



Ref No.: DoS_Academics/3/2020

Dated: 11/03/2020

Sub: Clarification for June 2020 term of Examination

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

Sl. No.	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit) Rules, 2014 as; amended till 30 th November, 2019	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 30 th November, 2019)	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 http://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 notifications and issued upto 30 th November, 2019 would be applicable for June, 2020 term examination. http://icmai.in/studentswebsite/Syl-2016.php
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 new edition study material uploaded in website https://icmai.in/studentswebsite/Syl-2016.php

