



**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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Dated: 24-09-2018

**Sub: Clarification for December 2018 term of Examination**

This is to bring to the notice for further clarification to all concerned that the followings shall be applicable for December 2018 term Examination.

Sl. No	Issue	Applicable for	Reference papers	Facilities provided
1	Companies (Cost Records and Audit ) Rules, 2014 as amended till 20 <sup>th</sup> Dec 2017	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 12- Company Accounts & Audit(Inter),  Paper 19 - Cost & Management Audit(Final)	Information uploaded under • <u>Companies Cost Records and Audit Amendment Rules 2017</u> • <u>Companies Cost Records and Audit Second Amendment Rules 2017</u> Follow Link- <a href="http://icmai.in/studentswebsite/Syl-2016-Final.php">http://icmai.in/studentswebsite/Syl-2016-Final.php</a>
2	CAS 1-24 (including limited revision of CAS 2017)	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  <a href="http://icmai.in/upload/Students/Supplementary/LR-CAS-2017.pdf">http://icmai.in/upload/Students/Supplementary/LR-CAS-2017.pdf</a>
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 up to 31st May, 2018 would be applicable for December, 2018 term examination.  <a href="https://icmai.in/studentswebsite/Supplementary-Dec2018.php">https://icmai.in/studentswebsite/Supplementary-Dec2018.php</a>



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4	CARO- Companies(Aud itor' Report) Order 2016	Intermediate and Final	<b>Syllabus 2016</b>  Paper 13- Corporate Laws & Compliance(Final)	<b>Follow link</b>  <a href="http://icmai.in/upload/Students/Supplementary/CARO-2016.pdf">http://icmai.in/upload/Students/Supplementary/CARO-2016.pdf</a> for soft copy
5	Finance Act 2017	Intermediate and Final	<b>Syllabus 2016</b>  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)	<b>Paper 7 &amp; 16 revised study material uploaded in website</b>  <b>Follow link for further updation-</b>  <a href="https://icmai.in/studentswebsite/Supplementary-Dec2018.php">https://icmai.in/studentswebsite/Supplementary-Dec2018.php</a>
6	GST	Intermediate and Final	<b>Syllabus 2016</b>  Paper 11(Inter)  Paper 18(Final)	<b>Follow link</b>  <a href="http://icmai.in/upload/Students/Syllabus2016/Syllabus2016_Revised_Contents.pdf">http://icmai.in/upload/Students/Syllabus2016/Syllabus2016_Revised_Contents.pdf</a>  <b>For Paper 11, revised study material uploaded under link</b>  <a href="http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf">http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf</a>  <b>Paper 18, revised study material uploaded under link</b>  <a href="http://icmai.in/upload/Students/Syllabus2016/Final/Paper-18-New-Revised.pdf">http://icmai.in/upload/Students/Syllabus2016/Final/Paper-18-New-Revised.pdf</a>  <b>Follow link for updation-</b>  <a href="https://icmai.in/studentswebsite/Supplementary-Dec2018.php">https://icmai.in/studentswebsite/Supplementary-Dec2018.php</a>
7	IND AS	Not applicable for intermediate. For final simple	<b>Syllabus 2016</b>  Paper 17(Final)	<b>Follow link for updation-</b>  <a href="http://icmai.in/upload/Students/Syllabus2016/Applicability-Dec2018.pdf">http://icmai.in/upload/Students/Syllabus2016/Applicability-Dec2018.pdf</a>  &





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		application based problems may be asked.		<a href="https://icmai.in/studentswebsite/Supplementary-Dec2018.php">https://icmai.in/studentswebsite/Supplementary-Dec2018.php</a>
8	Insolvency and Bankruptcy Code 2016	Final syllabus 2016 only	Paper 13 syllabus 2016 only	<b>Follow link</b> <a href="http://icmai.in/upload/Students/Notification-IBC-2016.pdf">http://icmai.in/upload/Students/Notification-IBC-2016.pdf</a> for detailed notification.
9	Pension Fund Regulatory and Development Authority Act, 2013	Intermediate syllabus 2016 only	Paper 6 syllabus 2016	<b>Follow link</b> <a href="http://icmai.in/upload/Students/Notification-Pension-Fund.pdf">http://icmai.in/upload/Students/Notification-Pension-Fund.pdf</a> for detailed notification.

All concerned to make appropriate advisory and facilitate the students.

CMA (Dr.) D. P. Nandy  
(Sr. Director - Studies & Advance 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.