



**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)  
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Ref No.:DoS-Academics/09/2024

Dated: 03/09/2024

**Sub: Clarification for December 2024 term of Examination under Syllabus 2022**

This is to bring to the notice for clarification to all concerned that the followings shall be applicable for December 2024 term of Examination.

Sl. No.	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit ) Rules, 2014 ; as (amended upto 31 <sup>st</sup> May, 2024)	Intermediate and Final under Syllabus 2022	Paper 10- Corporate Accounting and Auditing(Intermediate), Paper 17 - Cost & Management Audit(Final)	Study Materials refer to the following links <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_160824.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_160824.pdf</a> and <a href="https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/Paper17_Syll-2022_Rev.pdf">https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/Paper17_Syll-2022_Rev.pdf</a>  For the Supplementary of the respective Papers please go to the following link:  <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php</a>
2	CAS 1-24 (amended upto 31 <sup>st</sup> May, 2024)	Intermediate and Final under Syllabus 2022	Paper 8 - Cost Accounting (Intermediate) Paper 17 - Cost & Management Audit(Final)	For Paper 8 and Paper 17 Study Materials refer to the following links <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8_160824.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8_160824.pdf</a> and <a href="https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/Paper17_Syll-2022_Rev.pdf">https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/Paper17_Syll-2022_Rev.pdf</a>  For the Supplementary of Papers 17, please go to the following link: <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php</a>



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3	Companies Act 2013 (amended upto 31 <sup>st</sup> May, 2024)	Intermediate and Final under syllabus 2022	Paper 5- Business Laws and Ethics (Intermediate) Paper 10 - Corporate Accounting and Auditing(Intermediate) Paper 13 - Corporate and Economic Laws (Final) Paper 17- Cost & Management Audit(Final) Paper 18- Corporate Financial Reporting(Final)	The provisions of Companies Act, 2013 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 <sup>st</sup> May, 2024 would be applicable for December 2024 term of examination  For Study Materials <a href="https://icmai.in/studentswebsite/Study_Materials_2022.php">https://icmai.in/studentswebsite/Study_Materials_2022.php</a>  For the Supplementary of the respective Papers please go to the following link: <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php</a>
4	Finance Act 2023	Intermediate and Final	Paper 7- Direct and Indirect Taxation (Intermediate) Paper 15- Direct Tax Laws and International Taxation (Final) Paper 19- Indirect Tax Laws & Practice(Final)	Amendments upto 31 <sup>st</sup> May, 2024 would be applicable for December 2024 term of examination which are available under the given link as Supplementary:  <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php</a>
5	GST	Intermediate and Final	Paper 7- Direct and Indirect Taxation (Intermediate) and Paper 19- Indirect Tax Laws & Practice(Final)	Amendments upto 31 <sup>st</sup> May, 2024 would be applicable for December 2024 term of examination which are available under the given as Supplementary:  <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php</a>
6	IND AS (In Intermediate and Final) and Business Responsibility Report,Reporting through XBRL	In Intermediate – Comparative Provisions for Specific Ind AS and	Paper 6 – Financial Accounting (Intermediate) Paper 10 - Corporate Accounting and	For updated Study Materials of Paper 6 , Paper 10 and Paper 18 refer to the following link  <a href="https://icmai.in/studentswebsite/Study_Materials_2022.php">https://icmai.in/studentswebsite/Study_Materials_2022.php</a>



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and Corporate Social Responsibility Reporting in India (In Final)	in Final - which are covered by the Syllabus 2022	Auditing(Intermediate) Paper 18 – Corporate Financial Reporting(Final)	and For Supplementary of Paper 10 and 18 <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2024.php</a>
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All concerned to make appropriate advisory and facilitate the students.

**CMA (Dr.) D. P. Nandy**  
**Additional Secretary, HOD (Studies)**

**e-distribution to:**

- (1) All Regional Councils of the Institute - for information & necessary action;
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