



Ref No.:DoS-Academics/09/2025

Dated: 17/09/2025

Sub: Clarification for December 2025 term of Examination

This is to bring to the notice for clarification to all concerned that the followings shall be applicable for December 2025 term of Examination.

Sl. No.	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit) Rules, 2014 ; as (amended upto 31 st May, 2025)	Intermediate and Final under Syllabus 2022	Paper 10 - Corporate Accounting and Auditing(Intermediate), Paper 17 - Cost & Management Audit(Final)	For Paper 10 and Paper 17 Study Materials refer to the following links https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls_G2.php and https://icmai.in/studentswebsite/Syl-2022-Final-Stdy-Mtrls_G4.php Supplementary Link: https://icmai.in/studentswebsite/Supplementary.php
2	CAS 1-24 (amended upto 31 st May, 2025)	Intermediate and Final under Syllabus 2022	Paper 8 - Cost Accounting (Intermediate) Paper 17 - Cost & Management Audit(Final)	For Paper 8 and Paper 17 Study Materials refer to the following links https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls_G1.php and https://icmai.in/studentswebsite/Syl-2022-Final-Stdy-Mtrls_G4.php Supplementary Link: https://icmai.in/studentswebsite/Supplementary.php

Dr. S.



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3	Companies Act 2013 (amended upto 31 st May, 2025)	Intermediate and Final under syllabus 2022	Paper 5- Business Laws and Ethics (Intermediate) Paper 10 - Corporate Accounting and Auditing(Intermediate) Paper 13 - Corporate and Economic Laws (Final) Paper 17- Cost & Management Audit(Final) Paper 18- Corporate Financial Reporting(Final)	The provisions of Companies Act, 2013 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 amendments upto 31 st May, 2025 would be applicable for December 2025 term of examination For Study Materials https://icmai.in/studentswebsite/Study_Materials_2022.php Supplementary Link: https://icmai.in/studentswebsite/Supplementary.php
4	Finance Act 2024	Intermediate and Final	Paper 7- Direct and Indirect Taxation (Intermediate) Paper 15- Direct Tax Laws and International Taxation (Final) Paper 19- Indirect Tax Laws & Practice(Final)	Amendments upto 31 st May, 2025 would be applicable for December 2025 term of examination which are available under the given link as Supplementary: https://icmai.in/studentswebsite/Supplementary.php Updated Study Materials are available under this link: https://icmai.in/studentswebsite/Study_Materials_2022.php
5	GST	Intermediate and Final	Paper 7- Direct and Indirect Taxation (Intermediate) and Paper 19- Indirect Tax Laws & Practice(Final)	Amendments upto 31 st May, 2025 would be applicable for December 2025 term of examination which are available under the given as Supplementary: https://icmai.in/studentswebsite/Supplementary.php Updated Study Materials are available under this link: https://icmai.in/studentswebsite/Study_Materials_2022.php



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6	IND AS (In Intermediate and Final) and Reporting through XBRL and Corporate Social Responsibility Reporting in India (In Final) (amended upto 31 st May, 2025)	In Intermediate – Comparative Provisions for Specific Ind AS and in Final - which are covered by the Syllabus 2022	Paper 6 – Financial Accounting (Intermediate) Paper 10 - Corporate Accounting and Auditing(Intermediate) Paper 18 – Corporate Financial Reporting(Final)	For Supplementary of Paper 10 https://icmai.in/studentswebsite/Supplementary.php and For updated Study Materials of Paper 6 , Paper 10 and Paper 18 refer to the following link https://icmai.in/studentswebsite/Study_Materials_2022.php
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All concerned to make appropriate advisory and facilitate the students.

CMA Avijit Mondal

Joint Director and H.O.D Studies (Academics and Administration)

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