



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

CMA BHAWAN

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Dated: 11/09/2019

Sub: Clarification for December 2019 term of Examination

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

Sl. No.	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit) Rules, 2014 as ; amended till 31 st May, 2019	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 12- Company Accounts & Audit(Inter), Paper 19 - Cost & Management Audit(Final)	Information uploaded under Companies (Cost Records and Audit) Rules 2014 Updated 2018 (Consolidated) http://icmai.in/upload/pd/Companies_CRA_R_2018.pdf
2	CAS 1-24 (amended upto 31 st May, 2019)	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 8-Cost Accounting(Inter) Paper 19 - Cost & Management Audit(Final)	Supplementary for Limited revision of CAS uploaded in website link https://www.icmai.in/upload/CASB/CAS_4_Revised_28022019.pdf http://icmai.in/upload/Students/Supplementary/LR-CAS-2017.pdf
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 31 st May, 2019 would be applicable for December, 2019 term examination. http://icmai.in/studentwebsite/Syl-2016.php



4	Finance Act 2018	Intermediate and Final	Syllabus 2016 Paper 7- Direct Taxation (Inter) Paper 11- Indirect Taxation (Inter) Paper 16- Direct Tax Laws and International Taxation (Final) Paper 18- Indirect Tax Laws & Practice(Final)	Paper 7 ,11,16 & 18 new edition study material uploaded in website http://icmai.in/studentswebsite/Syl-2016.php
5	GST	Intermediate and Final	Syllabus 2016 Paper 11 (Inter) Paper 18 (Final)	Follow link for Paper 11 (For Intermediate) http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11New.pdf Follow link for Paper 18 (For Final) https://icmai.in/upload/Students/Syllabus2016/Final/Paper-18-August.pdf
6	IND AS	Not applicable for intermediate, only applicable for Final.	Syllabus 2016 Paper 17 (Final)	Follow link for updation – http://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf https://icmai.in/upload/Students/Syllabus2016/Clarification-Applicability-Dec2019.pdf
7	Insolvency and Bankruptcy Code 2016 & SEBI Issue of Capital and Disclosure Requirements (ICDR) Regulations 2018	Final syllabus 2016 only	Paper 13 syllabus 2016 only	Paper 13 revised study material uploaded in website http://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Revised-Aug.pdf or http://icmai.in/upload/Students/Supplementary/IBC-2016.pdf and https://icmai.in/upload/Students/Supplementary/Supplementary Paper-13.pdf



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8	Pension Fund Regulatory and Development Authority Act, 2013	Intermediate syllabus 2016 only	Paper 6 syllabus 2016	Follow link for detailed notification https://icmai.in/upload/Students/Supplementary/Pension-Fund.pdf
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All concerned to make appropriate advisory and facilitate the students.

CMA (Dr.) D. P. Nandy

(Sr. Director – Studies & Advanced Studies)

e-distribution to:

- (1) All Regional Councils of the Institute - for information & necessary action;
- (2) All Chapters of Institute - for information & necessary action;
- (3) All CMA Support Centers of the Institute - for information & necessary action;
- (4) President Office, for kind information and records;
- (5) Secretariat, for kind information and records;
- (6) All HODs, in Headquarters including Delhi Office, Hyderabad Center of Excellence - for kind information;
- (7) Notice Boards;
- (8) IT Dept. - requested to upload this information in the website as appropriate.