



Ref No.: DoS_Academics/9/2020

Dated: 15/09/2020

Sub: Clarification for June 2020 & December 2020 term of Examinations

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

Sl. No.	Issue	Applicable for	Reference papers	Facilities Provided
1	Companies (Cost Records and Audit) Rules, 2014 as amended till 31 st May, 2020	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 31 st May, 2020)	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 https://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 31 st May, 2020 would be applicable for June, 2020 & December 2020 term of examinations. https://icmai.in/studentwebsite/Syl-2016.php

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