



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
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29th November, 2020

NOTIFICATION

Sub: Postponement of Online Intermediate and Final Examinations for December, 2020 Term

The Institute of Cost Accountants of India has decided to postpone the examinations for December, 2020 term due to unavoidable circumstances. The online Intermediate and Final Examinations that were scheduled from 10th - 17th December, 2020 will now be held from 3rd - 10th January, 2021.

The revised schedule of the examinations in details is enclosed.

CMA Kaushik Banerjee
Secretary

RESCHEDULED INTERMEDIATE AND FINAL EXAMINATION TIME TABLE & PROGRAMME – JUNE 2020 (Merging) AND DECEMBER 2020

PROGRAMME FOR SYLLABUS 2016				
ATTENTION: INTERMEDIATE & FINAL EXAMINATION WILL BE HELD ON ALTERNATE DATES FOR EACH GROUP.				
Day & Date	INTERMEDIATE (Time: 10.00 A.M. to 1.00 P.M.)		FINAL (Time: 2.00 P.M. to 5.00 P.M.)	
	(Group – I)	(Group – II)	(Group – III)	(Group – IV)
Sunday, 3rd January, 2021	Financial Accounting (P-05)	-----	Corporate Laws & Compliance (P-13)	-----
Monday, 4th January, 2021	-----	Operations Management & Strategic Management (P-09)	-----	Corporate Financial Reporting (P-17)
Tuesday, 5th January, 2021	Laws & Ethics (P-06)	-----	Strategic Financial Management (P-14)	-----
Wednesday, 6th January, 2021	-----	Cost & Management Accounting and Financial Management (P-10)	-----	Indirect Tax Laws & Practice (P-18)
Thursday, 7th January, 2021	Direct Taxation (P-07)	-----	Strategic Cost Management – Decision Making (P-15)	-----
Friday, 8th January, 2021	-----	Indirect Taxation (P-11)	-----	Cost & Management Audit (P-19)
Saturday, 9th January, 2021	Cost Accounting (P-08)	-----	Direct Tax Laws and International Taxation (P-16)	-----
Sunday, 10th January, 2021	-----	Company Accounts & Audit (P-12)	-----	Strategic Performance Management and Business Valuation (P-20)

To ensure the interest of all the stakeholders and in particular the Candidates / students, due to Pandemic Novel Corona Virus (COVID-19) the Institute would hold the exams with following options:

Option -1 Center based online mode

Option -2 Home based online mode

Option-3 Opt-Out

Question Papers will contain both MCQ and Descriptive type questions to judge subject knowledge and analytical skill of the students.

Relevant notifications, Instructions, Login credentials and URL link will be given in due course.

The provisions of Direct Tax Laws and Indirect Tax Laws, as amended by the Finance Act, 2019, including notifications and circulars issued up to 31st May, 2020, are applicable for December, 2020 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 2020-21. For statutory updates and amendments please refer to: <https://icmai.in/studentswebsite/Syl-2016.php>

Companies (Cost Records and Audit) Rules, 2014 as amended till 31st May, 2020 is applicable for December, 2020 examination 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 up to 31st May, 2020 are applicable for December, 2020 term of examination. Additionally, for applicability of ICDR, 2018 for Paper-13 - Corporate Laws & Compliance (Final) under Syllabus 2016 refer to relevant circular in website for December, 2020 term examination by following link: <https://icmai.in/studentswebsite/Syl-2016.php>

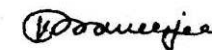
For Applicability of IND AS and AS for Paper 5 - Financial Accounting, Paper 12 - Company Accounts and Audit (Intermediate) and Paper 17 - Corporate Financial Reporting (Final) refer to relevant circulars and notifications in website for December, 2020 term examination in the given link: <https://icmai.in/studentswebsite/Syl-2016.php>

Pension Fund Regulatory and Development Authority Act, 2013 is being included in Paper 6-Laws and Ethics (Intermediate) and Insolvency and Bankruptcy Code 2016 is being included in Paper 13 - Corporate Laws and Compliance (Final) under Syllabus 2016 for December, 2020 term of examination. Please refer to the link: <https://icmai.in/studentswebsite/Syl-2016.php>

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.

For any examination related query, please contact exam.helpdesk@icmai.in



CMA Kaushik Banerjee
Secretary