



**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)  
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**CIRCULAR**

**Sub: Clarification for Qualification Based Subject Exemption granted to LLB Qualification under Syllabus 2016, now opting to pursue the Course under Syllabus 2022**

Any student pursuing the course of the Institute, to whom, subject exemption under Syllabus 2016 was granted on the basis of LLB Qualification, now desires to opt for pursuing the course under Syllabus 2022, shall be guided by the following procedure:

<b>Qualification Based Exemption granted under CMA Syllabus 2016</b>	<b>Qualification Based Exemption to be granted CMA under Syllabus 2022</b>
Exempted from CMA Foundation Course	Exempted from CMA Foundation Course
Direct entry to CMA Intermediate Course	Direct entry to CMA Intermediate Course
Exemption from appearing in the following paper at the Intermediate Course <b>Paper 6: Laws &amp; Ethics (LNE)</b>	Exemption from appearing in the following paper at the Intermediate Course <b>Paper 5: Business Laws and Ethics (BLE)</b>

Students will require to follow the procedure prescribed/ to be prescribed by the Directorate of Studies, from time to time.

CMA (Dr.) D. P. Nandy  
Senior Director (Studies & Advanced Studies)

**e-distribution to:**

- 1) President's Office
- 2) Secretary, T&EF and Placement Committee.
- 3) All HODs at Headquarters, Delhi Office and Hyderabad Centre of Excellence.
- 4) All Regional Councils of the Institute.
- 5) All Chapters of the Institute.
- 6) All CMA Support Centres of the Institute.
- 7) All Overseas Centres.
- 8) IT Department- for uploading on the website of the Institute.
- 9) Secretariat.
- 10) Notice Board

**Copy to:**

- 1) President, The Institute of Cost Accountants of India.
- 2) Vice President, The Institute of Cost Accountants of India
- 3) All Council Members