



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
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Ref No. Dos-8/2/2018

February 26, 2018.

Sub: Clarification for June 2018 term of Examination

Sl. No	Issue	Applicable for	Reference papers	Facilities provided
1	Companies(Cost Records and Audit) Rules, 2014 as amended till 20 th Dec 2017	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 12- Company Accounts & Audit(Inter), Paper 19 – Cost & Management Audit(Final)	Also follow link http://icmai.in/upload/Students/Circulars/Relevant-Info-June2018.pdf Amendments will be uploaded under Supplementary for June 2018 examination.
2	CAS 1-24 (including limited revision of CAS 2017)	Intermediate and Final under syllabus 2016	Syllabus 2016 Paper 8-Cost Accounting(Inter) Paper 19 – Cost & Management Audit(Final)	Supplementary for Limited revision of CAS 2017 uploaded in website link http://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(Inter) Paper 12- Company Accounts & Audit(Inter) Paper 13- Corporate Laws & Compliance(Final) Paper 17- Corporate Financial Reporting(Final) Paper 19- Cost & Management Audit(Final)	List of notified sections applicable for June 2018 examination will be uploaded shortly.
4	CARO- Companies(Auditor' Report) Order 2016	Intermediate and Final	Syllabus 2016 Paper 13- Corporate Laws & Compliance(Final)	Follow link http://icmai.in/upload/Students/Supplementary/CARO-2016.pdf for soft copy
5	Finance Act 2017	Intermediate and Final	Syllabus 2016 Paper 7- Direct Taxation(Inter) Paper 11- Indirect Taxation(Inter) Paper 16- Direct Tax Laws and International Taxation(Final) Paper 18- Indirect Tax Laws & Practice(Final)	Follow link http://icmai.in/upload/Students/Syllabus2016/Syllabus2016_Revised_Contents.pdf Also follow link http://icmai.in/upload/Students/Circulars/Relevant-Info-June2018.pdf Paper 7 uploaded under link http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-revised.pdf Paper 16 uploaded under link http://icmai.in/upload/Students/Syllabus2016/Final/Paper-16-Revised.pdf



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6	GST	Intermediate and Final	Syllabus 2016 Paper 11(Inter) Paper 18(Final)	Follow link http://icmai.in/upload/Students/Syllabus2016/Syllabus2016_Revised_Contents.pdf For Paper 11, revised study material uploaded under link http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST.pdf Paper 18, revised study material uploaded under link http://icmai.in/upload/Students/Syllabus2016/Final/Paper-18-New.pdf
7	IND AS	Not applicable for intermediate. For final simple application based problems may be asked.	Syllabus 2016 Paper 17(Final)	For detailed guidelines follow link http://icmai.in/upload/Students/Syllabus2016/Applicability-June2018.pdf
8	Insolvency and Bankruptcy Code 2016	Final syllabus 2016 only	Paper 13 syllabus 2016 only	Follow link http://icmai.in/upload/Students/Notification-IBC-2016.pdf for detailed notification.
9	Pension Fund Regulatory and Development Authority Act, 2013	Intermediate syllabus 2016 only	Paper 6 syllabus 2016	Follow link http://icmai.in/upload/Students/Notification-Pension-Fund.pdf for detailed notification.

For all papers RTPS are getting uploaded in student section of website for Intermediate and Final students under link http://icmai.in/studentswebsite/rtp2016_j18.php

All concerned to make appropriate advisory and facilitate the students.

Arnab Chakraborty

(Arnab Chakraborty)

Secretary (Acting) & Sr. Director- Studies, Admin & HR

e-distribution to:

- (1) All Regional Council of the Institute – for information and necessary action
- (2) All Chapters of the Institute- for information & necessary action
- (3) All CMA Support Centre of the Institute
- (4) Secretariat, for kind information and records
- (5) All HODs in Headquarters including Delhi Office, Hyderabad Centre of Excellence –for kind information.
- (6) Notice Boards
- (7) IT Dept- requested to upload this information in the website as appropriate.