



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

Telephones : 91-33-2252-1031/1034/1035  
: 91-33-2252-1619/1492/1602  
: 91-33-2252-7373/7143/2204  
Fax : 91-33-2252-1026/7993  
: 91-33-2252-1723/2872  
E-mail : studies@icmai.in/bos@icmai.in  
Website : www.icmai.in

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Sub: **Clarification for June 2019 term of Examination**

This is to bring to the notice for further clarification to all concerned that the followings shall be applicable for June 2019 term Examination.

Sl. No	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit) Rules, 2014 as amended till 30 <sup>th</sup> Nov 2018.	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 12 - Company Accounts & Audit (Inter), Paper 19 - Cost & Management Audit (Final)	<b>Information uploaded under</b> <ul style="list-style-type: none"><li>• <a href="http://icmai.in/upload/Students/CCRA-Amendment.pdf">Companies Cost Records and Audit Amendment Rules 2017</a> <a href="http://icmai.in/upload/Students/CCRA-Amendment.pdf">http://icmai.in/upload/Students/CCRA-Amendment.pdf</a></li><li>• <a href="http://icmai.in/upload/Students/CRA-Amendment-Second-Amendment.pdf">Companies Cost Records and Audit Second Amendment Rules 2017</a> <a href="http://icmai.in/upload/Students/CRA-Amendment-Second-Amendment.pdf">http://icmai.in/upload/Students/CRA-Amendment-Second-Amendment.pdf</a></li></ul>
2	CAS 1-24 (including limited revision of CAS 2017)	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 8 - Cost Accounting (Inter) Paper 19 - Cost & Management Audit (Final)	<b>Supplementary for limited revision of CAS uploaded in website link</b>  <a href="http://icmai.in/upload/Students/Supplementary/LR-CAS-2017.pdf">http://icmai.in/upload/Students/Supplementary/LR-CAS-2017.pdf</a>
3	Companies Act 2013	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 6 - Laws & Ethics (Inter) Paper 12 - Company Accounts & Audit (Inter) 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 notifications and issued upto 30 <sup>th</sup> November, 2018 would be applicable for June, 2019 term examination.  <a href="http://icmai.in/studentswebsite/Syl-2016.php">http://icmai.in/studentswebsite/Syl-2016.php</a>

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