



ICMAI

भारतीय लागत लेखाकार संस्थान

THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA

Statutory Body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)



CMA Bhawan, 3, Institutional Area
Lodhi Road, New Delhi - 110 003

Website: www.icmai.in

Ref No.:DoS-Academics/09/2026

Dated: 15/09/2026

Sub: Clarification for the December 2026 term of Examination

This is to bring to the notice of all concerned that the following shall be applicable for the December 2026 term of the examination.

Sl. No.	Issue	Applicable for	Reference Papers for Syllabus 2022	Facilities Provided
1	Companies (Cost Records and Audit) Rules, 2014 ; as (amended upto 31 st May, 2026)	Intermediate and Final under Syllabus 2022	Paper 10- Corporate Accounting and Auditing (Intermediate), Paper 17 - Cost & Management Audit (Final)	For Paper 10 and Paper 17 Study Materials, refer to the following links: https://dwpivt501gtb6.cloudfront.net/upload/students/P10_0904_2026.pdf and https://dwpivt501gtb6.cloudfront.net/upload/students/Study-Materials/Paper_17_Reprint_July_2026_20260818152806.pdf Supplementary Link: https://icmai.in/ClntStudents/Supplementary_currentterm
2	CAS 1-24 (amended upto 31 st May, 2026)	Intermediate and Final under Syllabus 2022	Paper 8 - Cost Accounting (Intermediate) Paper 17 - Cost & Management Audit(Final)	For Paper 8 and Paper 17 Study Materials, refer to the following links https://dwpivt501gtb6.cloudfront.net/upload/students/P8_0904_2026.pdf and https://dwpivt501gtb6.cloudfront.net/upload/students/Study-Materials/Paper_17_Reprint_July_2026_20260818152806.pdf Supplementary Link: https://icmai.in/ClntStudents/Supplementary_currentterm

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3	Companies Act 2013 (amended upto 31 st May, 2026)	Intermediate and Final under syllabus 2022	Paper 5- Business Laws and Ethics (Intermediate) Paper 10 - Corporate Accounting and Auditing (Intermediate) Paper 13 - Corporate and Economic Laws (Final) Paper 17- Cost & Management Audit(Final) Paper 18- Corporate Financial Reporting(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 31 st May, 2026 would be applicable for December 2026 term of examination For Study Materials: https://icmai.in/CIntStudents/StudyMaterials/2 and https://icmai.in/CIntStudents/StudyMaterials/3 Supplementary Link: https://icmai.in/CIntStudents/Supplementarycurrentterm
4	Finance Act 2025	Intermediate and Final under syllabus 2022	Paper 7- Direct and Indirect Taxation (Intermediate) Paper 15- Direct Tax Laws and International Taxation (Final) Paper 19- Indirect Tax Laws & Practice(Final)	Amendments up to 31 st May, 2026 would be applicable for December 2026 term of examination which are available under the given link as Supplementary: https://icmai.in/CIntStudents/Supplementarycurrentterm Updated Study Materials are available under this link: https://icmai.in/CIntStudents/StudyMaterials/2 and https://icmai.in/CIntStudents/StudyMaterials/3
5	GST	Intermediate and Final under syllabus 2022	Paper 7- Direct and Indirect Taxation (Intermediate) and Paper 19- Indirect Tax Laws & Practice(Final)	Amendments up to 31 st May, 2026 would be applicable for December 2026 term of examination which are available under the given as Supplementary: https://icmai.in/CIntStudents/Supplementarycurrentterm Updated Study Materials are available under



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				this link: https://icmai.in/CIntStudents/StudyMaterials/2 and https://icmai.in/CIntStudents/StudyMaterials/3
6	IND AS (In Intermediate and Final) and Reporting through XBRL and Corporate Social Responsibility Reporting in India (In Final) (amended upto 31 st May, 2026)	In Intermediate – Comparative Provisions for Specific Ind AS and in Final - which are covered by the Syllabus 2022	Paper 6 – Financial Accounting (Intermediate) Paper 10 - Corporate Accounting and Auditing(Intermediate) Paper 18 – Corporate Financial Reporting(Final)	For Supplementary of Paper 10 https://icmai.in/CIntStudents/Supplementarycurrentterm For updated Study Materials of Paper 6 , Paper 10 and Paper 18 refer to the following link https://icmai.in/CIntStudents/StudyMaterials/2 and https://icmai.in/CIntStudents/StudyMaterials/3

All concerned are requested to provide appropriate guidance and necessary assistance to facilitate the students.

CMA Avijit Mondal

Joint Director and H.O.D Studies (Academics & Administration)

e-distribution to:

- (1) All Regional Councils of the Institute - for information & necessary action;
- (2) All Chapters of the Institute - for information & necessary action;
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- (4) All Overseas Centres- for information & necessary action;
- (5) President's Office, for kind information and records;
- (6) Secretariat, for kind information and records;
- (7) All HODs, in Headquarters, including Kolkata Office, Noida Office and Hyderabad Centre of Excellence - for kind information;
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