



# Profile

*Welcome to the*

# CMA FAMILY

Syllabus 2022

## ADMISSION OPEN



[www.icmai.in](http://www.icmai.in)

## THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

Statutory Body under an Act of Parliament

**Headquarters:**

CMA Bhawan, 3, Institutional Area, Lodhi Road, New Delhi - 110 003

☎ 011-24622156

**Kolkata Office:**

CMA Bhawan, 12, Sudder Street, Kolkata - 700 016

☎ 033-40364743/40364735

Record Campus Placements in 2023 & 2024

✉ [studies@icmai.in](mailto:studies@icmai.in)



**LARGEST**

Cost & Management  
Accounting Body in the World

**BE A CMA**

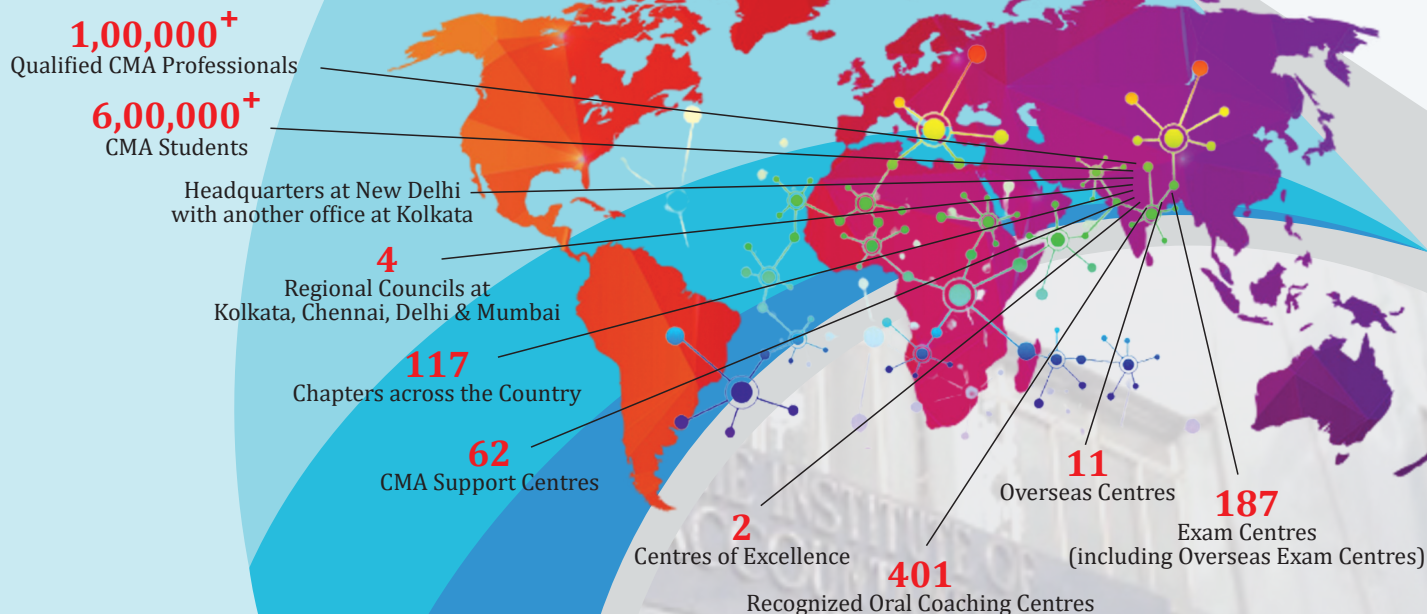
Be an Enabler for  
Self-Reliant India

FOLLOW US ON



Behind Every Successful Business Decision, there is always a **CMA**

## INSTITUTE NETWORK



## CMA COURSE FLOW CHART

### FROM ADMISSION TO MEMBERSHIP ..... WAY FORWARD



## VALUE ADDED SERVICES FOR CMA STUDENTS

- Study Materials
- Work Book
- Supplementary
- Students E-Bulletin
- Knowledge Web Series
- E-Library
- Webinars
- Model Question Papers
- MCQ Portal
- Tutorial Workshops
- Coaching - Oral/Postal (E-learning)
- Skills Training (IIT Madras, NPTEL)
- Practical Training
- Industry Oriented Training Programme

### FEES STRUCTURE

Course	Fees*
Foundation	₹6,000
Intermediate	₹23,100**
Final	₹25,000**

\*Oral/Postal

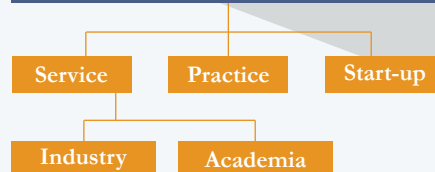
\*\*Installment facility available

### EXEMPTIONS

- As per MOU with IGNOU, CMA Students & Members will get Exemptions in B.Com, M.Com and MBA Courses of IGNOU
- Reciprocal Exemption Schemes between ICMAI & ICSI and ICMAI & ACCA are also there

## CAREER OPPORTUNITIES FOR CMAs

### Career Opportunities for CMAs



University Grants Commission (UGC) recognizes CMA Qualification as equivalent to PG Degree

UK ENIC (UK National Information Centre for the Recognition and Evaluation of International Qualifications & Skills) recognizes CMA Qualification as equivalent to Master's Degree in UK & UAE



## TRAINING DURING CMA COURSE

### CMA TRAINING SCHEME



Practical Training can be started from Intermediate Level  
(Around 15,000 Companies are associated with ICAI for providing Practical Training)

### CMAs ARE RECRUITED BY

- Public Sector Undertakings
- Infrastructure, Logistic and Automobile Companies
- Manufacturing, FMCG, Engineering, Hospitality, Power Sector & Telecommunication
- BFSI Sector
- IT/IT enabled Services
- Healthcare & Pharmaceutical Companies
- Big Four and other reputed Consultancy Firms

### OPPORTUNITIES FOR PRACTICE

- Cost Audit
- Maintenance of Cost Records
- Special Audit under Customs Act
- GST Audit
- Internal Audit
- Concurrent Audit
- Stock Audit for Banks
- Tax Consultancy
- Project Management
- Surveyor and Loss Assessor - Insurance
- Recovery Consultant in Banking Sector
- Advisor - Business Valuation; Financial Services
- Trustee, Executor, Administrator, Arbitrator Receiver, Appraiser, Valuer
- Compliance Audit of RBI
- Assignments by the Central or State Government, Court of Law, Labour Tribunals or any other Statutory Bodies, Regulatory Bodies etc.
- Insolvency Professional
- Registered Valuer
- Forensic Audit
- Information System Security audit
- Certification under EXIM Policy
- Empanelment in Co-operative Society Audit
- Certification under DGFT
- Certification of Consumption for Import Application
- Advisor to an Issue
- Share Reconciliation Audit by SEBI
- Internal Audit for Credit Rating Agencies
- Internal Audit of Stock Brokers, Trading Members & Clearing Members
- Internal & Concurrent Audit for depository operations under NSDL
- Agencies for Specialized Monitoring (ASM)
- Certification of claiming for Agency Commission
- Inventory Valuation under Income Tax Act

### IMPORTANT JOB ROLES OF CMAs

- CMD
- CEO
- COO
- CFO
- Director - Finance
- President - Finance
- Vice President - Finance
- Head of Finance
- Strategic Head
- Cost Advisor
- Finance Controller
- Cost Controller
- Risk Manager
- Business Analyst
- Research Analyst
- Dean/ Professor of Finance

### OPPORTUNITIES IN ADMINISTRATIVE SERVICES

- Indian Cost Accounting Services (ICAS)
- Indian Administrative Services (IAS)
- Indian Revenue Services (IRS)
- Indian Foreign Services (IFS)
- Indian Economic Services (IES)
- Indian Audit & Accounts Services (IAAS), etc.
- Indian Railway Personnel Service (IRPS)
- Certification of related party sales and computation of the arm's length price for the Companies selected under the PLI for white goods
- Certification of actual cost of production in case of in-house consumption of eligible product as per the PLI Scheme for Bulk Drugs

## PROMINENT RECRUITERS IN CMA CAMPUS PLACEMENT DRIVES



And Many More...

More than 3,000 Placements in 2022, 2023 & 2024

Highest Package: ₹36 Lakh p.a. | Average Package: ₹12 Lakh p.a.

Behind Every Successful Business Decision, there is always a CMA

## OPPORTUNITIES FOR CONSULTANCY SERVICES

- Financial Planning and Policy Determination
- Cost Management Planning and Policy
- Capital Structure Planning and Policy
- Working Capital Management
- Project Reports and Feasibility Studies
- Budgeting and Budgetary Control
- Supply Chain Management
- Inventory Management
- Market Research and Demand Studies
- TCM, TQM, BPR, Cost Control and Value Analysis
- Control Methods and MIS Reporting
- Designing Staffing as per Business Process
- Framing Employee Benefit Measures
- Management, Operational, Quality, Environmental, Performance and Energy Audits
- Valuation in Business Reorganizations
- Strategic Positioning, Integration
- Systems Analysis and Design
- Advisor on Funds Management
- Raising Funds in the Capital Market
- ERP Implementation Consultant
- Business Data Analyst
- Artificial Intelligence and Machine Learning
- Integrated Reporting
- Consultancy Services in MSME Sector

## MOU WITH INTERNATIONAL BODIES

- Institute of Public Accountants (IPA), Australia
- Chartered Institute for Securities and Investment (CISI), UK
- Association of Chartered Certified Accountants (ACCA), UK

## LAST DATE FOR ADMISSION

- For June Exam - 31<sup>st</sup> January of same Calendar Year
- For December Exam - 31<sup>st</sup> July of same Calendar Year

Online Admission:

<https://eicmai.in/studentportal/Home>

## CMA COURSE CURRICULUM - 2022

### FOUNDATION COURSE

- P1 - Fundamentals of Business Laws and Business Communication (FBLC)
- P2 - Fundamentals of Financial and Cost Accounting (FFCA)
- P3 - Fundamentals of Business Mathematics and Statistics (FBMS)
- P4 - Fundamentals of Business Economics and Management (FBEM)

### INTERMEDIATE COURSE

#### GROUP - I

- P5 - Business Laws and Ethics (BLE)
- P6 - Financial Accounting (FA)
- P7 - Direct and Indirect Taxation (DITX)
- P8 - Cost Accounting (CA)

#### GROUP - II

- P9 - Operations Management and Strategic Management (OMSM)
- P10 - Corporate Accounting and Auditing (CAA)
- P11 - Financial Management and Business Data Analytics (FMDA)
- P12 - Management Accounting (MA)

### FINAL COURSE

#### GROUP - III

- P13 - Corporate and Economic Laws (CEL)
- P14 - Strategic Financial Management (SFM)
- P15 - Direct Tax Laws and International Taxation (DIT)
- P16 - Strategic Cost Management (SCM)

#### GROUP - IV

- P17 - Cost and Management Audit (CMAD)
- P18 - Corporate Financial Reporting (CFR)
- P19 - Indirect Tax Laws and Practice (ITLP)

### ELECTIVES

- P20A: Strategic Performance Management and Business Valuation (SPMBV)
- P20B: Risk Management in Banking and Insurance (RMBI)
- P20C: 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*

## HELP DESK

<https://eicmai.in/Grievance-Portal/index.aspx>

## OVERSEAS CENTRES



## REGIONAL COUNCIL OFFICES

### Western India Regional Council (WIRC)

"Rohit Chambers", 4<sup>th</sup> Floor, Janmabhoomi Marg  
Fort Mumbai - 400 001  
Phone: 9372036890/ 8828061444/ 7777088443/ 9892185588  
e-mail: wirc@icmai.in; website: www.icmai-wirc.in

### Eastern India Regional Council (EIRC)

CMA Bhawan, 84, Harish Mukherjee Road, Kolkata - 700 025  
Phone: 033 - 4951 1391  
e-mail: eirc@icmai.in; website: http://eircficmai.com

### Southern India Regional Council (SIRC)

CMA Bhawan, 4, Montieth Lane, Egmore, Chennai - 600 008  
Phone: 044 - 28554443/ 28554326/ 28528219  
e-mail: sirc@icmai.in  
website: http://sircficmai.in/

### Northern India Regional Council (NIRC)

CMA Bhawan, 3, Institutional Area, Lodhi Road  
New Delhi - 110 003  
Phone: 011 - 24626678/ 24615788/ +91-8800383496  
e-mail: nirc@icmai.in; website: http://nirc-icmai.in