

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

**RESCHEDULED INTERMEDIATE AND FINAL EXAMINATION TIME TABLE & PROGRAMME – JUNE 2022**  
**FOR FULLY AND PARTIALLY CANCELLED EXAMINATION CENTRES ONLY**

**PROGRAMME FOR SYLLABUS 2016**

Date:	Sunday, 31st July, 2022	Tuesday, 2nd August, 2022	Thursday, 4th August, 2022	Saturday, 6th August, 2022
Time:	10.00 A.M. to 1.00 P.M.			
<b>INTERMEDIATE Group-I</b>	Financial Accounting (P-05)	Laws & Ethics (P-06)	Direct Taxation (P-07)	Cost Accounting (P-08)
	2.30 P.M. to 5.30 P.M.			
	Financial Accounting (P-05)	Laws & Ethics (P-06)	Direct Taxation (P-07)	Cost Accounting (P-08)
<b>FINAL Group-III</b>	Corporate Laws & Compliance (P-13)	Strategic Financial Management (P-14)	Strategic Cost Management – Decision Making (P-15)	Direct Tax Laws and International Taxation (P-16)

  

Date:	Monday, 1st August, 2022	Wednesday, 3rd August, 2022	Friday, 5th August, 2022	Sunday, 7th August, 2022
Time:	10.00 A.M. to 1.00 P.M.			
<b>INTERMEDIATE Group-II</b>	Operations Management & Strategic Management (P-09)	Cost & Management Accounting and Financial Management (P-10)	Indirect Taxation (P-11)	Company Accounts & Audit (P-12)
	2.30 P.M. to 5.30 P.M.			
	Operations Management & Strategic Management (P-09)	Cost & Management Accounting and Financial Management (P-10)	Indirect Taxation (P-11)	Company Accounts & Audit (P-12)
<b>FINAL Group-IV</b>	Corporate Financial Reporting (P-17)	Indirect Tax Laws & Practice (P-18)	Cost & Management Audit (P-19)	Strategic Performance Management and Business Valuation (P-20)

- The mode of examination will be online-centre based.
- The provisions of Direct Tax Laws and Indirect Tax Laws, as amended by the Finance Act, 2021, including notifications and circulars issued up to 30<sup>th</sup> November, 2021, are applicable for June, 2022 term of examination for the Subjects Direct Taxation, Indirect Taxation (Intermediate), Direct Tax laws and International Taxation and Indirect Tax Laws & Practice (Final) under Syllabus 2016. The relevant Assessment Year is 2022-23. For statutory updates and amendments please refer to the link: <https://icmai.in/studentswebsite/Syl-2016.php>
- Companies (Cost Records and Audit) Rules, 2014 as amended up to 30<sup>th</sup> November, 2021 is applicable for June, 2022 term of examinations for Paper 12- Company Accounts and Audit (Intermediate) and Paper 19 - Cost and Management Audit (Final) under Syllabus 2016. For updates and amendments please refer to the link: <https://icmai.in/studentswebsite/Syl-2016.php>
- The provisions of the Companies Act 2013 are applicable for Paper 6 - Laws and Ethics (Intermediate) and Paper 13 - Corporate Laws and Compliance (Final) under Syllabus 2016 to the extent notified by the Government of India up to 30<sup>th</sup> November, 2021 are applicable for June, 2022 term of examinations. For applicability of ICDR, 2018 for Paper 13 - Corporate Laws & Compliance (Final) under Syllabus 2016 please refer to the link: <https://icmai.in/studentswebsite/Syl-2016.php>
- For amendments in IND AS and AS under Syllabus 2016 for Paper 5 - Financial Accounting, Paper 12 - Company Accounts and Audit (Intermediate) and Paper 17 - Corporate Financial Reporting (Final), applicable for June, 2022 term of examinations please refer to the link: <https://icmai.in/studentswebsite/Syl-2016.php>
- Pension Fund Regulatory and Development Authority Act, 2013 already been included in Paper 6-Laws and Ethics (Intermediate) and Insolvency and Bankruptcy Code 2016 already included in Paper 13 - Corporate Laws and Compliance (Final) under Syllabus 2016 for June, 2022 term of examinations. Please refer to the link: <https://icmai.in/studentswebsite/Syl-2016.php>
- Examination Centres : For fully and partially cancelled examination centres only. The Institute will issue revised admit card to the eligible candidates for rescheduled examination (Cancelled and partially cancelled centres only) and the same will be intimated shortly.
- A candidate who is fulfilling all conditions specified for appearing in examination will only be allowed to appear for examination.
- Probable date of publication of result: To be announced in due course.

\* The candidates/students are advised to keep regularly in touch with the website of the Institute for further notifications and announcements relating to Re-Examination of June 2022 and in case of any query or clarification can e-mail us only at [exam.helpdesk@icmai.in](mailto:exam.helpdesk@icmai.in)

CMA Kaushik Banerjee  
Secretary