

# THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

## EXAMINATION TIME TABLE & PROGRAMME – DECEMBER 2014

| Day, Date & Time                              | PROGRAMME FOR SYLLABUS 2008                     |                                                              | PROGRAMME FOR SYLLABUS 2012                     |                                                  |
|-----------------------------------------------|-------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------|--------------------------------------------------|
|                                               | Intermediate – 2008<br>9.30 A.M. to 12.30 P.M.  | Final – 2008<br>2.00 P.M. to 5.00 P.M.                       | Intermediate – 2012<br>9.30 A.M. to 12.30 P.M.  | Final – 2012<br>2.00 P.M. to 5.00 P.M.           |
| Wednesday,<br>10 <sup>th</sup> December, 2014 | -----                                           | Capital Market Analysis<br>& Corporate Laws                  | Financial Accounting                            | Corporate Laws and<br>Compliance                 |
| Thursday,<br>11 <sup>th</sup> December, 2014  | Financial Accounting                            | Financial Management<br>& International Finance              | Laws, Ethics and<br>Governance                  | Advanced Financial<br>Management                 |
| Friday,<br>12 <sup>th</sup> December, 2014    | Commercial and Industrial<br>Law & Auditing     | Management Accounting –<br>Strategic Management              | Direct Taxation                                 | Business Strategy &<br>Strategic Cost Management |
| Saturday,<br>13 <sup>th</sup> December, 2014  | Applied Direct Taxation                         | Indirect & Direct –<br>Tax Management                        | Cost Accounting &<br>Financial Management       | Tax Management<br>& Practice                     |
| Sunday,<br>14 <sup>th</sup> December, 2014    | Cost & Management<br>Accounting                 | Management Accounting – Enterprise<br>Performance Management | Operation Management<br>and Information Systems | Strategic<br>Performance Management              |
| Monday,<br>15 <sup>th</sup> December, 2014    | —                                               | Advanced Financial<br>Accounting & Reporting                 | Cost & Management Accountancy                   | Corporate Financial<br>Reporting                 |
| Tuesday,<br>16 <sup>th</sup> December, 2014   | Operation Management<br>and Information Systems | Cost Audit &<br>Operational Audit                            | Indirect Taxation                               | Cost &<br>Management Audit                       |
| Wednesday,<br>17 <sup>th</sup> December, 2014 | Applied Indirect Taxation                       | Business Valuation Management                                | Company Accounts and<br>Audit                   | Financial Analysis &<br>Business Valuation       |

### EXAMINATION FEES

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

- Students can login to the website [www.icmai.in](http://www.icmai.in) and apply online through payment gateway by using Credit/Debit card.
  - Application Forms for Intermediate and Final Examinations are available from Institute's Headquarters at 12, Sudder Street, Kolkata, Regional Councils and Chapters of the Institute on payment of ₹50/- per form. In case of overseas candidates, forms are available at Institute's Headquarters only on payment of US \$ 10 per form.
  - Students can also download the Examination Form free of cost from ICAI Website at [www.icmai.in](http://www.icmai.in).
  - Students can also pay their requisite fee through payfee module of IDBI.
  - Examination fees can also be paid through Bank Demand Draft drawn in favour of "The Institute of Cost Accountants of India" and payable at Kolkata.
- Last date for receipt of Examination Application Forms without late fees is 30<sup>th</sup> September, 2014 and with late fees of ₹300/- is 10<sup>th</sup> October, 2014. In case of online Examination Application with payment gateway by using Credit/Debit Card, the late fees of ₹300/- will be waived if applied within 10<sup>th</sup> October, 2014.
- Students may submit their Examination Application Forms (Hard copy) along with the fees at ICAI, CMA Bhawan, 12, Sudder Street, Kolkata 700016 or Regional Offices or Chapter Offices. Any query in this regard may be addressed the Examination Directorate at 12, Sudder Street, Kolkata – 700016.
- Finance Act 2013, involving Assessment Year 2014-2015 will be applicable for the Subjects Applied Direct Taxation, Applied Indirect Taxation and Indirect & Direct Tax Management under Syllabus 2008 and Direct Taxation, Indirect Taxation and Tax Management & Practice under Syllabus 2012 for the purpose of December 2014 term of Examination.
- The provisions of the Companies Act 2013 – on Notified Sections are applicable in December 2014 Examinations. Supplementary Study Materials for both Intermediate & Final under Syllabus 2008 and Syllabus 2012 is uploaded in the website of the Institute. Students are requested to take a note of this and visit the students portal.
- 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), Agartala, Ahmedabad, Akurdi, Allahabad, Asansol, Aurangabad, Bangalore, Baroda, Berhampur(Ganjam), Bhilai, Bhiwara, Bhopal, Bhubaneswar, Bilaspur, Bokaro, Calicut, Chandigarh, Chennai, Coimbatore, Cuttack, Dehradun, Delhi, Dhanbad, Durgapur, Emakulam,Erode, Faridabad, Ghaziabad, Guwahati, Hardwar,Hazariabagh, 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,Tirunelveli, Trivandrum, Udaipur, Vapi, Vashi, Vellore, Vijayawada, Vindhyannagar, 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 – 21<sup>st</sup> February 2015.

**A. Das**  
Director (Examination)