



## Institute of Certified Management Accountants of Sri Lanka

Incorporated by an Act of Parliament No: 23 of 2009

### Examination Guide for Syllabus Effective from 2018

Subjects of Syllabus 2012	Subjects of Syllabus 2018	Subject based Transitional Arrangement	Level based Transitional Arrangement
<b>FOUNDATION LEVEL</b>			
MAF	MAF	<p>Those who have completed the exams/be exempted from the subjects under 2012 syllabus will be credited according to the subjects mentioned.</p> <p>*To be credited from FME subject student should completed/be exempted from both MGE, BEF under 2012 syllabus.</p>	<p>Those who completed the Foundation Level under the 2012 Syllabus are eligible to take the Operational level examination in 2018 Syllabus without sitting any additional examinations in Foundation Level.</p>
FAF	FAF		
BMS	QMB		
MGE, BEF	FME		
BE I	BE I		
<b>OPERATIONAL LEVEL</b>			
OMA	MA	<p>Those who have completed the exams/be exempted from the subjects under 2012 syllabus will be credited according to the subjects mentioned.</p>	<p>Those who have completed the Operational Level under the 2012 Syllabus are eligible to take Managerial Level Examinations in 2018 Syllabus without sitting any additional examinations in Operational Level.</p>
FAR	AFF		

<b>OIM, MPM</b>	<b>MBO</b>	<p>Those who are pending with some subjects in Operational Level are required to take the MBO subject in addition to the subjects relevant to those pending subjects accordingly.</p> <p>*To be credited from MBO subject student should complete both OIM in Operational Level &amp; MPM in Managerial Level under 2012 syllabus. Or should complete the Operational Level Fully under 2012 Syllabus.</p>	<p>*In case of a student who has completed OIM, MPM without completing the Operational Level or Completed/exempted the Operational level fully the student is exempted from MBO subject.</p>
<b>BLT</b>	<b>BLT</b>		
<b>BE II</b>	<b>BE II</b>		
<b>ITA</b>	<b>ITA</b>		

## MANAGERIAL LEVEL

<b>IMA</b>	<b>AMA</b>	<p>Those who have completed the exams/be exempted from the subjects under 2012 syllabus will be credited according to the subjects mentioned.</p> <p>Those who are pending with some subjects in Managerial Level are required to take the MPI subject in addition to the subjects relevant to those pending subjects accordingly.</p>	<p>Those who have completed/be exempted the Managerial Level under the 2012 syllabus are eligible to take the Strategic Level examinations in 2018 Syllabus without sitting any additional examinations in Managerial Level.</p>
<b>CRA</b>	<b>CRA</b>		
	<b>MPI</b>		
<b>CLT</b>	<b>CLT</b>		
<b>PC</b>	<b>PC</b>		

## STRATEGIC LEVEL

<b>SMA</b>	<b>SMA</b>	<p>Those who have completed the exams/be exempted from the subjects under 2012 syllabus will be credited according to the subjects mentioned.</p>	<p>Those who have completed the Strategic level under 2012 syllabus are eligible to take the Apex Level Integrative case study examination &amp; Computer Based Accounting Module without sitting any additional examinations in Strategic Level.</p>
<b>FSP</b>	<b>FSV</b>		
<b>BSP, RSP</b>	<b>BSR</b>		<p>Those who are pending with some subjects in Strategic Level are required to take the CG &amp; E subject in addition to the subjects relevant to those pending subjects accordingly.</p>
	<b>CG&amp;E</b>		

## INTEGRATIVE CASE STUDY

ICS	ICS	Those who completed the ICS under the 2012 Syllabus do not need to sit any examinations under the 2018 Syllabus.	Those who have not completed the ICS under 2012 Syllabus are required to take ICS examination & Computer Based Accounting module. Computer Based Accounting Module can be taken after completing Strategic Level before or after or parallel with the ICS.
	CBA		