV	Financial Strategy & Valuation	3 hours	...	...	...	...	5-10	100	100	
SL4.3	BSRM	Business Strategy & Risk Management	3 hours	...	...	...	...	5-6	100	100	
SL4.4	GE	Governance & Ethics	3 hours	...	...	...	...	5-6	100	100	
SL4.5	ICS	Integrative Case Study	3 hours	...	...	...	...	5-10	100	100	

Skill Stream- Communication												
Subject Code		Subject Name	Duration of the Exam	Listening	Marks allocated	Reading	Marks allocated	Writing	Marks allocated	Speaking	Marks allocated	Total Marks for the paper
CL1.5		Business English	2 hours*	2	20	2	30	1	25	Oral	25	100
OL2.5		Professional Communication	2 hours*	1	10	2	25	2	25	Oral	40	100
ML3.5		Advanced Professional Communication	1 hour	---	---	---	---	1	30	---	---	30

Skill Stream- Technology												
				Part I - MCQ	Total marks allocated	Part II – Practical questions	Total marks allocated- Part II	Total Marks for the paper				
OL2.6	ITA	Information Technology Applications	3 hours	15	30	4	70	100	Pls refer to page 07, point 7, for more details on the skill stream.			
ML3.6	DA	Data Analytics	3 hours	15	30	4	70	100				
SL4.6	DTA	Digital Tools for Accountants (Mid Exam)	2 hours	---	---	01	40	100				
		Digital Tools for Accountants (Final Exam)	3 hours	---	---	01	60					
SL4.7	ADA	Advanced Data Analytics	2 & ½ hours	---	---	04	100	100				

*Excluding oral exam

OT-Objective Test

Section 3

Question Paper Structure

3.1 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 of the 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 Filling Questions:

The answer can be entered in the space provided. Currency symbols, commas and punctuation are not required.

Please refer to the guide issued on “Guidelines for Gap Filling Questions” on the web for better understanding.

- 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 in the grey box next to the response.
- Ranking Questions:
Select the answer by selecting the number tokens in the grey box next to the response.

☒ Part-III- Structured Questions

- Part III will be structured questions.
- Answers are required to be present on a word pad/ spreadsheet.
 - Essay Type Questions:
WordPad will be provided to present the answers to essay questions.

– Spreadsheet Type Questions:

Record your answer in the spreadsheet given in the question itself.

Scenario relevant to the question/s will be available for you to access during the exam, and ensure to read all the information presented in the scenario before making your response.

Formats for OL2.1, OL2.2, OL2.4 (Tax), ML3.1, ML3.2, ML3.4 (Tax) will be given.

Scratch Pad

The Scratch Pad given at the platform's top left corner can be used for the workings or to keep any notes during the examination. *Important: any notes/ workings made on the Scratch Pad will not be marked.*

Section 4

Practice Examination

Using the below URL, you can log into the Practice Examination through LMS.

<https://lms.cma-srilanka.org/>

This practice exam is designed to provide an understanding of which types of questions used in the live exam, the features of the platform, and the 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.

—The suggested solution for Part III is provided in the top left corner of the platform.

Section 5

Eligibility Criteria to apply to each level

Level	Eligibility Criteria
Certificate Level	Registration/renewal for the exam application year. Obtained Exemptions, if applicable Study Materials obtained for the subjects applied
Operational Level	Registration / Renewal for the exam application year. Passed/obtained exemptions for the same pillar lower-level subjects. Study Materials obtained for the subjects applied
Managerial Level	Registration / Renewal for the exam application year. Passed/obtained exemptions for the same pillar lower-level subjects. Study Materials obtained for the subjects applied
Strategic Level	Registration/renewal for the exam application year. Completed the first three levels of the Examinations. (Certificate Level, Operational Level, and Managerial Level). Study Materials were obtained for the subjects applied. The SL4.5 Integrative Case Study can be attempted only upon successful completion of all the course units.
IT Skill Modules	Required to complete compulsory Workshops for each module These modules can be attempted after completing the same pillar's lower-level subjects.

Please refer to the progression rule given on point 8. with respect to each level.

Section 6

Applying for Examinations

6.1 Registering for CMA Examinations

Registered/renewed students for the exam applying year can apply for the examination, provided that the eligibility criteria given in point 5 are fulfilled.

6.2 Methods of applying examinations.

Students can apply for the Examination online via MyCMA account.

You shall read and understand the guidelines given on the MyCMA carefully before applying for the examination. Students who do not conform to the eligibility criteria mentioned under point 5 will not be able to apply for the examinations.

Incompletion of payment will be considered as a pending application, and it will not be processed for granting examination.

CMA shall not be responsible for any incomplete exam application submitted to us (either not submitting the application or not completing the payment).

6.3 Acknowledgement of application and payment.

The receipt of your application will be acknowledged via email to the contact details given to MyCMA within a few minutes.

The receipt of your payment will also be acknowledged in a separate email.

Once your application has been accepted for the applied examination, you will receive a separate email within two weeks after the closing date.

The Status of Examination application can be viewed via your MyCMA account.

6.4 Transferring Examinations

Transfers of Examination will be accepted only within one week after the closing date of the Exam application.

No transfers will be accepted after sending the admission under any circumstances.

6.5 Examination Fees

Examination fees are applicable for each Examination, and the mode of payment can be obtained from the CMA website.

Examination fees will not be refunded under any circumstances and can only be transferred to immediate Examinations, which are strictly limited to point 6.2. & 10.4.

Section 7

Skill Stream

7.1 Communication Modules

Examinations for communication modules will be conducted under a regular examination calendar, and the workshops for speaking segments will be conducted separately.

Questions for the speaking test will be given a month before the exam, and a separate compulsory workshop will be conducted. The exam will be held online or physically as per the dates published on the examination calendar. The structure of the exam will be as follows.

CL1.5 – Business English

Listening	02 Questions	20 Marks	30 Minutes
Reading	02 Questions	30 Marks	2 Hours
Writing	01 Question	25 Marks	
Speaking	01 Question	25 Marks	30 Minutes

OL2.5 – Professional Communication

Listening	01 Questions	10 Marks	
Reading	02 Questions	25 Marks	2 Hours
Writing	02 Question	25 Marks	
Speaking	01 Question	40 Marks	1 Hours

ML3.5 – Advanced Professional Communication

Business Report writing	01 Questions	30 Marks	1 Hour
Speech Craft			36 hours Workshop

The Speech Craft Workshop series consists of 36 hours (12 sessions of three hours each) conducted in two modules: Advanced Professional Communication Skills

(Speech Craft Programme) and Life Skills, with 80% compulsory attendance.

Business Report writing will be conducted along with the Speechcraft Programme. Students need to complete both components to pass the ML3.5.

7.2 Technology Modules

Workshops are conducted for technology modules (OL2.6, ML3.6, SL 4.6 & SL4.7) under the skill stream at CMA Computer Centre, and examinations will be conducted separately 4th week of every month at the CMA Computer Centre.

OL2.6 – Information Technology Applications

Paper I - Theory Paper	15 MCQs	30 Marks	30 Minutes
Paper - II Practical Paper	4 Practical Questions	70 Marks	2.5 Hours

ML3.6 – Data Analytics

Paper I - Theory Paper	15 MCQs	30 Marks	30 Minutes
Paper - II Practical Paper	4 Practical Questions	70 Marks	2.5 Hours

SL4.6 – Digital Tools for Accountants

Paper I – MID Examination	40 Marks	2 Hours
Paper - II Final Examination	60 Marks	3 Hours

SL4.7 – Advanced Data Analytics

Final Examination	100 Marks	2.5 Hours
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*Refer to the ‘Policies and Guidelines Technology Modules – Skill Stream’ available on the CMA web for more details.

Section 8

Progression Rules of Each Level

Certificate Level	<p>Students need to sit for a minimum of three subjects at the first sitting in Certificate Level.</p> <p>Students shall sit a minimum of two subjects in a subsequent attempt.</p> <p>Shall apply all the subjects in the Certificate in one medium.</p>
Operational Level and Managerial Level	<p>Allowed to apply for the Operational & Managerial Level examinations together.</p> <p>Students shall sit a minimum of two subjects in each attempt</p> <p>Students can take a maximum of six-course units from the first three levels as per the logical sequence given below*.</p> <p>Those who wish to apply to the subjects in the next level need to apply together with the balance subjects in the previous level, if any.</p> <p>Shall apply all the subjects in the Operational Level in one medium.</p>
*Logical sequence to apply Subjects in the Operational and Managerial levels	<p>If ONLY CL 1.1 passed/exempted can apply for OL 2.1</p> <p>If ONLY OL 2.1 passed/exempted can apply for ML 3.1</p> <p>If ONLY CL 1.2 passed/exempted can apply for OL 2.2</p> <p>If ONLY OL 2.2 passed/exempted can apply for ML 3.2</p> <p>If ONLY OL 2.4 passed/exempted can apply for ML 3.4</p> <p>If ONLY CL 1.5 passed/exempted can apply for OL 2.5</p> <p>If ONLY OL 2.5 passed/exempted can apply for ML 3.5</p> <p>If ONLY OL 2.6 passed/exempted can apply for ML 3.6</p> <p>If ONLY OL 3.6 passed/exempted can apply for ML 4.6 & ML 4.7</p>
Strategic Level	<p>The Strategic Level can be attempted only upon successful completion of all the course units of CL, OL, and ML</p> <p>Students shall sit a minimum of two subjects from SL4.1 - SL4.4 (four subjects) in the Strategic Level examination at each attempt.</p>
SL4.5 Integrative Case Study (ICS)	<p>The SL4.5 Integrative Case Study can be attempted only upon successful completion of all the course units.</p> <p>It is compulsory to attend the SL4.5 Integrative Case Study lecture series conducted by CMA or any Accredited Educational Institution.</p>
OL 2.6 – Information Technology Application (ITA)	Can be applied for the workshop via the MyCMA account.
ML 3.6 - Data Analytics (DA)	<p>These two modules can be attempted after completing OL2.6 ITA.</p> <p>Can be applied for the workshop via the MyCMA account.</p>
SL4.6 - Tools For Accountants (DTA) & SL4.7 – Advanced Data Analytics (ADA)	<p>These two modules can be attempted after completing ML3.6 Data Analytics.</p> <p>Can be applied for the workshop via the MyCMA account.</p>
Passed Finalist (PF)	To become a Passed Finalist, it is mandatory to complete all four Levels (CL, OL, ML & SL)

Section 9

Examination Admission

Students who have fulfilled the application criteria will receive admission via email two weeks before the Examinations.

If any personal details given on the admission are incorrect, students shall contact the CMA Examination Division immediately before the examinations.

Students can enter the Examination Centre only if he/she received admission for the particular subject relevant to the timetable.

Students shall furnish a duly attested admission and a valid identity to the Invigilator before entering the Examination Centre.

Students are bound to adhere to the 'Examination Rules and Regulations' sent along with the admission.

Section 10

On Examinations

10.1 During the Examination

Students shall read and understand the 'EXAMINATION RULES AND REGULATIONS' sent along with the Admission Card before appearing in the Examinations.

Should arrive at the Examination Centres at least 30 minutes before the first exam, 20 minutes before for subsequent exam.

For religious or cultural reasons, some female students may wear a facial covering, and, in such circumstances, students shall allow a female member of staff to verify her identity.

On any question arising during an examination, a student is bound to accept the ruling of the Centre Supervisor.

Any student who infringes the above rules will be liable to be disqualified from this Examination and thereafter permanently suspended from CMA Examinations.

10.2 Permitted items to bring Examination Centre

Only the following items are permitted to be brought to the Examination Centre.

- Pens, pencils
- Admission Card (should attest the signature before attend to Exam).
- CMA Student Identity Card (valid for the year of the examination).
- National Identity Card or valid Passport.

10.2.1. Electronic Items

Electronic items, including mobile phones, hand-held computers, Pagers or other electronic devices, are strictly not allowed in the Examination Centre. The Examination Centre is not responsible for lost, stolen or misplaced items prohibited to bring.

10.3 Usage of the Calculator

Only scientific, non-programmable calculators are allowed to be used at CMA Examinations for the subjects given below.

- Certificate Level – CL1.1, CL1.2, CL1.4
- Operational Level – OL2.1, OL2.2, OL2.4 (Taxation).
- Managerial Level – ML3.1, ML3.2, ML3.4 (Advanced Taxation).

Calculators shall be presented to the Invigilator before the exam for verification. Please refer to the 'Calculator

Usage Guidelines' published on the CMA web for further understanding.

10.4 Absent or fail to sit an examination.

If you fail to sit due to only sickness, 50% of fees could be credited to your My CMA account for the next immediate examination and not thereafter, provided sickness is supported by Government Medical Certificates, which should be submitted to the CMA Examination division via email within two weeks of the last day of the CMA Examination, along with the request.

If the provided medical is approved, it will be credited to your MyCMA account within one week after releasing the results of each exam, which can only be used for the next immediate Examination.

CMA shall not be responsible for any request sent to us by email/post which is either received after the closing date or not received at all.

10.5 Fraudulent exam activities

We reserve the right to take action against any student who is believed to have been involved in fraudulent activities, including, but not limited to, cheating in an examination, alteration of certificates or results sheets, or other activities deemed as fraudulent by CMA.

CMA will investigate the matter based on the evidence provided, and the Examination Committee reserves the right to take action up to and including, but not limited to, decertification of a student's qualification, temporary, indefinite, or permanent sanction of a student from CMA examinations. The action imposed will not be reviewed or revisited under any circumstances.

Section 11

Examination Results

11.1 Releasing results

Results will be released after two weeks of the last date of the Examination for CL, OL and ML.

Results will be released within 50 days of the last date of the Examination of SL.

Students will be notified the release of results via SMS.

Individual results with grades will be uploaded to MYCMA account of each student after releasing the results.

System-generated individual result sheets will be sent via email and will be posted via normal post within two weeks after the release of results.

Re-correction of the answer scripts will not be accommodated.

Results confirmation letters will be issued on request, confirming the history of the results of student.

11.2 Duplicate Results Sheet

Duplicate result sheets will be issued to those who have not received an original result sheet within one month after the release of the results, at the request of students.

The period for issuing duplicate result sheets will be closed after 6 weeks of releasing the results.

Therefore, if you do not receive the results sheet within a month after releasing the results, you are required to contact the examination division immediately.

11.3 Prize winners

Prize winners will be decided by the Examination Committee as per the CMA Prize Awarding Policy approved by the Council of CMA.

A student must complete all the subjects of a level within two consecutive examinations to be eligible for prizes and pass these subjects on the first attempt.

Prizes will be published along with the results and awarded at the annual Graduation Ceremony.

Section 12

Question Paper Structure

Certificate Level

CL 1.1: Cost & Management Accounting Fundamentals (CMAF)		
Segment	Part I - MCQ	Marks Allocated
A	02 MCQs	04 Marks
B	13 MCQs	26 Marks
C	07 MCQs	14 Marks
D	13 MCQs	26 Marks
E	15 MCQs	30 Marks

CL 1.2: Financial Accounting (FA)		
Segment	Part I - MCQ	Marks Allocated
A	02 MCQs	04 Marks
B	05 MCQs	10 Marks
C	05 MCQs	10 Marks
D	08 MCQs	16 Marks
E	05 MCQs	10 Marks
F	11 MCQs	22 Marks
G	14 MCQs	24 Marks

CL 1.3: Business Fundamentals (BF)		
Segment	Part I - MCQ	Marks Allocated
Fundamentals of Management		
A	05 MCQs	10 Marks
B	05 MCQs	10 Marks
C	15 MCQs	30 Marks
D	05 MCQs	10 Marks
Fundamentals of Economics		
A	02 MCQs	04 Marks
B	05 MCQs	10 Marks
C	05 MCQs	10 Marks
D	08 MCQs	16 Marks

CL 1.4: Quantitative Methods for Business (QMB)

Segment	Part I - MCQ	Marks Allocated
A	10 MCQs	20 Marks
B	13 MCQs	26 Marks
C	10 MCQs	20 Marks
D	12 MCQs	24 Marks
E	05 MCQs	10 Marks

CL 1.5: Business English (BE)

Segment	Part I	Marks Allocated	Part II	Marks Allocated
A	02 questions	20 Marks		
B	02 questions	30 Marks		
C			01 question	25 Marks
D	Oral Presentation	25 Marks		

Operational Level
OL 2.1: Cost & Management Accounting (CMA)

Segment	Part I - MCQ	Marks Allocated	Part II OT (Scenario based)	Marks Allocated	Part III - Constructed Response Question	Marks Allocated
A	02 MCQs	04 Marks				
B	05 MCQs	10 Marks	01 Question Jointly with D	10 Marks	01 Question	10 Marks
C	08 MCQs	16 Marks	01 Question	10 Marks	01 Question	10 Marks
D	02 MCQs	04 Marks	Jointly Seg B		01 Question	10 Marks
E	03 MCQs	06 Marks	01 Question	10 Marks		

OL 2.2: Advanced Financial Accounting & Finance (AFAF)

Segment	Part I - MCQ	Marks Allocated	Part II OT (Scenario based)	Marks Allocated	Part III - Constructed Response Question	
Advanced Financial Accounting						
A	06 MCQs	12 Marks	01 Question	06 Marks		
B	02 MCQs	04 Marks			01 Question	10 Marks
C	02 MCQs	04 Marks			01 Question	10 Marks
D	02 MCQs	04 Marks			01 Question	10 Marks
Finance						
A	02 MCQs	04 Marks				
B	01 MCQ	02 Marks	01 Question	08 Marks		
C	04 MCQs	08 Marks	01 Question	08 Marks		
D	01 MCQ	02 Marks	01 Question	08 Marks		

OL 2.3: Managing Business Operation, Audit & Control (MBOAC)

Segment	Seg	Part I - MCQ	Marks Allocated	Part II OT (Scenario based)	Marks Allocated	Part III - Constructed Response Question
Operations Management	A	02 MCQs	04 Marks	01 Question	07 Marks	
	B	03 MCQs	06 Marks	01 Question	08 Marks	
Marketing Management	A	02 MCQs	04 Marks	01 Question	07 Marks	
	B	01 MCQ	02 Marks			
	C	01 MCQ	02 Marks			
	D	01 MCQ	02 Marks	01 Question	08 Marks	
Human Resource Management	A	02 MCQs	04 Marks			
	B	01 MCQ	02 Marks	02 Questions	15 Marks	
	C	02 MCQs	04 Marks			
Audit & Control	A	03 MCQs	06 Marks	01 Question	08 Marks	
	B	02 MCQs	04 Marks	01 Question	07 Marks	

OL 2.4: Taxation & Commercial Law (TCL)

Segment	Part I - MCQ	Marks Allocated	Part II OT (Scenario based)	Marks Allocated	Part III - Constructed Response Question	Marks Allocated
Taxation						
A	02 MCQs	04 Marks				
B	02 MCQs	04 Marks	01 Question	10 Marks	01 Question	10 Marks
C	02 MCQs	04 Marks			01 Question	10 Marks
D	02 MCQs	04 Marks				
E	02 MCQs	04 Marks				
Commercial Law						
A			01 Question	10 Marks		
B	02 MCQs	04 Marks	01 Question	10 Marks		
C	02 MCQs	04 Marks	01 Question	10 Marks		
D	03 MCQs	06 Marks				
E	03 MCQs	06 Marks				

OL 2.5: Professional Communication (PC)

Segment	Part I	Marks Allocated	Part II OT (Scenario based)	Marks Allocated
A	01 Question	10 Marks		
B	02 Questions	25 Marks		
C			02 Questions	25 Marks
D	Oral presentation	40 Marks		

OL 2.6: Information Technology Applications (ITA)

Segment	Part I - MCQ	Marks Allocated	Part II OT (Scenario based)	Marks Allocated
A	01 MCQ	02 Marks	01 Question	10 Marks
B	08 MCQs	16 Marks	02 Questions	15 Marks Each
C	01 MCQ	02 Marks	01 Question	10 Marks
D	05 MCQs	10 Marks	02 Questions	10 Marks Each

Managerial Level
ML 3.1: Advanced Management Accounting (AMA)

Segment	Part I - MCQ	Marks Allocated	Part II OT (Scenario based)	Marks Allocated	Part III - Constructed Response Question	Marks Allocated
A	03 MCQs	06 Marks	02 Questions	10 Marks Each		
B	02 MCQs	04 Marks			01 Question	10 Marks
C	02 MCQs	04 Marks	01 Question	10 Marks	01 Question	10 Marks
D	01 MCQ	02 Marks	02 Questions	10 Marks Each		
E	02 MCQs	04 Marks			01 Question	10 Marks

ML 3.2: Corporate Reporting & Assurance (CRA)

Segment	Part I - MCQ	Marks Allocated	Part II OT (Scenario based)	Marks Allocated	Part III - Constructed Response Question	Marks Allocated
Corporate Reporting						
A	03 MCQs	06 Marks			01 Question	30 Marks
B	02 MCQs	04 Marks	02 Questions	8 Marks Each		
C	02 MCQs	04 Marks	01 Question	10 Marks		
Assurance						
A						
B	01 MCQ	02 Marks	01 Question	08 Marks		
C	01 MCQ	02 Marks	01 Question	08 Marks		
D						
E	01 MCQ	02 Marks	01 Question	08 Marks		

ML 3.3: Digital Business & Project Management (DBPM)						
Segment	Part I - MCQ	Marks Allocated	Part II OT (Scenario based)	Marks Allocated	Part III - Constructed Response Question	Marks Allocated
Digital Business						
A	01 MCQ	02 Marks	01 Question	08 Marks		
B						
C	01 MCQ	02 Marks	01 Question	10 Marks	01 Question	10 Marks
D	02 MCQs	04 Marks	01 Question	10 Marks	01 Question	10 Marks
E	02 MCQs	04 Marks				
Project Management						
A	01 MCQ	02 Marks				
B	01 MCQ	02 Marks	01 Question	06 Marks	01 Question	10 Marks
C	02 MCQ	04 Marks	02 Questions	08 Marks Each		

ML 3.4: Advanced Taxation & Corporate Law (ATCL)						
Segment	Part I - MCQ	Marks Allocated	Part II OT (Scenario based)	Marks Allocated	Part III - Constructed Response Question	Marks Allocated
Advanced Taxation						
A	03 MCQs	06 Marks	01 Question	10 Marks	01 Question	10 Marks
B	02 MCQs	04 Marks			01 Question	10 Marks
C	02 MCQs	04 Marks	01 Question	10 Marks		
D	01 MCQ	02 Marks				
Corporate Law						
A	01 MCQ	02 Marks	01 Question	07 Marks		
B	01 MCQ	02 Marks	01 Question	08 Marks		
C	01 MCQ	02 Marks	01 Question	07 Marks		
D	01 MCQ	02 Marks	01 Question	08 Marks		
E						
F	01 MCQ	02 Marks				

ML 3.5: Advanced Professional Communication		
Segment	Part I	Marks Allocated
A	01 Question	30 Marks

ML 3.6: DATA ANALYTICS (DA)				
Segment	Part I - MCQ	Marks Allocated	Part II OT (Scenario-based)	Marks Allocated
A	03 MCQs	06 Marks	01 Question	15 Marks
B	05 MCQs	10 Marks	02 Questions	10 Marks Each
C	02 MCQs	04 Marks	01 Question	10 Marks
D	05 MCQs	10 Marks	02 Questions	10 Marks and 15 Marks

Strategic Level - Core Subjects					
Subject			Compulsory Questions	Marks Allocated	Part II (Structured Questions)
SL4.1- Sustainability & Strategic Management Accounting			01 Question	40 Marks	03 Questions
SL4.2 - Financial Strategy & Valuation			01 Question	40 Marks	03 Questions
SL4.3 - Business Strategy & Risk Management			01 Question	40 Marks	04 Questions
SL4.4- Governance & Ethics			01 Question	40 Marks	03 Questions

SL 4.5: INTEGRATIVE CASE STUDY (ICS)			
Segment	Requirement	Marks Allocated	Pre -preparation
Final Exam with Unseen	05-08 Requirements	100 Marks	Pre-seen published 6 weeks before the exam

SL 4.6: DIGITAL TOOLS FOR ACCOUNTANTS (DTA)			
Exam	Practical Question	Marks Allocated	Application
Mid Exam	01 Question	40 Marks	Sage 50 Application
Final Exam	01 Question	60 Marks	

SL 4.7: ADVANCED DATA ANALYTICS (ADA)			
Segment	Practical Question	Marks Allocated	Application
Final Exam	04 Question	100 Marks	Power Bi