

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER

STUDY SCHEME-2025 W.E.F., FEBRUARY 2026 EXAMINATIONS

COMPUTER BASED EXAMINATIONS [CBE]

OPERATIONAL LEVEL-1 [OL1]

[O2] Gen. AI & Business Productivity

Syllabus		Composition of Questions	Marks Allocated	Time Allowed Total Time: 02 Hours 30 Minutes	
Part/ Section	Weightage %				
Multiple Choice Questions (MCQs)					
A – F	100	30 – MCQs	30 of 02 Marks each		
			Total Marks of MCQs = 60		
Descriptive Questions (DQs)					
A – F	100	08 – DQs	08 of 05 Marks each = 40		
			Total Marks of DQs = 40		
	100	–	Total Marks = 100		

NOTE:

- (1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.
- (2) Descriptive Questions may include definitions, concepts, principles, cases/ scenarios, analysis, interpretation, reports, applicable laws/standards, etc.
- (3) There will be no Extra Reading Time allowed in the paper.

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER

STUDY SCHEME-2025 W.E.F., FEBRUARY 2026 EXAMINATIONS

COMPUTER BASED EXAMINATIONS [CBE]

MANAGERIAL LEVEL-2 [ML2]

[M4] Digital Accounting & Financial Modelling

Syllabus		Composition of Questions	Marks Allocated	Time Allowed
Part/ Section	Weightage %			
Multiple Choice Questions (MCQs)				
A – B	100	30 – MCQs	30 of 02 Marks each	
			Total Marks of MCQs = 60	
Descriptive Questions (DQs)				
A – B	100	08 – DQs	08 of 05 Marks each = 40	
			Total Marks of DQs = 40	
	100	–	Total Marks = 100	

NOTE:

- (1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.
- (2) Descriptive Questions may include definitions, concepts, principles, cases/ scenarios, analysis, interpretation, reports, etc.
- (3) There will be no Extra Reading Time allowed in the paper.

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER

STUDY SCHEME-2025 W.E.F., FEBRUARY 2026 EXAMINATIONS

COMPUTER BASED EXAMINATIONS [CBE]

MANAGERIAL LEVEL-2 [ML2]

[M6] Corporate Framework & Reporting

Syllabus		Composition of Questions	Marks Allocated	Time Allowed
Part/ Section	Weightage %			
Multiple Choice Questions (MCQs)				
A – D	100	30 – MCQs	30 of 02 Marks each	
			Total Marks of MCQs = 60	
Descriptive Questions (DQs)				
A – D	100	08 – DQs	08 of 05 Marks each = 40	
			Total Marks of DQs = 40	
	100	–	Total Marks = 100	

NOTE:

- (1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.
- (2) Descriptive Questions may include definitions, concepts, principles, cases/ scenarios, analysis, interpretation, reports, understanding of laws/ standards, etc.
- (3) There will be no Extra Reading Time allowed in the paper.

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER

STUDY SCHEME-2025 W.E.F., FEBRUARY 2026 EXAMINATIONS

COMPUTER BASED EXAMINATIONS [CBE]

Practical Training Module Level-1 [PTML1]

[PTM1] Data Analytics & Visualisation (Power BI)

Syllabus		Composition of Questions	Marks Allocated	Time Allowed
Part/ Section	Weightage %			
Multiple Choice Questions (MCQs)				
A – B	100	20 – MCQs	20 of 02 Marks each	
			Total Marks of MCQs = 40	
Descriptive Questions (DQs)				
A – B	100	04-07 – DQs	04-07 of Total 60 Marks	
			Total Marks of DQs = 60	
	100	–	Total Marks = 100	

NOTE:-

(1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.

(2) **Composition of Descriptive Questions:** Number of questions/ their respective marks, division of parts/ sub-parts of the question(s) may be varied as per the requirements of the question paper.

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER

STUDY SCHEME-2025 W.E.F., FEBRUARY 2026 EXAMINATIONS

COMPUTER BASED EXAMINATIONS [CBE]

Practical Training Module Level-1 [PTML1]

[PTM2] Entrepreneurship and Business Planning

Syllabus		Composition of Questions	Marks Allocated	Time Allowed
Part/ Section	Weightage %			
Multiple Choice Questions (MCQs)				
A – D	100	20 – MCQs	20 of 02 Marks each	
			Total Marks of MCQs = 40	
Descriptive Questions (DQs)				
A – D	100	04-07 – DQs	04-07 of Total 60 Marks	
			Total Marks of DQs = 60	
	100	–	Total Marks = 100	

NOTE:-

- (1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.
- (2) **Composition of Descriptive Questions:** Number of questions/ their respective marks, division of parts/ sub-parts of the question(s) may be varied as per the requirements of the question paper.
- (3) Descriptive Questions may include definitions, concepts, principles, cases/ scenarios, analysis, interpretation, reports, understanding of laws/ standards, etc.

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER

STUDY SCHEME-2025 W.E.F., FEBRUARY 2026 EXAMINATIONS

COMPUTER BASED EXAMINATIONS [CBE]

Practical Training Module Level-1 [PTML1]

[PTM3] Communication & Behavioural Skills

Syllabus		Composition of Questions	Marks Allocated	Time Allowed/ Suggested Duration
Part	Weightage %			
Section-A – Multiple Choice Questions (MCQs)				
A – B	100	20 – MCQs	20 of 02 Marks each = 40	30 Minutes
			Total Marks of MCQs = 40	
Section-B – Descriptive Questions (DQs)				
A – B	100	03 DQs	03 of 10 Marks each= 30	01 Hour 15 Minutes
			Total Marks of Descriptive Questions = 30	
Section-C – Presentation				
B	50	01 – Presentation Topic	01 of 30 Marks = 30	15 Minutes
			Total Marks of Presentation = 30	
	100		Total Marks = 100	Time Allowed: 02 Hours

NOTE:

- (1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.
- (2) **Composition of Descriptive Questions:** Number of questions/ their respective marks, division of parts/ sub-parts of the question(s) may be varied as per the requirements of the question paper.
- (3) Descriptive Questions section may comprise scenario-based questions, business letters or memo writing, email writing, report writing and so on.
- (4) Presentations are required from examinees on any one topic out of two, which will be uploaded by the Examination Department on Institute's website in due course of time in each examination attempt.

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER

STUDY SCHEME-2025 W.E.F., FEBRUARY 2026 EXAMINATIONS

COMPUTER BASED EXAMINATIONS [CBE]

Practical Training Module Level-2 [PTML2]

[PTM4] Audit Procedure

Syllabus		Composition of Questions	Marks Allocated	Time Allowed Total Time: 02 Hours	
Part/ Section	Weightage %				
Multiple Choice Questions (MCQs)					
A – B	100	20 – MCQs	20 of 02 Marks each		
		Total Marks of MCQs = 40			
Descriptive Questions (DQs)					
A – B	100	04-07 – DQs	04-07 of Total 60 Marks		
		Total Marks of DQs = 60			
	100	–	Total Marks = 100		

NOTE:

- (1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.
- (2) **Composition of Descriptive Questions:** Number of questions/ their respective marks, division of parts/ sub-parts of the question(s) may be varied as per the requirements of the question paper.
- (3) Descriptive Questions may include definitions, concepts, principles, cases/ scenarios, analysis, interpretation, reports, understanding of laws/ standards, etc.

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER

STUDY SCHEME-2025 W.E.F., FEBRUARY 2026 EXAMINATIONS

COMPUTER BASED EXAMINATIONS [CBE]

Practical Training Module Level-2 [PTML2]

[PTM5] Practical Aspects of Banking and Finance

Syllabus		Composition of Questions	Marks Allocated	Time Allowed
Part/ Section	Weightage %			
Multiple Choice Questions (MCQs)				
A – E	100	20 – MCQs	20 of 02 Marks each	
			Total Marks of MCQs = 40	
Descriptive Questions (DQs)				
A – E	100	04-07 – DQs	04-07 of Total 60 Marks	
			Total Marks of DQs = 60	
	100	–	Total Marks = 100	

NOTE:-

- (1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.
- (2) **Composition of Descriptive Questions:** Number of questions/ their respective marks, division of parts/ sub-parts of the question(s) may be varied as per the requirements of the question paper.
- (3) Descriptive Questions may include definitions, concepts, principles, cases/ scenarios, analysis, interpretation, reports, understanding of laws/ standards, etc.

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

EXAMINATION DEPARTMENT

PATTERN & STRUCTURE OF QUESTION PAPER

STUDY SCHEME-2025 W.E.F., FEBRUARY 2026 EXAMINATIONS

COMPUTER BASED EXAMINATIONS [CBE]

Practical Training Module Level-2 [PTML2]

[PTM6] Strategic Management Analysis

Syllabus		Composition of Questions	Marks Allocated	Time Allowed
Part/ Section	Weightage %			
Multiple Choice Questions (MCQs)				
A – D	100	20 – MCQs	20 of 02 Marks each	
			Total Marks of MCQs = 40	
Descriptive Questions (DQs)				
A – D	100	04-07 – DQs	04-07 of Total 60 Marks	
			Total Marks of DQs = 60	
	100	–	Total Marks = 100	

NOTE:-

- (1) The weightage % shown against each section/ part does not necessarily specify the number or marks to be allocated to that section in the examination.
- (2) **Composition of Descriptive Questions:** Number of questions/ their respective marks, division of parts/ sub-parts of the question(s) may be varied as per the requirements of the question paper.
- (3) Descriptive Questions may include definitions, concepts, principles, cases/ scenarios, analysis, interpretation, reports, understanding of laws/ standards, etc.

For rest of the Question Papers Pattern & Structure under Study Scheme-2025, the equivalent subject(s) of the Study Scheme-2018 (Updated in 2023) may be referred, which is/are already available at the below link:

**[https://www.icmainternational.com/cma_pattern_structure
question_paper.aspx](https://www.icmainternational.com/cma_pattern_structure_question_paper.aspx)**