



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
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Ref No.: DoS_Academics/09/2023

Dated: 21/09/2023

Sub: Clarification for December 2023 term of Examination

This is to bring to the notice for clarification to all concerned that the followings shall be applicable for December 2023 term of Examination.

Sl. No.	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit) Rules, 2014 ; as amended upto 31 st May, 2023	Intermediate and Final	Syllabus 2016 Paper 12- Company Accounts & Audit(Intermediate) , Paper 19 - Cost & Management Audit(Final) Syllabus 2022 Paper 10- Corporate Accounting and Auditing(Intermediate), Paper 17 - Cost & Management Audit(Final)	<u>Companies (Cost Records and Audit) Rules 2014 Updated 2019 (Consolidated)</u> Syllabus 2016 Paper 12: Study Material uploaded on the website: https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-12-Feb-2022.pdf Paper 19: Revised Study Material uploaded on the website https://icmai.in/upload/Students/Syllabus2016/Final/Paper-19-Feb-22.pdf https://icmai.in/upload/pd/Companies_CRA_R_2019.pdf Follow the links for updates: https://icmai.in/upload/Students/Supplementary/Paper_19_3007_21_CAP.pdf Syllabus 2022 Paper 10: Study Material https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_Rev.pdf Paper 10: Supplementary https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php Paper 17: Study Material https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P17.pdf

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2	CAS 1-24 (amended upto 31 st May, 2023)	Intermediate and Final	Syllabus 2016 Paper 8-Cost Accounting (Intermediate) Paper 19 - Cost & Management Audit(Final) Syllabus 2022 Paper 8 - Cost Accounting (Intermediate) Paper 17 - Cost & Management Audit(Final)	Supplementary for Limited revision of CAS uploaded on the website Syllabus 2016: https://www.icmai.in/upload/Students/Supplementary/Paper_19_3007_21_Revised_CAS.pdf Syllabus 2022: Paper 8: Study Material https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8.pdf Paper 17: Study Material https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P17.pdf
3	Companies Act 2013	Intermediate and Final	Syllabus 2016 Paper 6- Laws & Ethics (Intermediate) Paper 12- Company Accounts & Audit(Intermediate) Paper 13- Corporate Laws & Compliance(Final) Paper 17- Corporate Financial Reporting(Final) Paper 19- Cost & Management Audit(Final) Syllabus 2022 Paper 5- Business Laws and Ethics (Intermediate) Paper 10 - Corporate Accounting and Auditing(Intermedia te) Paper 13 -	The provisions of Companies Act, 2013 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 31 st May, 2023 would be applicable for December 2023 term of examination Syllabus 2016: Paper 6: Supplementary https://icmai.in/upload/Students/Supplementary/SUPPLEMENTARY-PAPER-6_DEC2023_Syllabus2016.pdf Paper 13: Supplementary https://icmai.in/upload/Students/Supplementary/SUPPLEMENTARY-PAPER-13_DEC2023_Syllabus2016.pdf Syllabus 2022: Paper 5: Supplementary https://icmai.in/upload/Students/Supplementary/2023/Paper_5_Dec2023_Syllabus2022.pdf Paper 10: Supplementary https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php Paper 13: Supplementary

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			Corporate and Economic Laws (Final) Paper 17- Cost & Management Audit(Final) Paper 18- Corporate Financial Reporting(Final)	https://icmai.in/upload/Students/Supplementary/2023/Paper_13_Dec2023_Syllabus2022.pdf For Study Materials: https://icmai.in/studentswebsite/Study_Materials_2022.php
4	Finance Act 2022	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) Syllabus 2022 Paper 7 (Section A)- Direct Taxation (Intermediate) Paper 7 (Section B)- Indirect Taxation (Intermediate) Paper 15- Direct Tax Laws and International Taxation (Final) Paper 19- Indirect Tax Laws and Practice(Final)	Syllabus 2016 Paper 7 ,11,16 & 18 Amendments upto 31 st May, 2023 have been uploaded on the website https://icmai.in/studentswebsite/Syl-2016.php Syllabus 2022 Paper 7 (Section A & B) , 15 & 19 Amendments upto 31 st May, 2023 have been uploaded on the website https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php
5	GST	Intermediate and Final	Syllabus 2016 Paper 11 (Intermediate) Paper 18 (Final) Syllabus 2022 Paper 7 (Section B) (Intermediate) Paper 19(Final)	Syllabus 2016: Follow the link for Paper 11 and Paper 18: https://icmai.in/studentswebsite/Syl-2016.php Syllabus 2022: Follow the link for Paper 7 (Section B) and Paper 19: https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php

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6	IND AS	Syllabus 2016- Not applicable for intermediate, only applicable for Final Syllabus 2022 – In Intermediate – Comparative Provisions for Specific Ind AS and in Final - which Ind AS are covered by the Syllabus 2022	Syllabus 2016 Paper 17 – Corporate Financial Reporting(Final) Syllabus 2022 Paper 6 – Financial Accounting Paper 10 – Corporate Accounting and Auditing Paper 18 – Corporate Financial Reporting(Final)	Syllabus 2016: Follow the links for updation: Paper 17 : Study Material https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-Feb-22.pdf Paper 17 : Supplementary https://icmai.in/studentswebsite/Syl-2016.php Syllabus 2022: Paper 6: Study Material https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P6_new.pdf Paper 10: Study Material https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_Rev.pdf Paper 18: Study Material https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P18.pdf
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All concerned to make appropriate advisory and facilitate the students.

CMA Arup Sankar Bagchi
(Sr. Director – Studies)

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