



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
CMA BHAWAN
12, SUDDER STREET, KOLKATA-700 016

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Ref No. DOS-8/3/2017

Dated: March 31, 2017

Sub: Clarification for Qualification based Subject exemption granted under Syllabus 2012, now opting to pursue the Course under Syllabus 2016.

(1) ICSI- qualification based exemption granted and availed under Syllabus 2012 now opts to pursue the Course under Syllabus 2016

Any student pursuing the course of the Institute, to whom, subject exemption under Syllabus 2012 was granted on the basis of ICSI-Qualification, now desires to opt for pursuing the course under Syllabus 2016, shall be guided by the following procedure:

ICSI- Qualification based exemption granted under Syllabus 2012	ICSI- Qualification based exemption to be granted under Syllabus 2016
Foundation- Full exemption	Foundation –Full Exemption
Intermediate:	Intermediate:
Paper 7 : Direct Taxation(DTX)	Paper 7 : Direct Taxation (DTX)
Paper 8 : Cost Accounting and Financial Management (CAFM)	Paper 8 : Cost Accounting (CAC)
Paper 12 : Company Accounts and Audit (CAA)	Paper 12 : Company Accounts and Audit(CAA)
Final:	Final:
Paper 13 : Corporate Laws & Compliance (CLC)	Paper 13 : Corporate Laws & Compliance(CLC)
Paper 14 : Advanced Financial Management (AFM)	Paper 14 : Strategic Financial Management (SFM)
Paper 16 : Tax Management and Practice (TMP)	Paper 16 : Direct Tax Laws and International Taxation (DTI)

(2) Engineering Graduates having completed 2nd year/IV Semester/equivalent or Graduate Engineers (qualified Engineering Final Examination) based exemption granted and availed under Syllabus 2012 now opts to pursue the Course under Syllabus 2016

Any student pursuing the course of the Institute, to whom, subject exemption under Syllabus 2012 was granted on the basis of **Engineering Graduates having completed 2nd year/IV Semester/equivalent or Graduate Engineers**, now desires to opt for pursuing the course under Syllabus 2016, shall be guided by the following procedure:



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Engineering Graduates having completed 2nd year/IV Semester/equivalent or Graduate Engineers (qualified Engineering Final Examination) - Qualification based exemption granted under Syllabus 2012	Engineering Graduates having completed 2nd year/IV Semester/equivalent or Graduate Engineers (qualified Engineering Final Examination) Qualification based exemption to be granted under Syllabus 2016
Paper 6 - - Laws, Ethics & Governance (LEG) Paper 9 - - Operations Management & Information System (OMIS)	Paper 6 - - Laws & Ethics(LNE) Paper 9 - Operations Management & Strategic Management(OMSM)

Note:

Qualification-based exemption shall remain valid as was/is offered for that respective Syllabus only. Students are to follow the procedure prescribed/ to be prescribed by the Directorate of Studies, from time to time.

Arnab Chakraborty

(Arnab Chakraborty)

Senior Director (Studies, Admin & HR)