



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
CMA BHAWAN
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Dated: 12/03/2019

Sub: Clarification for June 2019 term of Examination

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

| Sl. No | Issue | Applicable for | Reference papers | Facilities Provided |
|--------|---|--|---|--|
| 1 | Companies (Cost Records and Audit) Rules, 2014 as amended till 30 th Nov 2018. | Intermediate and Final under syllabus 2016 | Syllabus 2016 Paper 12 - Company Accounts & Audit (Inter), Paper 19 - Cost & Management Audit (Final) | Information uploaded under <ul style="list-style-type: none">• <u>Companies Cost Records and Audit Amendment Rules 2017</u> http://icmai.in/upload/Students/CCRA-Amendment.pdf• <u>Companies Cost Records and Audit Second Amendment Rules 2017</u> http://icmai.in/upload/Students/CRA-Amendment-Second-Amendment.pdf |
| 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 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 30 th November, 2018 would be applicable for June, 2019 term examination. http://icmai.in/studentswebsite/Syl-2016.php |

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| 4 | CARO- Companies (Auditor' Report) Order 2016 | Intermediate and Final | Syllabus 2016 Paper 13 - Corporate Laws & Compliance (Final) | http://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Revised.pdf |
| 5 | 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/Syll-2016.php |
| 6 | GST & Customs Law | Intermediate and Final | Syllabus 2016 Paper 11 (Inter) Paper 18 (Final) | Follow link both for Paper 11 & 18 for GST http://icmai.in/studentswebsite/Syll-2016.php For Paper 11: Please follow the link for Customs Laws http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-CA.pdf For Paper 18: Please follow the link for Customs Laws http://icmai.in/upload/Students/Syllabus2016/Final/Paper-18-CA.pdf |
| 7 | IND AS | Not applicable for intermediate. For final Simple application based problems and theories may be asked | Syllabus 2016 Paper 17(Final) | Follow link for updation – http://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-Revised-Ind.pdf |
| 8 | Insolvency and Bankruptcy Code 2016 | 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.pdf |



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|---|---|---------------------------------|-----------------------|---|
| 9 | 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 |
|---|---|---------------------------------|-----------------------|---|

All concerned to make appropriate advisory and facilitate the students.

CMA (Dr.) D. P. Nandy

(Sr. Director – Studies & Advanced Studies)

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- (2) All Chapters of Institute - for information & necessary action;
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