

# LETTER TO THE EDITOR

Dear Sir,

The contents of the Management Accountant of March 2014 issue is glossy right from its front page. The quality of the articles, (1) "COSO ERM frame work...." (on P55) and (2) "Principles of Cost Minimisation" (on Page 51) are very good. The first article by CMA Dr. A. K. Bhattacharya is very lucid due to the ample examples he presented to elucidate his points. Please convey my appreciation to him.

Regards!

**CMA S. Srinivasan**



## THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

### CLARIFICATION

Ref. No: BOS/01-12/13-14

Dated: Kolkata, 18th December, 2013

#### Clarification on applicability of Companies Act, 2013 for CMA Examinations

In continuation with the earlier clarification reference no. BOS/01-08/13-14, which was already hosted in the website on 26th August, 2013.

It is further clarified for general information that the provisions of "The Companies Act, 2013" shall not be applicable for the CMA Intermediate and Final Course Examinations for June, 2014 term of Examination.

Regarding applicability of the Companies Act, 2013, for/from December 2014 CMA Examination, necessary communication would be intimated in due course.

All concerned are hereby requested to make a proper and wide publicity to meet the concern of stakeholders on this stated subject.

This issues with an approval of the competent authority.

**CMA Chiranjib Das**  
Secretary to the Board of Studies Committee

### Attention Members

You are requested to please verify and update your journal mailing address through the online membership system and/or contact the membership department for correcting it. This would help you to receive the journals regularly. Please visit the Institute's website at [www.icmai.in](http://www.icmai.in) for details

### Quality articles invited

We invite quality articles and case studies from members in the industry with relevance to Cost and Management Accountancy, Finance, Management, and Taxation for publication in the journal. Articles accompanied by colour photographs of the author can be sent to: [editor@icmai.in](mailto:editor@icmai.in)

### Obituary



The Institute and its members deeply mourn the demise of CMA Dilip Kumar Dutta a senior member of the Institute, who left for his heavenly abode on 31st January, 2014. He had been employed at IISCO-SAIL and thereafter ran his own practicing firm.

May God give the necessary courage and strength to the bereaved family members in this hour of grief.

May his soul rest in eternal peace.

### Attention, please!

We are in the process of updating certain details relating to your membership profile. Requesting you to kindly spare your precious time to fill in the details in the prescribed proforma which is uploaded under 'Members' section on the Institute website [www.icmai.in](http://www.icmai.in). The proforma, duly filled in, may be forwarded to [membership.sanjoy@icmai.in](mailto:membership.sanjoy@icmai.in)