



# INSTITUTE OF CERTIFIED MANAGEMENT ACCOUNTANTS OF SRI LANKA

Incorporated by Parliament Act, No.23 of 2009

## CMA SRI LANKA EXAMINATIONS

Policies and Guidelines  
Paper Based Examination (PBE)  
Strategic Level  
(2023-2027 Syllabus)

## 1.INTRODUCTION - CMA Sri Lanka Examinations

CMA Sri Lanka Professional Programmme comprised with 5 Levels as the structure given below.



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

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

\* Please refer the point 4. to understand the testing method of skills stream modules relevant to SL.

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

\*\*\* CBT- Center Based Testing

## 2. Eligibility Criteria to apply each level

Level	Eligibility Criteria
<b>Strategic Level</b>	<p>Registration/renewal for the exam applying year.</p> <p>Completed first three levels of Examinations. (Certificate Level, Operational Level, and Managerial Level).</p> <p>Study Materials obtained for the subjects applied.</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> <p>The Integrative Case Study can be attempted only upon successful completion of all the course units.</p>
<b>SL4.6 -Digital Tools For Accountants (DTA) &amp; SL4.7 – Advanced Data Analytics (ADA)</b>	<p>Required to apply compulsory Workshops of each module separately via the MyCMA learning portal</p> <p>The examination will be conducted separately as per the timetable given on the web.</p> <p>These modules can be attempted after completing of Managerial Level,</p>

Please refer the progression rule given on point 5. in respect to each level.

### 3. Registering for CMA Examinations

Registered/renewed students for the exam applying year can be applied for the examination provided that the eligibility criteria given on point 2 are fulfilled.

#### Methods of submitting application.

Students can apply for the Examination online via. MyCMA account.

You are advised to read the guidelines given on the MyCMA carefully before applying for the examination.

Students who do not conform to the eligibility criteria mentioned under point. 2 will not be able to apply for the examinations.

Incompletion of payment will be considered as a pending application, and it will not be proceeded 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).

### 3.1. Acknowledgement of application and payment

The receipt of your application will be acknowledged via email to the contact details given to the MyCMA in the next immediate minute

The receipt of your payment also will 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 the student MyCMA account.

### 3.2. 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.

### 3.3. Examination Fees

Examination fees are applicable for each Examination and mode of payment can be obtained from the CMA web, Student Guide, and Exam rules and regulations given on the MyCMA account.

Examination fees will not be refunded under any circumstances and only can be transferred immediately Examinations which is strictly limited to points 3.2. & 7.2.

### 4 – Strategic Level Subjects

- This level will be comprised of 07 subjects.
- Shall apply a minimum of two subjects from SL4.1 - SL4.4 (four subjects) in the Strategic Level examination at each attempt.
- SL4.5 can be attempted only after completing all the subjects.

- Skill Stream Subjects, SL4.6. & SL4.6 can be attempted after completing the Managerial Level.

### 4.1 Skill Steam – Technology Subjects

Workshops are conducted for technology modules (SL4.6 & 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 Center.

#### SL4.6 – Digital Tools For Accountants (DTA)

Part I-Mid Examination	40 Marks	2 Hours
Part II-Final Examination	60 Marks	3 Hours

#### SL4.7 - Advanced Data Analytics (ADA)

Final Examination	100 Marks	2 ½ Hours
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\*Refer to the 'Policies and Guidelines Technology Modules – Skill Stream' available on CMA web for more details.

### 5. Progression rules of each level

<b>Strategic Level</b>	Students shall sit a minimum of two subjects from SL4.1 - SL4.4 (four subjects) in the Strategic Level examination at each attempt.
<b>SL4.5 Integrative Case Study (ICS)</b>	The Integrative Case Study can be attempted only upon successful completion of all the course units. It is compulsory to attend the Integrative Case Study lecture series conducted by CMA or any Accredited Educational Institution.
<b>Tools For Accountants (DTA) &amp; SL4.7 – Advanced Data Analytics (ADA)</b>	These two modules can be attempted after completing of Managerial Level. Can be applied for the workshop via the MyCMA account.
<b>Passed Finalist (PF)</b>	To become a Passed Finalist, it is mandatory to complete all four Levels (CL, OL, ML & SL)

## 6. Examination Admission

Students who have fulfilled the application criteria will receive admission via email three weeks before the examinations.

If any details printed on the admission are incorrect students shall contact CMA Examination Division immediately and correct prior to the examinations.

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

Shall furnish duly attested admission and valid identity to the Invigilator before entering into the Examination Centre.

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

## 7. During the Examination

Candidates shall read and understand the '**Examination Rules and Regulation**' sent along with the Admission Card before appearing in the Examinations.

Should arrive at the Examination Centers at least 30 minutes before the first Paper 20 minutes before subsequent papers.

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

On any question arising during an examination, candidates are bound to accept the ruling of the Centre Supervisor.

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

### 7.1. Permitted items to bring Examination Center and Usage of Calculator

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

- Pens, ink, pencils, erasers, rulers and mathematical instruments.
- Admission Card (should attest the signature before attending to Exam).
- CMA Student Identity Card (valid for the year of the examination).
- National Identity Card or valid Passport.

#### 7.1.1. 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 any items prohibited to bring.

#### 7.1.2. Usage of Calculator

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

#### Strategic Level – SL4.1, SL4.2 & SL4.5

Calculators shall be presented to the Invigilator before the exam for verification.

Please refer to the 'Calculator Usage Guidelines' published on CMA web for further understanding.

#### 7.2. Absent or fail to sit an examination.

If 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 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 be only used for the next immediate Examination.

