



**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)  
**CMA BHAWAN**  
12, SUDDER STREET, KOLKATA – 700 016.

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Website : [www.icmai.in](http://www.icmai.in)

Ref No. DOS – 8(2)/08/2022

Dated: August 16, 2022

**CIRCULAR**

**Sub: Clarification for Qualification Based Subject Exemption to be granted to Engineering Qualification under Syllabus 2016, now opting to pursue the Course under Syllabus 2022**

Any student pursuing the CMA course of the Institute, to whom, subject exemption under Syllabus 2016 was granted on the basis of Engineering Qualification (completed 2<sup>nd</sup> year/IV Semester/ equivalent or Graduate Engineers), now desires to opt for pursuing the CMA course under Syllabus 2022, shall be guided by the following procedure:

<b>Qualification Based Exemption granted under CMA Syllabus 2016</b>	<b>Qualification Based Exemption to be granted CMA under Syllabus 2022</b>
Exempted from CMA Foundation Course	Exempted from CMA Foundation Course
Direct entry to CMA Intermediate Course	Direct entry to CMA Intermediate Course
Exemption from appearing in the following two papers at the Intermediate Course under Syllabus 2016:  Paper 6 - Laws & Ethics (LNE)  Paper 9 - Operations Management & Strategic Management (OMSM)	Exemption from appearing in the following two papers at the Intermediate Course under Syllabus 2022:  Paper 5 - Business Laws and Ethics (BLE)  Paper 9 - Operations Management & Strategic Management (OMSM)

Students will require to follow the procedure prescribed/ to be prescribed by the Directorate of Studies, from time to time.

CMA (Dr.) D. P. Nandy  
Senior Director (Studies & Advanced Studies)

**e-distribution to:**

- 1) President's Office
- 2) Secretary, T&EF and Placement Committee.
- 3) All HODs at Headquarters, Delhi Office and Hyderabad Centre of Excellence.
- 4) All Regional Councils of the Institute.
- 5) All Chapters of the Institute.
- 6) All CMA Support Centres of the Institute.
- 7) All Overseas Centres.



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- 8) IT Department- for uploading on the website of the Institute.
  - 9) Secretariat.
  - 10) Notice Board

Copy to:

- 1) President, The Institute of Cost Accountants of India.
- 2) Vice President, The Institute of Cost Accountants of India
- 3) All Council Members