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CMA SYLLABUS 2022 - THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

FOUNDATION COURSE

- P 1: Fundamentals of Business Laws and Business Communication (FBLCL)
P 2: Fundamentals of Financial and Cost Accounting (FFCA)
P 3: Fundamentals of Business Mathematics and Statistics (FBMS)
P 4: Fundamentals of Business Economics and Management (FBEM)

INTERMEDIATE COURSE

Group I

- P 5: Business Laws and Ethics (BLE)
P 6: Financial Accounting (FA)
P 7: Direct and Indirect Taxation (DITX)
P 8: Cost Accounting (CA)

Group II

- P 9: Operations Management and Strategic Management (OMSM)
P 10: Corporate Accounting and Auditing (CAA)
P 11: Financial Management and Business Data Analytics (FMDA)
P 12: Management Accounting (MA)

FINAL COURSE

Group III

- P 13: Corporate and Economic Laws (CEL)
P 14: Strategic Financial Management (SFM)
P 15: Direct Tax Laws and International Taxation (DIT)
P 16: Strategic Cost Management (SCM)

Group IV

- P 17: Cost and Management Audit (CMAD)
P 18: Corporate Financial Reporting (CFR)
P 19: Indirect Tax Laws and Practice (ITPL)

Electives

- P 20A: Strategic Performance Management and Business Valuation (SPMBV)
P 20B: Risk Management in Banking and Insurance (RMBI)
P 20C: Entrepreneurship and Startup (ENTS)

Note: Students will be required to select any one of three Elective Papers (20A/20B/20C) at the time of enrolment for the Final Course

Regional Councils & Chapters

REGIONAL COUNCILS

Western India Regional Council of ICAI (WIRC)

"Rohit Chambers", 4th Floor, Janmabhoomi Marg, Fort, Mumbai - 400 001
Phone: 9372167164/ 8828061444/ 9372036890/ 9372071120
Contact Person: Mr. D. G. Vanjari
Fax: +91-22-2287 - 0763
e-mail: wirc@icmai.in; website: www.icmai-wirc.in

Southern India Regional Council of ICAI (SIRC)

CMA Bhawan, 4, Montieth Lane, Egmore, Chennai - 600 008
Phone: 9941299422/ 044-28554443/ 28554326
Contact Person: Mr. P. Balamurugan
Fax: +91 - 44 - 2855 - 4651
e-mail: sirc@icmai.in; website: http://sircficmai.in/

Eastern India Regional Council of ICAI (EIRC)

CMA Bhawan, 84, Harish Mukherjee Road, Kolkata - 700 025
Phone: 033 - 24553418/ 24555957/ 7596012280/ 7596012281
Contact Person: CMA Debosmita Sengupta
Fax: +91- 33 - 2455-7920
e-mail: eirc@icmai.in; website: http://eircficmai.com/

Northern India Regional Council of ICAI (NIRC)

CMA Bhawan, 3, Institutional Area, Lodhi Road New Delhi - 110 003
Phone: 011- 24615788/ 24626678/ 8800383496
Contact Person: Mr. Ravi Shankar
Fax: +91- 11 - 2464 - 4630
e-mail: nirc@icmai.in; website: http://nirc-icmai.in

CHAPTERS

WESTERN CHHATTISGARH

Bhilai: 0788-2222767/ 2898343; bhilai@icmai.in
Bilaspur: 9425535283/ 9425531637; bilaspur@icmai.in
Raipur: 0771-4262531; raipur@icmai.in

GOA

Goa: 0832-251 6157; goa@icmai.in

GUJARAT

Ahmedabad: 8141738585/ 07926403616; ahmedabad@icmai.in
Baroda: 0265-2226214; baroda@icmai.in
Bharuch-Ankleshwar: 8758969351; bharuch@icmai.in
Kutch Gandhidham: 9925455177; kutch@icmai.in
Surat-South Gujarat: 0261-2667057/ 9499677057; surat@icmai.in
Vapi-Daman-Silvassa: 9879612689; vapi@icmai.in

MADHYA PRADESH

Bhopal: 0755-2571192; bhopal@icmai.in
Indore-Dewas: 0731-2512945/ 4077729; indore@icmai.in
Jabalpur: 9827354103; jabalpur@icmai.in
Singrauli: 9406965210; singrauli@icmai.in
Vindhyavanagar: 9425190061; vindhyavanagar@icmai.in

MAHARASHTRA

Aurangabad: 0240-2321828/ 2351848/9423147312; aurangabad@icmai.in
Kalyan-Ambarnath: 02512586565/ 2585659/9320153351/ 9322802413; kalyan@icmai.in
Kolhapur-Sangli: 0231-2520338; kolhapur@icmai.in
Nagpur: 0712-2227829/ 2228541; nagpur@icmai.in
Nashik: 0253-2509989/ 2500150/ 09423734900; nasik@icmai.in
Navi Mumbai: 022-27663013/ 9833097054; navimumbai@icmai.in
Pimpri-Chinchwad-Akurd: 8605148330/ 8805778771/ 8308769459/ 9822999198; pimpri@icmai.in
Pune: 020-25479792/ 93; pune@icmai.in
Solapur: 9881468321/ 7385821931; solapur@icmai.in

SOUTHERN ANDHRA PRADESH

Godavari: 0883-2441901; godavari@icmai.in

Nellore: 0861-2309692/ 9700985569/ 9703330364; nellore@icmai.in

Tirupati: 9492700887; tirupati@icmai.in

Ukknagaram: 0891-2581387/ 2887656; ukknagaram@icmai.in

Vijayawada: 9381423998/ 0866-2470514/ 2493088; vijayawada@icmai.in

Visakhapatnam: 0891-2549728/ 7989335292; visakhapatnam@icmai.in

KARNATAKA

Bengaluru: 080-26507082; bangalore@icmai.in
Bhadravati-Shimoga: 9480829092; bhadravati@icmai.in
Mangalore: 0824-2494360; ullas53@gmail.com
Mysuru: 0821-2331083; mysore@icmai.in

KERALA

Cochin: 0484-2400130/ 2403536; cochin@icmai.in
Kottayam: 9496745294/ 4812563237; kottayam@icmai.in
Kozhikode-Malappuram: 8590669449/ 04953500642; kozhikode@icmai.in
Palakkad: 0491-2576097; palakkad@icmai.in
Thrissur: 0487 2385440/ 9946022440/ 9946122440/ 9946522440; thrissur@icmai.in
Trivandrum: 0471-2723579/ 2724201/ 9400674057; trivandrum@icmai.in; trivandrumchapter@gmail.com

TAMILNADU

Coimbatore: 0422- 2236470/ 3511640; coimbatore@icmai.in
Dindigul: 9952356635; dindigul@icmai.in
Erode: 9442533085; erode@icmai.in
Hosur: 63797 29490; hosur@icmai.in
Madurai: 0452-2343920/ 89030 63920; madurai@icmai.in
Nellai-Pearl: 0462-2336735; nellai@icmai.in
Neyveli: 9443045080; neyveli@icmai.in
Pondicherry: 7823993160/ 9629990119; pondicherry@icmai.in
Ranipet-Vellore: 0416-2247256; ranipet@icmai.in
Salem: 9842752123; mettur_salem@icmai.in
Tiruchirappalli: 0431-2461662; tiruchirappalli@icmai.in

TELENGANA

Hyderabad: 040-27635937/ 27607893; hyderabad@icmai.in
Sathavahana: 8801555141; sathavahana@icmai.in
Warangal: 9705499988; warangal@icmai.in

EASTERN ASSAM

Duliajan: 8876468740/ 8638192288/ 9101631708/ 0374-2951045; duliajan@icmai.in
Guwahati: 8638784977; guwahati@icmai.in

BIHAR

Muzaffarpur: 9434082175; muzaffarpur@icmai.in
Patna: 9693217894/ 0612-2540008; patna@icmai.in
Patna Saheb: 8709713707/ 933411735/ 9308839947; patna.sahab@icmai.in

JHARKHAND

Bokaro Steel City: 06542-271471; bokaro@icmai.in
Chandrapura: 9431955595/ 9431332941; chandrapura@icmai.in
Dhanbad-Sindri: 0326-2224573; dhanbad@icmai.in
Hazaribag: 06546-263141/ 264767; hazaribag@icmai.in
Jamshedpur: 0657-2227771; jamshedpur@icmai.in
Ranchi: 0651-2281520; ranchi@icmai.in

ODISHA

Balasore: 9038975596/ 9090887808; balasore@icmai.in
Bhubaneswar: 0674-2396622/ 6370813308; bcb@icmai.in
Cuttack-Jagatsinghpur-Kendrapara: 0671-2445688/ 9437134712; cjk@icmai.in
Jajpur-Keonjhar: 9437365293; jajpur@icmai.in
Rourkela: 0661-2644400/ 9437128707/ 7682992321; rourkela@icmai.in
Sambalpur: 0663-6499109/ 8093848022/ 8093688532; sambalpur@icmai.in
South Odisha: 0680-2233336; south_orissa@icmai.in

Talcher-Angul: 9437018894; talcher@icmai.in; jiten.pati@nalcindia.co.in

TRIPURA

Agartala: 0381-2324652; agartala@icmai.in

WEST BENGAL

Asansol: 0341-2284328; asansol@icmai.in
Bankura: 9434024079/ 8918610280; bankura@icmai.in
Durgapur: 0343-2600823/ 9434538451; durgapur@icmai.in
Howrah: 033-26381030; howrah@icmai.in
Kharagpur: 03222-277517; kharagpur@icmai.in
Naihati-Ichhapur: 033-25813307; naihati@icmai.in; akpateldesk@yahoo.com
Rajpur: 033-24777038/ 9433078184; rajpur@icmai.in
Serampore-Hooghly: 033-2622 4682; serampore@icmai.in
Siliguri-Gangtok: 9832012776/ 9832450944; siliguri.gangtok@icmai.in

NORTHERN CHANDIGARH

Chandigarh-Panchkula-Mohali: 9878607921; chandigarh@icmai.in

HARYANA

Faridabad: 9818453834; faridabad@icmai.in
Gurgaon: 0124-4236075/ 9971839128; gurgaon@icmai.in
Karnal-Panipat: 9872274220; karnal@icmai.in
Sonapat: 9812023322/ 9821129094; sonapat@icmai.in

HIMACHAL PRADESH

Shimla: 98054 53193; shimla@icmai.in

JAMMU & KASHMIR

Jammu: 9419113192; jammu@icmai.in
Srinagar: 8895504433; srinagar@icmai.in

PUNJAB

Jalandhar: 0181-2236189; jalandhar@icmai.in
Ludhiana: 77197-60810; ludhiana@icmai.in
Patiala: 0175-2306617; patiala@icmai.in
Naya Nangal: 01887-228492/ 228006; nayanangal@icmai.in

RAJASTHAN

Ajmer-Bhilwara: 01482-236394; ajmer@icmai.in
Beawar: 7014752563; beawar@icmai.in
Bikaner-Jhunjhunu: 0151-2232057/ 9351415842; bikaner@icmai.in
Jaipur: 0141-2706275/ 2712224; jaipur@icmai.in
Jodhpur: 0291 2516649/ 73572 07909; jodhpur@icmai.in
Kota: 7442400199; kota@icmai.in
Udaipur: 0294-2487148/ 9413300441; udaipur@icmai.in

UTTAR PRADESH

Agra-Mathura: 7500450003/ 7500450004/ 9927025087; agra@icmai.in; rajesh.ficwa@gmail.com
Allahabad: 8052778388; allahabad@icmai.in
Ghaziabad: 0120-2716598/ 9811875860; ghaziabad@icmai.in
Gorakhpur: 0551-2284898; gorakhpur@icmai.in
Jhansi: 5102412213; jhansi@icmai.in; pvr@bheljhs.co.in
Kanpur: 8795240825/ 9839251431/ 9415053950/ 9336101922; kanpur@icmai.in
Lucknow: 0522-2301543/ 4002734/ 6050036; lucknow@icmai.in
Meerut: 9837689521/ 8850221940; meerut@icmai.in; dk1591@gmail.com
Noida: 9899226148; noida@icmai.in
Saharanpur: 7895781999; saharanpur@icmai.in

UTTARAKHAND

Dehradun: 9927230079/ 9058018833; dehradun@icmai.in
Hardwar-Rishikesh: 9457480011; hardwar@icmai.in

OVERSEAS CENTRES

Bahrain | Botswana | Canada | Dubai | London
Muscat | Nepal | Singapore | Tanzania
Washington | Zambia

HEADQUARTERS

CMA BHAWAN, 12, Sudder Street, Kolkata - 700016
Tel: +91-33-2252 1031/1034/1035/1492



studies@icmai.in



1800 345 0092/1800 110 910

CMA BHAWAN, 3, Institutional Area, Lodhi Road, New Delhi - 110003
Tel: +91-11-24666100/24622156/57/58; 24666124/129

DELHI OFFICE