

**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

**INTERMEDIATE AND FINAL EXAMINATION TIME TABLE & PROGRAMME – DECEMBER 2019**

Day & Date	PROGRAMME FOR SYLLABUS 2016			
	ATTENTION: INTERMEDIATE & FINAL EXAMINATION (DECEMBER – 2019 TERM) WILL BE HELD ON ALTERNATE DATES FOR EACH GROUP.			
	INTERMEDIATE (Time: 2.00 P.M. to 5.00 P.M.)		FINAL (Time: 2.00 P.M. to 5.00 P.M.)	
	(Group – I)	(Group – II)	(Group – III)	(Group – IV)
Tuesday, 10th December, 2019	Financial Accounting (P-05)	-----	Corporate Laws & Compliance (P-13)	-----
Wednesday, 11th December, 2019	-----	Operations Management & Strategic Management (P-09)	-----	Corporate Financial Reporting (P-17)
Thursday, 12th December, 2019	Laws & Ethics (P-06)	-----	Strategic Financial Management (P-14)	-----
Friday, 13th December, 2019	-----	Cost & Management Accounting and Financial Management (P-10)	-----	Indirect Tax Laws & Practice (P-18)
Saturday, 14th December, 2019	Direct Taxation (P-07)	-----	Strategic Cost Management – Decision Making (P-15)	-----
Sunday, 15th December, 2019	-----	Indirect Taxation (P-11)	-----	Cost & Management Audit (P-19)
Monday, 16th December, 2019	Cost Accounting (P-08)	-----	Direct Tax Laws and International Taxation (P-16)	-----
Tuesday, 17th December, 2019	-----	Company Accounts & Audit (P-12)	-----	Strategic Performance Management and Business Valuation (P-20)

**EXAMINATION FEES**

Group (s)	Final Examination	Intermediate Examination
One Group (Inland Centres)	₹1400/-	₹1200/-
(Overseas Centres)	US \$ 100	US \$ 90
Two Groups (Inland Centres)	₹2800/-	₹2400/-
(Overseas Centres)	US \$ 100	US \$ 90

- Application Forms for Intermediate and Final Examination has to be filled up through online only and fees will be accepted through online mode only (including Payfee Module of IDBI Bank). No Offline form and DD payment will be accepted for domestic candidate.
- STUDENTS OPTING FOR OVERSEAS CENTRES HAVE TO APPLY OFFLINE AND SEND DD ALONGWITH THE FORM.
- (a) Students can login to the website [www.icmai.in](http://www.icmai.in) and apply online through payment gateway by using Credit/Debit card or Net banking.  
(b) Students can also pay their requisite fee through pay-fee module of IDBI Bank.
- Last date for receipt of Examination Application Forms is 10<sup>th</sup> October, 2019.
- The provisions of direct tax laws and indirect tax laws, as amended by the Finance Act, 2018, including notifications and circulars issued up to 31st May, 2019, are applicable for December, 2019 term of examination for the Subjects Direct Taxation, Indirect Taxation (Intermediate), Direct Tax laws and International Taxation and Indirect Tax laws & Practice (Final) under Syllabus 2016. The relevant assessment year is 2019-20. For statutory updates and amendments please refer to: <http://icmai.in/studentswebsite/Syl-2016.php>
- Companies (Cost Records and Audit) Rules, 2014 as amended till 31<sup>st</sup> May, 2019 is applicable for December, 2019 examination for Paper 12- Company Accounts and Audit (Intermediate) and Paper 19-Cost and Management Audit (Final) under Syllabus 2016.
- The provisions of the Companies Act 2013 are applicable for Paper 6-Laws and Ethics (Intermediate) and Paper 13-Corporate Laws and Compliance (Final) under Syllabus 2016 to the extent notified by the Government up to 31st May, 2019 for December, 2019 term of examination. Additionally, for applicability of ICDR, 2018 for Paper-13-Corporate Laws & Compliance (Final) under Syllabus 2016 refer to relevant circular in website for December, 2019 term examination by following link: <http://icmai.in/studentswebsite/Syl-2016.php>
- For Applicability of IND AS and AS for Paper 5 - Financial Accounting, Paper 12 - Company Accounts and Audit (Intermediate) and Paper 17 - Corporate Financial Reporting (Final) refer to relevant circulars and notifications in website for December, 2019 term examination in the given link: <http://icmai.in/studentswebsite/Syl-2016.php>
- Pension Fund Regulatory and Development Authority Act, 2013 is being included in Paper 6-Laws and Ethics (Intermediate) and Insolvency and Bankruptcy Code 2016 is being included in Paper 13-Corporate Laws and Compliance (Final) under Syllabus 2016 for December, 2019 term of examination. Please refer to <http://icmai.in/studentswebsite/Syl-2016.php>
- Examination Centres: Adipur-Kachchh (Gujarat), Agartala, Agra, Ahmedabad, Akurdi, Allahabad, Asansol, Aurangabad, Bangalore, Baroda, Berhampur (Ganjam), Bhilai, Bhillwara, Bhopal, Bewar City(Rajasthan), Bhubaneswar, Bilaspur, Bikaner (Rajasthan), Bokaro, Calicut, Chandigarh, Chennai, Coimbatore, Cuttack, Dehradun, Delhi, Dhanbad, Duliajan (Assam), Durgapur, Ernakulam, Erode, Faridabad, Ghaziabad, Guntur, Guwahati, Haridwar, Hazaribagh, Howrah, Hyderabad, Indore, Jaipur, Jabalpur, Jalandhar, Jammu, Jamshedpur, Jodhpur, Kalyan, Kannur, Kanpur, Kolhapur, Kolkata, Kota, Kottakkal (Malappuram), Kottayam, Lucknow, Ludhiana, Madurai, Mangalore, Mumbai, Mysore, Nagpur, Naihati, Nasik, Nellore, Neyveli, Noida, Palakkad, Panaji (Goa), Patiala, Patna, Pondicherry, Port Blair, Pune, Raipur, Rajahmundry, Ranchi, Rourkela, Salem, Sambalpur, Shillong, Siliguri, Solapur, Srinagar, Surat, Thrissur, Tiruchirappalli, Tirunelveli, Trivandrum, Udaipur, Vapi, Vashi, Vellore, Vijayawada, Vindhyannagar, Waltair and Overseas Centres at Bahrain, Dubai and Muscat.
- A candidate who is fulfilling all conditions specified for appearing in examination will only be allowed to appear for examination.
- Probable date of publication of result: Inter & Final – 21<sup>st</sup> February, 2020.

\* For any examination related query, please contact [exam.helpdesk@icmai.in](mailto:exam.helpdesk@icmai.in)