



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
CMA BHAWAN
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Ref No.: DoS_Academics/10/2022

Dated: 31/10/2022

Sub: Clarification for December 2022 term of Examination

This is to bring to the notice for clarification to all concerned that the followings shall be applicable for December 2022 term of Examination.

Sl. No.	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit) Rules, 2014 ; as amended upto 31 st May, 2022	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 12- Company Accounts & Audit(Intermediate) , Paper 19 - Cost & Management Audit(Final)	Companies (Cost Records and Audit) Rules 2014 Updated 2019 (Consolidated) https://icmai.in/upload/pd/Companies_CRA_R_2019.pdf Paper 12: Supplementary https://icmai.in/upload/Students/Supplementary/Dec_2022_Paper12.pdf Paper 19: Revised Study Material uploaded on the website https://icmai.in/upload/Students/Syllabus2016/Final/Paper-19-Feb-22.pdf Follow the links for updates: https://icmai.in/upload/Students/Supplementary/Paper_19_3007_21_CAP.pdf https://icmai.in/upload/Students/Supplementary/Paper_19_3007_21_Case_Study.pdf
2	CAS 1-24 (amended upto 31 st May, 2022)	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 8-Cost Accounting (Intermediate) Paper 19 - Cost & Management Audit(Final)	Supplementary for Limited revision of CAS uploaded on the website https://www.icmai.in/upload/Students/Supplementary/Paper_19_3007_21_Revised_CAS.pdf



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3	Companies Act 2013	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 6- Laws & Ethics (Intermediate) Paper 12- Company Accounts & Audit(Intermediate) Paper 13- Corporate Laws & Compliance(Final) Paper 17- Corporate Financial Reporting(Final) Paper 19- Cost & Management Audit(Final)	The provisions of Companies Act, 2013 and Insolvency and Bankruptcy Code, 2016 along with significant Rules / Notifications / Circulars / Orders issued by the Ministry of Corporate Affairs and the laws covered under Other Corporate Laws as amended by the concerned authority, including significant amendments upto 31 st May, 2022 would be applicable for December 2022 term of examination https://icmai.in/studentswebsite/Syl-2016.php
4	Finance Act 2021	Intermediate and Final	Syllabus 2016 Paper 7- Direct Taxation (Intermediate) Paper 11- Indirect Taxation (Intermediate) Paper 16- Direct Tax Laws and International Taxation (Final) Paper 18- Indirect Tax Laws & Practice(Final)	Paper 7 ,11,16 & 18 Amendments upto 31 st May, 2022 have been uploaded on the website https://icmai.in/studentswebsite/Syl-2016.php
5	GST	Intermediate and Final	Syllabus 2016 Paper 11 (Intermediate) Paper 18(Final)	Follow the link for Paper 11 and Paper 18: https://icmai.in/studentswebsite/Syl-2016.php
6	IND AS	Not applicable for intermediate, only applicable for Final	Syllabus 2016 Paper 17(Final)	Follow the links for updation: https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-Feb-22.pdf https://icmai.in/studentswebsite/Syl-2016.php https://icmai.in/upload/Students/Supplementary/Dec_2022_Paper17.pdf
7	Insolvency and	Final syllabus 2016	Paper 13 syllabus 2016	Paper 13: Revised Study Material uploaded on the website



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	Bankruptcy Code 2016 & SEBI Issue of Capital and Disclosure Requirements (ICDR) Regulations 2018			https://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Feb-22.pdf or http://icmai.in/upload/Students/Supplementary/IBC-2016.pdf and https://icmai.in/upload/Students/Supplementary/Supplementary_Paper-13.pdf
8	Pension Fund Regulatory and Development Authority Act, 2013	Intermediate syllabus 2016	Paper 6 syllabus 2016	Follow the link for detailed notification https://icmai.in/upload/Students/Supplementary/Pension-Fund.pdf

All concerned to make appropriate advisory and facilitate the students.

CMA (Dr.) D. P. Nandy

(Sr. Director – Studies & Advanced Studies)

e-distribution to:

- (1) All Regional Councils of the Institute - for information & necessary action;
- (2) All Chapters of Institute - for information & necessary action;
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- (4) President Office, for kind information and records;
- (5) Secretariat, for kind information and records;
- (6) All HODs, in Headquarters including Delhi Office, Hyderabad Center of Excellence - for kind information;
- (7) Notice Boards;
- (8) IT Dept. - requested to upload this information in the website as appropriate.