

**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**  
**(Statutory Body under an Act of Parliament)**  
**CMA Bhawan, 12, Sudder Street, Kolkata-700016**

**NOTIFICATION**

**No. CMA(10)/2013**

February 1, 2013

**Sub: Syllabus 2012 – Structure (Revised)**

It is hereby notified in partial modification of Notification No. CMA (3) / 2012 dated 10<sup>th</sup> October, 2012 on the subject "Syllabus 2012", the papers for Final Course prescribed under Syllabus 2012 is modified as under:-

"Paper 15 - Corporate Financial Reporting" should be read as " Paper 15- Business Strategy & Strategic Cost Management" and further, "Paper 18- Business Strategy & Strategic Cost Management" should be read as "Paper 18- Corporate Financial Reporting".

The title and nomenclature of all other remaining papers including their contents remains unaltered, until otherwise notified.

Hence, the detailed Syllabus 2012: Curriculum, as amended, stands as under:-

*Syllabus 2012: Curriculum*

<i>Foundation Course</i>	Paper 1: Fundamentals of Economics & Management
	Paper 2: Fundamentals of Accounting
	Paper 3: Fundamentals of Laws & Ethics
	Paper 4: Fundamentals of Business Mathematics & Statistics
<i>Intermediate Course</i>	<i>Group I</i>
	Paper 5: Financial Accounting
	Paper 6: Laws, Ethics & Governance
	Paper 7: Direct Taxation
	Paper 8: Cost Accounting & Financial Management
	<i>Group II</i>
	Paper 9: Operations Management & Information Systems
	Paper 10: Cost & Management Accountancy
	Paper 11: Indirect Taxation
	Paper 12: Company Accounts & Audit

<i>Final Course</i>	<i>Group III</i>
	Paper 13: Corporate Laws & Compliance
	Paper 14: Advanced Financial Management
	Paper 15: Business Strategy & Strategic Cost Management
	Paper 16: Tax Management & Practice
	<i>Group IV</i>
	Paper 17: Strategic Performance Management
	Paper 18: Corporate Financial Reporting
	Paper 19: Cost and Management Audit
	Paper 20: Financial Analysis & Business Valuation

This issues with the approval of the competent authority.

Kaushik Banerjee  
Secretary (Acting)