



Ref No.: DoS_Academics/4/2021

Dated: 09.04.2021

Sub: Clarification for June 2021 term of Examination

This is to bring to the notice for clarification to all concerned that the followings shall be applicable for June 2021 term of Examination.

Sl. No.	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit) Rules, 2014 as amended upto 30 th November, 2020	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 12- Company Accounts & Audit (Intermediate), Paper 19 - Cost & Management Audit(Final)	Information uploaded under Companies (Cost Records and Audit) Rules 2014 Updated 2019 (Consolidated) https://icmai.in/upload/pd/Companies_CRA_R_2019.pdf
2	CAS 1-24 (amended upto 30 th November, 2020)	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 8-Cost Accounting (Intermediate) Paper 19 - Cost & Management Audit(Final)	Supplementary for Limited revision of CAS uploaded in website link https://www.icmai.in/upload/CASB/CAS_4_Revised_28022019.pdf https://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 (Intermediate) Paper 12- Company Accounts & Audit(Intermediat e) 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 amendments upto 30 th November, 2020 would be applicable for June, 2021 term of examination https://icmai.in/studentswebsite/Syl-2016.php



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4	Finance Act 2020	Intermediate and Final	Syllabus 2016 Paper 7- Direct Taxation (Intermediate) Paper 11- Indirect Taxation (Intermediate) Paper 16- Direct Tax Laws and International Taxation (Final) Paper 18- Indirect Tax Laws & Practice(Final)	Paper 7 ,11,16 & 18 Amendments upto 30 th November, 2020 have been uploaded on the website https://icmai.in/studentswebsite/Syl-2016.php
5	GST	Intermediate and Final	Syllabus 2016 Paper 11 (Intermediate) Paper 18(Final)	Follow link for Paper 11 (For Intermediate) https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-April-2021.pdf Follow link for Paper 18 (For Final) https://icmai.in/upload/Students/Syllabus2016/Final/Paper-18_Jan21.pdf Follow link for updation : Paper 11 (Intermediate): https://icmai.in/upload/Students/Supplementary/Paper-11_Supplementary_110221.pdf Paper 18 (Final): https://icmai.in/upload/Students/Supplementary/Paper-18_Supplementary_180221.pdf
6	IND AS	Not applicable for intermediate, only applicable for Final	Syllabus 2016 Paper 17(Final)	Follow the link for clarification: https://icmai.in/upload/Students/Supplementary/Clarification-Applicability-June21.pdf Follow the links for updation: Study Material of Paper 17 - https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-Feb-2021.pdf and Supplementary on Paper 17 - https://icmai.in/upload/Students/Supplementary/Paper-17_25_Feb_21.pdf [Applicable for Students not having Revised February, 2021 Edition Study Material of Paper-17 on Corporate Financial Reporting]



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7	Insolvency and Bankruptcy Code 2016 & SEBI Issue of Capital and Disclosure Requirements (ICDR) Regulations 2018	Final syllabus 2016 only	Paper 13 syllabus 2016 only	Paper 13 revised study material uploaded in website https://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Feb-21.pdf or http://icmai.in/upload/Students/Supplementary/IBC-2016.pdf and https://icmai.in/upload/Students/Supplementary/Supplementary_Paper-13.pdf
8	Pension Fund Regulatory and Development Authority Act, 2013	Intermediate syllabus 2016 only	Paper 6 syllabus 2016	Follow the 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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