



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**  
***(Statutory Body under an Act of Parliament)***

**CLARIFICATION**

**Ref. No: BOS/01-08/13-14**

**Dated: Kolkata 26th August,2013**

**Clarification on applicability of Companies Bill,2012 for CMA Examinations**

The Companies Bill,2012 ( to be enacted as the Companies Act,2013) is finally passed by the Rajya Sabha on 8th August,2013. This Companies Bill will be enacted as the Companies Act,2013 on receiving the assent of the President of India and on issue of notification in the Official Gazette, which will replace the existing statute, the Companies Act,1956.

Based on the above, it is hereby clarified that the proposed Companies Act,2013 will not be applicable for the Intermediate and Final Course CMA Examinations till June,2014.

Regarding applicability from December 2014 CMA Examination, the decision will follow based on the exact date of enactment of the above Companies Bill into the Act.

This issues with an approval of the competent authority.

**CMA Chiranjib Das**  
**Secretary to the Board of Studies Committee**