



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