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# SICASA CONNECT HUB

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## Consolidated FAQs - Students



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**FAQs for Articleship forms**  
**Updated as on 12-May-2022**

**Form 103-F & 104**

**1. What if I don't file 103/104 on time?**

- Form-103/104 for registration can be file with delay also. In case not submitted within time limit the same shall be filed with condonation fess & other documents

**2. What all documents do I need to submit in case of delay submission of 103/104?**

- Delay up to six month- No documents to be submitted
- Delay of more than 6 month-
  - a. Deed executed on stamp paper (stamp duty value Rs.100)
  - b. Delay condonation letter signed by student and principal
  - c. Attendance sheet signed by student and principal
  - d. Work diary signed by student and principal
  - e. Stipend details in bank account.
  - f. What are important points to remember while making a deed?
- The deed must be executed on a stamp paper of a date within 30 days of commencement of Articleship. For example, if the training is commencing on 3<sup>rd</sup> October than the stamp paper must be of range of date between 31<sup>st</sup> October to 2<sup>nd</sup> November.

**3. Do I need to make deed on stamp paper, even if submit 103/104 within time frame of 30 days?**

- Yes, the deed must be made for every articleship the student is joining, even if form-103/104 is submitted on time.

**4. Is there any late fee for delayed submission of form-103/104?**

- Yes, the fee is as follows:
  - a. Delay of more than 30 days- Rs. 500/-
  - b. Delay of more than 60 days- Rs. 1000/-
  - c. Delay of more than 6 month- Rs. 2000/-
  - d. Delay of more than 12 month- Rs. 10,000/-

**5. In any case can the above penalty be waived off?**

- No, the penalty is to be paid in case of delay

**6. When is form 104 submitted?**

- An articled assistant who has passed the Intermediate (Professional Competence) Examination or Professional Education (Examination-II) or Intermediate examination and has completed a minimum of eighteen months of practical training according to these regulations shall be eligible for industrial training. The period of industrial training may be between nine months to twelve months (eighteen months for old scheme).

**7. Who can give industrial training (104)?**

- An associate member for a continuous period of three years can train one Industrial Trainee. A Fellow member can train two Industrial Trainees. Industrial training can be received only under a member of the Institute and under the Organisations approved by the Institute.

**Form-107**

**1. What are the documents to be attached with form 107?**

- You need to submit Form 107 with signature of the principal, student and two witnesses along with the stamp paper/ frankin / special adhesive stamp affixed by stamp vendor or stamp superintendent with their seal & signature across stamp of appropriate value dated, within 60 days of commencement of supplementary registration.

**2. Is stamp paper and frankin both required?**

- NO, any one

**3. Is there a requirement for filing form 107 and form 102/103 (Both)?**

- NO

**4. What is to be done if the stamp paper dated within 60 days of commencement of supplementary registration is not available with the student?**

- Kindly make a request for rejection of form 107 signed by principal and student and after the rejection of form 107 by RO, submit form 102/103. Please remember that with form 102/103, there is a requirement that stamp paper/ frankin date must be within 30 days from commencement of re registration.

**5. What is the amount of condonation fees to be paid if there is a delay in filing of form 107?**

- The form should be submitted to the office of the Institute within 30 days. In case of delay in filling the form beyond the stipulated period, it must be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:

- a. Delay up to 30 days beyond the initial period Rs. 500/-
- b. Delay between 31 days - 180 days Rs. 1,000/-
- c. Delay between 181 days - 365 days Rs. 2,000/-
- d. Delay beyond 365 days Rs. 10,000/-

**6. What documents to be submitted if there is a delay in filing of form 107 beyond one year?**

The following documents are required to be submitted in case of delay in filing of form 107 for more than 1 years-

- a. Form 107 (PDF) signed by the student, principal and two witness
- b. Stamp paper/ frankin/ special Adhesive stamp with date within 60 days from date of supplementary registration
- c. Daily work diary signed by principal and student

d. Request of Condonation letter signed by principal and student

**7. Is supplementary registration (File form 107) allowed under some other principal?**

- No

**8. What will be the date of Commencement of Supplementary registration of Articleship/Auditship?**

- In form 107, the date of Commencement of Supplementary registration of Articleship/Auditship is the next day of end date of 3 or 2 years training and is auto filled by the system.

**9. What should be written in Date on which Supplementary Articles of Apprentice is made?**

- It is the date of making the supplementary agreement between principal and student and could be the date of stamp paper/ frankin. Kindly make sure that the date is within 60 days from the date of Commencement of Supplementary Articleship.

**10. How to make a request for rejection of incorrect form 107 submitted to RO or which is under ask for correction?**

- A request letter for rejection of the form 107 must be submitted by the student with signature of student and principal clearly mentioning the reason of rejection and the details of mistake made in the submitted form.
  - a. If the form 107 is under ask for correction, kindly submit the form along with request letter of rejection.
  - b. If the form 107 is pending action of RO, kindly send the request letter of rejection of the form vide email to the concerned official (Email Id of all officials mentioned in ICAI website).
  - c.

**11. Whether termination can be taken during excess leave period?**

No termination is not allowed during excess leave period.

**12. Whether Excess leave can be served under any other principal?**

No As per regulations amended on 16/8/2021, the period of excess leave taken shall be served only under the principal with whom such article assistant last served his/her articles.

### **Form-108**

**1. What are the documents to be attached with form 108?**

- PDF Form 108 with signature of the principal and student

**2. Who will sign Form 108 if there is death of principal?**

- The form 108 will be signed by the legal representative if it's a sole proprietor firm or by a partner if it's a partnership firm.
- The student must submit written application under his signature along with death certificate of the principal.

**3. How to calculate the excess period if the leaves taken by the student is more than 156 days?**

- Where the leaves taken by the student is more than 156 days, the excess period to be served will be calculated on the basis of 1/7th of the actual period served.

Example:

- Total number of days served  $365 \times 3 = 1095$
- Total leave taken 180
- Actual Period served 915
- Entitlement of leave (1/7th of the actual period served) =  $(915/7) = 130$
- Excess Period to be served by student  $180 - 130 = 50$

**4. What is the amount of condonation fees to be paid if there is a delay in filing ofform 108?**

- The form should be submitted to the office of the Institute within 30 days. In case of delay in filing the form beyond the stipulated period, it must be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:

- Delay up to 30 days beyond the initial period Rs. 500/-
- Delay between 31 days - 180 days Rs. 1,000/-
- Delay between 181 days - 365 days Rs. 2,000/-
- Delay beyond 365 days Rs. 10,000/-

**5. What documents to be submitted if there is a delay in filing of form 108 beyond three years?**

- The following documents are required to be submitted in case of delay in filing of form 108 for more than 3 years

  - Form 108 (PDF) signed by the student and principal
  - Daily work diary signed by principal and student
  - Bank statement highlighting stipend details signed by principal and student
  - Request for Condonation letter signed by principal and student
  - Attendance Register signed by student and principal

**6. What documents are to be attached if there is a change in principal who is paid assistant in the same firm?**

- Along with form 108, kindly attached form 118 or the certificate issued by ICA noting the change in principal.  
Please make sure there is no overwriting of any information in form 108

**7. How to make a request for rejection of incorrect form 108 submitted to RO or which is under ask for correction?**

- A request letter for rejection of the form 108 must be submitted by the student with signature of student and principal clearly mentioning the reason of rejection

and the details of mistake made in the submitted form.

- a. If the form 108 is under ask for correction, kindly submit the form along with request letter of rejection.
- b. If the form 108 is pending action of RO, kindly send the request letter of rejection of the form vide email to the concerned official (Email Id of all officials mentioned in ICAI website)

**8. In case there is a termination during the Articleship period, after the completion of 3 years of articleship, what is the period for which details are to be submitted in Form 108?**

- If there is a termination during the 3 years of Articleship, the details like leaves, Details of Work Undertaken and Training Received in form 108 should be for the period for which the form is filed under the existing principal

**9. Whether form 108 can be reverted after approval by RO?**

No, Once forms are been approved/processed by RO it cannot be reverted.

**10. How will the student know that the form 108 is pending at RO level?**

- Kindly check for following status:
  - Saved: The form is still in student login
  - Requested: The form is at RO level
  - Completed: Form 108 is approved
  - Ask for correction: Student has to provide some correct and submit the form to RO for approval
  - Sent to MSSO: Form is forwarded to MSS for appropriate action

### **Form 105**

**1. When is form 105 submitted?**

- Form 105 is submitted in case of completion/termination of Industrial Training

**2. Who will sign form 105?**

- Form 105 must be signed by principal and student

**3. What are the grounds on which Industrial training can be terminated other than completion?**

- a. Death of the principal
- b. Resignation of Principal

**4. What should be the Training End Date in case of resignation of principal?**

- The training end date should be the date of resignation of the principal. Kindly make sure that the principal has updated the employment details in his SSP

**5. How to make a request for rejection of incorrect form 105 submitted to RO or which is under ask for correction?**

- A request letter for rejection of the form 105 has to be submitted by the student with signature of student and principal clearly mentioning the reason of rejection and the details of mistake made in the submitted form.

a. If the form 105 is under ask for correction, kindly submit the form along with request letter of rejection.

b. If the form 105 is pending action of RO, kindly send the request letter of rejection of the form vide email to the concerned official (Email Id of all officials mentioned in ICAI website)

**6. What is the amount of condonation fees to be paid if there is a delay in filing of form 105?**

- The form should be submitted to the office of the Institute within 30 days. In case of delay in filling the form beyond the stipulated period, it has to be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:

a. Delay up to 30 days beyond the initial period Rs. 500/-

b. Delay between 31 days - 180 days Rs. 1,000/-

c. Delay between 181 days - 365 days Rs. 2,000/-

d. Delay beyond 365 days Rs. 10,000/-

**7. What documents to be submitted if there is a delay in filing of form 105 beyond three years?**

- The following documents are required to be submitted if there is a delay in filing form 105 beyond 3 years.

a. Form 105 (PDF) signed by the student and principal

b. Daily work diary signed by principal and student

c. Bank statement highlighting stipend details signed by principal and student

d. Request for Condonation letter signed by principal and student

**Form 119**

**1. What are the documents to be submitted with form 119?**

a. Copy of letter sent to employer through email

b. Speed post receipt for sending hard copy of form 108 to the employer for signature

c. form 108 signed by student to be kept in saved mode

d. signed pdf form 119

**2. How much time it takes to approve form 119?**

- 3 reminders will be given to principal with a gap of 1 month and there after form is forwarded to MSSO for necessary action



## Form 120

### 1. What are the documents to be submitted with form 120?

- a. Copy of mail sent to employer through email requesting for transfer (all communications mail).
- b. Speed post receipt for sending hard copy of form 109 to the employer for signature
- c. form 109 signed by student to be kept in saved mode
- d. signed pdf form 120
- e. Proof of documents regarding transfer

### 2. How much time it takes to approve form 120?

- 3 reminders will be given to principal with a gap of 1 month from the date of submission of form 120 and there after form is forwarded to MSSO for necessary action

### 3. What if I file form-120 within 6 month?

- Form-120 is not accepted within 6 months of commencement of articleship

### 4. What will be the status if my articleship while 120 is submitted?

- Student will not be able to register anywhere else till form-120 is in process

## FAQs Form-109- within 1<sup>st</sup> year

### 1. What documents are required to take transfer within first year of articleship

- Only form-109 with principal and student signature at relevant places

### 2. Do I need to take prior approval of ICAI before principal signing form-109?

- No, signed form-109 to be directly submitted on SSP Portal

### 3. Do I require any specific reason for taking transfer within first year?

- No, Mutual consent between student and principal is enough

### 4. How many days does it take for ICAI to respond on form-109?

- 7 working days

### 5. Do I need to call or intimate ICAI Office after filling form-109?

- No need for separate intimation until 7 days, in case of delay a call or email can be sent to concerned official. Details in following link:

<https://resource.cdn.icai.org/33499list-contacts-wro.pdf>

### 6. What happens if my form is not complete in any particular aspect?

- ICAI will put the form under correction and the student need to submit the form again.

7. **What if I am in the second year of articleship and I submit the form with “within one year”**
- The form will be rejected by ICAI
8. **What if my principal does not give consent for transfer?**
- Student can submit for 120 (for details about form 120 see the FAQs)

### **FAQs Form-109- after 1<sup>st</sup> year**

1. **Can I take termination on ground of “Mutual Consent” after 1<sup>st</sup> year?**
- No, this ground is allowed only in 1<sup>st</sup> year of articleship
2. **On which grounds can I take termination?**
- a. Medical issues
  - b. Shifting to hometown
  - c. Family shifting
  - d. Joining industrial training
  - e. Surrender of COP by principal
  - f. Resignation of partner from firm
  - g. Death of principal
  - h. Better exposure
  - i. Parents not well
  - j. Paid assistant leaving
  - k. Marriage
  - l. Discontinuance of CA course
  - m. Non-traceable

Following are important points for various grounds of terminations:

- (i) **Medical issue**
- A student can take termination on ground of his/her personal health. To get termination from on this ground following documents are required:
- a. Form-109 duly signed by student and principal.
  - b. Application written by student and signed by student and principal both.
  - c. Medical documents like, medical certificate (min 3 months rest period), prescription, and medical reports from any registered practitioner (Govt. or Privat Shifting to hometown
  - d. Address Proof of student showing the address of the hometown
- (ii) **Termination is granted on basis of a student shifting back to his/her hometown.**
- Following documents are required:
- a. Form-109 duly signed by student and principal.
  - b. Application written by student and signed by student and principal both. Reason of shifting to be mentioned in application.
  - c. Aadhar card of student with hometown address mentioned.

(iii) Family shifting

Termination can be granted in case if the student's family is shifting from one place to another. Following supportive documents are required:

- a. Form-109 duly signed by student and principal.
- b. Application written by student and signed by student and principal both.  
Reason of shifting to be mentioned in application.
- c. Address proof of new location

Utility bill

Rent agreement in english/ hindi-duly notarized

Affidavit proving relationship in case if student is shifting to relative's place signed by relative with address proof

(iv) Joining industrial training

In case if student is joining industrial training, he/she can submit termination request. Following are required documents:

- a. Form-109 duly signed by student and principal.
- b. Industrial training offer letter & consent letter from the new organization confirming that they will accommodate any excess leave required after the completion of Original Industrial Training period.

Important points:

- a. Proper offer letter must be submitted
- b. Date of commencement and date of end of training must be mentioned in the letter
- c. IT must be the last part of articleship, after joining that student cannot join any firm
- d. Minimum duration of IT is 9 month and maximum duration is 12 months (18 months for old scheme)
- e. Student must pass both group of IPCC before applying for IT

(v) Surrender of COP by the principal/Resignation of partner from firm/resignation of paid assistant.

- In case if any of above situation the student register under the principal can apply for termination, following document must be submitted
- a) Form-109 duly signed by student and principal
- b) COP surrender letter.

- Important points:

- a. Student must ensure that COP surrender/ Resignation of partner from firm/resignation of paid assistant. is updated by the principal on ICAI portal.
- b. The date of termination must be exactly same as date of surrender of COP/Resignation of partner from firm/resignation of paid assistant.

(vi) Death of principal

- In case of death of principal the student can apply for termination with following documents
    - a. Form-110 in case if the principal was a standalone practitioner. The form to be signed by the legal representative if the principal
    - b. Form-111 in case if the principal was a partner in a firm. The form to be signed by any of the remaining partner of the firm.
    - c. Death Certificate
- Note: Termination date must be the same as death of principal.

(vii) Better Exposure

- In case If the student feels that he/she is not getting required learning exposure, it can file for termination on this ground. Following documents are to be submitted:
  - a. Form-109 duly signed by student and principal.
  - b. An application written by student and duly signed by the principal. The application must mention the reason of transfer

(viii) Parents not well

- Termination can be granted in case if any of the parents is now well, and student wants leaves to take care of them. Following documents are to be submitted:
    - a. Form-109 duly signed by student and principal.
    - b. Application written by student and signed by student and principal both.
    - c. Medical documents like, medical certificate, prescription, and parent's medical reports from any registered practitioner (Govt. or Private)
    - d. Address proof of students & spouse
- Note: Marriage ground is allowed if shifting to another city beyond 80 Kms.

(ix) Marriage

- In case of termination on ground of marriage, following documents are required:
  - a. Form-109 duly signed by student and principal.
  - b. Marriage card of the student.
  - c. Application written by student and signed by the principal.

(x) Principal shifting to a place which is more than 50 KM from current place. In case of termination on this ground, following documents are required:

- Form-109 duly signed by student and principal.
- Application written by student and duly signed by the principal
- Proof of shifting of principal

- (xi) Non-Traceable/Abscond.
  - i) Form 109 duly signed by employer.
  - ii) Reminder letter from the employer, requesting the student to report to the office.
  - iii) Two speed post acknowledgement confirming that the reminder letter was sent to student with a 15 day interval between each posting.

**3. I want to join some full-time course or employment, can I get termination?**

- No, termination cannot be granted on this basis. The student must discontinue the course and submit the relevant form

**4. What are the documents required if I want to discontinue the course?**

- Form-109 duly signed by student and principal.  
Affidavit including the sentence "Period already served will not be considered in future" duly sworn before a first class magistrate or notary public outlining the reason for discontinuing the course.

### **Form-103- Re-registration**

**1. Can I file-103 (re-register) for articleship even if my termination is processed?**

- Yes, a student can file for 103 even if 109 is not processed.

**2. Will my date be noted from same date even if I filed 103 when my 109 is not processed?**

- Yes, the articleship shall be counted from same date.

**3. After termination till what time, I can submit my form-103?**

- No restriction on time limit. Re-registration can be filed anytime. (except medical grounds).

**4. What if I don't file 103 on time?**

Form-103 for re-registration can be file with condonation fee & documents incase of delay.

**5. What all documents do I need to submit in case of delay submission of 103?**

- Delay up to 30 days - No documents to be submitted
  - Delay of more than 30 days
- a. Deed executed on stamp paper
  - b. Delay condonation letter signed by student and principal
  - c. Attendance sheet signed by student and principal
  - d. Work diary signed by student and principal
  - e. Stipend details in bank account.

**6. What are important points to remember while making a deed?**

- The deed must be executed on a stamp paper of a date within 30 days of commencement of articleship. For example, if the training is commencing on 3<sup>rd</sup> October than the stamp paper must be of range of date between 3<sup>rd</sup> October to 2<sup>nd</sup> November.

**7. Do I need to make deed on stamp paper, even if submit 103 within time frame of 30days?**

- Yes, the deed must be made for every articleship the student is joining, even if form-103 is submitted on time.

**8. Is there any late fee for delayed submission of form-103?**

Yes, the fee is as follows:

- a. Delay of more than 30 days- Rs. 500/-
- b. 31-180 Days Rs. 1000/-
- c. 181-365 Days Rs. 2000/-
- d. Delay of more than 365 Days Rs. 10,000/-

**9. In any case can the above penalty be waived off?**

- No, the penalty is to be paid in case of delay

## **Form-112**

### **1. Who should fill Form 112?**

- The permission of ICAI is required to be obtained in Form 112 by all students who are interested in undertaking another additional course along with Articleship. This permission is required irrespective of whether the student intends to pursue the additional course through correspondence or Regular College.

### **2. When should I fill Form 112 ICAI?**

- Form 112 is required to be submitted within 30 days of joining the course with the recommendation of the principal, failing which you must go for condonation of delay in non-submission of form.

### **3. When is the requirement for submission of form 112?**

- Form 112 is submitted for taking permission before engaging in other course of studies or engagements in business or occupation.

### **4. Which are the permitted Engagements under form 112**

- a. Permitted Engagements
- b. Teaching up to 9 hours a week
- c. Directorship in a Family Company
- d. Sleeping Partner in a Family Business

### **5. What are the prerequisites for taking permission of Directorship in the company?**

- a. The Company in which the articled / audit assistant proposes to be appointed as a director should be a Family Company i.e., a majority of the capital of the company is held by the members of the family of the articled / audit assistant.
- b. The company should have been in existence before the clerk had entered articled / audit service
- c. Neither the principal nor the firm in which he is engaged as an articled / audit assistant is a partner or an auditor of the company.
- d. The assistant should not be entitled to receive any allowance apart from the sitting fee for attending the directors meeting
- e. The assistant should give an undertaking on a non-judicial stamp paper duly sworn in before a Magistrate that he would not take any active part in the business of the company apart from attending the Directors meeting.
- f. The other Directors should confirm that such an undertaking would not interfere with the normal functioning of the company.

### **6. What are the documents to be submitted for taking permission of Directorship in the company**

- a. Apply in Form 112 duly recommended by the Principal along with
- b. Attested true copy of Memorandum and Articles of Association of the company

- c. Undertaking by the articled / audit assistant duly sworn in before a Magistrate / Notary Public that he would not take any active part in the business of the company apart from attending the Directors meeting and is not entitled to receive any allowance apart from the sitting fee for attending the directors meeting
- d. Declaration by the Principal of the articled / audit assistant mentioning neither the principal nor the firm in which he is engaged as an articled / audit assistant is a partner or an auditor of the company.
- e. Declaration from the other Directors should confirm that articled / audit assistant would not take any active part in the business of the company apart from attending the Directors meeting such an undertaking would not interfere with the normal functioning of the company.

**7. What are the prerequisites for taking permission For Sleeping Partners?**

- Permission can be given, if
  - a. The partnership deed contained a recital that he is sleeping partner in a family business concern
  - b. all the partners including the articled / audit clerk furnish affidavits that the assistant is neither taking active part nor will be entitled to take active part in the management of the business and
  - c. A declaration is given by the employer of the articled / audit assistant that the latter is a sleeping partner and in case any change in his status in the partnership comes to his attention, he shall inform the Institute

**8. What are the documents to be submitted for taking permission For Sleeping Partners?**

- a. Apply in Form 112 duly recommended by the Principal
- b. To attach true copy of Partnership Deed (attested) containing a recital that he is sleeping partner in a family business concern
- c. Affidavit by all the partners of the business firm duly sworn in before the Magistrate or Notary Public that the assistant is neither taking active part nor will be entitled to take active part in the management of the business
- d. A declaration is given by the employer of the articled / audit assistant that the latter is a sleeping partner and in case any change in his status in the partnership comes to his attention, he shall inform the Institute
- e. Affidavit by the articled / audit assistant duly sworn in before the Magistrate.

**9. What are the prerequisites for taking permission For teaching?**

- a. Teaching is prescribed up to 9 hours a week.
  - II. The engagement should be either before or after normal office hours of the Principal.
- b. The Institution wherein he is to be engaged should be in the same town / city wherein he undertakes training.
- c. An application should be made mentioning the office hours and the timings of the lectures on each day of the week along with



- d. A certificate from the Principal to the effect that such engagement does not interfere his training as an articled / audit assistant under him
- e. A certificate regarding the time required to be spent / to be devoted per week by the articled / audit assistant from the concerned authorities for the engagement
- f. Permission is not granted where the number of hours prescribed is exceeded

**10. What are the documents to be submitted for taking permission for teaching?**

- a. Form 112 duly recommended by the Principal
- b. Certificate issued by the Principal of the College (where he intends to teach)
- c. Starting and ending timings of the classes taken by the articled / audit assistant. The total hours to be devoted.
- d. daily basis
- e. weekly basis
- f. Certificate from the Principal clearly stating that the engagement of the articled clerk in other occupation as "Teacher does not interfere with his training as an articled / audit assistant

**11. What is to be submitted under " Copy of Registration Letter from the university"**

- Under " Copy of Registration Letter from the university", submit the document from the institute/college giving proof of regular/correspondence course and date of joining of the course

**12. What is the permissible office timing**

- The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m. The office hours of the principal for providing articled training to the articled assistant shall not be generally before 9.00 a.m.or after 7.00 p.m.

**13. In a regular course, what should be the timing and is it compulsory to be given**

- The timing should be before 11 am and after 5 pm. Yes, college timing should be given in a regular course

**14. What are the documents to be attached with Form 112 if taking permission toother course of studies?**

- a. Copy of Registration Letter from the university with the date of joining of the course
- b. Proof of correspondence if course applied is correspondence
- c. Form 112 signed by the employer, student (Signature of the principal of the college compulsory in case of a regular course)
- d. Request for condonation letter if the fees paid is Rs. 2000/- or more

**15. Is timing of the college mandatory in case of regular course**

- Yes. The student must mention the college and office timing compulsory in case of a regular college

**16. In case of change of course from regular to correspondence, what documents are required to be submitted by the student?**

- a. Transfer certificate from college
- b. Proof of correspondence course
- c. Form 112 signed by employer and student
- d. Please ensure that the date of joining of the course shall be the date of joining the correspondence course
- e. request for condonation letter if condonation fees more than Rs. 2000/ is paid by the student

**17. What are the documents to be submitted with form 112 in case of a regular course, if the college classes are completed on the date of commencement of articleship but exams/result is pending and there is a clash of college and office timing?**

- a. Form 112 signed by student, employer, and principal of the college
- b. Copy of Registration Letter from the university that will have the date of joining of the course
- c. Declaration from the employer that from the date of joining the articleship, the student has not attended any classes in the college
- d. Letter from the principal of the college mentioning the date which was the last day of college for the session.
- e. Request for condonation letter if condonation fees more than Rs. 2000/ is paid by the student

**18. What is the amount of condonation fees to be paid if there is a delay in filing form 112?**

- The form should be submitted to the office of the Institute within 30 days. In case of delay in filling the form beyond the stipulated period, it must be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:
  - a. Delay up to 30 days beyond the initial period Rs. 500/-
  - b. Delay between 31 days - 180 days Rs. 1,000/-
  - c. Delay between 181 days - 365 days Rs. 2,000/-
  - d. Delay beyond 365 days Rs. 10,000/-

**19. How to make a request for rejection of incorrect form 112 submitted to RO or which is under ask for correction?**

- A request letter for rejection of the form 112 must be submitted by the student with signature of student and principal clearly mentioning the reason of rejection and the details of mistake made in the submitted form
  - a. If the form 112 is under ask for correction, kindly submit the form along with request letter of rejection
  - b. If the form 112 is pending action of RO, kindly send the request letter of rejection of the form vide email to the concerned official (Email Id of all officials mentioned in ICAI website)

**INFORMATION TECHNOLOGY AND SOFT SKILLS (ICITSS) AND ADVANCED INTEGRATED COURSE ON INFORMATION TECHNOLOGY AND SOFT SKILLS (ADVANCED ICITSS)**

**Q. 1 What is Integrated Course on Information Technology and Soft Skills(ICITSS) and Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS)?**

**Ans.** ICITSS is a combination of Information Technology Training (IT) and Orientation Course (OC) and Advanced ICITSS is a combination of Management Communication Skills (MCS) and Advanced IT. ICITSS and Advanced ICITSS has been effective from 1st July 2017 and are of 4 weeks each.

**Q. 2 I have undergone OP & ITT / GMCS II & ADV. ITT under old scheme, do I need to undergo ICITSS/ Advanced ICITSS if I switch to New Scheme effective from 1<sup>st</sup> July'2023?**

**Ans. No,** a student who has already undergone OP & ITT / GMCS II & ADV. ITT will not be required to undergo that course again.

**Q. 3 I have undergone only one i.e., either OC or IT or MCS or ADV. IT under old scheme, do I need to undergo complete ICITSS (OC & IT) / Advanced ICITSS (MCS & Adv. IT) if I switch to New Scheme effective from 1<sup>st</sup> July'2023?**

**Ans.** Students who have already undergone only one i.e., either OC or IT or MCS or ADV. IT has to undergo only the remaining course i.e., ICITSS (IT) or ICITSS (OC) or Advanced ICITSS (Adv. IT) or Advanced ICITSS (MCS). They are not required to undergo ICITSS (OC & IT)/ Advanced ICITSS (MCS & Adv. IT) in entirety.

**Q.4 What is the revised fee of ICITSS (OC/IT) and AICITSS (MCS/AIT) and when it is going to be implemented?**

**Ans.** Under New Scheme there is no change in the course fees. The fee for OC/IT is Rs. 7,000 / 6,500 and for MCS/AIT 7,000 / 7,500 respectively, which is already applicable from 1<sup>st</sup> Aug'2022.

**Q.5 When is ICITSS (IT/OC) to be undergone?**

**Ans.** The Intermediate student has to undergo these courses before commencement of Practical Training for both the Routes (Foundation/ Direct Entry).

**Q.6 When is Advanced ICITSS to be undergone?**

**Ans.** A student is required to complete AICITSS (AIT & MCS) after completion of Practical Training but before appearing in Final Examination under New scheme w.e.f., 1<sup>st</sup> July 2023.

**Q.7 I am student under old scheme and have not undergone OP and IT. Do I need to undergo ICITSS?**

**Ans. Yes.** The student must undergo ICITSS.

**Q.8 Do the students get a certificate after the successful completion of the course?**

**Ans. Yes,** However, students have right to print his/her certificate from the online portal. The concern POU enabled print certificate option for students in the student's dashboard.

**Q.9 Is it possible to register for ICITSS(IT) & (OC) before registering for INTERMEDIATE?**

**Ans. No,** it is not allowed.

**Q.10 I am student under old scheme and have not undergone MCS and Advanced IT. Do I need to undergo Advanced ICITSS?**

**Ans. Yes,** you have to undergo Advanced ICITSS before your Final exams under New scheme w.e.f., 1<sup>st</sup> July 2023.

Or

If you have started your article-ship prior to 1<sup>st</sup> July 2023, then anytime during last 2 years of Practical Training but, compulsorily before appearing for Final Examination.

**Q.11 Why has it been made mandatory to complete AICITSS (IT) before the final examination?**

**Ans.** It has been made compulsory to undergo Advanced ICITSS before the Final Exams as per the regulations passed in the Council under New scheme w.e.f., 1<sup>st</sup> July 2023.

**Q.12 Is it possible to complete AICITSS(IT) & (MCS) before clearing the INTERMEDIATE Group 2 exam?**

**Ans. No,** it is not allowed under New scheme w.e.f., 1<sup>st</sup> July 2023.

**Q.13 Can ICITSS OC and IT be pursued together, or they can be registered and done at different time?**

**Ans. No,** they are to be pursued separately with different dates and timings.

**Q.14 Can AICITSS MCS and Advance ITT be pursued together, or they can be registered and done at different time?**

**Ans. No,** they are to be pursued separately with different dates and timings.

**Q.15 When is Advance IT exam going to be held?**

**Ans.** ICAI Examination department conducted the MCQ based Advanced ICITSS(IT)exam. All information related to online registration for exam, exam dates and result are available on <http://advit.icaiaexam.icaai.org> .

**Q.16 Which portal is used for allotment of seats for Integrated Course on Information Technology and Soft Skills (ICITSS) and Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS) Courses?**

**Ans.** <https://www.icaionlineregistration.org/>

**Q.17 What is/are the mode of payments available for registration in ICITSS/AICITSS batches?**

**Ans.** Student can make online payment while registering for ICITSS/AICITSS batches by using any Debit/Credit (Visa/Master) card except RuPay card.

**Q.18 Is it allowed to change the batch for ITT/Adv.ITT? (cancel/ transfer) Ans. Yes,** Student is allowed for the same but before commencement of the batch or before confirmation, with the approval of POU.

**Q.19 Can a student ask for transfer of the batch from one POU to another in the same city or another city for OC/MCS?**

**Ans: Yes,** a student can opt for transfer to other POU by paying a changeover fees of Rs. 500/- (Rupees Five Hundred Only) to the registered POU. This transfer to be affected within 3 days of the commencement of the batch. After 3 days after commencement POU will not entertain any batch transfer request of the students. This same is applicable for change in batch timings at the same POU.

**\*Please Note: This will be permitted only, if the batch has the vacancy to accommodate the students and will be a onetime affair.**

**Q.20 What is Token number?**

**Ans.** Token number is generated by the POU, in case the student wants to cancel his/her batch due to any reason. He/she has to send an email with proper reasoning to the POU, token could be used by the student for the same course registration in future batches within 1 year of issue date and could be used once only from the date of originally it was generated.

**\* In any case refund of token amount is not allowed.**

**Q.21 If batch is cancelled by the POU due to lesser number of registrations in batch and token was generated, can I apply for refund of token number? Ans. No,** however, token is valid for 1 year from the issue date and it could be used by the student for same course for future batches.

**Q.22 After online registration, do I have to submit all the required documents (as per acknowledgment slip) via email or there is need to submit these documents physically to branch before 2 days start of the batch?**

**Ans.** There is no need to visit the branch physically for only submitting the documents required for registration. Student can send the softcopy of the required documents through email (given on acknowledgment slip) before 2 days of batch commencement.

**Q.23 If amount is deducted from my account while making online payment due to failed transaction or non-availability of seats. What is procedure of refund and how many days it will take in refund to be credited into my account?**

**Ans.** Student must send his/her bank transaction details to the respective helpdesk and wait for minimum 10 – 15 working days for refund. Kindly find below the help desk contact details for all the courses help desk:

Course	Helpline e-Mail ID	Phone Number
ICITSS - Orientation Course	helpdeskop@icai.in	0120-3045988
ICITSS – Information Technology	helpdeskitt@icai.in	0120-3045987
AICITSS - Management and Communication Skills (MCS) Course	helpdeskgmcs@icai.in	0120-3045915
AICITSS - Advanced Information Technology	helpdeskadvitt@icai.in	0120-3045964

**Q.24 If I have registered for the particular course (ICITSS/AICITSS), how many days my registration will be approved/confirmed?**

**Ans.** Your seat is confirmed by the POU only after checking of all the required documents sent by you to them via email before 2 days to start batch. But, if registration is not confirmed by the branch even after the start of batch, you have to write an email to them, while keeping the respective helpdesk in loop.

**Q.25 If I have completed 15 days training of a particular course, after how many days I will get my completion certificate from POU for ICITSS and AICITSS courses?**

**Ans.** After successfully completion of 15 days training, the POU will allow you to print the certificate from your Dashboard subject to the submission of your 15 days feedback. But if you are not able to find your completion certificate after 3 days of completion of respective course. You are advised to write a mail to POU, while keeping the respective helpdesk in CC.

**Q.26 If I am not able to complete my 15 days attendance in a particular course. What is the procedure to compensate the remaining attendance? Do, I have to pay the fee again?**

**Ans. For ITT/Adv. ITT:** As per guidelines, 90% attendance is compulsory in a particular batch for ITT/Adv. ITT. The student has to complete minimum 60% of attendance in a particular batch, in case of any exigency/emergency or due to medical reasons, he /she is allowed to compensate the remaining attendance in upcoming batch of the same POU with permission. There is no need to pay the fee again for the

same, only if the student has given proper information to the branch with all the necessary documents.

**For OC/MCS :** Students are required to complete the Course without discontinuity. However, in exceptional circumstances\*, case of absence of students for maximum two (2) days or four sessions may be allowed by the Chairman/Secretary of the Program Organizing Unit.

\*The exceptional circumstances are **a) Medical reasons and b) Death of a closerelative**. Only in these above circumstances, the students will not be doing the compensatory classes for 2 days. Beyond 2 days in every case student will be doing the compensatory classes without fail. Rest of the students who take leave (not in exceptional circumstances) will have to do the compensatory classes in the same POU or the nearby POU to get their certificates. The students can take compensatory classes in their own or nearby branches. Certificate shall not be issued to the student unless the student completes the course.

**Q.27 What if there is no future batch is available at respective branch for compensation? Do, I am allowed to complete my short attendance at any other branch/POU?**

**Ans. Yes,** student is allowed to compensate the remaining attendance at any branch of ICAI, where the same course is about to start in near future with proper approval from POU and HO.

**Q.28 If student register in a particular batch of ICITSS/AICITSS but due to any reason he/she want to cancel his/her registration and request for refund of course registration fee? Is refund is allowed or not?**

**Ans. Refund is not allowed in any case,** only student request to generate the token against the fee and that can be used by the student within one year from the date of issue for the same course.

**Q.29 I am Differently abled student. How do I register for IT and Soft Skill courses?**

**Ans.** Students who are having Differently abled medical certificate of 40% and above, are eligible for fee exemption. They must send their PH/medical certificate to their respective branch/POU where he/she has undergone the training. The respective POU will check and verify student documents. After verification, the same will be forwarded to the respective helpdesk for approval, or Student concession card issued by the exam department. After getting all the required documents, HO will initiate the fee refund process.

**Q.30 Is Differently abled student mandatory to attend the physical classes at the respective POU?**

**Ans: For ITT/Adv. ITT,** it is not necessary to attend the classes physically by the Differently abled students. Still if any such student wants to attend, he/she will be do the same at their own wish. No special arrangement be done by the POU.

If students are unable to attend the classes due to his/her health conditions, then POU will provide 2 sets of specially designed question papers. Students has to submit the



solved question paper to respective POU after self-study of minimum 10 days or within the stipulated time mentioned in the letter issued to them while giving such papers.

On successful evaluation of paper with min 60% marks, a completion certificate of the said student will be generated.

**For OC/MCS** It is not compulsory to attend the physical classes by the physically disabled students at the POU. If he desires to attend, it is his/her own convenience and wish. If the student chooses not to attend the physical classes, then POU will provide the concerned student with 2 sets of Question papers of 100 Marks each after the completion of the scheduled sessions.

Students will complete the papers either at the POU or location of his choice and submit the same to the POU within 5 days of the issue of the Question Papers. The papers will be evaluated and securing 50% marks in each paper will make him eligible for Completion Certificate by the POU.

**Q.31 If the differently abled student fails to secure minimum passing marks in both the papers individually, is he/she going to wait for next batch to conclude or will be permitted to re-write papers immediately?**

**Ans:** In such cases, the students will be provided with next 2 paper sets for completing the course instead of waiting for the running batch to conclude.

**Q.32 I have registered in CA course under Employee Ward category for fee exemption. How do I register for IT and Soft Skill courses?**

**Ans.** Student must send their Parent Employee ID card, issued by ICAI to their respective branch/POU where he/she has undergone the training. The respective POU will check and verify student documents. After verification, the same will be forwarded to the respective helpdesk for approval and fee refund.

**Q.33 What is the procedure to get the duplicate certificate for ICITSS/AICITSS courses?**

**Ans.** Student can download his/her certificate from his/her dashboard after login in the portal. If his/her certificate is not available in his/her dashboard, he/she must send the request email to the branch from which he/she has completed the respective course.

**Q.34 If student forget the password, what is the procedure to get the login credentials for [icaionlineregistration.org](http://icaionlineregistration.org) portal?**

**Ans.** Student has to send the email to the respective helpdesk while providing the valid registration number for the same.

**Q.35 If student registers in a particular batch of ICITSS/AICITSS but due to any reason, he/she wants to quit or drop the CA Course and request for refund of course registration fee? Is refund allowed or not?**

**Ans.** Refund is not allowed under any circumstances.



## ICAI-CDS

### **How are Study Materials made available to students?**

The study materials are available by placing order on the CDS Portal. Students can place an order on CDS and make the payment/use coupon. Material would be delivered. The study materials are also webhosted at the BoS Knowledge Portal. Students may read/download the study material by navigating to the respective subject in the BOS Knowledge Portal.

### **How can I place order on CDS portal for free supply of Study Material against my registration?**

After online registration to the course, your registration data will be transferred to CDS Portal. Once your data is transferred to CDS portal, you will receive SMS/ email advising you to place your order on <https://icai-cds.org/> portal by Sign in. In view of this procedure, you are requested to wait till you receive SMS/ email alerts as under to place your requisition for supply of Study Material free of cost against your registration by redeeming coupon.

Specimen SMS is given below. On receipt of SMS place your order on: <https://icai-cds.org/> :

Dear XXXXXXXXXXXX,

You have successfully registered on the Centralised Dispatch System (CDS) portal of ICAI. Your user name is XXXXXXXXXXXX. Your password is your date of birth in DDMMYYYY format. In case you are a student, you can order your required Study Material/s by redeeming coupon/s. Log in to [www.icai-cds.org](http://www.icai-cds.org) with your credentials.

### **How a Member / non registered student or any other stakeholder can place order on CDS portal?**

Visit [www.icai-cds.org](http://www.icai-cds.org). Click on Sign up, register yourself with desired detail and create your login ID and password for placing order.

### **How many coupons are allowed to a student against his registration?**

A student on successful registration to the course will be allotted coupon/s against registration (Foundation Course student will be allotted 1 coupon, Intermediate course and Final course students will be allotted 2 coupons (1 coupon for both Groups/single Group and another for any book left out

for later use, if required). Student needs to select the required study material either English or Hindi Medium and redeem the allotted coupon on this portal to receive the study material from the Centralized Distribution System.

**What is the validity period for coupon?**

For Foundation course, validity of coupon is 1 year from the date of registration.

For Intermediate and Final course, the validity of coupon is 2 years and 3 years respectively from the date of registration/ conversion from old course to new course.

**How to know eligible/ Valid study material for my exam ?**

Please refer to the applicability list given in [www.icai.org](http://www.icai.org) under Board of Studies Announcements of Students Section

**How to update my communication details on CDS ? / How do I change my shipping address ? / I have placed my order earlier at a different shipping address. Now I want to change my shipping address. How do I do this ?**

Before placing an order, there is an option to edit shipping/ delivery address on the CDS portal and that is through OTP on your registered mobile phone. After placing an order, any change in shipping address is not allowed under any circumstance.

**I have placed an order before the approval of my registration No. / without receiving a SMS from CDS against payment, how can I receive refund/ adjustment with registration amount ? / I have placed wrong order. How can I cancel it and obtain refund ?**

The order once placed can be cancelled on the same day in CDS Portal. No request for cancellation shall be entertained later on under any circumstances. The amount of order cancelled on the same day will be refunded within 15 working days in the account of customer. No refund/ charge back claim is allowed thereafter for successful orders under any circumstance. Therefore, check your order carefully before making payment.

**If I do not receive confirmation for approval of registration, what should I do?**

For knowing the registration approval status, please write to your Regional Office.

**If my account is debited and I do not receive SMS confirmation for placing order, what should I do ?**

Mail your query to [cdsonline@icai.in](mailto:cdsonline@icai.in)

**What to do for getting Courier Tracking No.?**

After dispatch of your study material, tracking no. will be sent to you on your registered mobile number. For detail kindly refer Contact us

**How much time does it take for ordered books to reach the member/ student?**

As far as study materials are concerned, if a student orders a kit against usage of coupons/ Payment then the same is transported through surface transport. As per the arrangement with courier agency, surface transport takes a maximum of 12 working days, depending upon the location of the student.\*.

Students are therefore advised, in their own interest, to plan their study early and order for books timely.

All member related publications are sent by air courier, for which payment has to be borne by member concerned, and it normally takes up to 7 working days for delivery depending upon the location of the member.

\*The above delivery schedule takes into account date of dispatch and is dependent upon stock situation.

### **Why sometimes some books are taken off the portal?**

On rare occasions, a study material may go out of stock for some days, due to unforeseen rush of orders, or delay on the part of printer or due to reason beyond ICAI's control. On such occasions, in order not to keep students waiting for the book, the same is taken out of portal till the time the stock is replenished.

Study material which are no longer applicable for the incoming examinations or where revised edition has been brought out, such material are taken off the portal, so that the students do not by mistake order for a non-applicable or old edition.

### **What happens if after ordering the whole kit, some subjects are revised by ICAI?**

In such cases, the revised edition or the supplementary study material is made available on the portal. The same are also hosted in the Knowledge Portal of Board of Studies. The students can either buy those study materials against payment. Alternatively, they can download the same from the Knowledge Portal of BOS free of cost.

### **Can I order books for the examination to be held after the forthcoming examination?**

Yes. However, there is a risk of some of the material getting revised partially or fully, for which the student will not be able to use the coupon, but will have to buy them in loose manner by paying the cost of books and also courier charges.

It is further advised that a student should always check applicability of Editions (hosted by Board of Studies at ICAI website in student category under BoS Announcements) for a particular examination before ordering any book.

### **When are the Revisionary Test Papers/Suggested Answer made available in CDS portal?**

These are prepared by Board of Studies and are normally available roughly 2 months before examinations.

### **I have placed my order successfully, but it is not delivered to me within the schedule time mentioned at the portal or I have received less/ extra study material, than what I had ordered.**

Kindly refer Contact us and contact accordingly.

### **I have received old course study material, instead of revised course study material or vice versa.**

In order to avoid such instances, a caution has been shown before proceeding to pay as under - "Are you sure, you want to place the order? Please note that order once placed will not be cancelled - Please check and ensure your order before payment".

### **Who do I contact in case of difficulty ?**

Kindly refer the detail given at Contact us and contact accordingly. (Between 10.00 AM to 5.30 PM except Saturday, Sunday and Gazetted Holidays)

**Frequently Asked Questions in connection with Advanced Integrated Course on Information Technology and Soft Skills (AICITSS)-Advanced IT Course and Test there under.**

**Note:**

1. The words “Final (Old) course” in this document refer to the Final course being held under the syllabus approved under Regulation 31(ii) of the CA Regulations, 1988.
2. The words “Final (New) course” in this document refer to the Final course being held under the syllabus approved under Regulation 31(iv) of the CA Regulations 1988, registration for which commenced from 1<sup>st</sup> July 2017 and the first exam of which was held in May 2018.

1. **When am I supposed to undergo the Advanced ICITSS-Advanced IT Course (Old Course) ?**

In terms of Regulation 51E of the CA Regulations 1988, an articled assistant is required to undergo the Advanced ICITSS-Advanced IT course anytime during the last 2 years of his/her practical training. For further details please refer to answers to questions from 6-12.

2. **What is the eligibility requirement for appearing in the test?**

Candidates who have undergone the Advanced ICITSS-Advanced IT course are eligible to apply for the Advanced ICITSS-Advanced IT test, conducted by the Exam Dept.

- I. **Relating to eligibility**

**Position of various categories of candidates with reference to their eligibility to appear in Final exam**

- A. **Final (New Course)(Held under the syllabus approved by the Council under Regulation 31(iv) of the CA Regulations, 1988.**

**TABLE 1**

Sr No	Category	Remarks	When to complete
1	Final (New) course (registration for which commenced from 1 <sup>st</sup> July 2017)	Should complete the Advanced (ICITSS)- Advanced IT course and pass the test there under	Before appearing in Final (New) course exam
2	Converted from Final (Old) course to Final (New) course- <b>Not appeared</b> in Final exam in the Final (Old) course.	Should complete the Advanced (ICITSS)- Advanced IT course and pass the test there under, upon conversion to the Final (New ) Course.	Before appearing in Final (New Course) exam

3	Converted from Final (Old) to Final (New) course- <b>Appeared in Final (Old) Course exam earlier</b>	Should complete the Advanced (ICITSS)- Advanced IT course and pass the test there under, upon conversion to the Final (New ) Course.	Either before or after appearing in Final (New) course exam but in anycase before applying for membership
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**B. Final (Old) course ( Held under the syllabus approved by the Council under Regulation 31(ii) of the CA Regulations, 1988**

**TABLE 2**

Sr NO	Category	Remarks	When to complete
4	Final (Old) course- Completed Advanced ITT course	No need to do Advanced ICITSS-Advanced IT course.	Not applicable
5	Final( Old) course)- Not Completed Advanced ITT course- ( includes those who have already passed Final exam)	Should complete the Advanced (ICITSS) –Advanced IT course and pass the test there-under	Before applying for membership
6	Final(Old) course-Commenced articleship on or before 1 <sup>st</sup> February 2013 and continue to be Action Taken Report	No need to do Advanced ICITSS-Advanced IT Course. However, upon conversion to Final (New) Course, will be required to complete the Advanced ICITSS Advanced IT course and also pass the test held there under.	Not applicable. However, upon conversion to Final (New) Course, they will be required to complete the Advanced ICITSS-course and also pass the test there under. (Please refer to Sr No 2 and 3, of Table I given above.

**Details are as follows:**

**FOR THOSE WHO ARE REGISTERED IN THE FINAL (NEW COURSE), UNDER THE SYLLABUS APPROVED BY THE COUNCIL UNDER REGULATION 31(iv) OF THE CA REGULATIONS, 1988**

- 3. I am a student of Final (New) Course, registration for which commenced after 1<sup>st</sup> July 2017. Am I required undergo the Advanced ICITSS-Advanced IT course and pass the test there under conducted by the Exam Dept?**

Yes. You will be required to undergo the Advanced ICITSS-Advanced IT course and also pass the

test there under, before appearing in the Final exam. **This is a mandatory eligibility requirement under Regulation 29D(1)(iii) of the CA Regulations, for appearing in the Final(New) course exam.**

**FOR THOSE WHO ARE REGISTERED IN THE FINAL (OLD)-NOT CONVERTED TO FINAL(NEW ) COURSE:**

- 4. I am a Final (Old) Course student. I have completed Advanced ITT course. Am I required to do Advanced ICITSS-Advanced IT course and pass the test held there under, by the Exam Dept ?**

No. In case you had already completed Advanced ITT earlier, you are **not** required to undergo Advanced ICITSS-Advanced IT- course now. However, you will have to undergo the MCS course in case you have not completed it earlier.

- 5. I am a Final (Old) Course student. I have not done the Advanced ITT. Am I required to do Advanced ICITSS-Advanced IT course and pass the test held there under by the Exam Dept?**

Yes. You will be required to complete the Advanced ICITSS-Advanced IT course and also pass the test held there under, by the Exam Dept. **before applying for membership.**

- 6. I have passed Final (Old) Course exam. I am now doing the Advanced ICITSS course, before applying for membership. Am I required to pass the test conducted by the Exam Dept. before applying for membership?**

Yes.

**FOR THOSE WHO CONVERTED FROM THE FINAL (OLD) COURSE TO THE FINAL (NEW) COURSE:**

- 7. I am a Final (Old) Course student converted to Final (New) Course. I HAVE NOT APPEARED IN THE FINAL(OLD) COURSE EXAMINATION EARLIER. I have not completed Advanced ITT before. Do I still need to do Advanced ICITSS-Advanced IT course and pass the test conducted by the Exam Dept?**

Yes. Since you have not completed Advanced ITT earlier, upon conversion to Final (New) course, you are required to undergo Advanced ICITSS-Advanced IT course and also pass the test there under **before appearing in the Final New Course exam.** This is an eligibility requirement for appearing in Final (New) Course examination.

- 8. I am a Final (Old) Course student converted to Final (New) course. I HAD APPEARED IN THE FINAL (OLD) COURSE EXAMINATION EARLIER. I have not completed Advanced ITT earlier. Do I need to undergo the Advanced ICITSS-Advanced IT course and pass the test held there under by the Exam Dept?**

Yes. If you have not completed Advanced ITT earlier, you will be required to undergo Advanced ICITSS upon conversion to the Final (New) Course also pass the Advanced IT Test there under conducted by the Exam Dept, **before applying for membership.** This is not an eligibility requirement for appearing in Final (New Course) examination. You can undergo the Advanced IT course and the test there under either before or after appearing/passing in Final exam but before applying for membership.

- 9. I am a student who joined articleship on or before 1<sup>st</sup> February 2013 under the Old Scheme and continue to be under the Old Scheme. Am I required to undergo the Advanced ICITSS-Advanced IT course?**

No. As long as you continue in the Final (Old) Course, you need not undergo the Advanced ICITSS-Advanced IT course. However, in case you convert to the Final (New) course, you will be required to **undergo the Advanced ICITSS course and also pass the Advanced IT Test held there under by the Exam Dept., as per the status mentioned in answers to Question No. 10 and 11.**

I. Others:

**10. When would Advanced ICITSS –Advanced IT Test results be announced?**

The results of the Advanced ICITSS- Advanced IT Test would be announced tentatively within a period of 10 days from the date of the test.

**11. As part of the Advanced ICITSS-Advanced IT course, I have undergone an online test at the ITT centre where I did the course. It was MCQ based test. I have also received a participation certificate for the same. Is Advanced ICITSS-Advanced IT Test, different from the online test which I had undertaken?**

Yes. Advanced ICITSS Advanced IT test is an objective type test based on MCQs, conducted by the Exam Dept. of ICAI. As per Regulation 29D(1)(iii) of the CA Regulations, passing this test is mandatory for appearing in Final (New) course examination, under the syllabus approved by the Council under Clause 31(iv) of the CA Regulations, 1988. This is different from the Online test that you did as part of the Advanced IT Course, in the ITT lab.

**12. What is the duration of the test?**

The duration of the test is 2 hours.

**13. What is the structure of the test? Is it descriptive or objective?**

It is a two hour, objective type test, with multiple choice questions. It is a computer based test. The question paper will comprise 100 questions of 1 mark each, totalling 100 marks. **There will be no negative marking.**

**14. What is the syllabus of the Advanced ICITSS-Advanced IT Test?**

The syllabus of Advanced ICITSS-Advanced IT test is the syllabus covered under AICITSS – Advanced IT Course study material.

**15. I have not received study material of Advanced ICITSS-Advanced IT Course. How do I get it?**

Soft copy of Advanced ICITSS-Advanced IT Course material is available at : <http://bit.ly/2vvVABr>.

**16. What is the Section-wise / Unit-wise weightage for Advanced IT course syllabus?**

The Section-wise / Unit-wise weightage of topics for Advanced IT course is given at [https://www.icai.org/new\\_post.html?post\\_id=14289&c\\_id=347](https://www.icai.org/new_post.html?post_id=14289&c_id=347)

**17. Where will the tests be held?**

The list of centres where the test will be held is contained in the announcement being hosted on [www.icai.org](http://www.icai.org) periodically. Please visit to know the schedule and list of exam centres



**18. What is the passing requirement?**

A candidate is declared to have passed the test if he gets minimum marks of 40%.

**19. I understand that the results are declared in Grades? Can I get some information on the Grades?**

Yes. Those who pass the Advanced ICITSS-Advanced IT test will be given grades as follows:

85% and above=A+

70% to 84%=A

55% to 69%=B+

40%-54%=B

Grades obtained by a candidate will be reflected by way of a footnote, in his/her statement of marks of the Final exam.

**20. What is the frequency of holding the test?**

It will be held as often as is required. In any case, minimum two tests will be held every half year. Schedule of tests to be held is hosted on [icai.org](http://icai.org) periodically.

**21. What is the test fee?**

Candidate is not required to pay any test fee when he applies for the first time, since the course fee includes the same. However, if the candidate is applying for the second time or thereafter, he will be required to pay Rs. 500/- ( For domestic centres) on-line, through the payment gateway, towards test fee. No refund will be permitted. Candidates with permanent disabilities and holding a permanent concession card will be exempt from paying the test fees.

**22. I am a candidate with permanent disability. Will I get any concession in the said test?**

Candidates with permanent disabilities and holding the permanent concession card issued by the ICAI will be extended concessions as follows:

- Less than 50% disability- extra time of half an hour
- 50% or more of disability-extra time of one hour
- Assistance of writer will be provided if required

- Exemption from payment of Advanced ICITSS-Advanced IT test fee.

**23. How do I apply for the test? How do I get my admit card? Where will the results be hosted? Will you declare any merit list?**

You will have to submit your application on-line at <http://advit.icaieexam.icaai.org>. No physical applications will be entertained.

Admit cards and results will be hosted on the same site.

No separate statement of marks or pass certificate will be issued.

However, the Grade that you secure in the test will be mentioned as a footnote in your Statement of Marks in respect of the subsequent Final exam that will be issued to you.

No merit list will be declared.

**24. Is there any provision for seeking verification/supply of copy of OMR answer sheet?**

No. Being an eligibility test, there is no provision for verification of marks or supply of copy of the OMR answer sheet.

**25. I am desirous of appearing in the forthcoming Final exam. By when should I have passed the Advanced IT Test for being eligible to appear in Final exam?**

You should have appeared and passed the Advanced IT Test held any time before you appear in the Final exam.

**26. I am a Final (Old) course student. I was undergoing Advanced ITT course. I had not appeared in any test in the Advanced ITT. After 1<sup>st</sup> July 2017, my Advanced ITT batch was merged with the Advanced ICITSS-Advanced IT batch. Am I required to appear in the Advanced ICITSS –Advanced IT Test so as to be eligible for appearing in Final exam?**

Yes.

**27. What about the MCS component of the Advanced ICITSS? How do I handle that?**

MCS is an integral component of the Advanced ICITSS. Students who have undergone only one, i.e. either GMCS or Advanced ITT under the Final (Old) course, have to undergo the remaining component, i.e. Advanced ICITSS(IT) or Advanced ICITSS(GMCS). They are not required to undergo Advanced ICITSS (IT and MCS) in its entirety.

In terms of Regulation 29D(1)(iii) and 51E/72E of the CA Regulations 1988, students under the

New Scheme of Education and Training ( implemented with effect from 1st July 2017) are required to complete the Advanced Integrated Course on Information Technology and Soft Skills(Advanced ICITSS), i.e both Advanced IT ( including the test thereunder) and MCS, successfully, for being eligible to appear in the Final (New) course examination held under the syllabus approved by the Council under Regulation 31(iv) of the CA Regulations 1988.

**28. Whom should I contact in case I need further clarifications?**

For queries relating to Advanced ICITSS-Advanced IT Test, you may write to us at [advanceditt\\_examhelpline@icai.in](mailto:advanceditt_examhelpline@icai.in) or call any of the Help Desk numbers given below:

For technical/center related queries:7303487773/9319275557For eligibility related queries: 0120-3894815

For queries, relating to the Advanced ICITSS course or Advanced IT batches, you may call theBoard of Studies at

0120-3045 987 / 964



भारत 2023 INDIA

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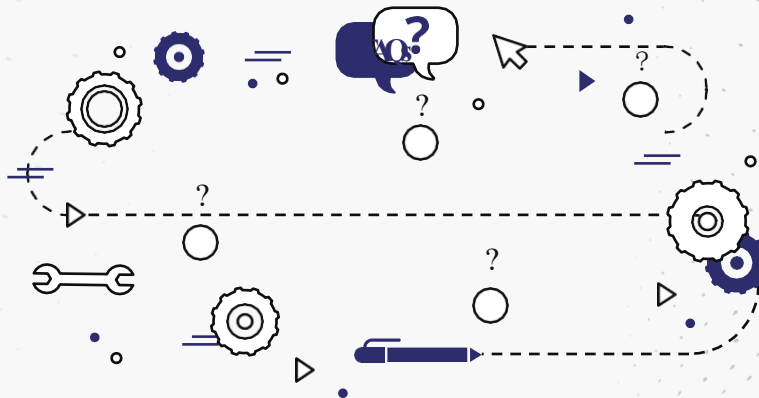


# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Board of Studies (Academic)

Frequently Asked Questions (FAQs) on  
New Scheme of Education and Training



In Version 4 of FAQs, four questions have been added in Section 10  
Transitional Provisions at serial numbers 10.35, 10.36,  
10.37 and 10.38.

Version 4

## SECTION 1: GENERAL FAQs

**Q 1.1: When has the New Scheme of Education and Training been launched?**

**Ans:** The New Scheme of Education and Training has been launched on CA Day, i.e. 1st July, 2023.

**Q 1.2: What are the important dates for the implementation of the New Scheme of Education and Training?**

**Ans:** Important dates for the implementation of the New Scheme of Education and Training are given as under:

S.No.	Particulars	Date/ Attempt
1.	Last date for Registration in Foundation under Old Scheme	1 <sup>st</sup> July, 2023
2.	Last date for Registration in Intermediate and Final Courses under Old Scheme	30 <sup>th</sup> June, 2023
3.	Date of commencement of Registration and Conversion in Foundation Course under New Scheme	2 <sup>nd</sup> August, 2023
4.	Date of commencement of Registration and Conversion in Intermediate and Final Courses under New Scheme	1 <sup>st</sup> July, 2023
5.	First Foundation Examination under New Scheme	June, 2024
6.	First Intermediate and Final Examination under New Scheme	May, 2024
7.	Last Foundation Examination under Old Scheme	December, 2023
8.	Last Intermediate and Final Examination under Old Scheme	November, 2023
9.	Last date of commencement of three years Practical Training	30 <sup>th</sup> June, 2023
10.	Date of commencement of two years uninterrupted Practical Training	1 <sup>st</sup> July, 2023

**Q 1.3: What is the structure of Chartered Accountancy Course under the New Scheme of Education and Training?**

**Ans:** The New Scheme of Education and Training has three levels – Foundation, Intermediate and Final including Self-Paced Online Modules.

**Q 1.4: How to register under the New Scheme of Education and Training?**

**Ans:** Students need to register for Foundation/ Intermediate/ Final level under the New Scheme of Education and Training through Self Service Portal (SSP) at the link <https://eservices.icai.org/>.

**Q 1.5: Where can we write for any further queries?**

**Ans:** You may write to the Board of Studies (Academic) at [bos.nset@icai.in](mailto:bos.nset@icai.in)

for further queries.

## SECTION 2: FOUNDATION COURSE

### **Q 2.1: When can I register for Foundation Course?**

**Ans:** Candidates may register in Foundation Course after passing Class 10th Examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

### **Q 2.2: What is the fee for Foundation Course?**

**Ans:** Fee for Foundation Course is Rs.9,000/- which is to be paid at the time of registration. This fee is inclusive of Prospectus for CA Course and Study Material of Foundation Course.

**Q 2.3: Where can I get the Prospectus for CA Course and Study Material of Foundation Course?** **Ans:** After successful registration in the Foundation Course, the student will receive an e-mail bearing the login credentials for ordering the Study Material through Centralized Distribution System (CDS) Portal. Prospectus for CA Course will be delivered to the student along with the Study Material, whenever ordered by the student.

### **Q 2.4: When will I get the Study Material of Foundation Course?**

**Ans:** Study Material of Foundation Course will be available on the BoS Knowledge Portal at the link <https://www.icai.org/post/new-scheme-of-education-and-training> after the launch of the New Scheme of Education and Training on 1st July, 2023. Hard copy of the Study Material will be available for ordering on Centralized Distribution System (CDS) Portal upon confirmation of registration in Foundation Course.

**Q 2.5: I have already registered in Foundation Course after passing Class 10th Examination and presently I am in Class 11. When I will be eligible for Foundation Examination and under which Scheme of Education and Training.**

**Ans:** Your first attempt for Foundation Examination under New Scheme of Education and Training will be in June, 2025 after appearing in Class 12th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.



**Q 2.6: I have already registered in Foundation Course and presently I am in Class 12. When I will be eligible for Foundation Examination and under which Scheme of Education and Training.**

**Ans:** Your first attempt for Foundation Examination under New Scheme of Education and Training will be in June, 2024 after appearing in Class 12th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

**Q 2.7: When I can register in Foundation Course to become eligible for June/ December Foundation Examination.**

**Ans:** You should be registered in Foundation Course with the Board of Studies of the Institute for a minimum period of four months on or before the 1st day of the month in which the examination is held. For example, you should be registered in Foundation Course on or before 1st February, 2024 for June, 2024 Foundation Examination and on or before 1st August, 2024 for December, 2024 Foundation Examination. Before appearing in the Foundation Examination, you should also have appeared in Class 12th Examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

**Q 2.8. Do I need to fill any separate form for appearing in Foundation Examination?**

**Ans:** After registration in Foundation Course, you need to submit the online examination form for appearing in Foundation Examination. The examination form for June and December examination usually opens in the month of February and August respectively.

ICAI makes an announcement when the examination forms open for the forthcoming examination. You are advised to visit the Institute's website for announcements.



**Q 2.9: What are the papers in Foundation Course?**

**Ans:** There are 4 papers in Foundation Course which are as under: **Paper 1:**

**Accounting (100 marks)**

**Paper 2: Business Laws (100 marks)**

**Paper 3: Quantitative Aptitude (100 marks)**

- **Business Mathematics**
- **Logical Reasoning**
- **Statistics**

**Paper 4: Business Economics (100 marks)**

**Q 2.10: What will be the syllabus for Foundation June, 2024 Examination?**

**Ans:** Foundation June, 2024 Examination will have the syllabus of the New Scheme of Education and Training, which is available at the link

<https://www.icai.org/post/new-scheme-of-education-and-training>

**Q 2.11: When are Foundation Examinations held?**

**Ans:** Foundation Examinations are held twice a year in the months of June and December.

**Q 2.12: What is the examination pattern in Foundation Examination? Ans: Paper**

**1 & 2 are subjective type and Paper 3 & 4 are objective type.**

**Q 2.13: Is there negative marking in Foundation Examination?**

**Ans:** Yes, there is negative marking of 0.25 mark for every wrong answer in objective type papers.

**Q 2.14: What is the passing criteria for Foundation Examination?**

**Ans:** A student is declared to have passed the Foundation examination, if he/she obtains at one sitting a minimum of 40% marks in each paper and a minimum of 50% marks in the aggregate of all the papers.

**Q 2.15: What is the validity period of student's registration in the Foundation Course?**

**Ans:** The validity period for registration in the Foundation Course is for 4 years from the first eligible attempt in the Foundation Examination.

**Q 2.16: Whether revalidation of registration is permitted at the Foundation level? Ans:**

**Revalidation is not permitted at the Foundation level.**



## SECTION 3: INTERMEDIATE COURSE

**Q 3.1: How can I register for Intermediate Course?**

**Ans:** A candidate can register in Intermediate Course through either of the following two routes: (i) Foundation Route  
(ii) Direct Entry Route

**Q 3.2: What is the eligibility criteria for registering in Intermediate Course through Foundation Route?**

**Ans:** Candidates after passing Foundation Examination and Class 12th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto, are eligible for registration to Intermediate Course through Foundation Route.

**Q 3.3: What is the eligibility criteria for registering in Intermediate Course through Direct Entry Route?**

**Ans:** Graduates/ Post-Graduates in Commerce (with minimum 55% marks) or Graduates/ Post-Graduates other than in Commerce (with minimum 60% marks) or Intermediate level passed candidates of Institute of Company Secretaries of India/ Institute of Cost Accountants of India are eligible for registration to Intermediate Course through Direct Entry Route.

**Q 3.4: I am pursuing the last year of Graduation. How can I join CA Course?**

**Ans:** You can register provisionally for the CA Intermediate Course through Direct Entry Route. After completing the Graduation with requisite marks and completion of eight months of study period in Intermediate Course from the date of provisional registration, you would become eligible to appear in Intermediate Examination.

**Q 3.5: I have registered provisionally for Intermediate Course through Direct Entry Route and my Graduation result is awaited. When will I become eligible for Intermediate Examination?** **Ans:** You will become eligible for Intermediate Examination after completing the Graduation Course with requisite marks and completion of eight months of study period in Intermediate Course from the date of provisional registration.

**Q 3.6: I have secured requisite marks in Graduation and I am pursuing Post-Graduation. How can I join CA Course?**

**Ans:** You can register for the Intermediate Course through Direct Entry Route based on the marks secured in Graduation and appear in the Intermediate Examination after completion of eight months of study period from the date of registration.

**Q 3.7: I have not secured requisite marks in Graduation and I am pursuing Post-Graduation. How can I join CA Course?**

**Ans:** You can register provisionally for the Intermediate Course through Direct Entry Route during the last year of Post-Graduation. After completing the Post-Graduation with requisite marks and completion of eight months of study period in Intermediate Course from the date of provisional registration, you would become eligible to appear in Intermediate Examination.

**Q 3.8: I have registered provisionally for Intermediate Course through Direct Entry Route. When will my registration get confirmed?**

**Ans:** If you have registered in the last year of Graduation, your Intermediate Course provisional registration will be confirmed after submission of marksheet of Graduation examination result with requisite marks. The marksheet should be submitted within six months of declaration of result of Graduation examination. Alternatively, if you have registered in the last year of Post-Graduation, your provisional registration will be confirmed after submission of marksheet of Post-Graduation examination result with requisite marks. The marksheet should be submitted within six months of declaration of result of Post-Graduation examination.

**Q 3.9: When are the Intermediate Examinations held and what is the cut-off date for registration in Intermediate Course for appearing in Intermediate Examination?**

**Ans:** The Intermediate Examinations are held twice a year in the months of May and November. Candidate should be registered in Intermediate Course for a minimum period of eight months on or before the 1st day of the month in which the examination is held. For example, a candidate should be registered in Intermediate Course on or before 1st September, 2023 for appearing in Intermediate May, 2024 Examination and on or before 1st March, 2024 for appearing in Intermediate November, 2024 Examination.

**Q 3.10: What is the fee for Intermediate Course?**

**Ans:** Fee for registration in both the groups of Intermediate Course is Rs.18,000/-.

**Q 3.11: When will the students registered through Direct Entry Route get Prospectus for CA Course?** **Ans:** After successful registration in the Intermediate Course through Direct Entry Route, the student will receive an e-mail bearing the login credentials for ordering the Study Material through Centralized Distribution System (CDS) Portal. Prospectus for CA Course will be delivered to the student along with the Study Material, whenever ordered by the student.

**Q 3.12: I wish to appear in one of the groups of Intermediate Examination at a time. Can I register for one group of Intermediate Course?**

**Ans:** You can appear in one of the groups of Intermediate Examination at a time but you need to register for both the groups of Intermediate Course.

**Q 3.13: What are the papers in Intermediate Course?**

**Ans:** There are 6 papers in Intermediate Course which are as under: **Group I**

**Paper 1: Advanced Accounting (100 marks) Paper 2:**

**Corporate and Other Laws (100 marks) Paper 3:**

**Taxation**

- Section A – Income-tax Law (50 marks)

- Section B – Goods and Services Tax (GST) (50 marks) **Group II**

**Paper 4: Cost and Management Accounting (100 marks) Paper 5:**

**Auditing and Ethics (100 marks)**

**Paper 6: Financial Management and Strategic Management**

- Section A – Financial Management (50 marks)

- Section B – Strategic Management (50 marks)

**Q 3.14: How to get the Study Material of Intermediate Course?**

**Ans:** After successful registration in the Intermediate Course, the student will receive an e-mail bearing the login credentials for ordering the Study Material through CDS Portal.

**Q 3.15: What will be the syllabus for Intermediate May, 2024 Examination?**

**Ans:** Intermediate May, 2024 Examination will have the syllabus of the New Scheme of Education and Training, which is available at the link

<https://www.icai.org/post/new-scheme-of-education-and-training>

**Q 3.16: What is the examination pattern in Intermediate Examination?**

**Ans:** There will be 30% case scenario/ case-study based MCQs and 70% descriptive questions in all the six papers of Intermediate Examination.

**Q 3.17: Is there negative marking in MCQ based questions in Intermediate Examination?** **Ans:** There is no negative marking in MCQ based questions in Intermediate Examination.

**Q 3.18: What is the passing criteria in Intermediate Examination?**

**Ans:** A student is declared to have passed in both the groups of Intermediate Examination simultaneously, if he/she –

(a) secures at one sitting a minimum of 40% marks in each paper of each of the groups and a minimum of 50% marks in the aggregate of all the papers of each of the groups, or (b) secures at one sitting a minimum of 40% marks in each paper of both the groups and a minimum of 50% marks in the aggregate of all the papers of both the groups taken together.

Alternatively, a student is declared to have passed in a group, if he/she secures at one sitting a minimum of 40% marks in each paper of the group and a minimum of 50% marks in the aggregate of all the papers of that group. He/she can pass both the groups individually in different sittings.

**Q 3.19: What is the criteria of securing exemption in paper(s) in Intermediate Examination and subsequently passing the Group?**

**Ans:** If a student has appeared in all the papers in a Group and fails in one or more papers but secures a minimum of 60% marks in any paper or papers of that Group, he/she shall be exempted for that paper or papers in which he/she has secured 60% or more marks for the immediately next three following examinations. The student will be required to obtain a minimum of 40% marks in each of the remaining paper(s) and a minimum of 50% marks in the aggregate of all the papers including the exempted paper(s) to pass the Group.

If the student is not able to pass the said Group in the following three attempts and has exhausted the exemption granted to him/her, the student may opt for continuing of the said exemption to the subsequent examinations provided that he/she shall be required to obtain a minimum of 50% marks in each of the remaining paper or papers of that Group in order to pass that Group.



**Q 3.20: What is the validity period of student's registration in the Intermediate Course?**

**Ans:** The validity period for registration in the Intermediate Course is for 5 years from the date of registration in the Intermediate Course which can be revalidated for 5 years with revalidation fee of Rs.400/-. Revalidation is permitted only once for Intermediate Course.



## FINAL COURSE

**Q 4.1: When can I register for the Final Course?**

**Ans:** Student can register for the Final Course any time after passing both the groups of Intermediate Examination. At the time of registration for Final Course, students would also be registering for Self-Paced Online Modules.

**Q 4.2: What is the fee for Final Course?**

**Ans:** Fee for registration in both the groups of Final Course is Rs.22,000/-.

**Q 4.3: What are the papers in Final Course?**

**Ans:** There are 6 papers in Final Course which are as under:

**Group I**

*Paper 1: Financial Reporting (100 marks)*

*Paper 2: Advanced Financial Management (100 marks)*

*Paper 3: Advanced Auditing, Assurance and Professional Ethics (100 marks)*

*Paper 4: Direct Tax Laws & International Taxation (100 marks)*

*Paper 5: Indirect Tax Laws (100 marks)*

*Paper 6: Integrated Business Solutions (100 marks) (Multidisciplinary Case Study with Strategic Management)*

**Q 4.4: How to get the Study Material of Final Course?**

**Ans:** After successful registration in the Final Course, the student will receive an e-mail bearing the login credentials for ordering the Study Material through CDS Portal. The student may order the Study Material of Final Course as well as that of Self-Paced Online Modules SET A and SET B through CDS Portal.

**Q 4.5: When can I appear for the Final Examination?**

**Ans:** You can appear for the Final Examination if you have fulfilled the below eligibility criteria:

- Registered for the Final Course,
- Have completed Practical Training six months before the first day of the month in which the examination is to be held,
- Successfully completed Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS), and
- Qualified all the 4 Self-paced Online Modules.

**Q 4.6: What will be the syllabus for Final May, 2024 Examination?**

*Ans: Final May, 2024 Examination will have the syllabus of the New Scheme of Education and Training, which is available at the link*

*<https://www.icai.org/post/new-scheme-of-education-and-training>*

**Q 4.7: What is the examination pattern in Final Examination?**

*Ans: There will be 30% case scenario/ case-study based MCQs and 70% descriptive questions in all the six papers of Final Examination.*

**Q 4.8: What will be the manner of assessment in Final Examination?**

*Ans: Assessment for Paper-6: Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management) which is entirely case study based, would be open book examination. Assessment for all the other five papers would be through closed book examination.*

**Q 4.9: Is there negative marking in MCQ based questions in Final Examination? Ans:**

*There is no negative marking in MCQ based questions in Final Examination.*

**Q 4.10: What is the passing criteria in Final Examination?**

*Ans: A student is declared to have passed in both the groups of Final Examinations simultaneously, if he/she –*

*(a) secures at one sitting a minimum of 40% marks in each paper of each of the groups and a minimum of 50% marks in the aggregate of all the papers of each of the groups, or (b) secures at one sitting a minimum of 40% marks in each paper of both the groups and a minimum of 50% marks in the aggregate of all the papers of both the groups taken together.*

*Alternatively, a student is declared to have passed in a group, if he/she secures at one sitting a minimum of 40% marks in each paper of the group and a minimum of 50% marks in the aggregate of all the papers of that group. He/she can pass both the groups individually in different sittings.*

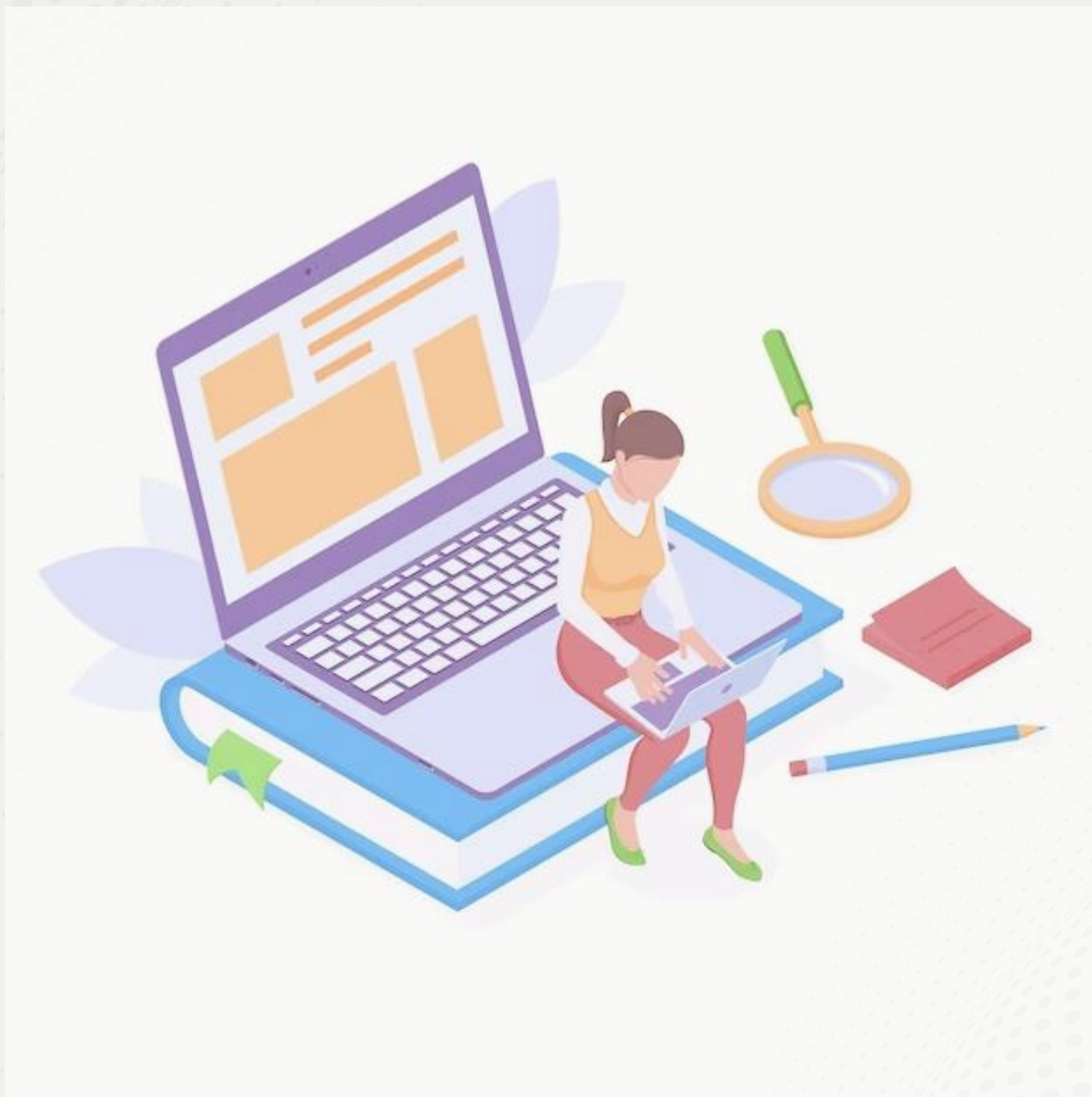
**Q 4.11: What is the criteria of securing exemption in paper(s) in Final Examination and subsequently passing the Group?**

*Ans: If a student has appeared in all the papers in a Group and fails in one or more papers but secures a minimum of 60% marks in any paper or papers of that Group, he/she shall be exempted for that paper or papers in which he/she has secured 60% or more marks for the immediately next three following examinations. The student will be required to obtain a minimum of 40% marks in each of the remaining paper(s) and a minimum of 50% marks in the aggregate of all the papers including the exempted paper(s) to pass the Group.*

*If the student was not able to pass the said Group in the following three attempts and has exhausted the exemption granted to him/her, the student may opt for continuing of the said exemption to the subsequent examinations provided that he/she shall be required to obtain a minimum of 50% marks in each of the remaining paper or papers of that Group in order to pass that Group.*

**Q 4.12: What is the validity period of student's registration in the Final Course?**

**Ans:** *The validity period of registration in the Final Course is for 10 years from the date of registration in the Final Course which can be revalidated every 10 years with revalidation fee of Rs.500/-.*





## SECTION 5: PRACTICAL TRAINING

### **Q 5.1: When can I commence Practical Training?**

**Ans:** After passing both the groups of Intermediate Examination and successfully completing Four Weeks Integrated Course on Information Technology and Soft Skills (ICITSS), you can commence Practical Training.

**Q 5.2: What is the duration of Practical Training?** **Ans:** The duration of Practical Training is 2 years.

### **Q 5.3: What is the duration of Industrial Training?**

**Ans:** Industrial Training is for a period of 9 months to 12 months, permitted during the last part of 2 years Practical Training.

### **Q 5.4: How many leaves will be permitted during Practical Training of 2 years?**

**Ans:** The articulated assistant would be permitted to take 12 leaves in each year of Practical Training.

### **Q 5.5: What are the minimum rates of stipend payable to articulated assistants who are undergoing two years of Practical Training?**

**Ans:** The minimum rates of monthly stipend payable to articulated assistants who are undergoing two years of Practical Training are as below:

Classification of the Normal place of service of the articulated assistant	During the first year of training	During the second year of training and excess leaves, if any
(i) Cities/Towns having population of twenty lakhs and above	Rs.4000/-	Rs.5000/-
(ii) Cities/ Towns having population of five lakhs and above but less than twenty lakhs	Rs.3000/-	Rs.4000/-
(iii) Cities/ Towns having population of less than five lakhs	Rs.2000/-	Rs.3000/-

### **Q 5.6: What is the minimum monthly stipend payable to industrial trainees?**

**Ans:** With effect from 1st July, 2023, the minimum monthly stipend payable to industrial trainees is Rs.15,000/-

## SECTION 6: ICITSS AND ADVANCED ICITSS

**Q 6.1: What is Integrated Course on Information Technology and Soft Skills (ICITSS) and Advanced Integrated Course on Information Technology and Soft Skills (AICITSS)?**

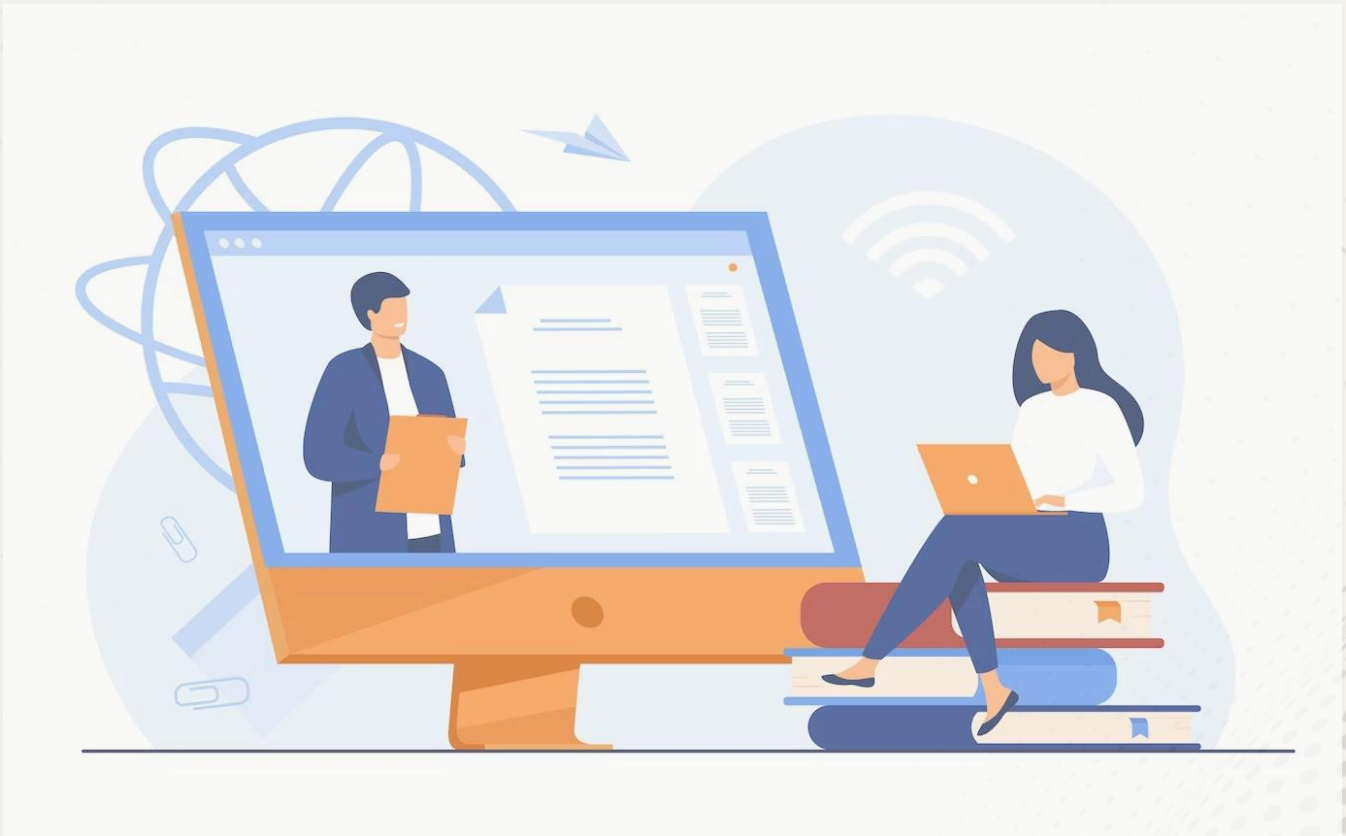
**Ans:** *Integrated Course on Information Technology (ICITSS) is a combination of Orientation Course (OC) and Information Technology Training (ITT). Advanced Integrated Course on Information Technology (AICITSS) is a combination of Management and Communication Skills (MCS) Course and Advanced Information Technology Training (Advanced ITT). ICITSS and Advanced ICITSS are of 4 weeks each.*

**Q 6.2: When is ICITSS to be undergone by a student?**

**Ans:** *ICITSS is to be completed before commencement of Practical Training.*

**Q 6.3: When is Advanced ICITSS (AICITSS) to be undergone by a student?**

**Ans:** *A student is required to complete AICITSS after completion of Practical Training but before appearing in Final Examination.*



## SECTION 7: SELF-PACED ONLINE MODULES

### Q 7.1: What are Self-Paced Online Modules?

Ans: As the name suggests, Self-Paced Online Module is a course which a student can learn and qualify at his/her own pace after registering for Final Course. Four self-paced online modules [SET A, SET B, SET C and SET D] encompassing different fields have been introduced in the New Scheme of Education and Training.

Q 7.2: What are the subjects in Self-Paced Online Modules? Ans: There are 4 sets in Self-Paced Online Modules, as under:

**SET A:** Corporate and Economic Laws (100 Marks) [Mandatory]

**SET B:** Strategic Cost & Performance Management (100 Marks) [Mandatory] **SET C:** Elective (Choose one) (100 Marks)

1. Risk Management
2. Sustainable Development and Sustainability Reporting
3. Public Finance and Government Accounting
4. The Insolvency and Bankruptcy Code, 2016
5. International Taxation
6. The Arbitration and Conciliation Act, 1996
7. Forensic Accounting
8. Valuation
9. Financial Services and Capital Markets
10. Forex and Treasury Management

**SET D:** Multidisciplinary (Choose one) (100 Marks)

1. The Constitution of India and Art of Advocacy
2. Psychology & Philosophy
3. Entrepreneurship and Start-Up Ecosystem
4. Digital Ecosystem and Controls



### Q 7.3: What is the registration process for Self-Paced Online Modules?

Ans: At the time of registration of Final Course, students would also be registering for Self-Paced Online Modules. The form for Final Course registration will have the option for selecting the subjects under Self-Paced Online Modules SET C and SET D. No separate fee is payable for registration of Self-Paced Online Modules.

**Q 7.4: Whether papers in Self-Paced Online Modules are mandatory?**

**Ans:** SET A: Corporate and Economic Laws and SET B: Strategic Cost and Performance Management are mandatory Self-Paced Online Modules. SET C and SET D will be having 10 subjects and 4 subjects respectively. Student as per his/her interest, would have to select anyone of the subjects from each SET C and SET D.

**Q 7.5: What will be the manner of learning of Self-Paced Online Modules?**

**Ans:** The learning modules/ study materials for the Self-Paced Online Modules will be provided to the students in the form of e-Books. In case of SET A and SET B, physical Study Material would also be made available. Besides e-Books, video lectures of experts in the relevant subject area, will be made available to the students.

Students would be required to complete the minimum prescribed learning hours for each Self-Paced Online Module for being eligible to appear in the respective examination.

**Q 7.6: What will be the level of understanding required for SET A, SET B, SET C and SET D?**

**Ans:** Expert knowledge is expected in SET A and SET B. Working knowledge is expected in SET C and SET D.

**Q 7.7: What is the requirement for qualifying Self-Paced Online Modules?**

**Ans:** A student is declared to have qualified a Self-Paced Online Module if he/she secures a minimum of 50% marks in that module. There will be no restriction on the number of attempts for each module.

**Q 7.8: Is there any negative marking in Self-Paced Online Modules?**

**Ans.** There is no negative marking in examination of Self-Paced Online Modules.

**Q 7.9: Will the marks secured in Self-Paced Online Modules be aggregated with the marks obtained in Final Examination for passing the Final Examination?**

**Ans:** The marks secured in Self-Paced Online Modules will not be aggregated with the marks obtained in the Final Examination.



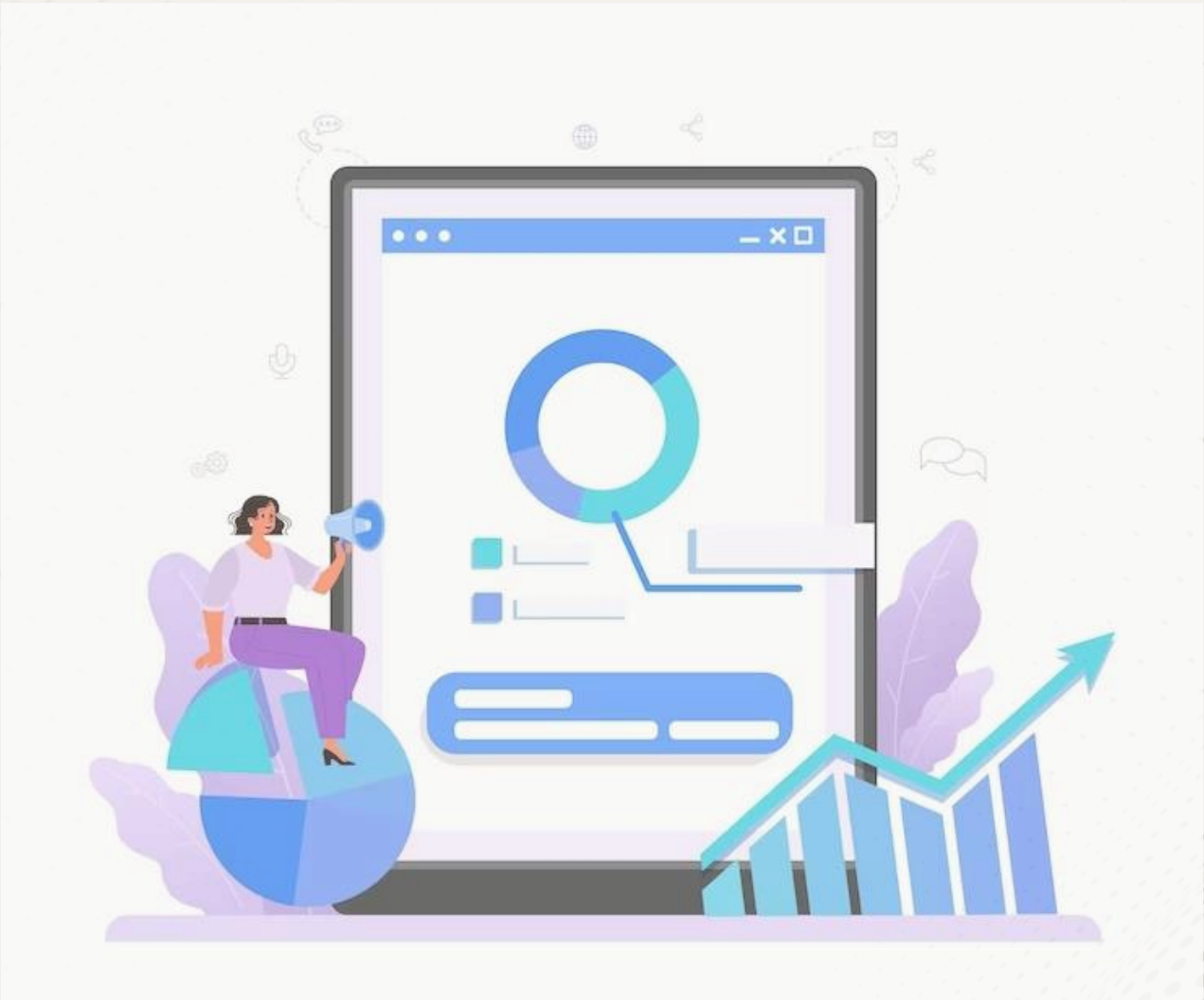


## SECTION 8: BUSINESS ACCOUNTING ASSOCIATE (BAA)

**Q 8.1: If a student wishes to exit the CA Course before/after appearing in Final Examination, how can he/she exit the course?**

**Ans: If a student wishes to exit the CA Course before/after appearing in Final Examination, he/she can apply for certificate of Business Accounting Associate (BAA) on fulfilment of following criteria:**

- (a) Passed both the groups of Intermediate Examination**
- (b) Completed the Practical Training**
- (c) Completed Advanced Integrated Course on Information Technology and Soft Skills (AICITSS)**
- (d) Qualified Self-Paced Online Modules, as applicable**



## SECTION 9: INTERNATIONAL CURRICULUM

**Q 9.1: What are the key features of International Curriculum?**

**Ans:** Key features of International Curriculum for students residing outside India are as under: (a) Similar curriculum for international students, but for country specific papers  
(b) Virtual Soft Skills Training and Information Technology Training  
(c) Practical Training to be undergone under eligible Members of Accounting Bodies outside India recognized by the International Federation of Accountants (IFAC)



## SECTION 10: TRANSITIONAL PROVISIONS (Transition from Old Scheme to New Scheme)

Four questions have been added in this Section at serial numbers 10.35, 10.36, 10.37 and 10.38.

**Q 10.1: How will I convert to the New Scheme of Education and Training?**

**Ans:** You would be able to convert to the New Scheme of Education and Training through SelfService Portal (SSP) without any conversion fee. If you have not ordered the Study Material earlier, you may make the requisition for the Study Material under the New Scheme of Education and Training on Centralized Distribution System (CDS) portal without making any payment.

If you have already taken the Study Material, you may order the Study Material under the New Scheme of Education and Training through CDS portal after paying Rs.500/- (Foundation Course) or Rs.1,000/- (Intermediate Course) or Rs.1,000/- (Final Course), as the case may be.

**Q 10.2: I have registered for Foundation Course under the Old Scheme. What will be the validity of my Foundation Course registration after conversion to the New Scheme of Education and Training?**

**Ans:** After conversion to the New Scheme of Education and Training, your Foundation Course validity will be for 4 years from the first eligible attempt in the Foundation Examination, i.e., June, 2024 examination.

**Q 10.3: I have registered for Intermediate Course under the Old Scheme. What will be the validity of my Intermediate Course registration after conversion to the New Scheme of Education and Training?**

**Ans:** After conversion to the New Scheme of Education and Training, your Intermediate Course validity will be for 5 years from the date of conversion.

**Q 10.4: I have registered for Final Course under the Old Scheme. What will be the validity of my Final Course registration after conversion to the New Scheme of Education and Training?**

**Ans:** After conversion to the New Scheme of Education and Training, your Final Course validity will be for 10 years from the date of conversion.

**Q 10.5: I have passed either or both the groups of Intermediate Examination under the Old Scheme and have not commenced Practical Training on or before 30th June, 2023. How will I continue the CA Course?**

**Ans:** You would be required to pass the remaining group/ paper(s) of Intermediate Examination if not passed both the groups. After passing both the groups of Intermediate Examination,



you may commence Practical Training of two years after undergoing ICITSS.

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**Q 10.6: I have registered for Intermediate Course through Direct Entry Route and commenced Practical Training on or before 1st February, 2023. How will I continue the CA Course?**

**Ans:** Your first eligible attempt for Intermediate Examination will be November, 2023 which will be as per the syllabus of the Old Scheme of Education and Training. You will continue with the three years Practical Training. After passing both the groups of Intermediate Examination, you will register for Final Course under the New Scheme of Education and Training and become eligible for appearing in Final Examination after fulfilling the below criteria:

- Completion of Practical Training on or before the last day of the month preceding the month in which the examination is held or serving the last six months of Practical Training including excess leaves, if any, on the first day of the month in which the examination is held,
- Successful completion of Advanced ICITSS,
- Qualify Self-Paced Online Modules SET A and SET B, and
- Qualify Self-Paced Online Modules SET C and/ or SET D, as applicable, if in November, 2023 Intermediate Examination, you pass:
  - Both the groups, will be exempted from SET C and SET D.
  - Group-I, will have to qualify SET C and SET D.
  - Group-II, will have the option to choose from SET C or SET D
  - None of the groups, will have to qualify SET C and SET D.

**Q 10.7: I have registered for Intermediate Course through Direct Entry Route and commenced Practical Training of 3 years after 1st February, 2023. How will I continue the CA Course?**

**Ans:** Your first eligible attempt for Intermediate Examination will be May, 2024 which will be as per the New Scheme of Education and Training. You will continue your three years Practical Training and after passing both the groups of Intermediate Examination, you will register for Final Course under the New Scheme of Education and Training and become eligible for Final Examination after fulfilling the below criteria:

- Completion of Practical Training on or before the last day of the month preceding the month in which the examination is held or serving the last six months of Practical Training including excess leaves, if any, on the first day of the month in which the examination is held,
- Successful completion of Advanced ICITSS, and
- Qualifying Self-Paced Online Modules.



**Q 10.8: I have registered for Intermediate Course through Direct Entry Route and have not commenced Practical Training on or before 30th June, 2023. How will I continue the CA Course? Ans: On or after 1st July, 2023, you will have to convert to the New Scheme of Education and Training. Your journey in the CA Course will be as under:**

- After completion of eight months of study period from the date of registration in Intermediate Course, you will be eligible to appear in Intermediate Examination,
- Pass both the groups of Intermediate Examination,
- Undergo ICITSS,
- Register for Final Course,
- Commence two years Practical Training,
- Qualify Self-Paced Online Modules,
- Undergo Advanced ICITSS after completion of Practical Training,
- Appear in Final Examination after six months from completion of Practical Training.

**Q 10.9: I had registered for Intermediate Course through Foundation Route, appeared in Intermediate Examination but could not clear any of the groups of Intermediate Examination. I have converted to Direct Entry Route and commenced Practical Training on or before 30th June, 2023. How will I continue the CA Course?**

**Ans: Since you have already appeared in Intermediate Examination, you would have completed eight months of study period under Foundation Route and therefore, you are eligible for Intermediate November, 2023 Examination.**

**You will continue your three years Practical Training and after passing both the groups of Intermediate Examination, you will register for Final Course under the New Scheme of Education and Training and become eligible for Final Examination after fulfilling the below criteria:**

- Completion of Practical Training on or before the last day of the month preceding the month in which the examination is held or serving the last six months of Practical Training including excess leaves, if any, on the first day of the month in which the examination is held,
- Successful completion of Advanced ICITSS, and
- Qualifying Self-Paced Online Modules, as applicable.

**Q 10.10:** *Whether group-wise/ paper-wise exemptions be granted under the New Scheme if a candidate has passed a group or has acquired an exemption in a paper under the Old Scheme of Education and Training?*

**Ans:** *The requisite exemptions would be granted under the New Scheme of Education and Training. For further details, an announcement in this regard will be made separately.*

**Q 10.11:** *I have passed both the groups of Intermediate Examination and commenced Practical Training of 3 years. Whether I would be required to qualify the Self-Paced Online Modules before appearing for the Final Examination under the New Scheme of Education and Training.* **Ans:** *SET C and SET D would be exempted for such students. If appearing in May, 2024 Final Examination, you can qualify mandatory modules SET A and SET B after passing Final Examination but before applying for the membership of the Institute.*

*Thereafter if unsuccessful in May, 2024 Final Examination, you would be eligible for subsequent Final Examination only after qualifying mandatory modules SET A and SET B.*

**Q 10.12:** *I have passed one of the groups of Intermediate Examination and commenced Practical Training of 3 years. I will pass the balance group of Intermediate Examination in November, 2023 examination and will become eligible to appear in Final May, 2024 Examination under the New Scheme. Whether I would be required to qualify the Self-Paced Online Modules before appearing for the Final Examination under the New Scheme of Education and Training.*

**Ans:** *If appearing in May, 2024 Final Examination, you can qualify mandatory modules SET A and SET B after passing Final Examination but before applying for the membership of the Institute. Thereafter if unsuccessful in May, 2024 Final Examination, you would be eligible for subsequent Final Examination only after qualifying mandatory modules SET A and SET B.*

**Q 10.13:** *I have passed Group-I of Final Examination or will pass Group-I in November, 2023 examination. How will I continue the course?*

**Ans:** *Since you have passed Group-I of Final Examination, you would have already undergone Advanced ICITSS. You will be required to appear in Group-II of Final Examination under the New Scheme of Education and Training. You would be exempted to qualify Self-Paced Online Modules SET A, SET C and SET D. You can apply for membership after*

- *Passing Group-II of Final Examination,*
- *Passing Self-Paced Module SET B, and*
- *Completion of balance period of Practical Training, if any.*

**Q 10.14: I have passed Group-II of Final Examination or will pass Group-II in November, 2023 examination. How will I continue the course?**

**Ans:** Since you have passed Group-II of Final Examination, you would have already undergone Advanced ICITSS. You will be required to appear in Group-I of Final Examination under the New Scheme of Education and Training. You would be exempted to qualify Self-Paced Online Modules SET B, SET C and SET D. You can apply for membership after

- Passing Group-I of Final Examination,
- Passing Self-Paced Module SET A, and
- Completion of balance period of Practical Training, if any.

**Q 10.15: I have passed either/both the groups of Intermediate Examination in/ before November, 2022 examination and commenced Practical Training of 3 years by 30th April, 2023.**

**When will I become eligible for Final Examination?**

**Ans:** Your first eligible attempt for Final Examination would be November, 2025 after fulfilling the below criteria:

- Completion of Practical Training on or before the last day of the month preceding the month in which the examination is held or serving the last six months of Practical Training including excess leaves, if any, on the first day of the month in which the examination is held,
- Qualifying Self-Paced Online Modules SET A and SET B, and
- Successful completion of Advanced ICITSS.

**Q 10.16: I have passed either of the groups of Intermediate Examination in November, 2022 examination or will pass in May, 2023 examination, and not commenced Practical Training yet. When will I become eligible for Final Examination?**

**Ans:** You would be required to pass the balance group of Intermediate Examination and thereafter commence your Practical Training of two years. For example, if you pass balance group of Intermediate Examination in November, 2023 examination, then you commence your Practical Training, say in March, 2024, after undergoing ICITSS. Thereafter, you may register for Final Course and simultaneously continue your Practical Training. Your first eligible attempt for Final Examination would be November, 2026 after fulfilling the below criteria:

- Complete 6 months from completion of Practical Training,
- Qualify Self-Paced Online Modules SET A and SET B, and
- Undergo Advanced ICITSS.

**Q 10.17: I have registered for Foundation/ Intermediate/ Final Course under the Old Scheme of Education and Training and the validity of my registration is expiring before November/ December, 2023 examination. How can I revalidate my registration under the Old Scheme for being eligible to appear in November/ December, 2023 examination?**

**Ans:** You would be allowed to revalidate your registration for Foundation/ Intermediate/ Final Course under the Old Scheme of Education and Training by paying the requisite revalidation fee before submitting the examination form for respective November/ December, 2023 examination.

**Q 10.18: I have registered for Foundation/ Intermediate/ Final Course (or equivalent course) under any of the earlier schemes and the validity of my registration has already expired.**

**How can I continue CA Course?**

**Ans:** You would be required to convert to the New Scheme of Education and Training through Self Service Portal (SSP) without any conversion fee. If you have not ordered the Study Material earlier, you may make the requisition for the Study Material under the New Scheme of Education and Training on Centralized Distribution System (CDS) portal without making any payment.

If you have already taken the Study Material, you may order the Study Material under the New Scheme of Education and Training through CDS portal after paying Rs.500/- (Foundation Course) or Rs.1,000/- (Intermediate Course) or Rs.1,000/- (Final Course), as the case may be.

**Q 10.19: If I have already commenced Practical Training of 3 years, how many leaves will be permitted during Practical Training?**

**Ans:** The maximum leave eligibility during Practical Training of 3 years will continue to be 156 days as was there in the Old Scheme.

**Q 10.20: I have commenced Practical Training of 3 years under the Old Scheme. Will my Practical Training get reduced to 2 years after the implementation of the New Scheme of Education and Training?**

**Ans:** Since you have already commenced the Practical Training of 3 years under the Old Scheme after signing the articleship deed with your principal for the said duration, you would continue to undergo 3 years Practical Training.



**Q 10.21: I have commenced Practical Training of 3 years under the Old Scheme of Education and Training. When will I become eligible for Final Examination?**

**Ans:** You would become eligible for Final Examination after fulfilling the below criteria:

- Passing both the groups of Intermediate Examination,
- Successful completion of Advanced ICITSS,
- Qualifying Self-Paced Online Modules, as applicable, and
- Completion of Practical Training on or before the last day of the month preceding the month in which the examination is held or serving the last six months of Practical Training including excess leaves, if any, on the first day of the month in which the examination is held.

**Q 10.22: I have undergone Orientation Course & ITT under Old Scheme, do I need to undergo ICITSS again?**

**Ans:** A student who has already undergone Orientation Course & ITT will not be required to undergo ICITSS again.

**Q 10.23: I have undergone MCS & Advanced ITT under Old Scheme, do I need to undergo Advanced ICITSS again?**

**Ans:** A student who has already undergone MCS & Advanced ITT will not be required to undergo Advanced ICITSS again.

**Q 10.24: I have undergone only one i.e. either OC or ITT under Old Scheme, do I need to undergo complete ICITSS (OC & ITT) after conversion to New Scheme of Education and Training?**

**Ans:** Student who has already undergone either OC or ITT has to undergo only the remaining course i.e. ITT or OC as the case may be.

**Q 10.25: I have undergone only one i.e. either MCS or Advanced ITT under Old Scheme, do I need to undergo complete Advanced ICITSS (MCS & Adv. ITT) after conversion to New Scheme of Education and Training?**

**Ans:** Student who has already undergone either MCS or Advanced ITT has to undergo only the remaining course i.e. Advanced ITT or MCS as the case may be.

**Q 10.26: I have not appeared for Final examination under the Old Scheme and now, I have been converted to the New Scheme. Do I need to undergo Advanced ICITSS before appearing in the Final Examination now?**

**Ans:** You need to undergo Advanced ICITSS before appearing in the Final Examination.

**Q 10.27: I am a student under Old Scheme and have not undergone OC and ITT. Do I need to undergo ICITSS?**

**Ans:** You need to undergo ICITSS before commencement of Practical Training.

**Q 10.28: I am a student under Old Scheme and had commenced Practical Training without undergoing OC and/or ITT as it was not mandatory at that time. Do I need to undergo ICITSS?** **Ans:** ICITSS (OC & ITT) is a pre-requisite for commencing Practical Training under the New Scheme of Education and Training. Since you had already commenced the Practical Training, you need not undergo ICITSS.

**Q 10.29: I have registered for Intermediate Course through Direct Entry Route and commenced Practical Training of 3 years on or before 30th June, 2023. I have terminated or will terminate my training before completion of 9 months. Will I be eligible for Intermediate May, 2024 Examination under the New Scheme of Education and Training?**

**Ans:** Under the New Scheme of Education and Training, the eligibility for Intermediate Examination under Direct Entry Route is completion of 8 months study period. Hence, you will be eligible for Intermediate May, 2024 Examination

**Q 10.30: I have passed both the groups of Intermediate Examination in May, 2023 examination and I am eligible for Final November, 2023 Examination. How I can register for Final Course as Final November, 2023 Examination is under the Old Scheme and registration for Final Course under the Old Scheme has closed after the launch of the New Scheme of Education and Training. How will I appear in Final November, 2023 Examination?**

**Ans:** You may fill the registration form for Final Course under the New Scheme. However, when the window for November, 2023 examination form will open, you will be able to submit the examination form as per your eligibility.

**Q 10.31: I have registered for Intermediate Course through Direct Entry Route and commenced Practical Training of 3 years after 1st February, 2023 but on or before 1st March, 2023.**

**Since I will be completing 8 months of study period but not completing 9 months of Practical Training before 1st November, 2023, will I be eligible for Intermediate November, 2023 Examination under the Old Scheme of Education and Training?**

**Ans:** Under the Old Scheme of Education and Training, the eligibility for Intermediate Examination under Direct Entry Route is completion of 9 months of Practical Training.

**Since your 9 months of Practical Training is not getting completed before 1st November, 2023, you will not be eligible for Intermediate November, 2023 Examination. You will be eligible for Intermediate May, 2024 Examination under the New Scheme of Education and Training.**

**Q 10.32: What are the minimum rates of stipend payable to articled assistants who are already undergoing three years of Practical Training?**

**Ans:** With effect from 1st July, 2023, the minimum rates of monthly stipend payable to articled assistants who are already undergoing three years of Practical Training are as below:

Classification of the Normal place of service of the articled assistant	During the first year of training	During the second year of training	During the third year of training and excess leaves, if any
(i) Cities/Towns having population of twenty lakhs and above	Rs.4000/-	Rs.5000/-	Rs.6000/-
(ii) Cities/ Towns having population of five lakhs and above but less than twenty lakhs	Rs.3000/-	Rs.4000/-	Rs.5000/-
(iii) Cities/ Towns having population of less than five lakhs	Rs.2000/-	Rs.3000/-	Rs.4000/-

**Q 10.33: What is the minimum monthly stipend payable to trainees already undergoing Industrial Training?**

**Ans:** With effect from 1st July, 2023, the minimum monthly stipend payable to trainees already undergoing Industrial Training is Rs.15,000/-.

**Q 10.34: I have commenced Practical Training of 3 years on or before 30th June, 2023. Whether I can switch to 2 years Practical Training.**

**Ans:** You may discontinue the existing 3 years Practical Training and commence Practical Training afresh for 2 years after qualifying both the groups of Intermediate Examination. You may, however, note that no credit will be given for the period you have served under 3 years Practical Training.

**Q 10.35: I have passed one of the groups of Intermediate Examination under the Old Scheme and have not commenced Practical Training. Whether I will be given an option to commence Practical Training of 3 years now.**

**Ans:** As per the announcement dated 13th August 2023, you may opt to commence Practical Training of 3 years on or before 30th September, 2023 (after undergoing ICITSS) and submit Articleship Registration Form (Form 103) within 30 days. Thereafter, form would not be accepted even with condonation fee.

**Q 10.36: I have registered for Intermediate Course under the Old Scheme through Direct Entry Route and have not commenced Practical Training. Whether I will be given an option to commence Practical Training of 3 years now.**

**Ans:** As per the announcement dated 13th August, 2023, you may opt to commence Practical Training of 3 years on or before 30th September, 2023 (after undergoing ICITSS) and submit Articleship Registration Form (Form 103) within 30 days. Thereafter, form would not be accepted even with condonation fee.

**Q 10.37: I have provisionally registered for Intermediate Course under the Old Scheme through Direct Entry Route but could not commence Practical Training due to non-submission of Graduation marksheet or non-completion of ICITSS. Whether I will be given an option to commence Practical Training of 3 years now.**

**Ans:** As per the announcement dated 13th August, 2023, you may opt to commence Practical Training of 3 years on or before 30th September, 2023 (after undergoing ICITSS) and submit Articleship Registration Form (Form 103) within 30 days. Thereafter, form would not be accepted even with condonation fee.

**Q 10.38: I had registered for Intermediate Course under the Old Scheme through Foundation Route, appeared in Intermediate Examination but could not clear any of the groups of Intermediate Examination. I have converted to Direct Entry Route but was not able to commence Practical Training. Whether I will be given an option to commence Practical Training of 3 years on or before 31st October, 2023 to be eligible to appear in Intermediate November, 2023 Examination.**

**Ans:** As per the announcement dated 13th August, 2023, you may opt to commence Practical Training of 3 years on or before 30th September, 2023 (after undergoing ICITSS) and submit Articleship Registration Form (Form 103) within 30 days. Thereafter, form would not be accepted even with condonation fee.



## **FAQs for Provisional Admission to Foundation Course**

**Q-1: I am a Class XI student who passed class X recently. Am I eligible to register for the Foundation Course?**

Ans : Yes. Students after passing Class 10th examination conducted by an examining body constituted by law in India or anas equivalent thereto, may provisionally register in Foundation Course of ICAI.

**Q-2: I am a Class XII student. Am I eligible to register for the Foundation Course?**

Ans : Yes. Students after passing Class 10th examination conducted by an examining body constituted by law in India or an as equivalent thereto may provisionally register in Foundation Course of ICAI. Such students are required to register latest bExamination.

**Q-3: I am a Class XII student who wish to become CA. When can I register for the Foundation course?**

Ans : You can register with the Board of Studies of the Institute on or before 1st day of January or 1st day of July for the exarespectively. In other words, 4 months study period is required before appearing in Foundation Examination.

**Q-4: I am a class XII student and if I register for the Foundation course now, will I be able to appear in the Foundati**

Ans : Eligibility Criteria for appearing in Foundation Examination is as under:-

- (a) Student has to register with the Board of Studies of the Institute on or before 1st day of January or May/June or November/December respectively. In other words, 4 months study period is required bef
- (b) Student should have appeared in the Senior Secondary (10+2) Examination conducted by an exam recognised by the Central Government (or the State Government) as equivalent thereto (for the purpo

**Q-5: I am a Class XII student who will be appearing in class XII exams. in March/April 2021. Suppose I register and will my Foundation result be valid?**

Ans : Your provisional admission to Foundation course will be regularized only when you clear Class XII exams.

**Q-6: Is there any change in the syllabus and fee of the Foundation Course?**

Ans : Candidates may note that there is no change in the Syllabus and Registration Fee of the Foundation Course.

**Q-7: Where can I register myself for the Foundation course ?**

Ans : For Registration, students may visit <https://eservices.icai.org/>

**Q-8: How will I be able to get the Study Material?**

Ans : After confirmation of registration in Foundation Course, student can place order at

<https://icai-cds.org/>

**Q-9: Whether any classes are conducted by ICAI for students appearing in Foundation**

**Examination?**

Ans : Free classes are conducted by ICAI for Foundation level. For details, students may regularly visit Institute's BOS Knowledge Portal for announcements in this regard.

## FAQs on Pass Certificates

**1. I have passed only one Group of Intermediate (IPC)/Final examination. Do I get a pass certificate for having passed one of the Groups?**

No. Pass certificates are not issued for having passed only one of the Groups. Pass certificates are issued only when you pass both the groups of the exams mentioned above, either together or separately group-wise.

**2. I have passed both the groups of Final/Intermediate(IPC) Examination. Do I get a pass certificate from the Institute?**

Pass certificates are issued to candidates who have passed both the groups of the Intermediate (IPC)/Final Examination, either together or separately group-wise.

A hard copy of the pass certificate, is sent to all the candidates by Speed Post, at the address given by the candidates in their exam form.

**3. I passed CPT and also got a result card from the Institute. Do I get a pass certificate also?**

No. Pass certificates are not issued to CPT pass candidates.

**4. Do I have to apply for issue of pass certificates after passing both the Groups of the exam? Do I have to pay any fees for the same?**

You do not have to apply for issue of pass certificate. It will be issued to you, free of cost, by the Exam Dept., upon your passing both the groups of the exam.

**5. I passed both the groups of the CA Final/Intermediate (IPC) exam with distinction. Do I get any distinction certificate?**

Candidates who pass both the Groups of CA Final/Intermediate (IPC) Examination with distinction, will receive pass certificates stating that they have passed the respective exam with distinction.

**6. How soon do I receive the pass certificate, after declaration of results?**

Pass certificates are sent to the candidates, generally, within about 2-3 months time from the date of declaration of results.

**7. Does the pass certificate contain the candidate's photograph and signature?**

Yes. It contains the candidate's photograph and signature.

**8. I had omitted to affix my photograph and signature on the exam form? Will my pass certificate contain my photograph and signature? What do I do now?**

Pass certificates will not be issued without photograph and signature of the candidate. You will have to send your photograph and signature duly attested by a Chartered Accountant or Principal of an educational Institution or a Gazetted Officer, to us, at the following address, by speed post:

The Additional Secretary (Exams),  
ICAI Bhawan  
Indraprastha Marg  
New Delhi 110 002

Upon receipt of the same, your pass certificate will be issued.

**9. It is more than two months, since declaration of results. I have not yet received my pass certificate? Whom should I contact?**

You can write to us at the above mentioned address or send us an email at E mail at [dms\\_examhelpline@icai.in](mailto:dms_examhelpline@icai.in)

You can also call us on any of the following numbers:

Phone: 0120-3054 836, 842

**10. There is an error in the spelling of my name contained in the pass certificate;  
There is an error in my registration number printed on the pass certificate;  
The pass certificate is faded or is not clearly readable;  
I received the pass certificate in a damaged or mutilated/defaced condition.  
What do I do?**

You may write to us, at the above mentioned address, enclosing the following:

- A letter clearly specifying the correction/s required.
- Copy of the letter issued by ICAI at the time of registering you in the CA course
- Original pass certificate with the error

Please send all your correspondence with the Exam Dept. by Speed Post and not by any private courier or ordinary post.

A corrected pass certificate will be issued to you, free of cost.

**11. I have not received my original pass certificate, reported to have been sent by speed post. It appears that it is lost in transit. How do I get my pass certificate?**

You may apply for issue of a duplicate pass certificate, in the prescribed format with the applicable fee. Please visit [www.icai.org](http://www.icai.org) for details.

**12. Whom do I contact, for issue of a duplicate pass certificate?**

You may contact the Duplicate Mark Sheet section of the Exam Dept. for issue of a duplicate mark sheet:

Contact details are as follows:

E mail: [dms\\_examhelpline@icai.in](mailto:dms_examhelpline@icai.in)

Phone: 0120-3054 836, 842

**13. Do I get a passing certificate after passing any Unit under the Intermediate (IPC) Unit Scheme of exam?**

Intermediate(IPC) Exam Passing certificate will be issued only to those candidates who have passed any of the following units:

Unit 4 and Unit 6 or

Unit 8 or

Unit 5 and Unit 7 or

Unit 9

Please refer to the FAQs on the Intermediate (IPC) Unit Scheme, hosted elsewhere on this site, for more details on the matter.

**14. I passed Group I of IPCE. Can I get ATC passing certificate? How do I proceed for getting a ATC passing certificate?**

ATC Passing certificate will be issued to

a) Candidates who had registered for ATC and passed IPCE Group I, after undergoing prescribed period of practical training/work experience in an approved organization.

b) Unit candidates who pass either Unit 1 or Unit 2, after undergoing prescribed period of practical training/work experience in an approved organization.

Candidates who wish to get ATC passing certificate will have to apply to the regional office concerned for issue of the same. You do not have to pay any application fee for getting ATC pass certificate.

**Please note you do not have to apply to the exam dept. for obtaining ATC passing certificate. Your application in this regard should be submitted at the regional office concerned.**

## FAQs on Statement of marks

### Part- I Queries relating to statement of marks

- 1. I appeared in the CA exams, results of which were declared recently. Do I get a statement of marks from the Institute?**

Yes. You will receive a hard copy of the statement of marks from the Institute within 4 weeks from the date of declaration of result.

A hard copy of the statement of marks, in the official stationery, indicating the marks secured by the candidates and the result, is sent to all the candidates who appeared in the exam by speed post, at the address given by the candidates in their exam form. However, result card of CPT is sent by ordinary post.

- 2. Is the statement of marks sent only to those who passed the exam? Or is it sent to all the candidates who appeared in the exam?**

It is sent to all the candidates who appeared in one or more papers of the exam. If a candidate had applied for the examination but not appeared in any of the papers, then no statement of marks will be issued to him.

- 3. I appeared in the CA exams. Do I have to apply for issue of the statement of marks? Or is it sent to me, by the Institute, on its own? Is there any fee for issue of statement of marks?**

Statement of marks is sent to all the candidates who appeared in the exam by ICAI, free of cost. You do not have to apply for it. However, in case you want to be issued a duplicate statement of marks, you will have to make an application for the same and also pay the applicable fees. For details visit [www.icai.org](http://www.icai.org)

- 4. I have taken a print out of my result from the website [www.careresults.nic.in](http://www.careresults.nic.in) Do I also receive a hard copy of the statement of marks or is it to be printed from the website?**

You will receive a hard copy of the statement of marks in the official stationery by speed post.

CPT candidates have an option of printing their result card, from the site [www.icai.nic.in/cptresultcard](http://www.icai.nic.in/cptresultcard), after about 7-10 days from the date of declaration of result. This is in addition to the CPT results hosted on [www.icai.nic.in](http://www.icai.nic.in). Hard copy of result card is also sent to candidates who appeared in CPT. Printing the result card from the website is an additional facility provided to the CPT candidates only, for the present.



**5. Is the CPT statement of marks, printed from the website, valid?**

Yes. It is valid for admission to the next level of the course, i.e. Intermediate (IPC) course.

In some cases, CPT statement of marks printed from the website may not contain the photograph and signature of the candidates, if they had not submitted the same to the office. Such CPT statement of marks printed from website, which do not contain photograph and signature of the candidates are not valid.

**6. How soon do I receive the statement of marks, after declaration of results?**

Hard copies of statement of marks are sent to the candidates, soon after declaration of results. You should be receiving the same, generally within about 4 weeks time from the date of declaration of results.

**7. Does the statement of marks contain my photograph and signature?**

Statement of markss of CA Intermediate and Final exams do not contain the candidate's photograph or signature.

Hard copy of CPT result card contains both photograph and signature of the candidates.

CPT result cards printed from the website may not contain the photograph and signature of the candidates, if they had not submitted the same to the office. Such CPT result cards printed from website, which do not contain photograph and signature of the candidates are not valid.

**8. Does the statement of marks also indicate whether exemption was granted to me in a paper(s)?**

Yes.

“#” symbol printed against the marks of a paper denotes that you have been granted an exemption in that paper, which will be valid for the immediate next three following exams. The result of such group(s) is shown as “F-EX” ( i.e. failed with exemption)

Alphabet “E” printed against the marks of a paper denotes that marks of that paper have been brought forward from an exemption granted in that paper in an earlier attempt.

**If no such symbol or alphabet is printed against the marks of any paper, even though the marks obtained in that paper may be more than 60, then that**

**indicates that no exemption has been granted in that paper. The result of that group(s) is shown as “Fail”.**

- 9. I received my statement of marks. I find that there is a footnote therein which states “Passed under Regulation -----“. What does it mean? I do not find that footnote in the statement of marks of my friends who also passed the exam. Does it make a difference to me?**

As per CA Regulations, a candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he

a) Secures at one sitting a minimum of 40 per cent marks in each paper of each of the groups and minimum of 50 percent marks in the aggregate of all the papers of each of the groups; or

b) Secures at one sitting a minimum of 40 percent marks in each paper of both the groups and a minimum of 50 per cent marks in the aggregate of all the papers of both the groups taken together.

In the statement of marks of those who pass under category (b) mentioned above, the above footnote “Passed under Regulation -----“ is inscribed to make a distinction between the two categories.

You might have passed under category (b) and hence the footnote on your statement of marks.

It does not make a difference to the candidates since the result in both groups is “PASS”.

- 10. I am a CPT student. I had omitted to affix my photograph and signature on the exam form? Will my result card contain my photograph and signature? What do I do now? Can I send them to you by post or can I email to you my scanned photograph and signature?**

Hard copies of CPT result cards will **NOT** be issued without photograph and signature of the candidate. You will have to send your photograph and signature along with your particulars duly attested by a Chartered Accountant or Principal of an educational Institution or a Gazetted Officer, on his letterhead /official stationery, to the Exam Dept. , at the following address, by speed post:

The Additional Secretary (Exams),  
The Institute of Chartered Accountants of India,  
ICAI Bhawan  
Indraprastha Marg  
New Delhi 110 002

Upon receipt of the same, your result card will be issue

**11. It is more than a month from the date of declaration of results. I have not yet received my original statement of marks? Whom should I contact?**

In case you do not receive your statement of marks within about 30-40 days from the date of declaration of results, you can write to us at the above mentioned address or email scanned copy of your signed request letter to [dms\\_examhelpline@icai.in](mailto:dms_examhelpline@icai.in), indicating therein, clearly, your name, complete postal address, roll number, name of the exam, month/year in which held etc.

The office will arrange to re-send the statement of marks/result card ( if received back undelivered) or prepare a duplicate one and send you again by Speed Post. However, such a request must be received within a period of two months from the date of declaration of results.

**12. There is an error in the spelling of my name contained in the statement of marks. Or**

**There is an error in my registration number printed on the statement of marks. Or**

**Marks printed on my statement of marks are faded or are not clearly visible. Or**

**Marks awarded column is blank. Or**

**I received the statement of marks in a damaged or mutilated/defaced condition.**

**What do I do?**

You may write to us, at the above mentioned address, enclosing the following:

- A letter clearly specifying the correction/s required
- Copy of the letter issued by ICAI at the time of registering you in the CA course
- Original statement of marks with the error

Please send all your correspondence with the Exam Dept. by Speed Post and not by any private courier or ordinary post.

A corrected statement of marks will be issued to you, free of cost.

**Part II- Revised statement of marks:**

**13. I applied for verification of marks, after the results. I understand that my marks were revised, pursuant to verification. Do I get a revised statement of marks? Do I have to return my original statement of marks to get the revised one?**

Yes. The revised statement of marks will be issued to you, free of cost. It will be sent to you by speed post, at the address mentioned by you in your exam form.

The words “Revised Statement of marks” will be inscribed on it.  
You will be required to return the original statement of marks, after receiving the revised statement of marks.

**14. I have not received my revised statement of marks, which is reported to have been sent by speed post, pursuant to revision of my marks in verification. It appears that it is lost in transit. What do I do?**

You may write to us at the following email IDs:  
Relating to Final exam: [final\\_examhelpline@icai.in](mailto:final_examhelpline@icai.in)  
Relating to Intermediate(IPC) Exam: [intermediate\\_examhelpline@icai.in](mailto:intermediate_examhelpline@icai.in)  
Relating to CPT: [cpt\\_exam@icai.in](mailto:cpt_exam@icai.in)

**Part III- Duplicate statement of marks**

**15. I have not received my original statement of marks, reported to have been sent by speed post. It appears that it is lost in transit. How do I get my statement of marks?**

You may apply for issue of a duplicate statement of marks in the prescribed format, along with the applicable fees.

However, duplicate statement of marks will be issued free of cost if the request for issue of the same is received within a period of two months of the date of declaration of result. Applications received thereafter will have to be accompanied by the applicable fees.

Please visit [www.icai.org](http://www.icai.org) for details.

The words “Duplicate” would be inscribed on the duplicate statement of marks.

**16. I have lost my statement of marks. Can I get a duplicate statement of marks?**

Yes. You may apply for issue of duplicate statement of marks, in the prescribed form along with the applicable fees. Please visit [www.icai.org](http://www.icai.org) for details. The words “Duplicate” would be inscribed on it.

**17. Whom do I contact, for issue of a duplicate statement of marks?**

You may contact the Duplicate Statement of marks section of the Exam Dept. for issue of a duplicate statement of marks:

Contact details are as follows:

E mail: [dms\\_examhelpline@icai.in](mailto:dms_examhelpline@icai.in)

## **Frequently Asked Questions on, supply of certified copies/inspection of evaluated answer books**

**Please note that this paper is merely an attempt to provide answers to questions on the subject, posed to us, by the candidates from time to time, to the extent possible and with reference to the extant scheme of examination. However, this compilation is neither exhaustive nor does it purport to be a source of complete information on the subject. Hence, candidates are advised, in their own interest, to refer to the announcement dated 24th January 2019 hosted on [www.icaig.org](http://www.icaig.org) besides referring to the Chartered Accountants Regulations 1988.**

### **1. I want to apply for certified copies/inspection of my evaluated answer books. How do I proceed?**

a) In case you are a Foundation / Intermediate(IPC) / Intermediate / Final Old / Final New candidate, it is mandatory that you submit your application for inspection / supply of certified copies of answer books, online only, at <https://icaigexam.icaig.org> and also pay the requisite fee on-line through the payment gateway. Physical application by such candidates will not be entertained.

There is no provision for submission of application for certified copies of evaluated answer books with late fee.

b) In case you are Post Qualification Courses (PQC) examinee, you can submit a physical application for inspection/ supply of certified copies of answer books, in the normal course, along with the Demand Draft for applicable fees.

There is no need to send the printout of the on-line application by Speed Post.

You are required to upload a handwritten application duly signed by you, seeking certified copies of answer books, for the purpose of matching your handwriting with that on the answer books. Such handwritten application should be in running handwriting and not in capital letters.

In case you are a Hindi medium candidate, your handwritten application uploaded on the portal should be in Hindi.

Please note that if the uploaded scanned image is not your handwritten application, but of some other document, your application will not be processed by the office. Such an application, even if it is a "SUCCESSFUL TRANSACTION", will not be treated as a valid application and will not be processed.

It may be noted that wherever the Question Paper is on MCQ pattern & answers are written by the candidates on OMR answer sheets, only copies of OMR answer sheet will be provided upon receipt of an application in this regard, under this scheme. Neither MCQ paper booklet nor the answer keys thereon will be provided, in respect of such papers. The certified copy of OMR answer sheets will not bear the Mark's awarded since the same are awarded in the System.

Such papers include the following :-

Exam	Papers
Foundation	Paper 3 & 4
Intermediate(IPC)_(Old)	MCQ component of Paper 2,4,6 & 7
Intermediate(New)	MCQ component of Paper 2,4,6 & 7
Final(Old)	MCQ component of Paper 3,4,6,7 & 8
Final(New)	MCQ component of Paper 3,4,6,7 & 8
ISA-AT	

We endeavour to provide you the certified copies of your answer books within 30 days from the date of receipt of your application at ICAI, complete in all respects.

**3. I have already applied for inspection/certified copies of my evaluated answer books. Will the same application be treated as an application for verification also? Or do I have to make a separate application for verification?**

Before providing certified copies/inspection of evaluated answer books to the examinees, verification of answer books, within the scope of Regulation 39(4), is also carried out, by the office, suo motu, in respect of all applications for inspection and/or certified copy of evaluated answer book(s) and in case of any discrepancy leading to increase in marks, a revised statement of marks is also sent to you.

Verification under Regulation 39(4) covers the following aspects:

- Whether any question or part thereof has remained unvalued
- Whether there is any totalling error in any question or total marks on the cover page
- Whether there is any discrepancy between the stepwise marks, total marks for each question indicated on the cover page

However, in case you still notice discrepancy, within the scope of verification as envisaged in Regulation 39(4), upon receipt of certified copies/inspection of evaluated answer books, you can bring it to the notice of the office, immediately on receipt of certified copies/inspection of evaluated answer books.

**4. I applied for certified copies of my evaluated answer books and received them. I am not satisfied with the evaluation of my answers and the marks awarded. I want to apply for re-evaluation of my answer book. Can I do so?**

No. Re-evaluation of evaluated answer books is not permitted as per CA Regulations 1988.

**5. I applied for certified copies of my evaluated answer books and received them. I notice that the marks awarded on the answer books are different from the marks on my statement of mark? Why is it so?**

In terms of Regulation 39(2) of the CA Regulations 1988, the Council of the Institute



may, in its discretion, revise the marks obtained by all the candidates or a section of candidates in any particular paper or papers or in the aggregate in such manner as may be considered necessary. The term “section” used in the above mentioned Regulation refers to the category of the candidates whose answer papers are valued by an examiner and such other category of candidates as may be specified by the Council.

Marks awarded on the answer books are the marks given by the examiner, based on the actual performance of the candidate. Marks given on the statement of marks include marks awarded in terms of Regulation 39(2) mentioned above.

**6. I applied for certified copies of my evaluated answer books and received them. I notice that some part of the answers are not evaluated by the examiner or there is a totaling error or marks awarded have not been carried forward to the cover page or such other matters that fall within the scope of verification covered under Regulation 39(4). What should I do now?**

You can write to the office about the same, within 30 days from the date of the hosting of certified copies/inspection of evaluated answer books.

**7. I applied for certified copies of my answer books and got them. However, pursuant to suo motu verification carried out by the office, upon my application for certified copies, marks awarded to me got revised. Will I get refund of the fee paid by me for getting certified copies?**

No. Fee paid for obtaining certified copies is not refundable, under any circumstances.

**8. What are the steps involved in making an on-line application?**

- Go to <https://icaiaexam.icaai.org>.
- Login through your User ID and password and Click on "Apply Now" against the activity "Certified Copies/Inspection" from your dashboard.
- A data entry screen will appear. Fields relating to your name, registration number and medium of the examination would be displayed on the screen. You will have to enter the following data in the respective fields:
  - Select Certified Copies or Inspection
  - Select the papers for which you want Certified Copies or Inspection
  - Please note that you can only select the papers in which you had appeared. In case of any wrong selection, the system will give an error message "Invalid selection".
  - Upload scanned copy of handwritten request duly signed containing all the relevant details like roll number, papers for which Inspection/Certified Copies are sought. If you had opted for Hindi medium in the examination, then the application must be in Hindi and if you appeared in the Exam in English then the application must be in English.
  - In case of any discrepancy between the papers for which Inspection/Certified Copies are sought as mentioned in the scanned image and those ticked in the portal, the latter shall prevail.
  - Once you select “Save and Preview” on the said screen, a confirmation page with the details, name, registration number, roll no., address and papers selected etc will appear. Please check all the details entered by you including the scanned image uploaded. You have to confirm the data you have filled in, by clicking on the “CONFIRM” button. In case any of the details you have filled in is incorrect, you can go back and make the necessary corrections wherever required, come back and confirm.
  - Once you confirm the data, you will be directed to the payment page where you can

make the payment online thru Net Banking or Credit / Debit Cards (Master / Visa / Maestro / Rupay / BHIM UPI)

- Once payment is successful, a payment confirmation page will appear on the screen giving details of Roll No., Paper/s applied for Inspection/Certified Copies, Amount Paid, Transaction response, control number etc with a remark "TRANSACTION SUCCESSFUL", against the transaction response. The application will be successful only when the Control Number is correctly appearing and that it is not null or zero.
- Take a print out of the payment confirmation page, which serves the purpose of acknowledgement from the Institute and keep it safely for your reference. That will be the acknowledgement. Remember to quote the transaction number appearing on the payment confirmation page in all future correspondence on the subject with the Institute.
- If the transaction is not successful, you can retry. Mere deduction of fee from your account does not mean successful form submission.

**9. Apart from the applicable examination/verification/Certified copies or other fee payable to the Institute towards exam related services, are there any other charges to be paid by the candidate?**

Yes. In addition to the applicable fee payable to the Institute by the candidate towards exam related services, they will be required to pay bank charges at the following rates, while paying the said fee, online through the payment gateway. These are charges payable by the candidate to the bank and will be recovered along with the applicable fee payable to the Institute:-

Domestic Credit Cards: 0.50% + GST

**Domestic Debit Cards / Rupay Cards:-**

Upto Rs. 2000 : Nil

Greater than Rs. 2000 : 0.9% + GST

International Cards: 0.5% + GST

Net Banking: Nil

BHIM UPI: Upto Rs.2000 : Nil

Greater than Rs.2000 : 0.65% + GST

**10. The amount got deducted from my account but I do not get a “Successful” transaction screen. What do I do now?**

If the screen shows the status of your transaction as "Not successful" or the Control number is blank or zero, then that means your online request is not received by us, even though the fee might have been deducted from your bank account. In such cases, office will not be able to process your application, since the application is not there with the office. The fee relating to the failed transaction received by us, if any, will be credited back to your bank account as per the procedure within 30 days of close of this application process. The status of your payment attempts can be checked against the relevant activity

by clicking of the 'Payment Status' icon.

**11. How do I come to know whether copies of answer books have been dispatched to me?**

The online applicants can check the status of their application for certified copies at <https://icaiaexam.icaai.org> once you login. You will be sent an email and SMS at your registered Email-ID and mobile phone on how to view/download the scanned copies of your answer books.

You can also send an email at the following Email IDs, as per the exam:

foundation\_examhelpline@icaai.in  
intermediate\_examhelpline@icaai.in  
final\_examhelpline@icaai.in  
dms\_examhelpline@icaai.in (For post qualification courses)

You can also contact on the following telephone numbers:

Help Desk: 0120 3054 851, 852, 853, 835  
Foundation : 0120-3894815  
Intermediate : 0120-3054 806, 808, 819; 0120-4953 706, 708, 719, 0120-4345620  
Final : 0120-3894 807,808, 809  
Post qualification courses : 0120-3054 836, 3054 842

**12. Should I upload scanned copy of my "Declaration" on the portal?**

No. You need not upload scanned copy of your "Declaration" on the portal.

## Frequently Asked Questions on verification of marks

Please note that this paper is merely an attempt to provide answers to questions on the subject, posed to us, by the candidates from time to time, to the extent possible and with reference to the extant scheme of examination. However, this compilation is neither exhaustive nor does it purport to be a source of complete information on the subject. Hence, candidates are advised, in their own interest, to refer to the “Guidance Notes” supplied along with the examination application form, besides referring to the Chartered Accountants Regulations, 1988.

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### 1. What is meant by verification of marks?

The process of verification of marks covers the following:

Checking:

- Whether the answer book(s) compilation is complete
- Whether any question or part thereof has remained unvalued
- Whether there is any totaling error in any question or total marks on the cover page
- Whether there is any discrepancy between the marks for each question and or/part thereof and marks for each question indicated on the cover page of the answer book
- Whether the handwriting of the candidate in all the answer books is the same. However, revaluation of the answer book is not permitted under the Chartered Accountants Regulations, 1988.

### 2. What are the regulatory provisions regarding verification of marks?

The regulatory provisions regarding verification of answer books are contained in Regulation 39(4) of the Chartered Accountants Regulations 1988, which are hosted on the Institute’s website [www.icaai.org](http://www.icaai.org). Further, you may also refer to the announcement in this regard in the Students/Examination/FAQ section of the Institute’s website [www.icaai.org](http://www.icaai.org) or the Guidance Notes supplied along with the examination application forms.

### 3. What is the procedure for verification of marks?

A candidate can apply for verification, on-line from <https://icaaiexam.icaai.org> within a month from the date of declaration of results and also pay the applicable fee on-line. However, for verification of answer Books of PQC Exams, only hard copy handwritten applications by speed post along with DD favouring the Secretary, ICAI payable at New Delhi towards verification fee are required to be sent to the Joint Secretary ( Exams), ICAI, Indraprastha Marg, New Delhi-110002 within 30 days from declaration of result.

### 4. What is the fees for verification of marks?

- For Final, Intermediate (IPC)/ATE/Units-Rs 100/- per paper subject to a maximum of Rs 400/- for all the papers of a group/both groups/Unit.
- For CPT: Rs 200/-.
- For Post qualification courses ISA, DIRM, ITL&WTO, INTT-AT: Rs 500/-

**5. I have already applied for inspection/certified copies of my evaluated answer books. Can the same application be treated as an application for verification also? Can I apply for verification after I inspect/get copies of my evaluated answer books? Can I apply for, both, verification as well as inspection/copies of my evaluated answer books?**

Before providing certified copies/inspection of evaluated answer books to the examinees, verification of answer books, within the scope of Regulation 39(4), is also carried out, by the office, suo motu, in respect of all applications for inspection and/or certified copy of evaluated answer book(s). In case you notice discrepancy, within the scope of verification as envisaged in Regulation 39(4), upon receipt of certified copies/inspection of evaluated answer books, you can bring it to the notice of the office, within one month from the date of dispatch of certified copies/inspection of evaluated answer books. Hence, you need not make a separate application for verification of answer books, if you have applied/intending to apply for inspection/certified copies of answer books.

**6. How long does it take to get verification result?**

The verification process is meticulously drawn up exercise and it therefore takes time which may run to about 6-8 weeks. Though it will be our endeavour to inform the outcome of verification in respect of an exam at the earliest, yet the same cannot be assured, due to time consuming processes involved. However, all such candidates who do not receive the response latest upto 15 days before commencement of the next exam, may send an email to the exam dept. at the contact details as given below.

**7. What are the possible outcomes, that may arise out of verification of marks:**

The verification exercise may result in

- No change of marks
- Increase of marks, impacting result or exemption in one or more paper(s)
- Increase of marks, which does not have an impact on result or exemption in one or more paper(s)
- Decrease of marks

Candidates can check the outcome of their application for verification from <https://icaiaexam.icaai.org>

Wherever there is a revision of marks pursuant to verification carried out u/r 39(4) of the CA Regulations, 1988, a written communication is sent to the candidate concerned, at the address mentioned by him/her in his/her application, along with the revised statement of marks. . However, no written communication is sent to the applicants in case there is no discrepancy.

Verification outcome of no discrepancy cases would be hosted on the website [icaiaexam.icaai.org](https://icaiaexam.icaai.org) except for PQC Exams which would be informed by a letter by speed post.

**8. Can a candidate get a refund of verification fees in case of change in marks pursuant to the verification?**

Yes. In case of change in marks, the verification fee is refunded to the candidate automatically. There is no need to make a separate claim for refund. In case, he/she had also applied for the next exam, pending the outcome of the verification and the outcome of verification, results in his passing the earlier exam, the examination fees paid by him/her for the next exam is also refunded.

**9. I applied for certified copies of my answer books and got them. However, pursuant to suo motu verification carried out by the office, upon my application for certified copies, marks awarded to me got revised. Will I get refund of the fee paid by me for getting certified copies?**

No. Fees paid for obtaining certified copies is not refundable, under any circumstances.

**10. I have not received any communication from the Institute regarding my application for verification of marks of the previous exam, so far. However, the last date for submission of application form for the next exam, is fast approaching. Should I apply for the next exam or not?**

You may submit your examination form for the forthcoming examination, pending receipt of the outcome of verification of answer books of the earlier exam. However, no extension of time for submitting of examination application form will be allowed under any circumstances.

**11. How do I come to know the outcome of my verification application?**

The outcome of the verification of all those who had applied (whether through on-line mode or physical mode) will be hosted on the website <https://icaixam.icaai.org> and a written communication will also sent to the concerned candidates individually.

You can check the said website from time to time regarding the outcome. You can also send an email at the following email IDs, as per the exam:

cpt\_exam@icaai.in  
foundation\_examhelpline@icaai.in  
intermediate\_examhelpline@icaai.in  
final\_examhelpline@icaai.in  
isa\_examhelpline@icaai.in (For post qualification courses)

You can also contact on the following telephone

numbers: Help Desk: 0120 3054 851, 852, 853, 835

CPT	: 0120-3894 811,812
Foundation	: 0120-3894815
Intermediate	: 0120-3054 806, 808, 819; 0120-4953 706, 708, 719, 0120-4345620
Final	: 0120-3894 807,808, 809
Post qualification courses	: 0120-3054836, 3054 842



## 12. Can I make multiple applications for verification of my marks, online?

No. Only one verification application per roll number is accepted online. Hence, please make up your mind on the papers you would like apply for, before applying online.

## 13. What are the steps involved in making an on-line application?

- Login to your dashboard at <https://icaixam.icaai.org>
- Click on “Apply Now” against the Verification activity
- Select the papers that you want to get verified & provide bank details for refund of fees incase of change of marks.
- Please note that you can only select the papers in which you had appeared. In case of anywrong selection, the system will give an error message “Invalid selection”.
- Upload scanned copy of your handwritten application ( duly signed) containing all the relevant details. If you had opted for Hindi medium in the examination, then the application must be in Hindi and if you appeared in the Exam in English then the application must be in English.
- In case of any discrepancy between the papers to be verified as mentioned in the scanned image and those ticked in the portal, the latter shall prevail.
- Once you select “Save and Preview” on the said screen, a confirmation page with the details, name, registration number, roll no., address, mobile no. landline number, emailaddress and papers selected etc will appear. Please check all the details entered by you including the scanned image uploaded. You have to confirm the data you have filled in, by clicking on the “CONFIRM” button. In case any of the details you have filled in is incorrect, you can go back and make the necessary corrections wherever required, come back and confirm.
  - Once you confirm the data, you will be directed to the payment page where you can make the payment online thru Net Banking or Credit / Debit Cards (Master / Visa / Maestro / Rupay)
  - Once payment is successful, a payment confirmation page will appear on the screen giving details of Roll No., Paper/s applied for verification, Amount Paid, Transaction response, control number etc with a remark "TRANSACTION SUCCESSFUL", against the transaction response. **The application will be successful only when the Control Number is correctly appearing and that it is not null or zero.**
- Take a print out of the payment confirmation page, which serves the purpose of acknowledgement from the Institute and keep it safely for your reference. That will be the acknowledgement. Remember to quote the transaction number appearing on the payment confirmation page in all future correspondence on the subject with the Institute.
- If the transaction is not successful, you can retry.

## 14. The amount of verification fees got deducted from my account but I do not get a “Successful” transaction screen. What do I do now?

If the screen shows the status of your transaction as “Not successful”, then that means your verification application is not received by us, even though the fee might have been deducted from your bank account. In such cases, office will not be able to process your application, since the application is not there with the office. The fee relating to the failed transaction will be credited back to your account as per the procedure, prescribed in answer to Question number 17.

**15. Is it necessary that I should upload scanned copy of my handwritten verification application on the portal? What happens if I do not upload the same?**

Yes. It is mandatory to upload scanned copy of your handwritten verification application (duly signed by you) on the portal.

Please note that if the uploaded scanned image is not your handwritten application, but of some other document/someone else, then also your application will not be processed by the office. Such an application, even if it is a “SUCCESSFUL TRANSACTION”, will not be treated as a valid application and will not be processed.

**16. Can I start filling in the application for verification on-line and complete the same later?**

Yes, you can do so, until you make successful payment, after which stage you cannot make changes.

**17. While making an online verification application, the verification fees got deducted twice from my bank account. How do I get a refund of the excess amount paid by me? What is the procedure for claiming the excess fee payment arising on account of multiple payments/lost/failed transactions etc?**

Multiple payments, if any, by a single student, will be identified by the system and are refunded for the credit of the respective accounts from where they originated, by the office, within 21 days of the last date for submission of application. In case you have made payment of verification fees more than once and do not get a refund within 21 days from the last date for submission of application, you can claim a refund of the excess amount paid by you, by writing to us within 30 days from the last date for submission of application, along with documentary evidence, such as bank/credit card statement, of having paid the verification fees more than once. ICAI will verify the same and refund the excess amount, if any, paid by you.

**18. I have filled the on-line verification application and paid the verification fees on line. Do I still have to take a print out and send it to ICAI and if yes, where should I send it?**

No. Once you have received confirmation on the screen that your transaction is successful, you need not send anything further by post.



**FAQ: SELF-PACED ONLINE MODULES**

**Q 1: What are Self-Paced Online Modules?**

Ans: Four self-paced online modules [SET A, SET B, SET C and SET D] encompassing different fields have been introduced in the New Scheme of Education and Training.

As the name suggests, Self-Paced Online Module is a course which a student can learn and qualify at his/her own pace after registering in Final Course.

**Q 2: What are the subjects in Self-Paced Online Modules?**

Ans: Self-Paced Online Modules, comprising the Following Papers and students have to undergo prescribed hours of learning through New Portal ICAI digital Learning Campus at <https://lms.icai.org/login> as under:

Self-Paced Module	Paper	Duration in Hours
SET A	Corporate and Economic Laws (100 Marks)[Mandatory]	40
SET B	Strategic Cost and Performance Management (100 Marks) [Mandatory]	40
<b>SET C: Elective (Choose one) (100 Marks)</b>		
1	Risk Management	20
2	Sustainable Development and Sustainability Reporting	20
3	Public Finance and Government Accounting	20
4	Insolvency and Bankruptcy Code, 2016	20
5	International Taxation	20
6	Arbitration and Conciliation Act, 1996	
7	Forensic Accounting	20
8	Valuation	20
9	Financial Services and Capital Markets	20
10	Forex and Treasury Management	20
<b>SET D: Multidisciplinary (Choose one) (100 Marks)</b>		
1	Constitution of India and Art of Advocacy	20
2	Psychology and Philosophy	20
3	Entrepreneurship and Start up Ecosystem	20
4	Digital Ecosystem and Controls	20

**Q 3: What is the registration process for Self-Paced Online Modules?**

Ans: At the time of registration in Final Course, students would also be registering for Self-Paced Online Modules. The Final Course registration form will have the option for electing

Selecting the subjects under Self-Paced Online Modules SET C and SET D. No separate fee is payable for registration of Self-Paced Online Modules.

**Q 4: Whether papers in Self-Paced Online Modules are mandatory?**

Ans: SET A: Corporate and Economic Laws and SET B: Strategic Cost and Performance Management are mandatory papers under Self-Paced Online Modules. SET C and SET D are comprising of 10 subjects and 4 subjects respectively. A student, as per his/her interest, have to opt any one of the subjects from each SET C and SET D.

**Q 5: What will be the manner of learning of Self-Paced Online Modules?**

Ans: The study materials for the Self-Paced Online Modules for all subjects have been uploaded in the BoS Knowledge Portal. Physical Study Material of SET A and SET B, physical Study Material are also be made available. Besides e-Books, video lectures of experts in the relevant subject area, will be made available to the students.

The Institute has developed New Portal ICAI digital Learning Campus at <https://lms.icai.org/login> whereat Students can undergo prescribed learning hours for each Self-Paced Online Module for being eligible to appear in the respective examination conducted by Examination Department.

**Q 6: What will be the level of understanding required for SET A, SET B, SET C and SET D?**

Ans: Expert knowledge is expected in SET A and SET B. Working knowledge is expected in SET C and SET D.

**Q 7: What is the requirement for qualifying Self-Paced Online Modules?**

Ans: A student is declared to have qualified a Self-Paced Online Module if he/she secures a minimum of 50% marks in that module. There will be no restriction on the number of attempts for each module.

**Q 8: Is there any negative marking in Self-Paced Online Modules?**

Ans. There is no negative marking in examination of Self-Paced Online Modules.

**Q 9: Will the marks secured in Self-Paced Online Modules be aggregated with the marks obtained in Final Examination for passing the Final Examination?**

Ans: The marks secured in Self-Paced Online Modules will not be aggregated with the marks obtained in the Final Examination.

**Q 10: What are the Hardware and Software requirements to undergo Self- Paced Online Learning at ICAI Digital Learning Campus <https://lms.icai.org/login>**

Ans. **Hardware requirements:**

- **Desktop Computers: Processor:**

Dual-core or higher (e.g., Intel Core i3 or AMD Ryzen

3)RAM: 2GB or higher

The desktop must have a Webcam.

- **Laptops and Notebooks:**

Processor: Dual-core or higher (e.g., Intel Core i3 or AMD Ryzen

3)RAM: 2GB or higher

The laptop must have a Webcam.

### Software requirements:

- **Web Browser:**

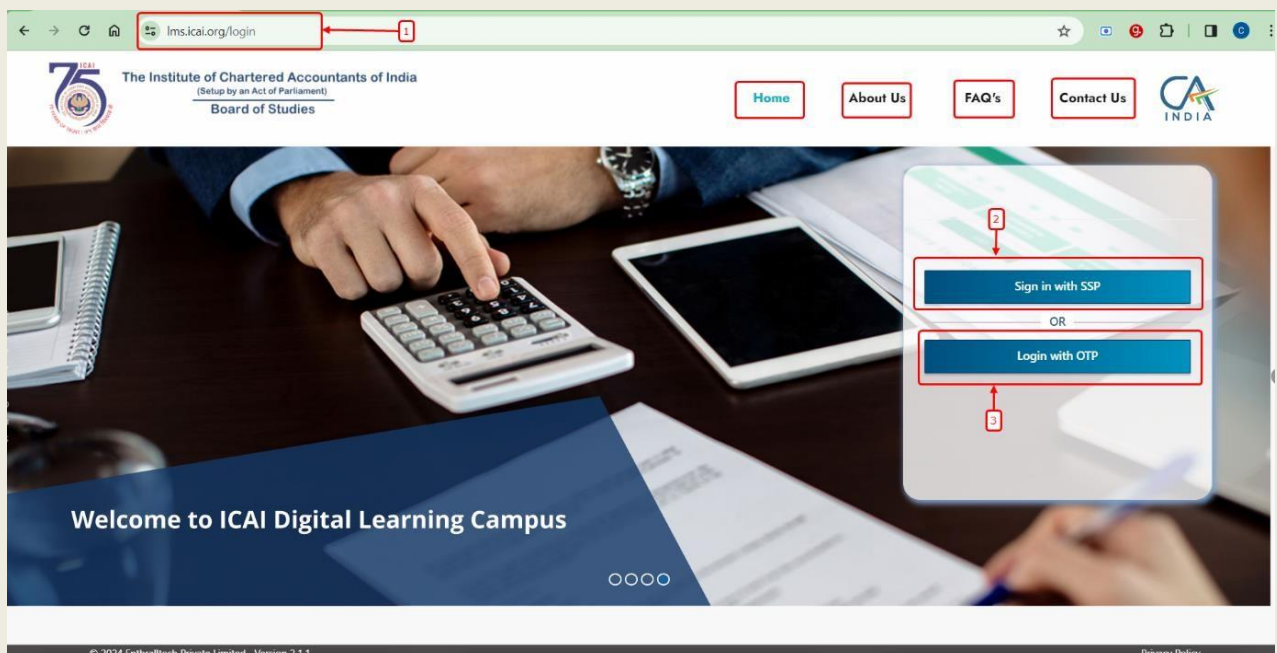
The system should be compatible with modern web browsers such as Google Chrome, Mozilla Firefox, Safari, and Microsoft Edge.

- **Internet Connection:**

It is mandatory for a student to have a connection speed of minimum 2 to 5 Mbps for the student to complete the assessments and topics available on the LMS.

### Q 11: Where to Login to access the Self-Paced Online Module SET-A and SET-B to undergo requisite Hours ?

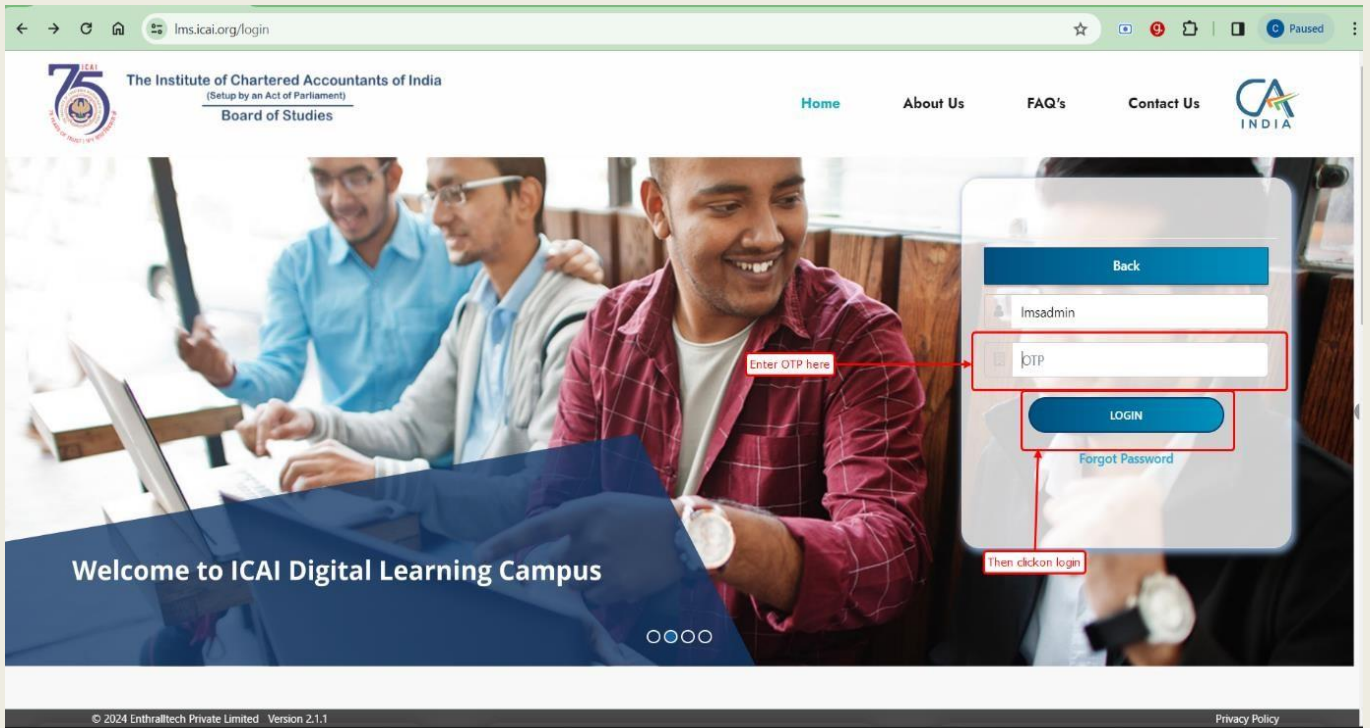
Ans. The student has to visit URL: <https://lms.icai.org/login>



1. **URL:** The student will open the URL of their web browser as per the above mentioned URL.

2. **Sign in with SSP:** Sign in with SSP (Login details)





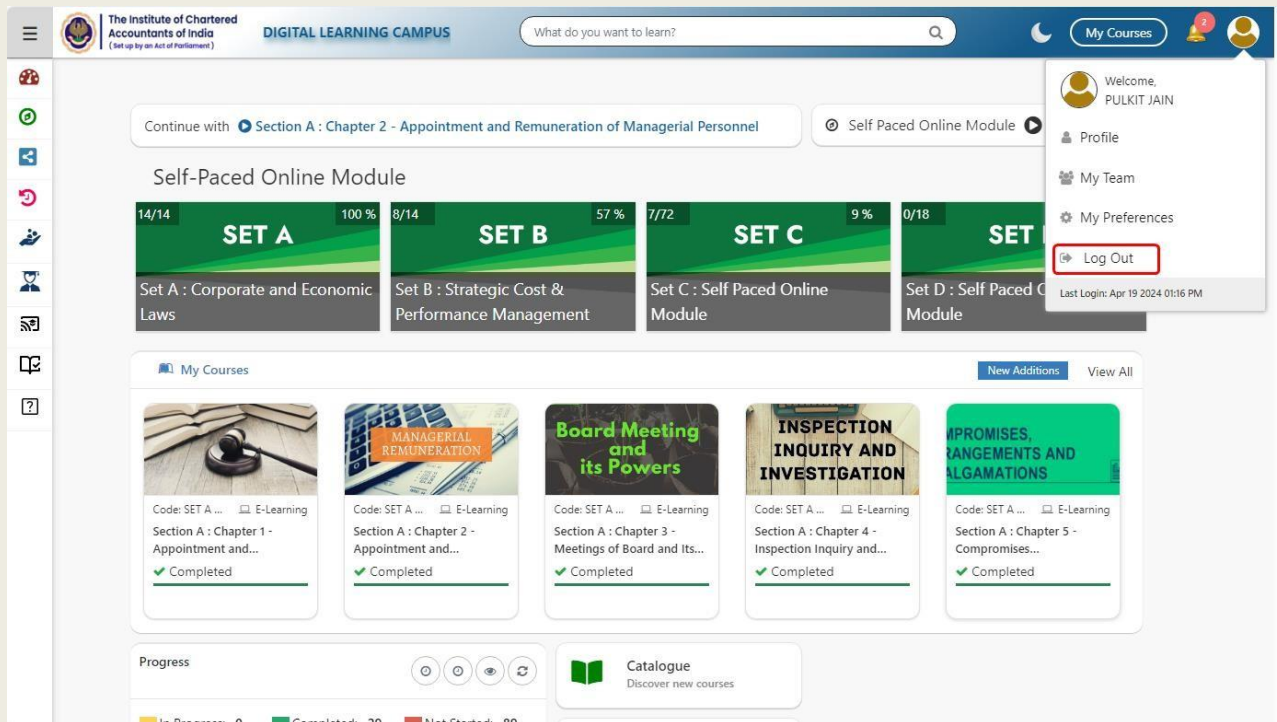
**3. Login with OTP:** The student will enter their SRN no. and then they get an option to



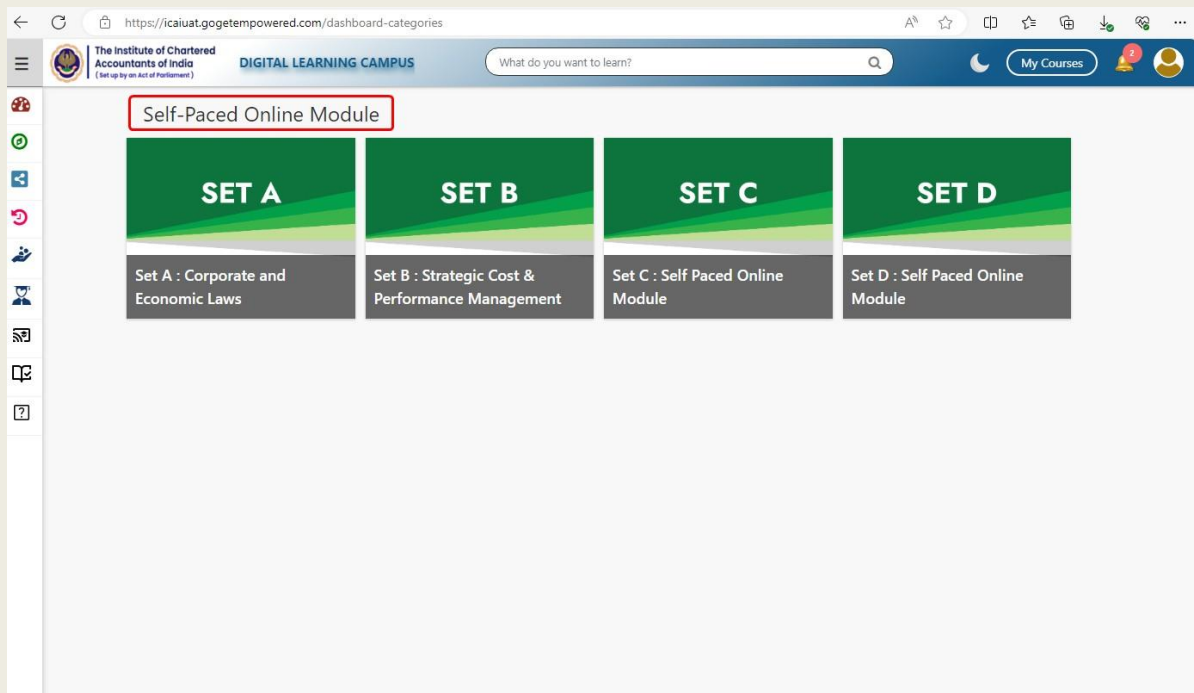
**4.** generate an OTP which will be sent directly to their registered mobile number. Refer below screenshot.

**Logout:** To logout of the system, the Student has to open their profile and click on the logout button. Refer below screenshot for the same.

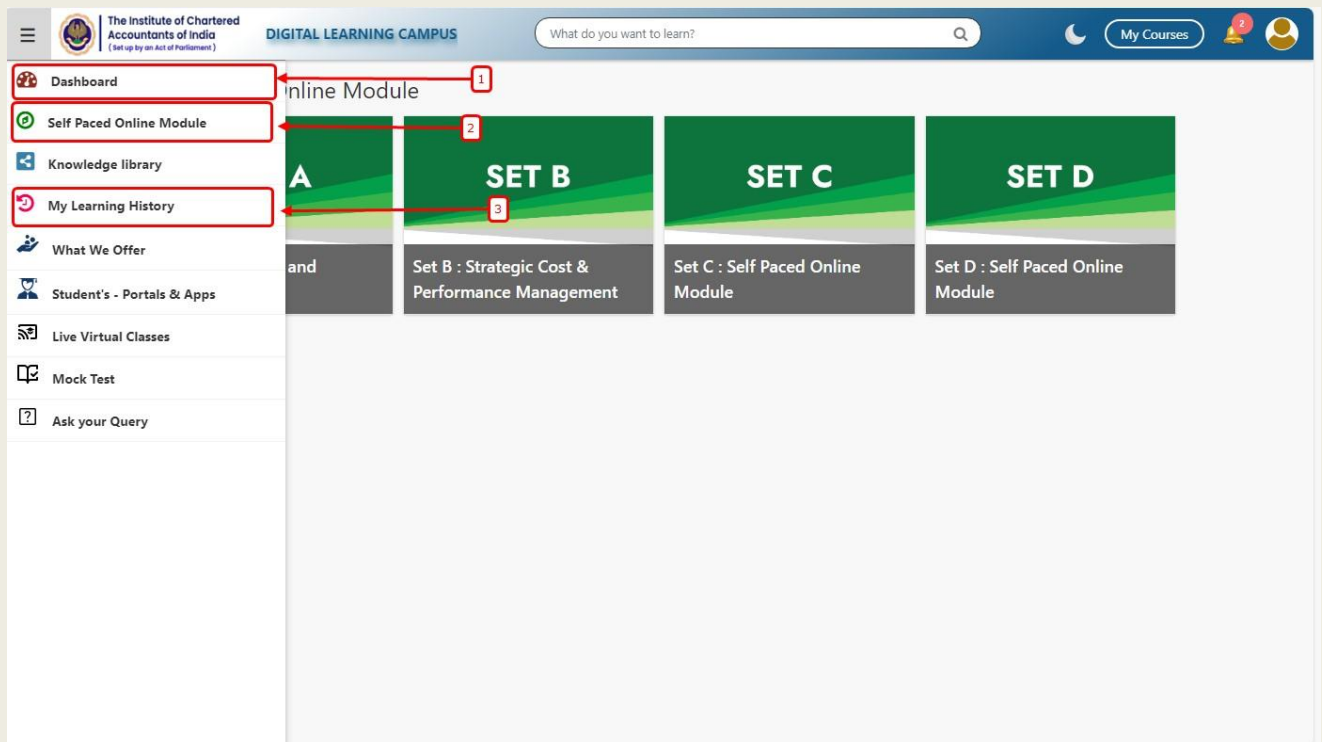




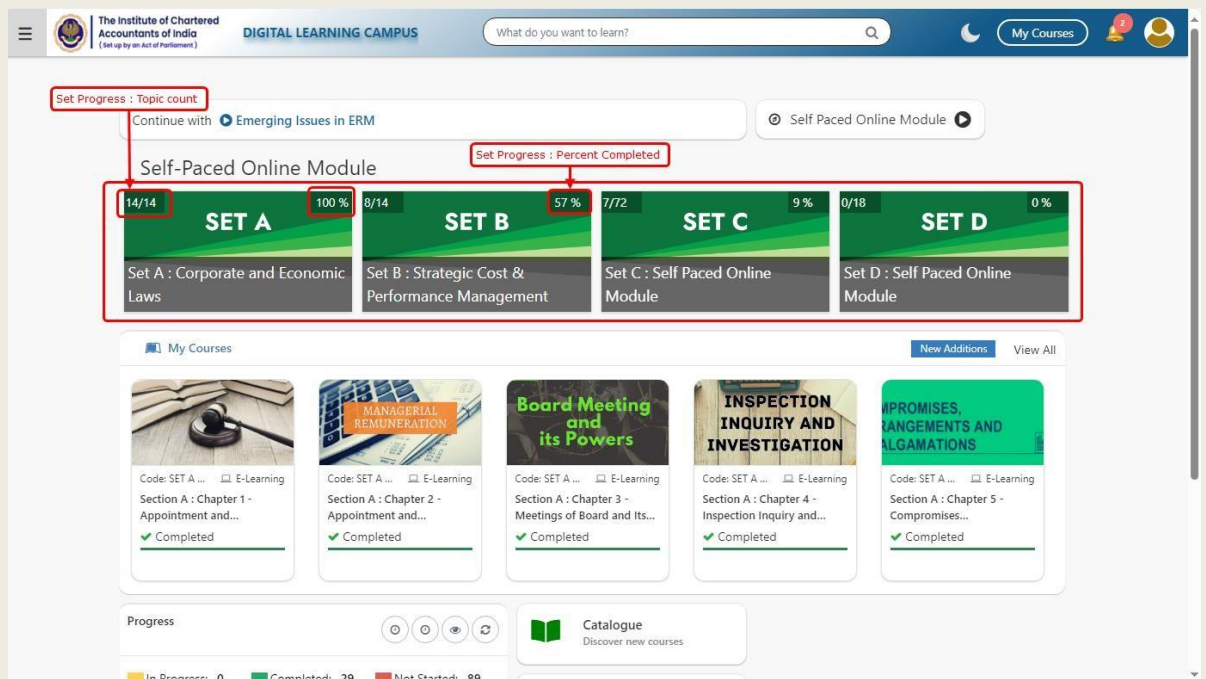
- **Self-paced online module:** As soon as the user logs in to the system, they will be sent to self- paced online modules section where they will be able to view all the sets and the topics within that set by opening it. Refer to below screenshot for reference.



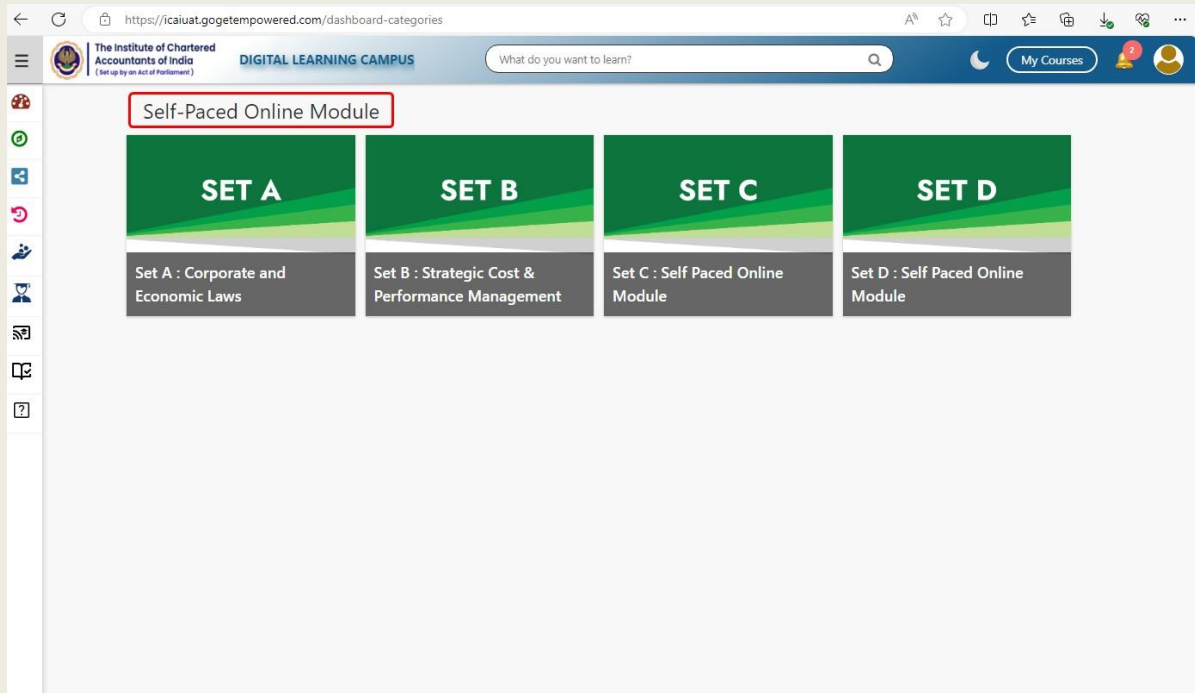
**Menu Bar:** The Student will be able to navigate through all the tabs available on the LMS as follows:



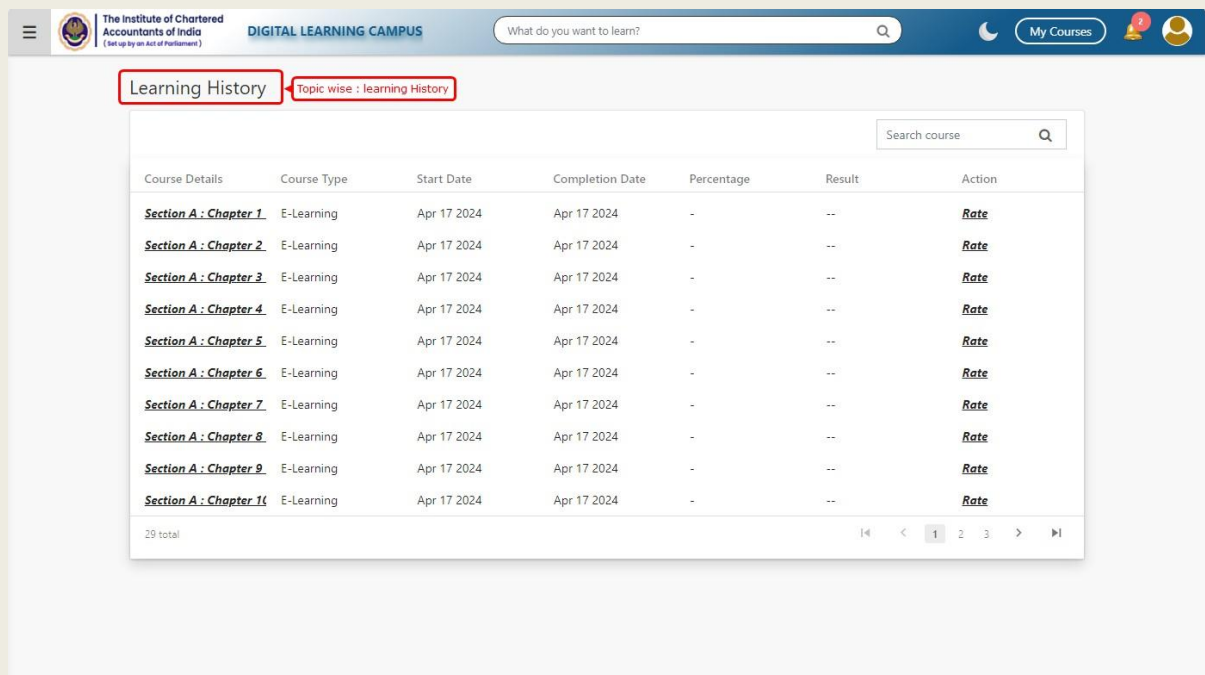
**1. Dashboard:** The Student will be able to view their personalized Dashboard and view their progress for the respective sets . refer the below screenshot for the reference.



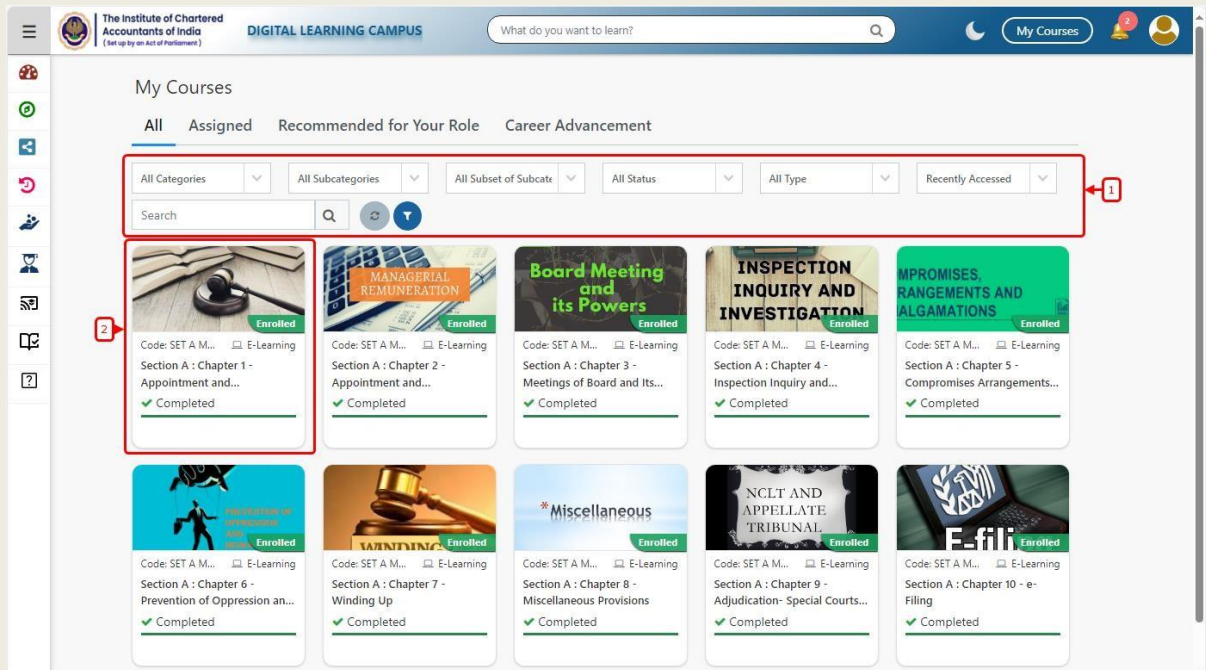
**2. Self-paced online Module:** The Student will be able to access all the sets and topics related to the same. For reference, please view the below screenshot.



**3. My Learning History:** Student will be able to see topic wise learning history For reference view the below screenshot.

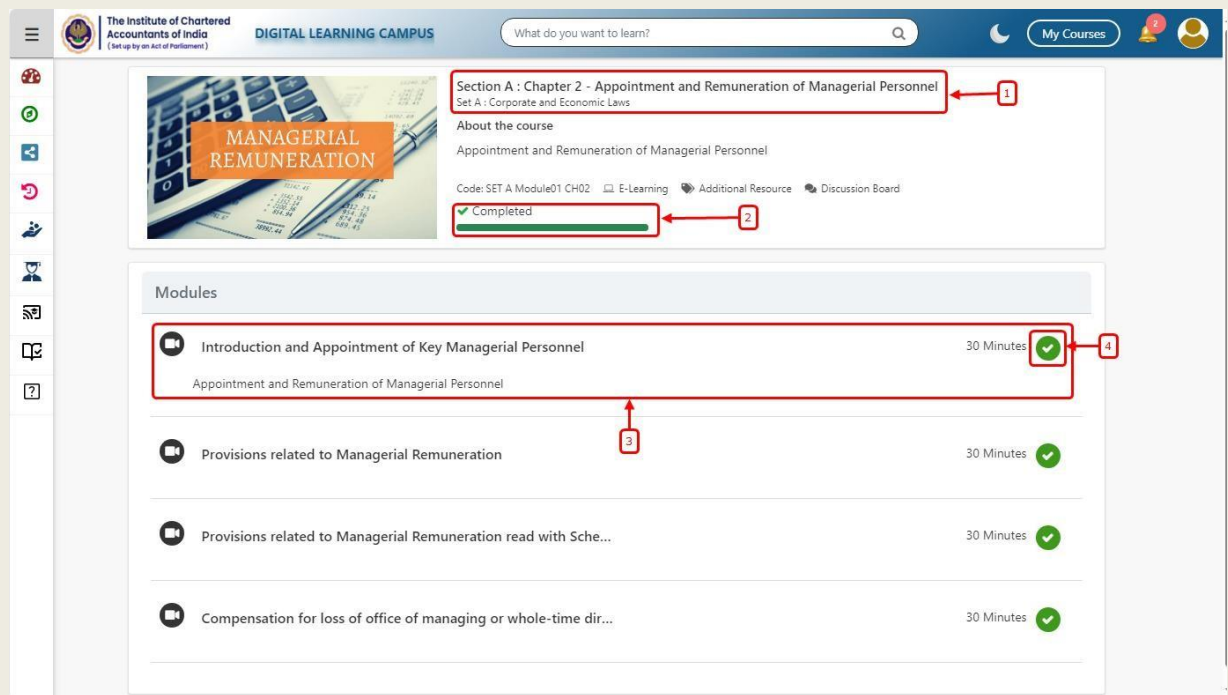


**My Courses:** Student will be able to view all the topics together irrespective of the set that the topics are in. Refer below screenshot.



1. **Filters:** Student will be able to view topics according to the filter applied.
2. **Topics:** These are individual topics that the Student can access at any given time.

- Topics:** These are individual topics that combine together to form a set and can be accessed through both self-paced online module tab and My courses section.
- 



- 1. Title of the topic:** This is the title of a current topic that the Student is currently accessing.
- 2. Progress bar:** This bar shows the current progress of the topic that the Student is accessing currently.
- 3. Content:** This is the specific content which is part of the topic.
- 4. Content progress:** This shows the Student status of the content.

**Q 11: To whom I can send my complaint on any issue relating to accessing the Self-Paced online Modules.**

Ans.

**For Technical Assistance, Kindly Contact at**

**Email:** [helpdeskpom@icai.in](mailto:helpdeskpom@icai.in)

**Mobile No:** 9689908089 and 7030940882

**For Subject specific Query Self-Paced Online Module (SET-A and SET-B):**

Download **ICAI BoS Mobile App** and use **Ask Your Query**.

**GUIDANCE NOTES**  
**Self-Paced Module Test (SPMT)**

**(Under Regulation 51F**  
**of the Chartered Accountants Regulations, 1988)**

Candidates are advised to carefully read, understand, and follow the instructions while filling in the Form and retain the same for future reference.

**1. Examination Fee**

- Rs. 500/- (per paper) for Centres in India
- INR 850 (per paper) for Kathmandu (Nepal) Centre and Bhutan
- USD 150 (per paper) for -Dubai / Abu Dhabi / Bahrain / Doha / Muscat / Kuwait

**2. Mode of Payment of Fee**

Exam fee is to be remitted Online only. The fee is waived for the candidates with permanent disabilities who are holding valid permanent concession card issued by the Institute.

**3. Examination Centres**

The Institute reserves its right to withdraw any centre and/or the Zone and/or transfer all or a part of the candidates of a zone to another zone at any stage without assigning any reason.

Candidates will be displayed the list of centres available Pan India. They will mandatorily be required to choose their preferred city, examination centre, the date and time slot based on the availability of seats. Once the candidate has opted a specific centre/date/time for Self-Paced Module test, no change will be allowed under any circumstances.

**4. Eligibility Criterion**

Students who have qualified their Intermediate Examination and have registered for Final Course are eligible to take up Self-Paced Online Modules e-learning and subsequently appear for their test.

**5. Admission to the Test**

After the completion of mandatory e-learning hours of Self-Paced Module [Sets A & B] and any elected paper(s) of his/her choice under Sets C & D, a candidate becomes eligible to appear for the Self-Paced Module Test of that specific paper. Candidates can visit the link <https://spmt.icai.org> to apply for the Self-Paced Module's test.



## 6. Seat Booking

- Candidates on completion of their mandatory e-learning hours for a particular paper of Self-Paced Module become eligible to appear for the Self-Paced Module Test of that paper. The candidates will be able to book his/her seat based on the availability of the options at the time of seat booking.
- Candidates can book their test seat for more than one Self-Paced Modules Sets A, B, C & D simultaneously on the same day but at different slots. For example - A candidate can book his two seats for different Self-Paced Modules [Sets A & B] on the same day (say 31<sup>st</sup> May 2024) but at different slots (9:00 am to 12:00 pm) for Set A and (2:00 pm to 5:00 pm) for Set B.
- Candidates are permitted to opt and complete e-learning hours of more than one paper in Self-Paced Online Modules [Sets C & D] and become eligible to appear for their tests. However, they cannot book their test seat for more than one paper under the same Modules [Sets C & D] concurrently.
- If a candidate has passed any Self-Paced Online Module [Sets A, B, C & D]; s/he will not be allowed to re-appear in the same module test. In other words, if a candidate has already passed Paper: Digital Ecosystem and Controls in Set D, s/he will neither be allowed to re-appear in the same paper nor any other paper of the same module Set D.
- The test seat is booked only when the payment is marked successful in the Self-Paced Module Test Portal. Mere deduction of amount from your account or saving the details by you does not mean a successful application unless it is recorded successful at the exam application portal and Admit Card is generated.

## 7. Issuance of Admit Card

On completion of filling the Self-Paced Module Test form in its entirety, the Admit Card of the candidate will get generated. Candidates are requested to check all their particulars furnished therein and then download and take a printout of the same. The physical copy of the Admit Card will be required at the Examination Centre for them to appear for the said examination. No separate email/SMS will be sent in this regard. No physical admit cards will be issued. In case of any difficulty, you may contact the helpdesk on 022-62507739 or email to: [exam\\_spmt@onlineregistrationform.org](mailto:exam_spmt@onlineregistrationform.org).

Candidates are advised to check the application status on the portal within half an hour in the event of a failed payment.

## 8. Test Pattern

- The assessment would be online by way of Multiple-Choice Questions, which would be case scenario based for Self-Paced Module SETs A and B; and a combination of independent MCQs and case scenario based MCQs in case of subjects in Self-Paced Modules [SETs C and D]. Expert Knowledge is expected in SETs A and B, wherein all skills namely, Knowledge and Comprehension (K&C), Application and Analysis (A&A) and Evaluation and Synthesis (E&S) would be assessed. Working knowledge is expected in SETs C and D wherein Knowledge and Comprehension (K&C) and Application and Analysis (A&A) would be assessed.

- Each examination will be of 100 marks and will have no negative marking for incorrect answers. No reading time would be given to the candidate before commencement of the examination.
- Candidates should report to the centre one hour before the commencement of the examination. The candidates will be allowed at the examination centre till 15 minutes after the commencement of the examination. Candidates allowed after the examination start time will be given remaining time only to complete the examination. **Candidates are advised to report at the exam centre as per the reporting time for the necessary registration process at the exam centre which may take some time.**
- **Candidates will not be permitted to leave the examination hall till the conclusion of the test.**

#### 9. Test Passing Criterion

- Candidates must qualify these Self-Paced Module Tests for appearing in Final Examination. The minimum mark for qualifying each module is 50%.
- There is no restriction in the number of attempts till the candidate does not qualify Self-Paced Module [Sets A, B, C & D].

#### 10. Result Declaration

- Candidates will be displayed their scorecard on their computer screen on submission of their test. Candidates in their own interest can download and print their score card from the link: <https://spmt.icai.org> after mid night.
- The marks obtained in Self-Paced Modules Test will not be aggregated with the marks obtained in the core papers for the purpose of assessment.
- No separate statement of marks will be issued to the candidates.
- No pass certificates will be issued to the candidates.

#### 11. Fee and Refund of fee

- Candidates will be required to pay online for the examination fee as mentioned above. The examination form once filled cannot be withdrawn under any circumstances and the candidate will NOT be allowed to claim fee waiver in case of his/her request for the withdrawal/rejection of his/her examination form.
- Candidates with permanent disabilities who are holding valid permanent concession card issued by the Institute are exempt from paying the fee.
- The Fee once paid by a candidate shall not be refunded/adjusted under any circumstances.
- Every time a candidate intends to appear for any of the Self-Paced Module Test [Sets A, B, C and D]; s/he must pay independently to book his/her seat for the said examinations. In other words, if a candidate appears for all the four Self-Paced Module [Sets A, B, C & D]; s/he must book for his/her test separately each time s/he appears for the Module test and pay the fee accordingly.

In case multiple online payments are received by the Institute due to systemic error and you do not get a refund within 20 days from the last date for submission of applications, you can claim a refund of the excess amount paid by you, by writing an email to us at

exam\_spm@onlineregistrationform.org within 30 days from the last date for submission of forms, along with documentary evidence, such as bank/credit card statement, of having paid the exam fees more than once. ICAI will verify the same and refund the excess amount, if any, paid by you.

## 12. PWD Candidates

Candidates with permanent disabilities **Holding Valid Concession Card** issued by Examination Department will be extended concessions given in the card.

13. For any / all dispute(s) relating to the Test conducted by the ICAI, the Courts at Delhi shall have exclusive jurisdiction.

**NOTE:** In the event of furnishing any incorrect information/misrepresentation, the admission shall become invalid and no correspondence in this regard shall be entertained.

## Steps to Book the Seat for SPMT:

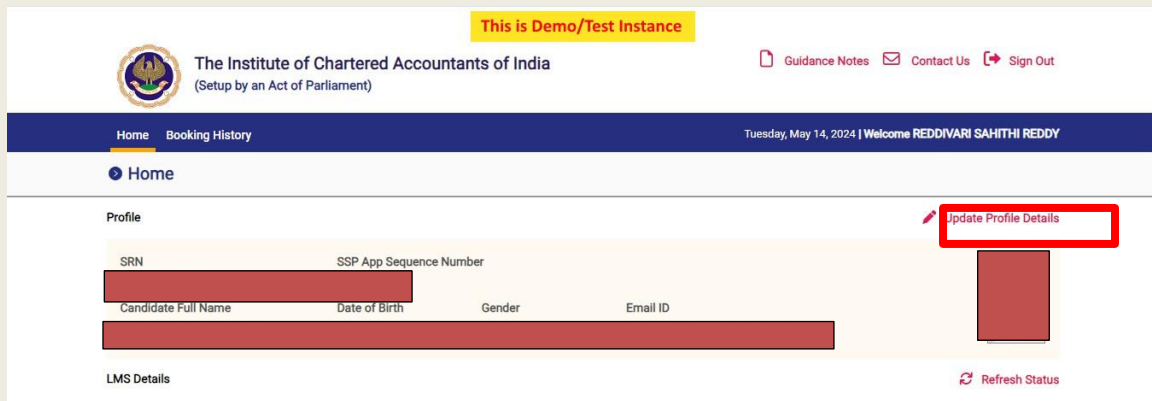
### Step 1: Visit <https://spmt.icai.org>.

Candidate is required to enter his/her SSP login and password Post

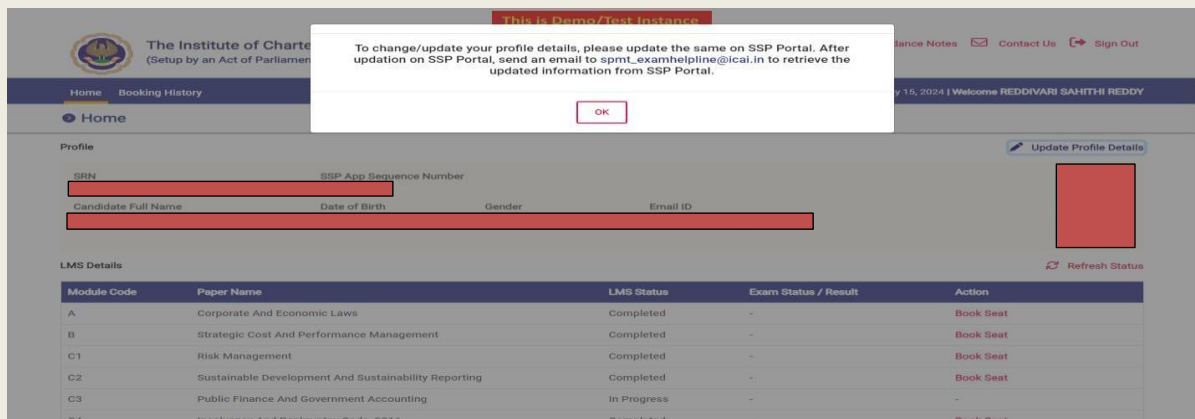
login, candidate profile would be displayed on screen.

The screenshot displays the user interface of the SPMT portal. At the top, there is a yellow banner stating "This is Demo/Test Instance". Below it, the ICAI logo and name "The Institute of Chartered Accountants of India (Setup by an Act of Parliament)" are visible. Navigation links for "Guidance Notes", "Contact Us", and "Sign Out" are present. The user is logged in as "REDDIVARI SAHITHI REDDY" on "Tuesday, May 14, 2024". The main content area shows the "Profile" section with fields for "SRN", "SSP App Sequence Number", "Candidate Full Name", "Date of Birth", "Gender", and "Email ID". A red "Update Profile Details" button is located in the upper right corner of the profile section. Below the profile section, there is an "LMS Details" section with a "Refresh Status" button.

**Step2:** In case, If the candidate desires to modify his/her profile, s/he can do so by selecting the -Update Profile Details option located in the upper right corner of his/her profile photo.



**Step 3:** To modify or update profile details, candidate should make the changes on the SSP Portal. Once updated on the SSP Portal, candidate is required to send an email to exam\_spm@onlineregistrationform.org to ensure retrieval of the updated information from the SSP Portal.



**Step 4:** Candidate can reserve his/her seats by logging in with his/her user ID on the self-scheduling portal. They have the option to book test seats for multiple Self-Paced Modules A, B, C & D concurrently on the same day, but at different time slots.

Please note that candidates can reserve a maximum of two modules per day, each in separate time slots. To do so, candidates must click on the "Book Seat" button corresponding to his/her desired module. The booking is confirmed only upon successful payment processing on the Self-Paced Module Test Portal.

SRN	SSP App Sequence Number			
Candidate Full Name	Date of Birth	Gender	Email ID	
[Redacted]				


Module Code	Paper Name	LMS Status	Exam Status / Result	Action
A	Corporate And Economic Laws	Completed	-	<a href="#">Book Seat</a>
B	Strategic Cost And Performance Management	Completed	-	<a href="#">Book Seat</a>
C1	Risk Management	Completed	-	<a href="#">Book Seat</a>
C2	Sustainable Development And Sustainability Reporting	Completed	-	<a href="#">Book Seat</a>
C3	Public Finance And Government Accounting	In Progress	-	-
C4	Insolvency And Bankruptcy Code, 2016	Completed	-	<a href="#">Book Seat</a>
C5	International Taxation	Completed	-	<a href="#">Book Seat</a>
C6	Arbitration And Conciliation Act, 1996	Completed	-	<a href="#">Book Seat</a>

**Step 5:** Upon clicking "**Book Seat**," a system-generated message will appear with a checkbox. Candidates must click on the checkbox to indicate that they have read and understood the guidance notice. After clicking the checkbox, they should proceed by clicking on the "**Proceed**" button.

The screenshot shows a web interface for booking seats. A modal dialog box titled "Undertaking" is displayed in the center, containing a checked checkbox and a "Proceed" button. The background page shows the "Book Seat" section for "Module Name \* A - Corporate and Economic Laws". Below the dialog, there are form fields for "Country" (India), "State" (Select State), "City" (Select City), "Centre" (Select Centre), "Exam Date", and "Exam Fees (including taxes)".

**Step 6:** Candidate is required to complete all the necessary fields with the required details. Please note that if the desired slot is unavailable at the requested center, candidate can reach out to the helpdesk team for assistance and coordination.

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Home [Booking History](#)
Wednesday, May 15, 2024 | Welcome RAHUL JARIYAL

[Book Seat](#)
Home > Book Seat

Note: The availability shown here is constantly updating. Please finalize your booking promptly as seats marked as available may be taken by the time you click the "Book" link.

Module Name \* A - Corporate and Economic Laws

<p><b>Country *</b> India</p> <p><b>City *</b> Gaya</p> <p><b>Address</b> NSEIT LTD, Maa Vaishno complex,GF, Swarajpuri road ,Near Mahavir School Behind Hotel Sky Lark ,Gaya,Bihar- 823001</p>	<p><b>State *</b> Bihar</p> <p><b>Centre *</b> Nseit Limited-Gaya</p> <p><b>Exam Date *</b></p> <p><b>Exam Fees (including taxes) *</b></p>
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No slots available for booking, please contact the Helpdesk Team

**Step 7:** After filling in all the necessary details, the candidate can proceed by selecting his/her preferred exam date. Upon selecting the date, s/he can then click on the "**Book Now**" button to continue with the booking process.

Note: The availability shown here is constantly updating. Please finalize your booking promptly as seats marked as available may be taken by the time you click the "Book" link.

Module Name \* B - Strategic Cost and Performance Management

<p><b>Country *</b> India</p> <p><b>City *</b> Delhi / New Delhi</p> <p><b>Address</b> 2E/22, 3rd Floor, Jhandewalan Extension, In Lane on Domino's Pizza to the opposite side of Bank of India, Exit Point from Delhi Jhandewalan Metro Station: Gate No. 2, New Delhi-110055</p>	<p><b>State *</b> Delhi</p> <p><b>Centre *</b> Nseit Limited-Delhi / New Delhi</p> <p><b>Exam Date *</b> 22-May-2024</p>
--	--

May 2024							June 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						

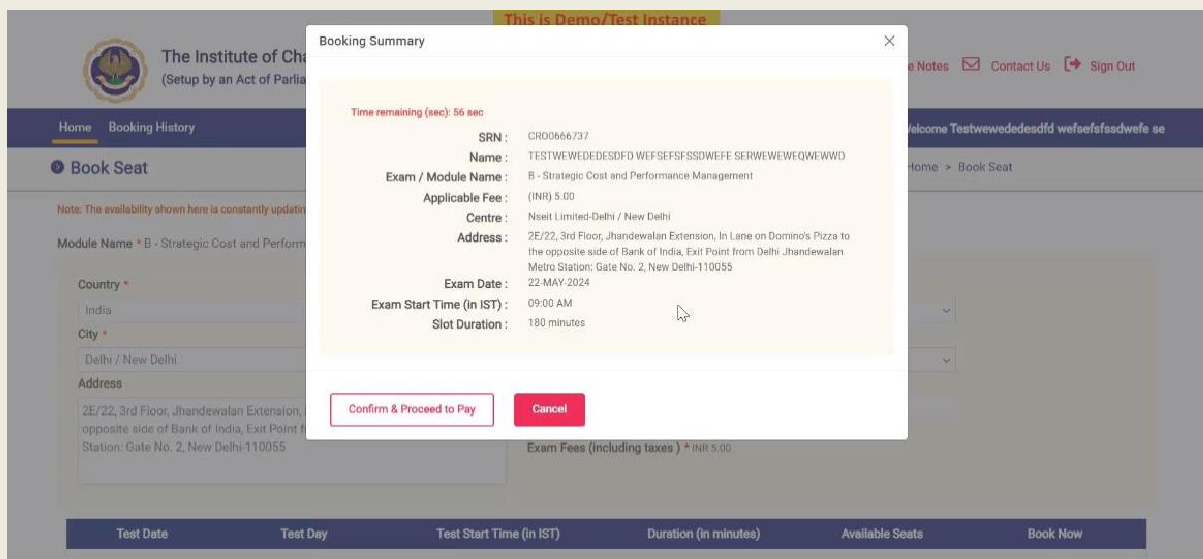
Test Date	Test Day	Test Start Time (IST)	Seats	Book Now
22-MAY-2024	Wednesday	09:00 AM	1	Book
22-MAY-2024	Wednesday	02:00 PM	1	Book

Note:

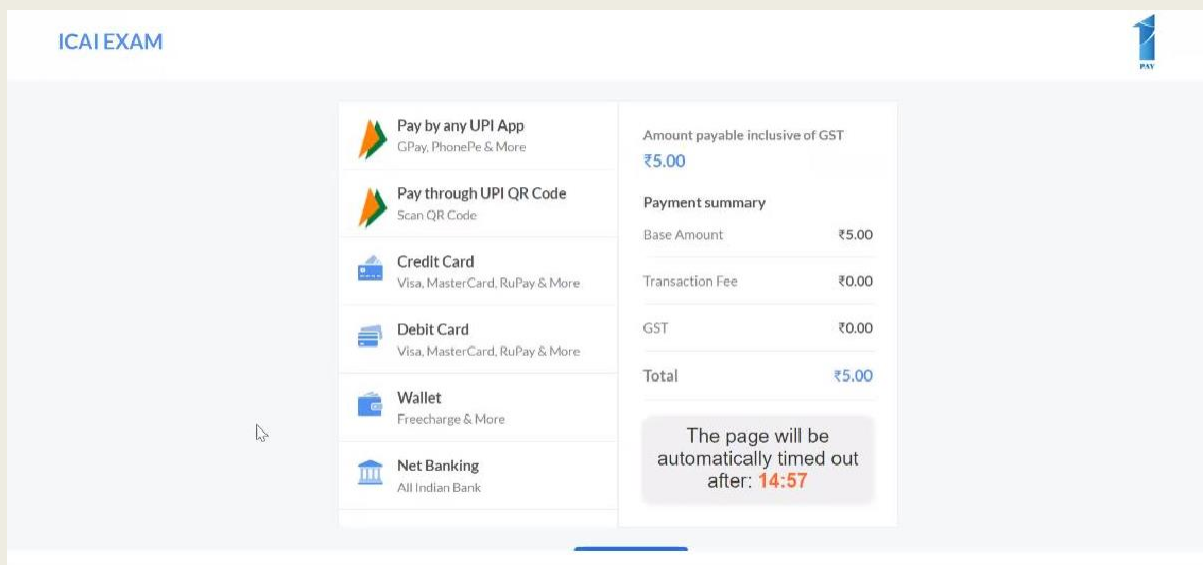
- Please check your personal data in view details page, update them in SSP for reflecting them here, for photo and sign image change please contact ICAI helpdesk.
- The availability of submodule options under module 'C' and 'D' is dependent on your completion status in the LMS. If your desired submodule is not listed here, please wait until you have completed the corresponding training in the LMS.
- There will be No change in Examination Date & Time. Please note that the start time shown reflects Indian Standard Time (IST), and hence may differ from your local time zone.
- Bank charges (if applicable) will be displayed on the Payment Gateway Page.

**Step 8:** Once the candidate clicks "**Book Now**," a booking summary will be presented for his/her review. S/he should carefully examine the details provided in the summary. After confirming the accuracy of the information, they can proceed by clicking on "**Confirm & Proceed to Pay**". PWD candidate is exempted from making the payment.





**Step 9:** After the candidate clicks on "Confirm & Proceed to Pay," button, s/he will be presented with multiple payment options on the screen.



**Step 10:** Once the candidate successfully completes the payment, the below screen will appear, and the candidate will be able to download his/her admit card from the dashboard. Also, candidate can review his/her booking details in the "Booking History" tab.

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Payment Message Home > Payment Message

**Thank You**

Your Payment has been successfully processed. Your transaction ID is P9ESPMB-CRO066737-0000000010 and your seat has been booked. You can access your Admit Card from the Booking History Tab.

[Go to Booking History](#)

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Home **Booking History**

Booking History

Exam Roll No.	Module Code	Paper Name	Exam Date	Exam Batch	Admit Card	Exam Status / Result
5222052400006	B	Strategic Cost And Performance Management	22-05-2024	09:00 AM-12:00 PM	<a href="#">Download</a>	

## Steps to Download the Scorecard from the Dashboard

### Step 1: Visit <https://spmt.icaai.org>.

Candidate is required to enter his/her SSP login and password

Post login, candidate profile would be displayed on screen.

**Step 2:** If the candidate has passed the exam, the system will allow them to download his/her scorecard. Upon clicking the '**Download Scorecard**' option, it will be downloaded in PDF format.

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Home **Booking History**

Home

Profile Update Profile Details

SRN  SSP App Sequence Number

Candidate Full Name  Date of Birth  Gender  Email ID  Mobile Number

LMS Details Refresh Status

Module Code	Paper Name	LMS Status	Exam Status / Result	Action
A	Corporate And Economic Laws	Completed	Unsuccessful	<a href="#">Book Seat Again</a>
B	Strategic Cost And Performance Management	Completed	Absent	<a href="#">Book Seat Again</a>
C1	Risk Management	Completed	Successful	<a href="#">Download Score Card</a>
C2	Sustainable Development And Sustainability Reporting	Completed	-	-
C3	Public Finance And Government Accounting	Completed	-	-

**Step 3:** Candidates can review their previous booking history by selecting the '**Booking History**' option in the dashboard.

This is Demo/Test Instance

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Home **Booking History** Wednesday, May 15, 2024 | Welcome RAHUL JARIYAL

Booking History

Exam Roll No.	Module Code	Paper Name	Exam Date	Exam Batch	Admit Card	Exam Status / Result
5321052400001	C1	Risk Management	21-05-2024	09:00 AM-12:00 PM	Download	SUCCESSFUL
5121052400002	A	Corporate And Economic Laws	21-05-2024	02:00 PM-05:00 PM	Download	UNSUCCESSFUL
5224052400003	B	Strategic Cost And Performance Management	24-05-2024	02:00 PM-05:00 PM	Download	ABSENT

**Step 4:** If the candidate has failed or was absent for the exam, they can book a seat again for the exam, as highlighted in the dashboard below.

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Home

Profile Update Profile Details

SRN SSP App Sequence Number

Candidate Full Name Date of Birth Gender Email ID Mobile Number

LMS Details Refresh Status

Module Code	Paper Name	LMS Status	Exam Status / Result	Action
A	Corporate And Economic Laws	Completed	Unsuccessful	Book Seat Again
B	Strategic Cost And Performance Management	Completed	Absent	Book Seat Again
C1	Risk Management	Completed	Successful	Download Score Card
C2	Sustainable Development And Sustainability Reporting	Completed	-	-
C3	Public Finance And Government Accounting	Completed	-	-

**Thank You.**

## FAQ for Self Paced Module Test (SPMT)

1. What are the different sets/modules of the SPMT?  
The SPMT comprises Sets A, B, C, and D, each covering specific topics or subjects.
2. What is the eligibility criteria for taking the SPMT?  
Candidates must have qualified their Intermediate Examination and registered for the Final Course to be eligible for the SPMT.  
Also, candidates must complete specified e-Learning through the LMS Portal i.e <https://lms.icaai.org/login>
3. How do I register for the SPMT?  
Candidates can register for the SPMT through the SPMT portal (<http://spmt.icaai.org>) after completing the mandatory e-learning hours for the specific paper(s). Candidates can login with their SSP (<https://eservices.icaai.org/>) userid and password. No separate login id or password is required.
4. Is there an examination fee for the SPMT?  
Yes, candidates need to pay an examination fee to take the SPMT.  
The examination fee varies depending on the center: Rs. 500/- per paper for centers in India, INR 850/- per paper for Kathmandu (Nepal) and Bhutan and USD 150/- per paper for Dubai/Abu Dhabi/Bahrain/Doha/Muscat/Kuwait.
5. Are there any fee waivers available for the SPMT?  
Yes, candidates with permanent disabilities holding a valid concession card issued by the Institute are exempt from paying the fee. For details regarding permanent concession card, you may contact at [examph@icaai.in](mailto:examph@icaai.in)
6. How do I select my preferred examination center and date for the SPMT?  
Candidates can choose their preferred city, examination center, date, and time slot based on availability through the SPMT portal.
7. Can I change my selected examination center or date after registration?  
No, once selected, the examination center and date cannot be changed under any circumstances and fee is also non-refundable.
8. What is the format of the SPMT?  
The SPMT consists of multiple-choice questions (MCQs), which may be case scenario-based. The questions are structured to assess candidates' knowledge, comprehension, application, analysis, evaluation, and synthesis skills, depending on the set/module.
9. Is there negative marking for incorrect answers in the SPMT?  
No, there is no negative marking for incorrect answers in the SPMT.
10. What is the passing % of SPMT for each module?

Candidates must score a minimum of 50% in each module to qualify for appearing in the Final Examination.

11. How many attempts are allowed for the SPMT?  
There is no restriction on the number of attempts for the SPMT, however, once passed, you cannot take the exam of same module.
12. Can I retake the SPMT if I fail to pass?  
Yes, candidates can retake the SPMT if they fail to pass in previous attempts. However, candidates whose result is withheld due to unfair means, cannot take the same test until withheld status is cleared.
13. How do I receive my admit card for the SPMT?  
The admit card for the SPMT is immediately generated upon completion of the registration process and payment. It can be downloaded from the SPMT portal. No separate admit card is issued.
14. What should I do if I encounter technical difficulties during the SPMT?  
If you encounter technical difficulties during the SPMT, you can contact the helpdesk for assistance. Helpline Number: 022-62507739, Email id: [exam\\_spmt@onlineregistrationform.org](mailto:exam_spmt@onlineregistrationform.org)
15. How do I change my photo/sign/email/mobile?  
Photo/sign/email/mobile cannot be directly updated in the SPMT Portal. Candidate has to first update his/her information/photo/sign in the SSP Portal <https://eservices.icai.org/> and intimate the SPMT helpdesk to take updated information from the SSP Portal. SPMT helpdesk will update the same in SPMT Dashboard.
16. Is a student eligible to appear for more than one paper under the modules C C D?  
Yes, on completion of prescribed e-learning hrs of the papers under the modules C C D, a student becomes eligible to take the test through SPMT portal. However, on passing of any one paper of any module C C D, he/she will not be allowed to take any further test of any other paper under the same module.
17. I am a candidate with disability. Can I also apply for extra time or assistance of a writer through the portal?  
No. You are required to apply for the same, in the prescribed format, in physical form and send the same separately along with the requisite annexures to the exam department. For more details, please contact [examph@icai.in](mailto:examph@icai.in)
18. I am a candidate with disability and a holder of the permanent concession card. Should I pay the exam fee online or am I exempted from payment of exam fees?  
You will be allowed to submit your exam application form online without paying the exam fee. However, in case you are a differently abled candidate and are not holding a permanent concession card issued by exam department, you'll be required to pay exam fee. For more details, please contact [examph@icai.in](mailto:examph@icai.in)

19. My payment was successful. But I am not able to generate the Admit card? What should I do now?

Mere deduction of fee from your account does not mean successful form submission. In the internet payment channel loss of payment happens for a small number of cases due to many issues like bandwidth, response time from bank, students refreshing the page frequently etc. Even though the amount may have got deducted from your account, due to above reasons it has not got reflected in our account.

Please pay again successfully to get the Admit card.

You can send the email for the refund of fees. However, any multiple payments received by us for the same student (applying more than once with the same Registration Number for same exam) will be refunded by the office within 30 days from the date of payment.