



**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)  
**CMA BHAWAN**  
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Ref No.:DoS-Academics/03/2024

Dated: 13/03/2024

**Sub: Clarification for June 2024 term of Examination**

This is to bring to the notice for clarification to all concerned that the followings shall be applicable for June 2024 term of Examination.

Sl. No.	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit ) Rules, 2014 ; as (amended upto 30 <sup>th</sup> November, 2023)	Intermediate and Final under Syllabus 2022	<b>Syllabus 2022</b> Paper 10- Corporate Accounting and Auditing(Intermediate), Paper 17 - Cost & Management Audit(Final)	Companies (Cost Records and Audit) Rules 2014 Updated 2019 (Consolidated) For Paper 10 and Paper 17 Study Materials refer to the following links <a href="https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls_G2.php">https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls_G2.php</a> and <a href="https://icmai.in/studentswebsite/Syl-2022-Final-Stdy-Mtrls_G4.php">https://icmai.in/studentswebsite/Syl-2022-Final-Stdy-Mtrls_G4.php</a>
2	CAS 1-24 (amended upto 30 <sup>th</sup> November, 2023)	Intermediate and Final under Syllabus 2022	<b>Syllabus 2022</b> Paper 8 - Cost Accounting (Intermediate) Paper 17 - Cost & Management Audit(Final)	For Paper 10 and Paper 17 Study Materials refer to the following links <a href="https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls_G1.php">https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls_G1.php</a> and <a href="https://icmai.in/studentswebsite/Syl-2022-Final-Stdy-Mtrls_G4.php">https://icmai.in/studentswebsite/Syl-2022-Final-Stdy-Mtrls_G4.php</a>
3	Companies Act 2013 (amended upto 30 <sup>th</sup> November, 2023)	Intermediate and Final under syllabus 2022	<b>Syllabus 2022</b> Paper 5- Business Laws and Ethics (Intermediate) Paper 10 - Corporate Accounting and Auditing(Intermediate) Paper 13 - Corporate and Economic Laws (Final)	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 30 <sup>th</sup> November, 2023 would be applicable for June 2024 term of examination  Paper 5 and 13 : List of Notified Sections  <a href="https://icmai.in/upload/Students/Supplementary/2022/Paper_5_JUNE_2024.pdf">https://icmai.in/upload/Students/Supplementary/2022/Paper_5_JUNE_2024.pdf</a>



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			Paper 17- Cost & Management Audit(Final) Paper 18- Corporate Financial Reporting(Final)	and <a href="https://icmai.in/upload/Students/Supplementary/2022/Paper_13_JUNE_2024.pdf">https://icmai.in/upload/Students/Supplementary/2022/Paper_13_JUNE_2024.pdf</a>  Paper 10 : Supplementary  <a href="https://icmai.in/upload/Students/Supplementary/2022/Paper_10A_JUNE_2024.pdf">https://icmai.in/upload/Students/Supplementary/2022/Paper_10A_JUNE_2024.pdf</a> and <a href="https://icmai.in/upload/Students/Supplementary/2022/Paper_10B_JUNE_2024.pdf">https://icmai.in/upload/Students/Supplementary/2022/Paper_10B_JUNE_2024.pdf</a>  For Study Materials <a href="https://icmai.in/studentswebsite/Study_Materials_2022.php">https://icmai.in/studentswebsite/Study_Materials_2022.php</a>
4	Finance Act 2023	Intermediate and Final	<b>Syllabus 2022</b> Paper 7- Direct and Indirect Taxation (Intermediate) Paper 15- Direct Tax Laws and International Taxation (Final) Paper 19- Indirect Tax Laws & Practice(Final)	Amendments upto 30 <sup>th</sup> November, 2023 would be applicable for June 2024 term of examination which are available under the given link:  <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_June_2024.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_June_2024.php</a>  Updated Study Materials are available under this link: <a href="https://icmai.in/studentswebsite/Study_Materials_2022.php">https://icmai.in/studentswebsite/Study_Materials_2022.php</a>
5	GST	Intermediate and Final	<b>Syllabus 2022</b> Paper 7- Direct and Indirect Taxation (Intermediate) and Paper 19- Indirect Tax Laws & Practice(Final)	Amendments upto 30 <sup>th</sup> November, 2023 would be applicable for June 2024 term of examination which are available under the given link:  <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_June_2024.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_June_2024.php</a>  Updated Study Materials are available under this link: <a href="https://icmai.in/studentswebsite/Study_Materials_2022.php">https://icmai.in/studentswebsite/Study_Materials_2022.php</a>
6	IND AS	In Intermediate – Comparative Provisions for Specific Ind AS and	<b>Syllabus 2022</b> Paper 6 – Financial Accounting (Intermediate)	Paper 10 : Supplementary  <a href="https://icmai.in/upload/Students/Supplementary/2022/Paper_10A_JUNE_2024.pdf">https://icmai.in/upload/Students/Supplementary/2022/Paper_10A_JUNE_2024.pdf</a> and



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	in Final - which are covered by the Syllabus 2022	Paper 10 - Corporate Accounting and Auditing(Intermedi- ate) Paper 18 – Corporate Financial Reporting(Final)	<a href="https://icmai.in/upload/Students/Supplementary/2022/Paper_10B_JUNE_2024.pdf">https://icmai.in/upload/Students/Supplementary/2022/Paper_10B_JUNE_2024.pdf</a> For Paper 6 , Paper 10 and Paper 17 Study Materials refer to the following link <a href="https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls_G1.php">https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls_G1.php</a> <a href="https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls_G2.php">https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls_G2.php</a> and <a href="https://icmai.in/studentswebsite/Syl-2022-Final-Stdy-Mtrls_G4.php">https://icmai.in/studentswebsite/Syl-2022-Final-Stdy-Mtrls_G4.php</a>
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All concerned to make appropriate advisory and facilitate the students.

**CMA (Dr.) D. P. Nandy**  
**Sr. Director (Studies, HR & Admin - Kolkata)**

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