



Ref No.: DoS_Academics/9/2020

Dated: 15/09/2020

Sub: Clarification for June 2020 & December 2020 term of Examinations

This is to bring to the notice for further clarification to all concerned that the followings shall be applicable for June 2020 & December 2020 term of Examinations.

Sl. No.	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit) Rules, 2014 as amended till 31 st May, 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/Students/Supplementary/Companies CRAR 2018 Updated.pdf
2	CAS 1-24 (amended upto 31 st May, 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(Inter) 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 31 st May, 2020 would be applicable for June, 2020 & December 2020 term of examinations. https://icmai.in/studentwebsite/Syl-2016.php

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4	Finance Act 2019	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 31 st May, 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-Jan2020-Revised.pdf Follow link for Paper 18 (For Final) https://icmai.in/upload/Students/Syllabus2016/Final/Paper-18_Jan20.pdf Follow link for updation : For Paper 11 https://icmai.in/upload/Students/Supplementary/Supplementary-Paper-11-June Dec 2020.pdf For Paper 18 https://icmai.in/upload/Students/Supplementary/Supplementary-Paper-18-June Dec 2020.pdf
6	IND AS	Not applicable for intermediate, only applicable for Final.	Syllabus 2016 Paper 17(Final)	Follow link for updation – https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf https://icmai.in/upload/Students/Supplementary/Clarification-Applicability-June-Dec-2020.pdf https://icmai.in/upload/Students/Supplementary/Paper-17_Supplementary_Study_Note-5_Revised.pdf

Subhrajit



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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-Revised-Aug.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 link for detailed notification https://icmai.in/upload/Students/Supplementary/Pension-Fund.pdf

All concerned to make appropriate advisory and facilitate the students.

Debabrata Nandy
15/09/2020

CMA (Dr.) D. P. Nandy

(Sr. Director – Studies & Advanced Studies)

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- (8) IT Dept. - requested to upload this information in the website as appropriate.