

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

**RESCHEDULED INTERMEDIATE AND FINAL EXAMINATION TIME TABLE & PROGRAMME – JUNE 2023**

**ATTENTION: INTERMEDIATE & FINAL EXAMINATION (JUNE – 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
Saturday, 15th July, 2023	Corporate Laws & Compliance (P-13)	Corporate and Economic Laws (P-13)	Financial Accounting (P-05)	Business Laws and Ethics (P-05)
Sunday, 16th July, 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)
Monday, 17th July, 2023	Strategic Financial Management (P-14)	Strategic Financial Management (P-14)	Laws & Ethics (P-06)	Financial Accounting (P-06)
Tuesday, 18th July, 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)
Wednesday, 19th July, 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)
Thursday, 20th July, 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)
Friday, 21st July, 2023	Direct Tax Laws and International Taxation (P-16)	Strategic Cost Management (P-16)	Cost Accounting (P-08)	Cost Accounting (P-08)
Saturday, 22nd July, 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 15<sup>th</sup> May, 2023.
- The mode of examination will be offline-centre based.
- The provisions of Direct Tax Laws and Indirect Tax Laws, as amended by the Finance Act, 2022, including notifications and circulars issued up to 30<sup>th</sup> November, 2022, are applicable for June, 2023 term of examination for the Subjects:  
Paper 7 - Direct Taxation, Paper 11 - Indirect Taxation (Intermediate), Paper 16 - Direct Tax laws and International Taxation and Paper 18 - Indirect Tax Laws & Practice (Final) under Syllabus 2016, & Paper 7 (Section A) – Direct Taxation, Paper 7 (Section B) – Indirect Taxation (Intermediate), Paper 15 - Direct Tax laws and International Taxation and Paper 19 - Indirect Tax Laws and Practice (Final).  
The relevant Assessment Year is 2023-24. For statutory updates and amendments please refer to the links:  
Syllabus 2016 : <https://icmai.in/studentswebsite/Syl-2016.php> Syllabus 2022: [https://icmai.in/studentswebsite/Supplementary\\_Syllabus\\_2022\\_June\\_2023.php](https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_June_2023.php)
- Companies (Cost Records and Audit) Rules, 2014 as amended up to 30<sup>th</sup> November, 2022 is applicable for June, 2023 term of examinations under Syllabus 2016: Paper 12- Company Accounts and Audit (Intermediate Level) and Paper 19 - Cost and Management Audit (Final Level) & under Syllabus 2022: Paper 10 – Corporate Accounting and Auditing (Intermediate Level) and Paper 17 - Cost and Management Audit (Final Level). For updates and amendments please refer to the links:  
Syllabus 2016 : <https://icmai.in/studentswebsite/Syl-2016.php> and Syllabus 2022 [https://icmai.in/studentswebsite/Supplementary\\_Syllabus\\_2022\\_June\\_2023.php](https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_June_2023.php)
- The provisions of the Companies Act 2013 are applicable for Paper 6 - Laws and Ethics (Intermediate Level) and Paper 13 - Corporate Laws and Compliance (Final Level) under Syllabus 2016 & for Paper 5 – Business Laws and Ethics (Intermediate Level) and Paper 13 - Corporate and Economic Laws (Final Level) under Syllabus 2022 to the extent notified by the Government of India up to 30<sup>th</sup> November, 2022 are applicable for June, 2023 term of examinations.  
Please refer to the links: Syllabus 2016 : <https://icmai.in/studentswebsite/Syl-2016.php> and Syllabus 2022 [https://icmai.in/studentswebsite/Supplementary\\_Syllabus\\_2022\\_June\\_2023.php](https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_June_2023.php)
- For amendments and supplementary up to 30<sup>th</sup> November, 2022 in Paper 5 - Financial Accounting, Paper 12 - Company Accounts and Audit (Intermediate Level) and Paper 17 - Corporate Financial Reporting (Final Level) of Syllabus 2016 & Paper 6 - Financial Accounting, Paper 10 – Corporate Accounting and Auditing (Intermediate Level) and Paper 18 - Corporate Financial Reporting (Final Level) of Syllabus 2022, applicable for June, 2023 term of examinations please refer to the following links:  
Syllabus 2016 : <https://icmai.in/studentswebsite/Syl-2016.php> and Syllabus 2022 [https://icmai.in/studentswebsite/Supplementary\\_Syllabus\\_2022\\_June\\_2023.php](https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_June_2023.php)
- 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, Solapur, Srinagar, Surat, Thrissur, Tiruchirappalli, Tirunelveli, Tirupati, Trivandrum, Udaipur, Vapi, Vashi, Vellore, Vijayawada, Vindhyannagar, 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.
- Probable date of publication of result: Inter & Final – 26<sup>th</sup> September, 2023.

\* 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 June 2023 and in case of any query or clarification can e-mail us only at [exam.helpdesk@icmai.in](mailto:exam.helpdesk@icmai.in)