



**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)  
**CMA BHAWAN**  
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Dated: March 26, 2017

**Sub: Clarification for June 2017 term of Examination**

This is to bring to the notice for further clarification to all concerned that the followings shall be applicable for June 2017 term of Examination.

Sl. No.	Issue	Applicable for	Reference papers	Facilities provided
1	Companies (Cost Records and Audit) Rules, 2014 as amended till 14 <sup>th</sup> July 2016	<b>CMA Intermediate under</b>		<ul style="list-style-type: none"> <li>➤ For Syllabus 2012, soft copy uploaded in website under student section -Supplementary June 2017.</li> <li>➤ For syllabus 2016 included in study material</li> </ul>
		Syllabus 2012	<b>Paper 10</b> - Cost & Management Accountancy (Group - II)	
		Syllabus 2016	<b>Paper 12</b> - Company Accounts & Audit (Group - II)	
		<b>CMA Final under</b>		
		Syllabus 2012	<b>Paper 19</b> - Cost and Management Audit (Group - IV)	
		Syllabus 2016	<b>Paper 19</b> - Cost & Management Audit (Group - IV)	
2	CAS 1-24 (as per version till December 2016)	<b>CMA Intermediate under</b>		<ul style="list-style-type: none"> <li>➤ For Syllabus 2012 soft copy uploaded in website under student section - Supplementary June 2017.</li> <li>➤ For syllabus 2016 included in study material.</li> </ul>
		Syllabus 2012	<b>Paper 8</b> - Cost Accounting and Financial Management (Group - I)	
		Syllabus 2016	<b>Paper 8</b> - Cost Accounting (Group - I)	
		<b>CMA Final under</b>		
		Syllabus 2012	<b>Paper 19</b> - Cost and Management Audit (Group - IV)	
		Syllabus 2016	<b>Paper 19</b> - Cost & Management Audit (Group - IV)	
3	Companies Act, 2013	<b>CMA Intermediate</b>		List of notified sections applicable for June 2017 examination will be uploaded shortly.
		Syllabus 2012	<b>Paper 6</b> - Laws, Ethics and Governance (Group - I) <b>Paper 12</b> - Company Accounts and Audit (Group - II)	
		Syllabus 2016	<b>Paper 6</b> - Laws and Ethics (Group - I) <b>Paper 12</b> - Company Accounts and Audit (Group - II)	
		<b>CMA Final</b>		
		Syllabus 2012	<b>Paper 13</b> - Corporate Laws & Compliance (Group - III) <b>Paper 18</b> - Corporate Financial Reporting (Group - IV) <b>Paper 19</b> - Cost & Management Audit (Group - IV)	
		Syllabus 2016	<b>Paper 13</b> - Corporate Laws & Compliance (Group - III) <b>Paper 17</b> - Corporate Financial Reporting (Group - IV) <b>Paper 19</b> - Cost & Management Audit (Group - IV)	
4	CARO - Companies (Auditor' Report) Order, 2016	<b>CMA Intermediate</b>		<ul style="list-style-type: none"> <li>➤ For Syllabus 2012 Soft copy uploaded in student section of website Supplementary June 2017.</li> <li>➤ For Syllabus 2016, included in study material</li> </ul>
		Syllabus 2012	<b>Paper 12</b> - Company Accounts & Audit (Group - II)	
		<b>CMA Final</b>		
		Syllabus 2012	<b>Paper 13</b> - Corporate Laws & Compliance (Group - III)	
		Syllabus 2016	<b>Paper 13</b> - Corporate Laws & Compliance (Group - III)	

*Annals Chakrabarty*



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5	Finance Act, 2016	<b>CMA Intermediate</b>		➤ For Syllabus 2012 amendments uploaded in student section of website - Supplementary June 2017  ➤ For Syllabus 2016, included in study material.
		Syllabus 2012	<b>Paper 7</b> - Direct Taxation (Group - I) <b>Paper 11</b> - Indirect Taxation (Group - II)	
		Syllabus 2016	<b>Paper 7</b> - Direct Taxation (Group - I) <b>Paper 11</b> - Indirect Taxation (Group - II)	
		<b>CMA Final</b>		
		Syllabus 2012	<b>Paper 16</b> - Tax Management & Practice (Group - III)	
		Syllabus 2016	<b>Paper 16</b> - Direct Tax Laws and International Taxation (Group - III) <b>Paper 18</b> - Indirect Tax Laws & Practice(Group - IV)	
6	GST	Not applicable		
7	IND AS	Not applicable		

All concerned to make appropriate advisory and facilitate the students.

*Arnab Chakraborty*

Arnab Chakraborty  
(Sr. Director - Studies, Admin & HR)

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- (1) All Regional Councils of the Institute – for information & necessary action;
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