



**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)  
**CMA BHAWAN**  
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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 <sup>st</sup> May, 2023	Intermediate and Final	<b>Syllabus 2016</b> Paper 12- Company Accounts & Audit(Intermediate) , Paper 19 - Cost & Management Audit(Final)  <b>Syllabus 2022</b> 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>  <b>Syllabus 2016</b> Paper 12: Study Material uploaded on the website: <a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-12-Feb-2022.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-12-Feb-2022.pdf</a>  Paper 19: Revised Study Material uploaded on the website <a href="https://icmai.in/upload/Students/Syllabus2016/Final/Paper-19-Feb-22.pdf">https://icmai.in/upload/Students/Syllabus2016/Final/Paper-19-Feb-22.pdf</a>  <a href="https://icmai.in/upload/pd/Companies_CRA_R_2019.pdf">https://icmai.in/upload/pd/Companies_CRA_R_2019.pdf</a>  Follow the links for updates: <a href="https://icmai.in/upload/Students/Supplementary/Paper_19_3007_21_CAP.pdf">https://icmai.in/upload/Students/Supplementary/Paper_19_3007_21_CAP.pdf</a>  <b>Syllabus 2022</b> Paper 10: Study Material <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_Rev.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_Rev.pdf</a>  Paper 10: Supplementary <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php</a>  <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php</a>  Paper 17: Study Material <a href="https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P17.pdf">https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P17.pdf</a>

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2	CAS 1-24 (amended upto 31 <sup>st</sup> May, 2023)	Intermediate and Final	<b>Syllabus 2016</b> Paper 8-Cost Accounting (Intermediate) Paper 19 - Cost & Management Audit(Final)  <b>Syllabus 2022</b> Paper 8 - Cost Accounting (Intermediate) Paper 17 - Cost & Management Audit(Final)	Supplementary for Limited revision of CAS uploaded on the website  <b>Syllabus 2016:</b>  <a href="https://www.icmai.in/upload/Students/Supplementary/Paper_19_3007_21_Revised_CAS.pdf">https://www.icmai.in/upload/Students/Supplementary/Paper_19_3007_21_Revised_CAS.pdf</a>  <b>Syllabus 2022:</b> Paper 8: Study Material <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8.pdf</a>  Paper 17: Study Material <a href="https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P17.pdf">https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P17.pdf</a>
3	Companies Act 2013	Intermediate and Final	<b>Syllabus 2016</b> 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)  <b>Syllabus 2022</b> 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 <sup>st</sup> May, 2023 would be applicable for December 2023 term of examination  <b>Syllabus 2016:</b>  Paper 6: Supplementary <a href="https://icmai.in/upload/Students/Supplementary/SUPPLEMENTARY-PAPER-6_DEC2023_Syllabus2016.pdf">https://icmai.in/upload/Students/Supplementary/SUPPLEMENTARY-PAPER-6_DEC2023_Syllabus2016.pdf</a>  Paper 13: Supplementary <a href="https://icmai.in/upload/Students/Supplementary/SUPPLEMENTARY-PAPER-13_DEC2023_Syllabus2016.pdf">https://icmai.in/upload/Students/Supplementary/SUPPLEMENTARY-PAPER-13_DEC2023_Syllabus2016.pdf</a>  <b>Syllabus 2022:</b> Paper 5: Supplementary <a href="https://icmai.in/upload/Students/Supplementary/2023/Paper_5_Dec2023_Syllabus2022.pdf">https://icmai.in/upload/Students/Supplementary/2023/Paper_5_Dec2023_Syllabus2022.pdf</a> Paper 10: Supplementary <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php</a>  Paper 13: Supplementary

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			Corporate and Economic Laws (Final) Paper 17- Cost & Management Audit(Final) Paper 18- Corporate Financial Reporting(Final)	<a href="https://icmai.in/upload/Students/Supplementary/2023/Paper_13_Dec2023_Syllabus2022.pdf">https://icmai.in/upload/Students/Supplementary/2023/Paper_13_Dec2023_Syllabus2022.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 2022	Intermediate and Final	<b>Syllabus 2016</b> 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)  <b>Syllabus 2022</b> 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)	<b>Syllabus 2016</b> Paper 7 ,11,16 & 18  Amendments upto 31 <sup>st</sup> May, 2023 have been uploaded on the website <a href="https://icmai.in/studentswebsite/Syl-2016.php">https://icmai.in/studentswebsite/Syl-2016.php</a>  <b>Syllabus 2022</b> Paper 7 (Section A & B) ,15 & 19  Amendments upto 31 <sup>st</sup> May, 2023 have been uploaded on the website <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php</a>
5	GST	Intermediate and Final	<b>Syllabus 2016</b> Paper 11 (Intermediate) Paper 18 (Final)  <b>Syllabus 2022</b> Paper 7 (Section B) (Intermediate) Paper 19(Final)	<b>Syllabus 2016:</b> Follow the link for Paper 11 and Paper 18: <a href="https://icmai.in/studentswebsite/Syl-2016.php">https://icmai.in/studentswebsite/Syl-2016.php</a>  <b>Syllabus 2022:</b> Follow the link for Paper 7 (Section B) and Paper 19: <a href="https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php">https://icmai.in/studentswebsite/Supplementary_Syllabus_2022_Dec_2023.php</a>

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

**CMA Arup Sankar Bagchi**  
(Sr. Director – Studies)

**e-distribution to:**

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- (2) All Chapters of Institute - for information & necessary action;
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- (6) All HODs, in Headquarters including Delhi Office, Hyderabad Center of Excellence - for kind information;
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