

**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

**INTERMEDIATE AND FINAL EXAMINATION TIME TABLE & PROGRAMME – DECEMBER 2023**


**ATTENTION: INTERMEDIATE & FINAL EXAMINATION (DECEMBER – 2023 TERM) WILL BE HELD ON ALTERNATE DATES FOR EACH GROUP.**

Day & Date	FINAL (Time: 10.00 A.M. to 01.00 P.M.)		INTERMEDIATE (Time: 2.00 P.M. to 05.00 P.M.)	
	PROGRAMME FOR SYLLABUS 2016	PROGRAMME FOR SYLLABUS 2022	PROGRAMME FOR SYLLABUS 2016	PROGRAMME FOR SYLLABUS 2022
Sunday, 10th December, 2023	Corporate Laws & Compliance (P-13)	Corporate and Economic Laws (P-13)	Financial Accounting (P-05)	Business Laws and Ethics (P-05)
Monday, 11th December, 2023	Corporate Financial Reporting (P-17)	Cost and Management Audit (P-17)	Operations Management & Strategic Management (P-09)	Operations Management and Strategic Management (P-09)
Tuesday, 12th December, 2023	Strategic Financial Management (P-14)	Strategic Financial Management (P-14)	Laws & Ethics (P-06)	Financial Accounting (P-06)
Wednesday, 13th December, 2023	Indirect Tax Laws & Practice (P-18)	Corporate Financial Reporting (P-18)	Cost & Management Accounting and Financial Management (P-10)	Corporate Accounting and Auditing (P-10)
Thursday, 14th December, 2023	Strategic Cost Management – Decision Making (P-15)	Direct Tax Laws and International Taxation (P-15)	Direct Taxation (P-07)	Direct and Indirect Taxation (P-07)
Friday, 15th December, 2023	Cost & Management Audit (P-19)	Indirect Tax Laws and Practice (P-19)	Indirect Taxation (P-11)	Financial Management and Business Data Analytics (P-11)
Saturday, 16th December, 2023	Direct Tax Laws and International Taxation (P-16)	Strategic Cost Management (P-16)	Cost Accounting (P-08)	Cost Accounting (P-08)
Sunday, 17th December, 2023	Strategic Performance Management and Business Valuation (P-20)	<b>Electives (Any one of three Papers) :</b> (i) Strategic Performance Management and Business Valuation (P-20A) (ii) Risk Management in Banking and Insurance (P-20B) (iii) Entrepreneurship and Start up (P-20C)	Company Accounts & Audit (P-12)	Management Accounting (P-12)

Group (s)	Final Examination	Intermediate Examination
One Group (Inland Centres) (Overseas Centres)	`1400/- US \$ 100	`1200/- US \$ 90
Two Groups (Inland Centres) (Overseas Centres)	`2800/- US \$ 100	`2400/- US \$ 90

- Application Forms for Intermediate and Final Examination has to be filled up through online only and fees will be accepted through online mode only (including Payfee Module of IDBI Bank). No Offline form and DD payment will be accepted for domestic candidate.
- STUDENTS OPTING FOR OVERSEAS CENTRES HAVE TO APPLY OFFLINE AND SEND DD ALONGWITH THE FORM.
- (a) Students can login to the website [www.icmai.in](http://www.icmai.in) and apply online through payment gateway by using Credit/Debit card or Net banking.  
(b) Students can also pay their requisite fee through pay-fee module of IDBI Bank.
- Last date for receipt of Examination Application Forms is 10<sup>th</sup> October, 2023. There will be no extension in the last date of receipt of examination application forms for December 2023 examination.**
- The mode of examination will be offline-centre based.
- Candidates are required to follow clarifications of DOS related to December 2023 term of examination and the same will be issued by DOS in due course.
- Examination Centres: Adipur-Kachchh (Gujarat), Agartala, Agra, Ahmedabad, Akurdi, Allahabad, Angul Talcher, Asansol, Aurangabad, Bangalore, Bankura, Baroda, Berhampur – Ganjam (Odisha), Bharuch Ankleshwar, Bhilai, Bhilwara, Bhopal, Bewar City(Rajasthan), Bhubaneswar, Bilaspur, Bikaner (Rajasthan), Bokaro, Calicut, Chandigarh, Chennai, Coimbatore, Cuttack, Dindigul, Dehradun, Delhi, Dhanbad, Duliajan (Assam), Durgapur, Ernakulam, Erode, Faridabad, Gaya, Ghaziabad, Guntur, Gurgaon, Guwahati, Haridwar, Hazaribagh, Hosur, Howrah, Hyderabad, Indore, Jaipur, Jabalpur, Jalandhar, Jammu, Jamshedpur, Jodhpur, Kalyan, Kannur, Kanpur, Kanchipuram, Kolhapur, Kolkata, Kollam, Kota, Kottakkal (Malappuram), Kottayam, Lucknow, Ludhiana, Madurai, Mangalore, Meerut, Mumbai, Mysore, Nagpur, Naihati, Nasik, Nellore, Neyveli, Noida, Palakkad, Palghar, Panaji (Goa), Patiala, Patna, Pondicherry, Port Blair, Pune, Raipur, Rajahmundry, Ranchi, Rourkela, Salem, Sambalpur, Serampore, Shillong, Shimla, Siliguri, Singrauli (Vindhyanagar), Solapur, Srinagar, Surat, Thrissur, Tiruchirapalli, Tirunelveli, Tirupati, Trivandrum, Udaipur, Vapi, Vashi, Vellore, Vijayawada, Visakhapatnam and Overseas Centres at Bahrain, Dubai and Muscat.
- A candidate who is fulfilling all conditions specified for appearing in examination will only be allowed to appear for examination.
- Date of publication of result: Inter & Final examination latest by 21<sup>st</sup> February, 2024.

\* The candidates/students are advised to keep regularly in touch with the website of the Institute for further notifications and announcements relating to Examination of December 2023 and in case of any query or clarification can e-mail us only at [exam.helpdesk@icmai.in](mailto:exam.helpdesk@icmai.in)



CMA Dr. Kaushik Banerjee  
Secretary