

20th May, 2014

Important Announcement

Attention: Intermediate (IPC) and Final Course students – November 2014 examinations

Subject: Applicability of notified sections of Chapter IX, “Accounts of Companies” and Chapter X, “Audit and Auditors” of the Companies Act, 2013 along with its Rules for November 2014, Examinations for Final Course

Attention of students is invited to the announcement dated 15th March, 2014 hosted on the students’ portal at <http://220.227.161.86/32800bos-announ15mar14.pdf> regarding applicability of 53 sections and 45 sections of the Companies Act, 2013 for November 2014 examinations for Intermediate (IPC) and Final Course respectively.

Final course students may note that in addition to 45 sections of the Companies Act, 2013, notified sections of Chapter IX, “Accounts of Companies” and Chapter X, “Audit and Auditors” of the Companies Act, 2013, along with its Rules are also applicable for November 2014 examinations in respect of following papers:

Paper 1: Financial Reporting (Group I)

Paper 3: Advanced Auditing and Professional Ethics (Group I)

Paper 4: Corporate and Allied Laws (Group I)

As far as Intermediate (IPC) Course students are concerned, only 53 sections of the Companies Act, 2013 as announced earlier would continue to apply for November 2014 examinations.

It is also clarified that along with the applicable sections of the Companies Act, 2013, the remaining provisions of the Companies Act, 1956, if any, would continue to apply for November 2014 examinations.

Director, Board of Studies