

## Eastern India Regional Council

### Bhubaneswar Chapter of C-ost Accountants

On August 10, 2015 the Chapter organized a condolence meeting at its premises for departed soul of Late CMA P.D. Phadke, Former President of the Institute. CMA Niranjan Mishra, Council Member, CMA Shiba Prasad Padhi, Chairman, EIRC, Members of the Managing Committee, staffs of the chapter and students participated in large number and prayed for



his soul to rest in peace. The chapter observed the 69<sup>th</sup> Independence Day at its premises. CMA Ramaballava Misra, former Chairman and Managing Director, Heavy Engineering Corporation Ltd, Ranchi and a senior member of the chapter being the chief guest unfurled the National Flag and advised students about their role and responsibilities to build a vibrant India.

### South Odisha Chapter of Cost Accountants

On July 12, 2015, the chapter conducted a seminar on 'Service tax and recent developments'. CMA Bibranchi Narayan Mallick, Chief Finance Officer, Southco Ltd. Berhampur was the session chairman. CMA Ananda Sahu, Asst. Manager (F & A) Southco Ltd. the speaker elaborated about service tax with recent developments in power point presentation. CMA Ramesh Gochhayat, Sr. Manager (F & A) IRE Ltd. Berhampur,



the Chief Speaker clarified on the subject and CA Amarkant Padhi, a leading Chartered Accountant of M/s Amarkant & Associates, the guest Speaker eloquently spoke on various topics of service tax and updates. In the 2<sup>nd</sup> technical session CMA Niranjan Mishra, Council Member discussed about roadmap for the CMA profession and its future developments. CMA Shiba Prasad Padhi, Chairman, EIRC threw light regarding the change in mind set of the members for the development of the profession. CMA Ch. Venkata Ramana, Regional Council Member, EIRC also requested whole hearted co-operation from all levels for its professional



development and vote of thanks had been given by CMA Narasingha Chandra Kar, treasurer of the chapter. The chapter observed the 69<sup>th</sup> Independence day celebration at its premises. CMA B. B. Nayak, chairman of the chapter and CMA Ch. Venkata Ramana, Regional Council Member and chairman, Student Facility and Training Committee, EIRC narrated about the importance of the National day, also emphasized about the discipline to be maintained by the students, faculties as well as by the staffs.

### Rajpur Chapter of Cost Accountants

The chapter conducted a seminar on the theme 'Service Tax a Source of Revenue – A Practical Approach' on July 26, 2015. Shri R. Srinivasa Naik, Addl. Director (Audit), Service Tax was the chief guest of the semi-

nar elaborating on implementation aspects of service tax. CMA Manas Kumar Thakur, Vice President of the Institute and CMA Srikant Sahoo, Regional Council Member were the guests of honour. In the technical



session Shri Rahul Dhanuka of Khaitan & Co. LLP and CMA Mrityunjay Acharjee, Sr V.P. (Fin & Txn), Balmer Lawrie Ltd deliberated on the subject in details. Shri Dhanuka explained the areas where service tax is going to be delved into GST and the practicing areas of Cost Accountants in this regard. He also mentioned the recent amendments in service tax rules and also the areas where further clarifications are required. CMA Mrityunjay Acharjee dealt with a particular section of service tax which is real estate and gave point wise clarifications of the areas where service tax is attracted and also where it is doubtful. Secretary of the chapter, CMA Nazir Ahmed expressed his vote of thanks.



## Patna Chapter of Cost Accountants

A seminar on WCT, GST & recent developments on Service tax was conducted by the Chapter on August 9, 2015 attended by professionals and employees from various industries viz. POWERGRID, NTPC, BSPTCL,



NBPDCL, SBPDCL, BHEL, SAIL etc. Sri V C Gupta (IRS), Commissioner of Excise & Service Tax Audit, the chief guest emphasized on simple and wider tax procedures in service tax. Eminent speaker CMA Suraj Prakash, GM (Finance), BHEL deliberated on tax reforms and GST and also explained the advantages of



new tax system. CMA Mrityunjay Acharjee, AVP, Balmer Lawrie & Co. Ltd. discussed the provisions of service tax in relation to valuation of taxable services and also detailed the procedures on determination of the taxable value after the amendments in 2015. The programme ended with vote of thanks by CMA Rizwan Ahmad, chairman of the chapter.

## Northern India Regional Council

### Lucknow Chapter of Cost Accountants

The Chapter organized an 'Inaugural Function' for the session, July till December 2015 commencing since July 13, 2015. Chief Guest, Dr SD Sharma, Principal, JNPG College deliberated the key features of the CMA





course. CMA Pawan Kumar Tiwary, vice chairman of the chapter detailed the new syllabus 2012 of CMA course as well as discussed the recent changes made in the examination pattern by the Institute. CMA Anjana Chadha, chairperson of the chapter, CMA Dharmendra Singh Saluja, secretary of the chapter, CMA Neha Sharma, joint secretary of the chapter and CMA Amit Yadav, treasurer of the chapter were among the other members present in the programme.

### Jaipur Chapter of Cost Accountants

A seminar on SAP/ERP and Legal process of Arbitration was conducted by the chapter at its premises on



July 26, 2015. Key Speaker of the first technical session was Shri A.P. Shringi, Chief Financial Officer, Siegwark India Pvt. Ltd. (German Company) and he detailed the usefulness of SAP/ERP for Cost & Management Accountants and also its importance for executives & practitioners in today's competitive world. His presentation was supported by Team Members Shri Jitendra Pannu, a trained SAP IT person and Shri Setu Pratap Chauhan, SAP Local Key user in Production Planning module of SAP. In the second technical session, key speaker was Shri Kamal Jaitely, Sr. Manager (Legal), Religare Finvest Ltd who detailed the practical aspects of legal process of arbitration.

## Southern India Regional Council

### Hyderabad Chapter of Cost Accountants

On July 10, 2015 a program on 'Healthcare Cost Management' had been organized by the chapter at CMA Bhavan. CMA S. Natarajan, Advisor, TDEC explained the need of cost management in health care sector and cited various illustrations and different elements of healthcare industry with costing formats. On July 18, 2015 a program on 'Practical aspects of Service Tax' had been held by the chapter where Sri Sunil Jain, IRS, Commissioner of Customs, Central Excise and Service Tax, Hyd-II, the Chief Guest briefed about the role of CMAs in educational organizations for filing returns etc. Technical Speaker Sri S. Suresh Kumar, Superintendent, Central Excise, Customs & Service Tax briefed about the Place of Provision rules and the Point of taxation rules in Service Tax. Sri Govind Dixit, Indian Revenue Services, Central Excise, Customs & Service Tax detailed the procedures of appeals and tribunals. CA S. Thirumalai, Senior Advisor, Indirect Tax, Deloitte, Haskins & Sells and Sri B. Shankar, Senior Advisor, Tax, Ernst & Young took a session where they answered and allowed open discussion on practical issues of law.

Both being experts in tax litigation, illustrated various case laws for better understanding of the members. On July 19, 2015 a get together had been conducted by the chapter for all the past chairmen & staffs of the chapter with immediate past president of the Institute, CMA Dr. A.S. Durga Prasad at CMA Bhavan to cherish their old memories. On July 24, 2015 a program was held by the chapter on the theme 'MSME Schemes and opportunities'. CMA P. Udaya Shanker, retired Director, National Institute for Micro, Small and Medium Enterprises highlighted on the theme and the role of CMAs in this regard. On the same day a student orientation had been conducted at Masterji College, Warangal. CMA Vijay Kiran Agastya, chairman of the chapter & CMA KVN. Lavanya, secretary





of the chapter addressed the students of the college in motivating them to pursue the CMA course. On July 25, 2015 a program on 'Infrastructure – insights' had been held by the chapter where past President, CMA B.V. Ramana Murthy was the guest of honour of this program and discussed the challenges faced by the industry. Chief Guest, CA Rajgopal Swami,



Chief Governance officer & Chief Finance Officer, TATA Projects discussed about risk management in the industry. CMA M. Nanda Kishore, Executive Director, Ramky Estates & Farms Ltd., threw light on the funding challenges and CMA R. Balarami Reddy, Joint Managing Director, IVRCL Infrastructure & Projects Ltd. briefed upon the challenges faced by the industry from all the angles and provided a holistic view to the audience. On July 30, 2015 a programme



on 'Cost Audit for beginners' had been designed for young CMAs. CMA G. Anand Kumar and CMA NSV. Krishna Rao, Practising Cost Accountants detailed the format of the cost audit report and explained the need of cost audit and its origin. On July 30, 2015 a Career counseling was conducted by the chapter at CMS Junior College, SR Nagar & Kukatpally where CMA Vijay Kiran Agastya, chairman & CMA KVN. Lavanya, secretary addressed the students of the college in motivating them to pursue the CMA course.

## Visakhapatnam Chapter of Cost Accountants

The chapter inaugurated the 5<sup>th</sup> session oral classes on August 9, 2015 at its premises. Immediate past



chairman and adviser of the chapter, CMA Prakash Uppalapati advised the students to focus on acquiring professional competence to serve the industry. Chief Guest, Swami Anantanandajee, Chinmaya Mission Visakhapatnam also advised students on engagement, envision and execution with body, mind, Intelligence. CMA T. Harinarayana, vice-chairman of the chapter, CMA M. Ramakrishna, secretary of the chapter, CMA CH. V.S.N. Krishna Kishore, Member of the chapter and faculty members also participated in the session. CMA U. Lakshmana Rao, member of the chapter proposed the vote of thanks.



## Western India Regional Council

### Pune Chapter of Cost Accountants

The Chapter organised a CEP on July 13, 2015 on the theme 'Critical issues related to service tax rates and recent amendments-A case study perspective' at its office. CMA Dr. S. R. Bhargave, Former CCM, a well known practising Cost Accountant and Excise Consultant from Pune was the speaker for this event. Dr. Bhargave discussed various amendments about the service tax rules which have taken place as per the Finance Act 2015 provisions and also explained the impact of recent changes in service tax rates which



have been made applicable from 1<sup>st</sup> June 2015 to different service providers and service recipients. CMA Meena Vaidya, treasurer of the chapter narrated proposed CEPs planned by the chapter during August and September 2015. The programme concluded with the vote of thanks by managing committee member of the chapter, CMA Nagesh Bhagane. Another CEP had been held by the chapter on July 25, 2015 based on the theme 'Future of Manufacturing Industries & Changes in Cost Accounting Approach' at its office where CMA Milind Date, the speaker focussed on changes that have taken place over the period and strongly recommended implementing modern costing techniques like ABC, Throughput Accounting, Theory of Constraints etc. in tandem with changing nature of manufacturing industry, pricing structure from cost plus approach to market driven approach. CMA Amit Shahane, secretary of the chapter proposed the vote of thanks.

### Ahmedabad Chapter of Cost Accountants

The Chapter organized a CEP Programme on the theme 'Health care Cost Management' on July 5, 2015 at its office. CMA Nisha Diwan, Jt. Secretary, CEP, appealed the members to join Members Benevolent Fund scheme and also described its advantages. Shri Natra-



jan, Faculty submitted his presentation by highlighting health care cost management, an attempt for capacity building of CMAs in health care sector. CMA Manish Analkat, secretary of the chapter proposed vote of



thanks. On July 16, 2015 the chapter organized inauguration function of oral coaching classes where Shri Nitinbhai Parekh, CFO, Cadila Healthcare Ltd, the chief guest advised the students to work hard and diligently with huge effort and concentration for completion of the CMA examination. CMA V H Savaliya, chairman of the chapter emphasized the brief activities of the chapter that entered into the golden jubilee year in 2015. On August 8, 2015 a CEP Program on 'Reporting under the Company's Cost Accounting and Audit Rules 2014 and XBRL filing' had been organized by the

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chapter consisting of two sessions. CMA Ashwinbhai Dalwadi took the first session and CMA Malav Dalwadi took the second session. Various aspects of cost audit report and new features with new requirement under each Para like Comments of Audit committee, and the features necessary to enter for generating errorless XBRL Report had been highlighted in the sessions. CMA Manish Analkat, secretary of the chapter gave the vote of thanks.

## Bhilai Chapter of Cost Accountants

The Chapter conducted a workshop on service tax on August 22, 2015 at CMA Bhawan. CMA N. K. Kapila, ED (F&A), Bhilai Steel Plant was the chief guest and he explained the growing importance of service tax in the present economy and expected that cost accountants would play an important role in compliance of service tax provisions. CMA S. N. Mahankaliwar, Chairman, Nagpur Chapter of Cost Accountants and Secretary, WIRC explained various schemes of the Institute and also desired that Cost Accountants should be called upon to conduct VAT Audit in the state of Chhattisgarh.



CMA Ashish Agrawal, secretary of the chapter delivered secretarial report and explained various kind of activities being carried out by the chapter since inception. CMA B. N. Agrawal, chairman of the chapter was also the key speaker of the workshop who humorously explained the salient provisions of the service tax law like Cenvat Scheme, Abatement provisions, Negative and Exemption List, etc. Senior officers of Bhilai Steel Plant, large number of participants represented by members of the Institute from Bhilai and Raipur as well as many students attended the workshop. CMA Abhishek Kochar nicely conducted the workshop and CMA S. Senthilkumaran ended the programme with vote of thanks

## Nasik Ojhar Chapter of Cost Accountants

The Chapter organized a half day seminar on 'Un-

derstanding the MoUs of ICAI with other Professional Institutes and Service Tax Updates' on June 28, 2015. CMA Harshad Deshpande explained on the theme and Shri Ashok Nawal discussed on service tax followed by question answer session. The Seminar was coordinated by CMA Dr. Shilpa Parkhi, chairperson, CMA Pradnya Chandorkar, vice chairperson, CMA Suraj Lahoti, secretary and CMA Prashant Yeole, treasurer of the chapter. A career awareness programme had been organized by the chapter on July 21, 2015. During the programme, the participants were guided by



CMA Uday Kansara from CEAT Ltd. and CMA Bhushan Paranjape, Mahindra and Mahindra. CMA R.K. Deodhar informed the students about study techniques and CMA Pradnya Chandorkar, vice chairperson of the chapter explained all the information and detailed the syllabus to participants. CMA Suraj Lahoti, secretary of the chapter, gave the vote of thanks and the programme was co-ordinated by Shri Pankaj Bohar, stu-



dent representative of the chapter. On the same day the chapter organised an Investor Awareness Programme conducted in Marathi, for better understanding by common investors. Shri Jayant Redgaonkar, eminent Investment Consultant in Nasik stated the importance of investment planning in life and explained the need for systematic Investment plans. **MA**

**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

**MANAGEMENT ACCOUNTANCY**

**EXAMINATION TIME TABLE & PROGRAMME – DECEMBER 2015**

<b>Thursday</b> 10 <sup>th</sup> December, 2015 09.30 A.M to 12.30 P.M	<b>Thursday</b> 10 <sup>th</sup> December, 2015 02.00 P.M to 05.00 P.M	<b>Friday</b> 11 <sup>th</sup> December, 2015 09.30 A.M to 12.30 P.M	<b>Friday</b> 11 <sup>th</sup> December, 2015 02.00 P.M to 05.00 P.M	<b>Saturday</b> 12 <sup>th</sup> December, 2015 09.30 A.M to 12.30 P.M
<b>Management Accountancy</b>	<b>Advanced Management Techniques</b>	<b>Industrial Relations &amp; Personnel Management</b>	<b>Marketing Organisation &amp; Methods</b>	<b>Economic Planning &amp; Development</b>

**EXAMINATION FEE**

<b>Per Group</b>	<b>Rs 2500/-</b>
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- (a) Application Form for Management Accountancy Examination is available from Directorate of Advanced Studies, The Institute of Cost Accountants of India, Hyderabad Centre of Excellence, Plot No. 35, Financial District, Nanakramguda Village, Serilingampally Mandal, Gachibowli, Ranga Reddy District, Hyderabad on payment of Rs 50/- per form.  
(b) Students can also download the Examination Form from ICAI Website at [www.icmai.in](http://www.icmai.in).
- Last date for receipt of Examination Application Form without late fees is 10<sup>th</sup> October, 2015 and with late fees of Rs 300/- is 20<sup>th</sup> October, 2015.
- Examination fees to be paid through Demand Draft of requisite amount drawn in favour of "The Institute of Cost Accountants of India" and payable at Kolkata.
- Students may submit their Examination Application Form along with the requisite amount at the Directorate of Advanced Studies, The Institute of Cost Accountants of India, Hyderabad Centre of Excellence, Plot No. 35, Financial District, Nanakramguda Village, Serilingampally Mandal, Gachibowli, Ranga Reddy District, Hyderabad. Any query in this regard may be addressed to Directorate of Advanced Studies, Plot No. 35, Financial District, Nanakramguda Village, Serilingampally Mandal, Gachibowli, Ranga Reddy District, Hyderabad.
- Examination Centres: Adipur-Kachchh(Gujarat), Agartala, Ahmedabad, Akurdi, Allahabad, Asansol, Aurangabad, Bangalore, Baroda, Berhampur(Ganjam), Bhilai, Bhillwara, Bhopal, Bewar City(Rajasthan), Bhubaneswar, Bilaspur, Bokaro, Calicut, Chandigarh, Chennai, Coimbatore, Cuttack, Dehradun, Delhi, Dhanbad, Durgapur, Ernakulam, Erode, Faridabad, Ghaziabad, Guwahati, Hardwar, Hazaribagh, Howrah, Hyderabad, Indore, Jaipur, Jabbalpur, Jalandhar, Jammu, Jamshedpur, Jodhpur, Kalyan, Kannur, Kanpur, Kolhapur, Kolkata, Kota, Kottayam, Lucknow, Ludhiana, Madurai, Mangalore, Mumbai, Mysore, Nagpur, Naihati, Nasik, Nellore, Neyveli, Noida, Panaji (Goa), Patiala, Patna, Pondicherry, Port Blair, Pune, Rajahmundry, Ranchi, Rourkela, Salem, Sambalpur, Shillong, Siliguri, Solapur, Srinagar, Surat, Thrissur, Tiruchirappalli, Tirumelveli, Trivandrum, Udaipur, Vapi, Vashi, Vellore, Vijayawada, Vindhyavanagar, Waltair and Overseas Centres at Bahrain, Dubai and Muscat.
- A candidate who is fulfilling all the conditions only will be allowed to appear for the examination.

CMA Rajendra Bose

Jt. Director (Advanced Studies)



## Awardees of 12<sup>th</sup> National Awards for Excellence in Cost Management -2014

### Private -Manufacturing: Organisation (Large)



1<sup>st</sup>  
Krishak Bharati Cooperative Ltd.



2<sup>nd</sup>  
Reliance Industries Limited



3<sup>rd</sup>  
Tata Power Solar System Ltd.



GOOD PERFORMANCE  
Videocon Industries Limited



GOOD PERFORMANCE  
Tamil Nadu Newsprint and Papers Limited

### Private-Manufacturing: Organisation (Medium)



1<sup>st</sup>  
Zydus Takeda Healthcare Limited



2<sup>nd</sup>  
Raymond Luxury Cottons Limited



3<sup>rd</sup>  
Ferromatik Milacron India Pvt. Ltd.

### Private-Manufacturing: Organisation (Medium)



GOOD PERFORMANCE  
Welspun Steel Limited



1<sup>st</sup>  
Kothari Fermentation and Biochem Ltd.

### Private-Manufacturing: Organisation (Small)

The Awards were presented by Col Rajyavardhan Rathore (Retd.), AVSM, Hon'ble Union Minister of State for Information & Broadcasting in a glittering ceremony on 15<sup>th</sup> July 2015 at New Delhi.



**The Institute of Cost Accountants of India**

(Statutory body under an Act of Parliament)

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**BEHIND EVERY SUCCESSFUL BUSINESS DECISION, THERE IS ALWAYS A CMA**



## Awardees of 12<sup>th</sup> National Awards for Excellence in Cost Management -2014

### Public Manufacturing: Organisation (Large)



Steel Authority of India Limited



Hindustan Petroleum Corporation Limited

### Public -Manufacturing: Organisation (Medium)



Cement Corporation of India Limited



METRO Cash & Carry India Pvt. Ltd.

### Public -Service Sector (Large)



Central Warehousing Corporation



Western Electricity Supply Company of Odisha Ltd.



North Eastern Electricity Supply Company of Odisha Ltd.

### Public -Service Sector (Medium)



RailTel Corporation of India Ltd.



Neyveli Lignite Corporation Limited

The Awards were presented by Col Rajyavardhan Rathore (Retd.), AVSM, Hon'ble Union Minister of State for Information & Broadcasting in a glittering ceremony on 15<sup>th</sup> July 2015 at New Delhi.



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**EXAMINATION TIME TABLE & PROGRAMME – SEPTEMBER 2015**

**FOUNDATION COURSE EXAMINATION**  
(Multiple Choice Questions – Online Mode)

Day & Date	Foundation Course Examination	
	Syllabus-2012	
Saturday, 19 <sup>th</sup> September, 2015.	<u>Paper – 1 &amp; 2 (100 Marks)</u> <u>Time : 10 A.M. to 12.00 Noon</u>	<u>Paper – 3 &amp; 4 (100 Marks)</u> <u>Time : 2 P.M. to 4.00 P.M.</u>
	<b>Paper 1</b> : Fundamentals of Economics and Management ( 50 Marks )  <b>Paper 2</b> : Fundamentals of Accounting ( 50 Marks)	<b>Paper 3</b> : Fundamentals of Laws & Ethics ( 50 Marks)  <b>Paper 4</b> : Fundamentals of Business Mathematics and Statistics ( 50 Marks)

Examination Fees

Foundation Course Examination	Inland Centres	₹ 1200/-
		Overseas Centres

- The Foundation Examination under syllabus-2012 will be conducted in M. C. Q. Mode through Online only.
- Total Questions: 100 (Multiple Choice Questions) in each session, Maximum Marks: 100 (Each Question will carry 1 Mark) in each session. There will be no negative marking for wrong answers.
- Foundation Examination will be conducted under 2012 syllabus only.
- Application Forms for Foundation Examination has to be filled up through online only and fees will be accepted through online mode only (including Payfee Module of IDBI Bank). No Offline form and DD payment will be accepted for domestic candidate.
- STUDENTS OPTING FOR OVERSEAS CENTRES HAVE TO APPLY OFFLINE AND SEND DD ALONGWITH THE FORM.
- (a) Students can login to the website [www.icmai.in](http://www.icmai.in) and apply online through payment gateway by using Credit/Debit card.  
(b) Students can also pay their requisite fee through payfee module of IDBI Bank.
- Last date for applying for Foundation Examination of September 2015 term is 4 th August, 2015.
- Examination Centres:** Agartala, Ahmedabad, Akurdi, Allahabad, Asansol, Aurangabad, Bangalore, Baroda, Berhampur(Ganjam), Bhilai, Bhilwara, Bhopal, Bhubaneswar, Bilaspur, Bokaro, Calicut, Chandigarh, Chennai, Coimbatore, Dehradun, Delhi, Dhanbad, Durgapur, Ernakulam, Erode, Faridabad, Gandhidham, Ghaziabad, Guwahati, Hardwar, Hazaribagh, Howrah, Hyderabad, Indore, Jaipur, Jabbalpur, Jalandhar, Jammu, Jamshedpur, Jodhpur, Kalyan, Kannur, Kanpur, Kolhapur, Kolkata, Kota, Kottayam, Lucknow, Ludhiana, Madurai, Mangalore, Mumbai, Mysore, Nagpur, Nasik, Nellore, Noida, Panaji (Goa), Patiala, Patna, Pondicherry, Port Blair, Pune, Rajahmundry, Ranchi, Rourkela, Salem, Sambalpur, Shillong, Siliguri, Solapur, Srinagar, Surat, Thrissur, Tiruchirapalli, Tirunelveli, Trivandrum, Udaipur, Valsad, Vashi, Vellore, Vijayawada, Vindhyanagar, Waltair and Overseas Centres at Bahrain, Dubai and Muscat. (If no examination centre is available at a particular location, examinees will be accommodated at the nearest Centre available)
- A candidate who is completing all conditions for appearing the examination as per Regulation will only be allowed to appear for examination.
- Probable date of publication of result : 22<sup>nd</sup> September, 2015.

A. Das  
Director (Examination)

\* For any examination related query, please contact [exam.helpdesk@icmai.in](mailto:exam.helpdesk@icmai.in)



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**  
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**EXAMINATION TIME TABLE & PROGRAMME – DECEMBER 2015**

PROGRAMME FOR SYLLABUS 2012		
Day, Date & Time	Intermediate 9.30 A.M. to 12.30 P.M. Financial Accounting Laws, Ethics and Governance Direct Taxation	Final 2.00 P.M. to 5.00 P.M. Corporate Laws and Compliance Advanced Financial Management Business Strategy & Strategic Cost Management Tax Management & Practice Strategic Performance Management Corporate Financial Reporting Cost & Management Audit Company Accounts and Audit
Thursday, 10th December, 2015	Financial Accounting	Corporate Laws and Compliance
Friday, 11th December, 2015	Laws, Ethics and Governance	Advanced Financial Management
Saturday, 12th December, 2015	Direct Taxation	Business Strategy & Strategic Cost Management
Sunday, 13th December, 2015	Cost Accounting & Financial Management	Tax Management & Practice
Monday, 14th December, 2015	Operation Management and Information Systems	Strategic Performance Management
Tuesday, 15th December, 2015	Cost & Management Accountancy	Corporate Financial Reporting
Wednesday, 16th December, 2015	Indirect Taxation	Cost & Management Audit
Thursday, 17th December, 2015	Company Accounts and Audit	Financial Analysis & Business Valuation

**EXAMINATION FEES**

Group (s)	Final Examination	Intermediate Examination
One Group (Inland Centres) (Overseas Centres)	₹1400/- US \$ 100	₹1200/- US \$ 90
Two Groups (Inland Centres) (Overseas Centres)	₹2800/- US \$ 100	₹2400/- US \$ 90

- Application Forms for Intermediate and Final Examination has to be filled up through online only and fees will be accepted through online mode only (including Payfee Module of IDBI Bank). No Offline form and DD payment will be accepted for domestic candidate.
- STUDENTS OPTING FOR OVERSEAS CENTRES HAVE TO APPLY OFFLINE AND SEND DD ALONGWITH THE FORM.
- (a) Students can login to the website [www.icmai.in](http://www.icmai.in) and apply online through payment gateway by using Credit/Debit card.  
(b) Students can also pay their requisite fee through payfee module of IDBI Bank.
- Last date for applying for December 2015 Examination is 25th October, 2015.
- Finance Act 2014, involving Assessment Year 2015-2016 will be applicable for P7 - Direct Taxation, P11 - Indirect Taxation and P16 - Tax Management & Practice for the purpose of December 2015 term of Examination. Refer clarification issued for December 2015, BoS(Academics)/9/08-02/2015-16 dated 23/8/2015.
- The provisions of the Companies Act 2013 and The Companies (Cost Records & Audit) Rules 2014 – are applicable in December 2015 Examinations. Supplementary reading materials for both Intermediate & Final is uploaded in the website of the Institute. Refer clarification issued for December 2015, BoS(Academics)/9/08-02/2015-16 dated 25/8/2015.
- If a student obtains at least 60 per cent marks in any paper, the benefit of carry forward/exemption is allowed for the immediately successive three terms of Examination only.
- Examination Centres: Adipur-Kachchh(Gujarat), Agarata, Ahmedabad, Akurdi, Allahabad, Asansol, Aurangabad, Bangalore, Baroda, Behampur(Ganjam), Bihli, Bihliwara, Bhopal, Bewar City(Rajasthan), Bhubaneswar, Bileaspur, Bokaro, Calicut, Chennai, Chennai, Coimbatore, Cutack, Dehradun, Delhi, Dhanbad, Durgapur, Ernakulam/Erode, Faridabad, Ghazabad, Guwahati, Haridwar/Hazratnagar, Howrah, Hyderabad, Indore, Jaipur, Jabalpur, Jalandhar, Jammu, Jamshepur, Jodhpur, Kalyan, Kampur, Kolhapur, Kolkata, Koda, Kottayam, Lucknow, Ludhiana, Madurai, Mangalore, Mumbai, Mysore, Nagpur, Nahaati, Nasik, Nellore, Neyveli, Noida, Panaji (Goa), Patiala, Patna, Pondichery, Port Blair, Pune, Rajahmundry, Ranchi, Rourkela, Salem, Sambalpur, Shilong, Siliguri, Solapur, Srinagar, Surat, Thrissur, Trichirappalli, Tirunelveli, Tiruvandrum, Udaipur, Vapi, Vashi, Vellore, Vijayawada, Vindhyanagar, Waltair and Overseas Centres at Bahrain, Dubai and Muscat.
- A candidate who is fulfilling all conditions specified for appearing in examination will only be allowed to appear for examination.
- Probable date of publication of result: Inter & Final – 21st February 2016.

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A. Das  
Director (Examination)