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

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**RESCHEDULED EXAMINATION TIME TABLE & PROGRAMME FOR RAJAHMUNDRY (211) & VISAKHAPATNAM (219) OF DECEMBER 2018 TERM FOR THE PAPER-12 (COMPANY ACCOUNTS & AUDIT) & PAPER-20 (STRATEGIC PERFORMANCE MANAGEMENT AND BUSINESS VALUATION) TO BE HELD ON 10TH JANUARY- 2019**

	PROGRAMME FOR SYLLABUS 2016	
Day & Date	INTERMEDIATE (Time: 2.00 P.M. to 5.00 P.M.)	FINAL (Time: 2.00 P.M. to 5.00 P.M.)
<b>Thursday, 10<sup>th</sup> January, 2019</b>	Company Accounts & Audit (P-12)	Strategic Performance Management and Business Valuation (P-20)

1. Companies (Cost Records and Audit) Rules, 2014 as amended till 20<sup>th</sup> Dec 2017 is applicable for December 2018 examination for Paper 12- Company Accounts and Audit (Intermediate). Please also refer to <http://icmai.in/upload/Students/Circulars/Relevant-Info-December 2018.pdf>
2. For Applicability of IND\_AS and amended AS for Paper 12-Company Accounts and Audit (Intermediate) refer to relevant circular in website for December 2018 term examination. Please refer to <http://icmai.in/studentswebsite/Syl-2016.php>
3. If a student obtains at least 60 percent marks in any paper, the benefit of carry forward/exemption is allowed for the immediately successive three terms of Examination only.
4. Examination Centres: **Rajahmundry (211) & Visakhapatnam (219)**
5. A candidate who is fulfilling all conditions specified for appearing in examination will only be allowed to appear for examination.
6. Probable date of publication of result: Inter & Final – 21st February 2019.
7. **Students must carry the existing Admit Card & Identity card, already been issued for the December 2018 term of Examination.**

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

**L. Gurumurthy**  
**Secretary (Acting)**