

CA Final (Proposed New Syllabus) Future of Strategic Cost Management and Performance Evaluation - SCM&PE

Dear Student Friends,

Recently ICAI has announced a '**Proposed New Syllabus**' for public comment. After receiving the public opinion, ICAI will finalise the new syllabus with or without modifications. Thereafter an '**Effective Date**' will be announced from which it will become applicable. However as usual, some students get panicked the moment anything new comes in.

Students have an apprehension about the subject of SCM&PE. I am sharing my views below to remove your anxiety about this subject. Please read it carefully to understand it fully. I would also request you to read the proposed new syllabus of ICAI very carefully.

For Students already registered with ICAI for CA Final

- If you are an already registered student of CA Final, nothing has changed for you. The existing syllabus will be applicable for you **irrespective** of your attempt.
- However, you will get a onetime **option** to switch over to new syllabus after the effective date is announced. You have to take your own decision whether to switch over to new syllabus or stay with the existing syllabus.
- If you opt for new syllabus (after the effective date), this paper will still remain in the syllabus but the exam pattern will change. You will have to write a Self Pace computer based examination for SCM&PE instead of paper based exam.
- If you value your time, then instead of waiting for the effective date, it is better to start the preparation of this subject. In any case, you will have to pass this paper either using 'Paper Based Exam' or 'Computer Based Exam'.

For Students who have appeared for CA Intermediate Exam

- First wait for your result of CA Inter to know the further developments at ICAI.
- If you register yourself for CA Final before the **effective date**, then the above paragraph will be applicable to you. However, if you register yourself for CA Final **after** the **effective date**, then the new syllabus will be applicable to you.
- Under the new syllabus, SCM&PE paper will remain but the exam pattern will change. You will have to write a Self Pace computer based examination for SCM&PE instead of paper based exam.
- If you are registered under new syllabus, then just wait and watch. Don't be in a hurry and get relaxed. We will get more information and clue about computer based exam and paper pattern from ICAI in future.

* * * * *