The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

AIMCMM 2025

(All India Managing Committee Members Meet)

Volume-II

Guidelines of Board of Studies Members & Students Section

ICAI at a Glance

Orientation Programme for Regional Councils and Branches, Study Circles & Study Chapters

2025

For Restricted Circulation only

Background Material

Orientation Program for Members of Regional Councils and Branches, Study Circles & Study Chapters 2025

(Volume - II)

Guidelines of Board of Studies, Members & Students Section,

The Institute of Chartered Accountants of India
[Set up by an Act of Parliament]
New Delhi

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The Background Material is a compilation of the relevant provisions of the Chartered Accountants Act 1949, and Chartered Accountants Regulations 1988 for the reference and to serve as a ready reckoner to the Members and Students and are illustrative in nature. It is advisable to refer to the relevant provisions as given in the Chartered Accountants Act 1949 and Regulations framed thereunder. The contents contained herein do not necessarily represent the views of the Council or any of its Committees.

Month & year of publication – March 2025

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Part - A

1. Board of Studies Academic ----------

Part - B

1. Board of Studies- Operations ----------

Part A
Board of Studies Academic

Brief About Board of Studies (Academic)

The Board of Studies (Academic) has a strong legacy of more than six decades of educating and training the students of Chartered Accountancy. Way back in September, 1954, the Council of the Institute of Chartered Accountants of India established 'Coaching Board' to impart theoretical education to students registered for the Chartered Accountancy Course. The purpose of establishing Coaching Board was that it would be more effective in catering to the needs of the students, rather than relying on the system of recognizing private institutes.

Initially, the registration for the theoretical training was voluntary. However, from 1956 onwards, the same was made compulsory. Since then, any student registering as an articled or audit assistant (earlier, articled or audit clerk) was required to register as a student of the Coaching Board. As the students for the course were scattered all over the country, uniformity was ensured through correspondence course conducted by the Coaching Board. Later in 1977, the name of Coaching Board was changed to "Board of Studies". Today, the Board of Studies is solely responsible for the administration of the Chartered Accountancy curriculum imparting theoretical education to students undergoing Chartered Accountancy course.

With the adoption of distant education mode by the ICAI since 1955, the ICAI has emerged as a pioneer in the field. While taking this responsibility, it has ensured the highest quality and consistency by providing education material and other academic inputs at a highly affordable cost to the students. Through the adoption of model of integrating theoretical education and practical training, it has been able to facilitate the development of not only professional knowledge and skills amongst large number of students but also inculcate professional values and ethics.

In the year 2020, the Board was restructured into two Non-Standing Committees: (i) Board of Studies (Academic) and (ii) Students Skills Enrichment Board (Board of Studies – Operations). In 2024-25, the President of ICAI reinstated a unified structure, merging both Boards. However, in the current Council Year 2025-26, the Board of Studies has once again been reorganized into: (i) Board of Studies (Academic) and (ii) Board of Studies (Operations).

With this responsibility, the Board provides a comprehensive package of educational inputs to enable the students to prepare well for the examinations which includes:-

1. Students friendly Study Material
2. Revision Test Papers, Saransh - Last Mile Referencer, Case Studies, Case Scenarios, Suggested Answers, etc.

3. Free Virtual Coaching Classes for students at Foundation, Intermediate and Final levels.
4. E-books
5. MCQ Paper Practice Assessment Portal
6. BOS Knowledge Portal – comprehensive package of educational inputs on a one stop window.
7. Monthly CA Student Journal
8. Mock Tests
9. Counselling Sessions (Success at CA Exam)
10. Single platform "Study Station" through Mobile App
11. Webinars

The Board also engages in active conversation with Institutions / Universities for pursuance of Ph.D. by the Members of ICAI.

The ICAI BOS Mobile App serves as an invaluable platform for both students and members, facilitating seamless communication, access to essential learning resources, and staying updated on critical announcements from the Board of Studies. You may download the ICAI BOS Mobile App from Google and Apple Play Stores.

BOARD OF STUDIES,(ACADEMIC) INITIATIVES



BUILDING FUTURE READY CHARTERED ACCOUNTANTS



BOARD OF STUDIES (ACADEMIC)

About Board of Studies (Academic)

The Board of Studies (Academic) plays an instrumental role in shaping the career of aspiring Chartered Accountants by providing a host of educational inputs.

BoS(A) offers high quality thermotical and Practical education through updated Study Materials including **Saransh Booklets, Live Virtual Classes, Success at CA Exam sessions, Mock Test Papers Series, Revisionary Test Papers, Model Test Paper, Booklet on Case Scenarios , ICAI BoS Mobile App, BoS Knowledge Portal and Digital Learning Campus Portal.**

Beyond academics, BoS (A) also focusses on bringing together academia, Industry and Regulators by organinsing events like **Global/ National Education Summit on Commerce and Accountancy.**

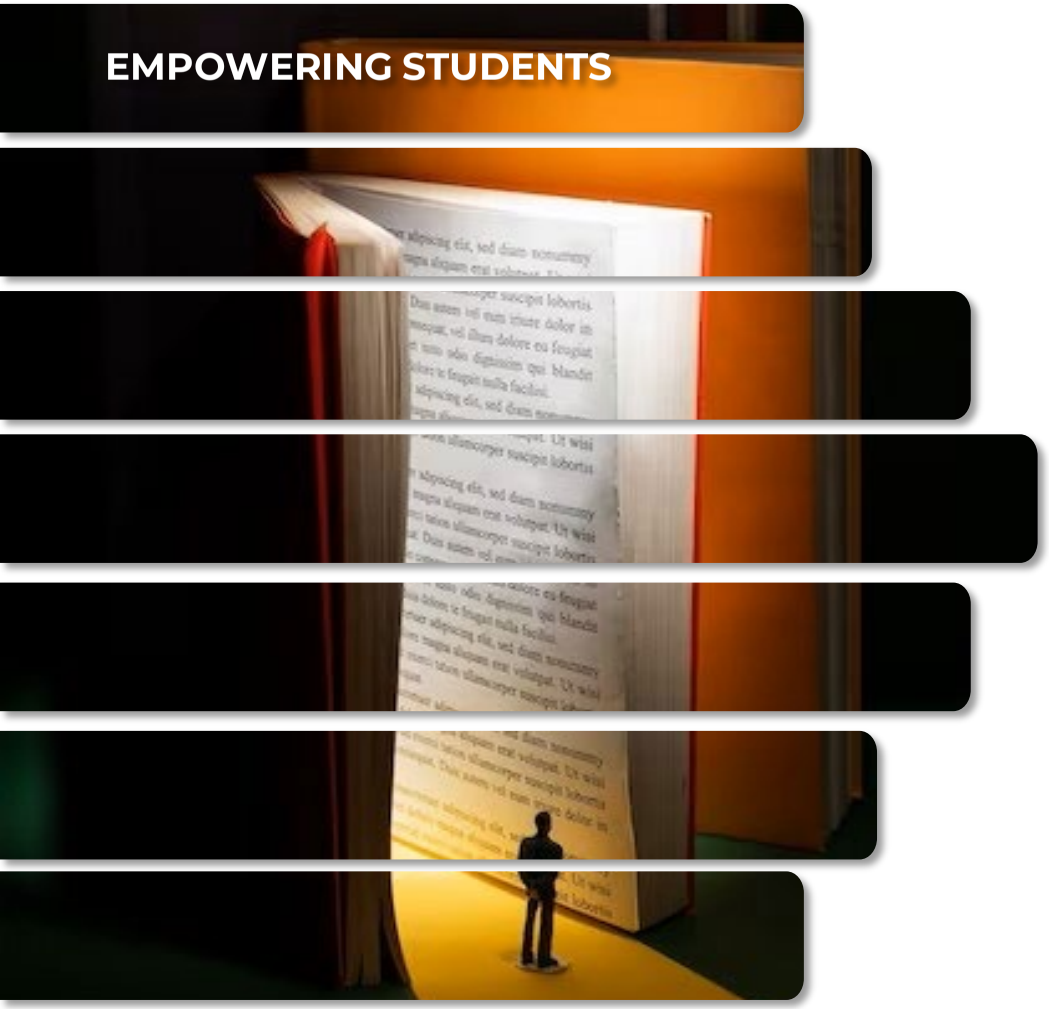


SALIENT FEATURES OF THE NEW SCHEME OF EDUCATION AND TRAINING

- Redefined Curriculum with 6 papers each at Inter & Final Level
- Two-year Seamless Practical Training
- Experiential Learning with Self-paced Online Modules
- Ethics & Technology in all Core Subjects at Final Level
- Focus on Strategic Decision Making for Providing Business Solutions
- Emphasis on Emerging Technologies Training
- 30% Case Scenario-based MCQs in subjects at Intermediate and Final Levels
- Business Accounting Associate (BAA) introduced
- Common International Curriculum

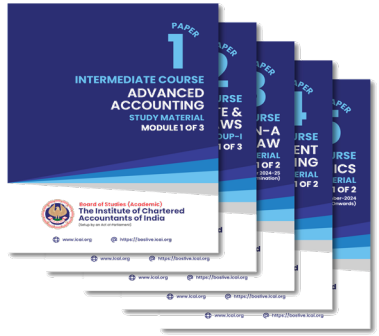


COMPREHENSIVE STUDY MATERIALS



USER-FRIENDLY VALUE ADDED
STUDY MATERIALS









SARANSH
LAST MILE REFERENCER

- Concepts and provisions presented in attractive colours in the form of tables, diagrams and flow charts for facilitating easy retention and quick revision of topics.
- Paperwise Saransh booklets are being prepared at Foundation, Intermediate and Final levels.





EMPOWERING STUDENTS

ICAI Digital Learning Campus Portal for SPOM

EMPOWERING STUDENTS

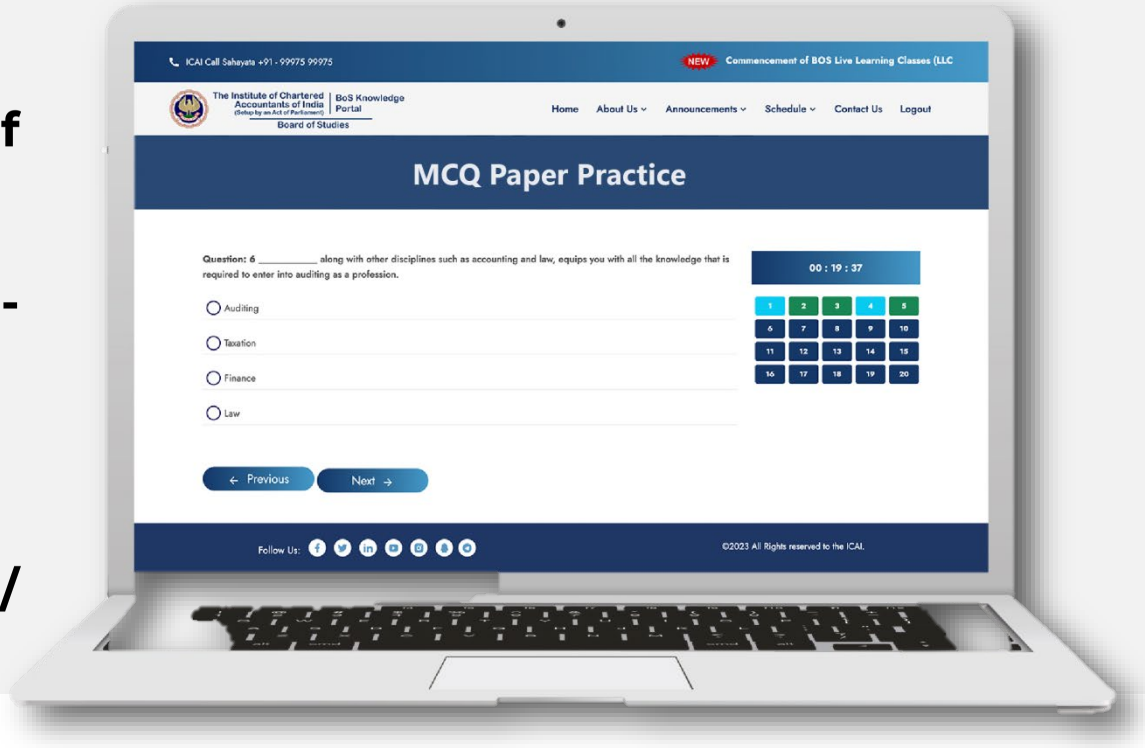
- Only students registered for the Final Course can access Self-Paced Online Module courses.
- No Separate Fee payable
- Proctored Learning
- Upon completing the prescribed learning hours, students must appear for a SPOM test.



MCQ PAPER PRACTICE ASSESSMENT DASHBOARD

EMPOWERING STUDENTS

- A Comprehensive platform for Self-assessment
- It helps in honing analytical skills of students
- The Portal tracks Paper-wise/Chapter-wise performance
- Generates Performance Report
- To Access, Login BoS Knowledge Portal/ ICAI BoS Mobile



FREE LIVE VIRTUAL CLASSES

EMPOWERING STUDENTS

- **Free of cost Classes for Foundation, Intermediate and Final Students**
- **Wholesome learning experience anytime, anywhere to enhance knowledge.**
- **Providing Notes and Assignments to enhance learning experience**
- **Real Time Doubt Solving**
- **Unlimited Access to Recorded Lectures**



HAND HOLDING STUDENTS

Mock Test Series: BOS conducts multiple MTPs for different examination sessions, both in self-assessment and physical modes, to help students prepare effectively.

Revisionary Test Papers (RTPs) and Suggested Answers: BOS conducts RTPs and Suggested Answers to assist students in their exam.

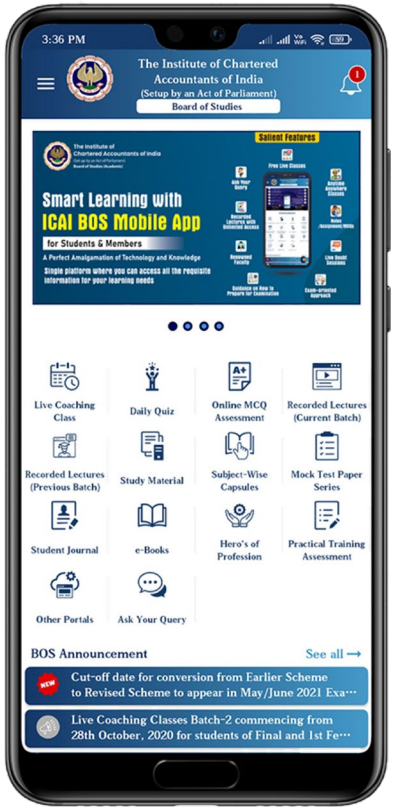
Success at CA Exam Sessions are conducted by BoS faculty to provide focused subject-wise revision to help students prepare effectively for their exams.

Special Counselling Sessions are conducted at Branches



DIGITAL LEARNING RESOURCES

EMPOWERING STUDENTS



ICAI BOS Mobile App for Students & Members

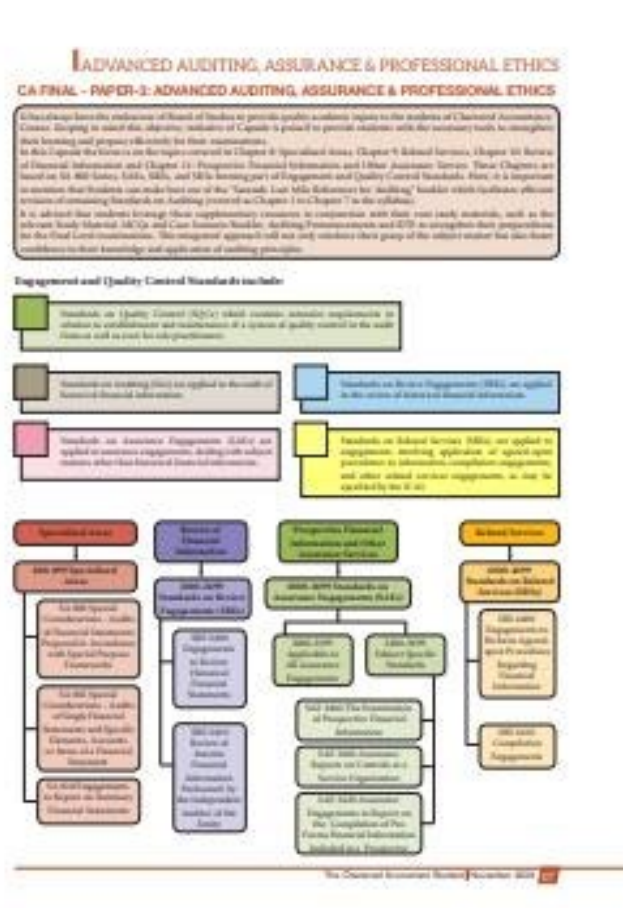
GET IT ON Google Play

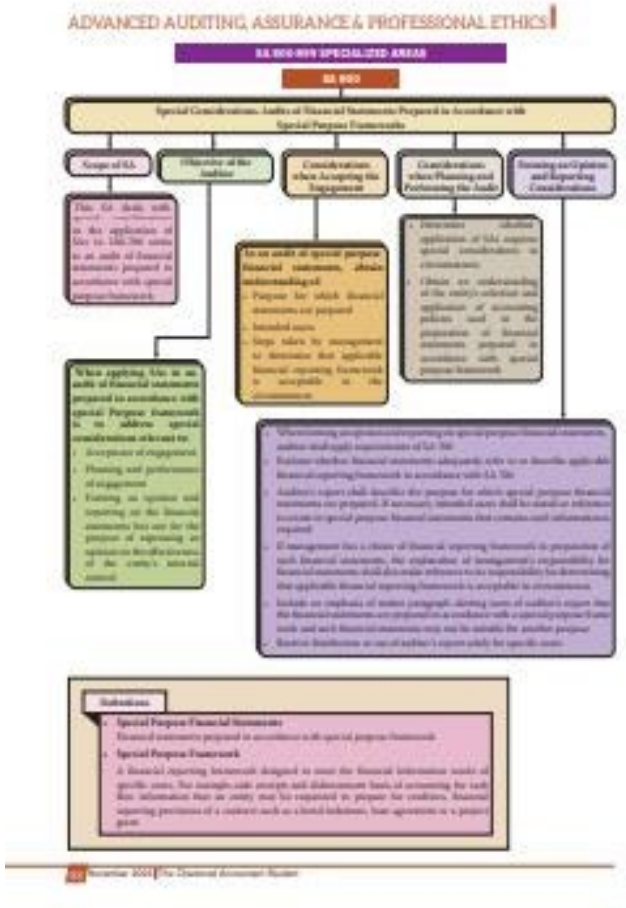
Download on the App Store



BOS Knowledge Portal

Subject-specific Capsules

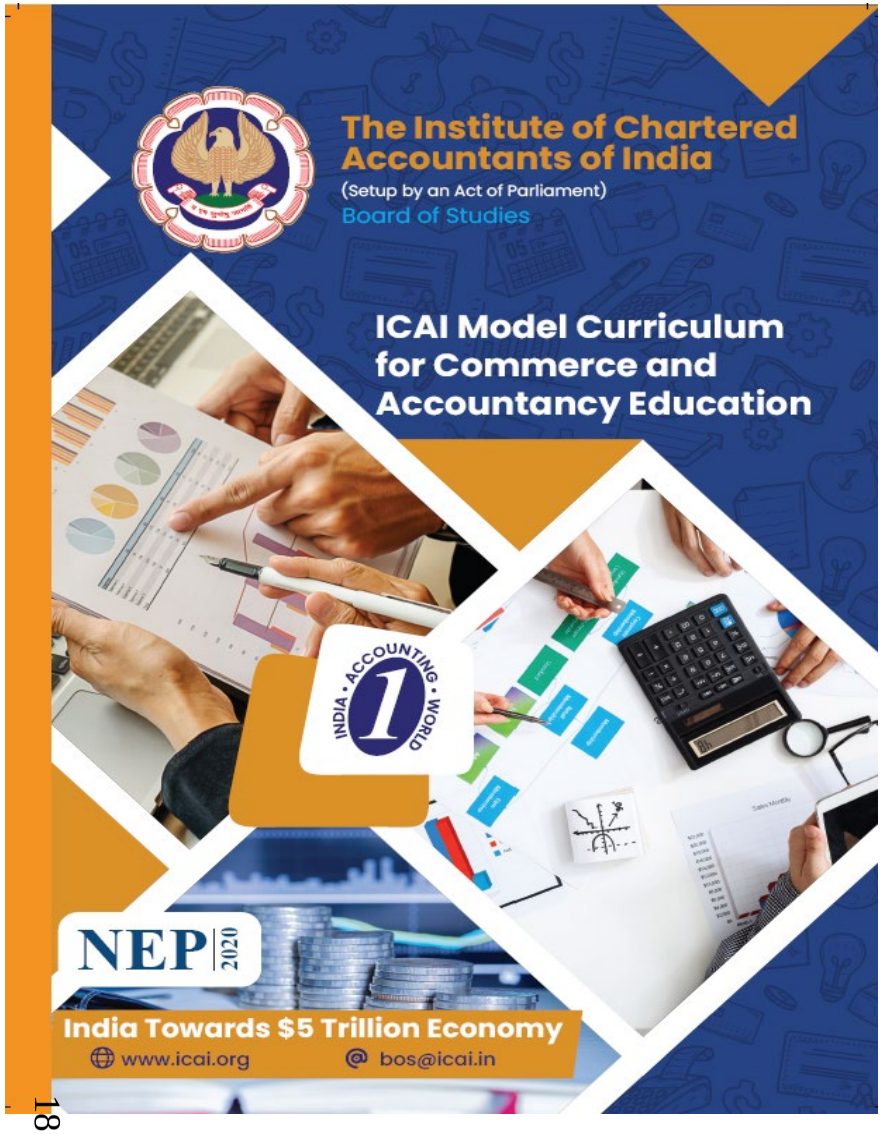




Monthly Students' Journal



ICAI Model Curriculum for Commerce and Accountancy Education

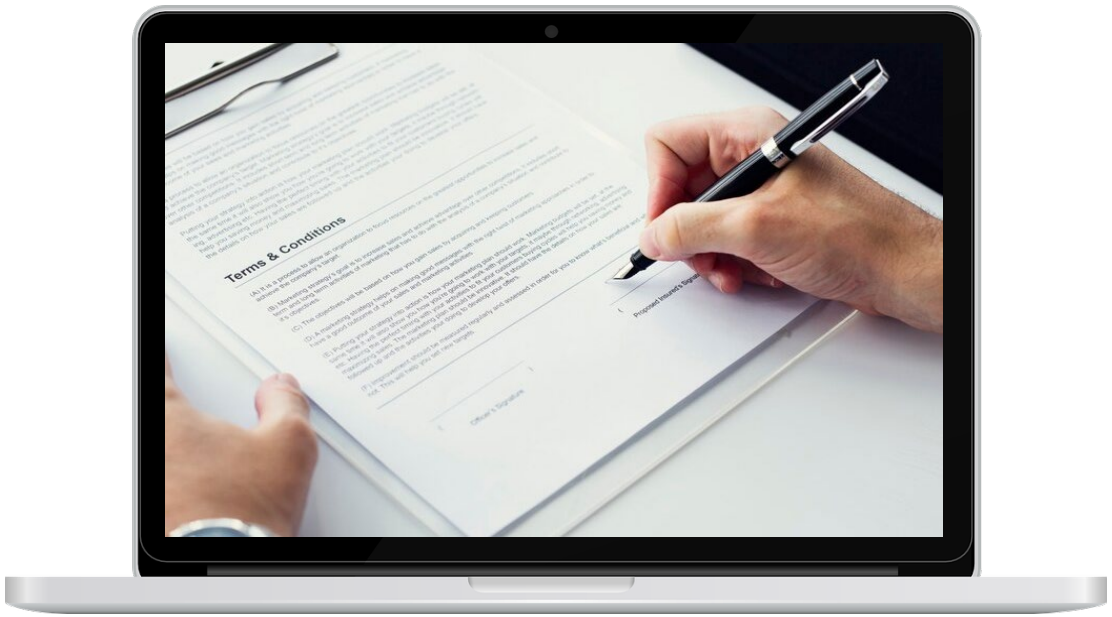


"ICAI Model Curriculum for Commerce and Accountancy Education" propose a unified contemporary curriculum to streamline the syllabi of commerce education at Secondary and Senior Secondary level and commerce undergraduate courses offered by various universities/colleges across the country.

The Model Curriculum is proposed to cater to the needs of the challenges that have evolved due to upcoming trend in the commerce industry.

Model Curriculum is based on the vision of National Education Policy (NEP) 2020.

MOUs WITH UNIVERSITIES AND COLLEGES



Memorandum of Understandings (MoUs) with Universities / Institutions

- Promoting Uniform Commerce Education
- Developing innovative academic/research programmes
- Encouraging mutual collaboration to support in curriculum development
- Conducting Faculty Development Programmes (FDPs)
- MOUs with various Universities /Institutions exchanged.
- Organising Global/National Education Summit on Commerce and Accountancy



THANK YOU

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Follow us on Social Media : https://twitter.com/bosaicai

ICAI Prospectus

While due care has been taken in preparing this booklet, if any errors or omissions are noticed, the same may be brought to the notice of the Joint Director, Board of Studies. The Council of the Institute is not responsible in any way for the correctness or otherwise of the matter published herein.

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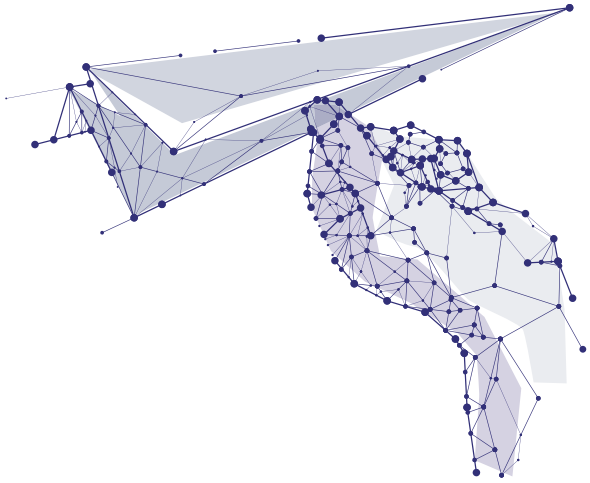
Board of Studies

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



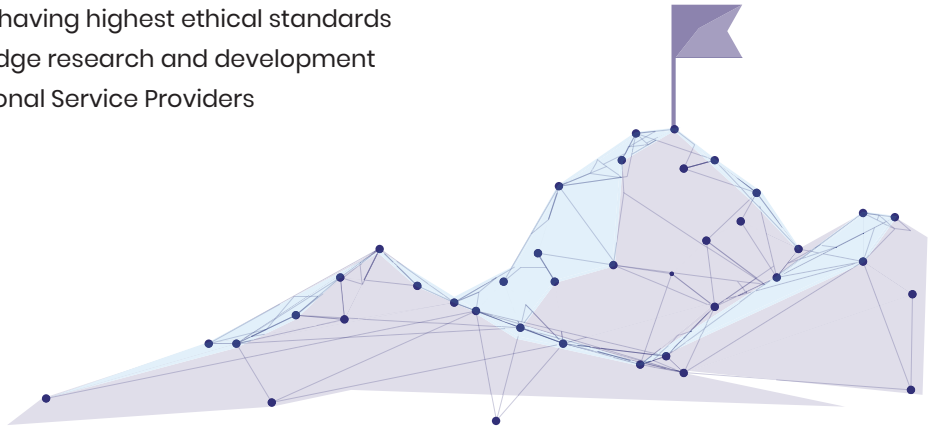
Our **Vision 2030** Emphasizes Four Elements:

- To be World's leading accounting body
- A regulator and developer of Trusted and Independent Professionals
- Ensure Members have World Class Competencies
- Fostering Research in Accounting, Assurance, Taxation, Finance and Business Advisory Services

Mission

ICAI will leverage technology and infrastructure and partner with its stakeholders to develop...

- Global Professionals
- Independent and Transparent Regulatory Mechanism
- Members having highest ethical standards
- Cutting-edge research and development
- Multi-national Service Providers



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1

About ICAI

Board of Studies

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

The Institute of Chartered Accountants of India (ICAI) is a statutory body set up by an Act of Parliament, viz. The Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949) for the regulation of profession of Chartered Accountancy in the country. The Institute functions under the administrative control of the Ministry of Corporate Affairs, Government of India and is the second largest professional body of Chartered Accountants in the world.

The affairs of the ICAI are managed by a Council in accordance with the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. The Council constitutes of 40 members of whom 32 are elected by the Chartered Accountants and remaining 8 are nominated by the Central Government generally representing the Comptroller and Auditor General of India, Securities and Exchange Board of India, Ministry of Corporate Affairs, Ministry of Finance and other stakeholders.

The Institute has its headquarters in New Delhi. In addition, it has five Regional Councils located in Mumbai, Chennai, Kolkata, Kanpur and New Delhi and 177 Branches spread all over the country. The Institute has also 52 foreign chapters as under:

ICAI's International Presence



Foreign Chapters 52

International Chapters

Representative Offices

Overseas Offices

Presence in 85 Global Cities in 47 Countries

Disclaimer: The places marked in the map are indicative only and not fit to scale. The depiction and use of boundaries, geographic names and related data shown on the map are not warranted to be error free nor do they imply any endorsement of acceptance by the ICAI.

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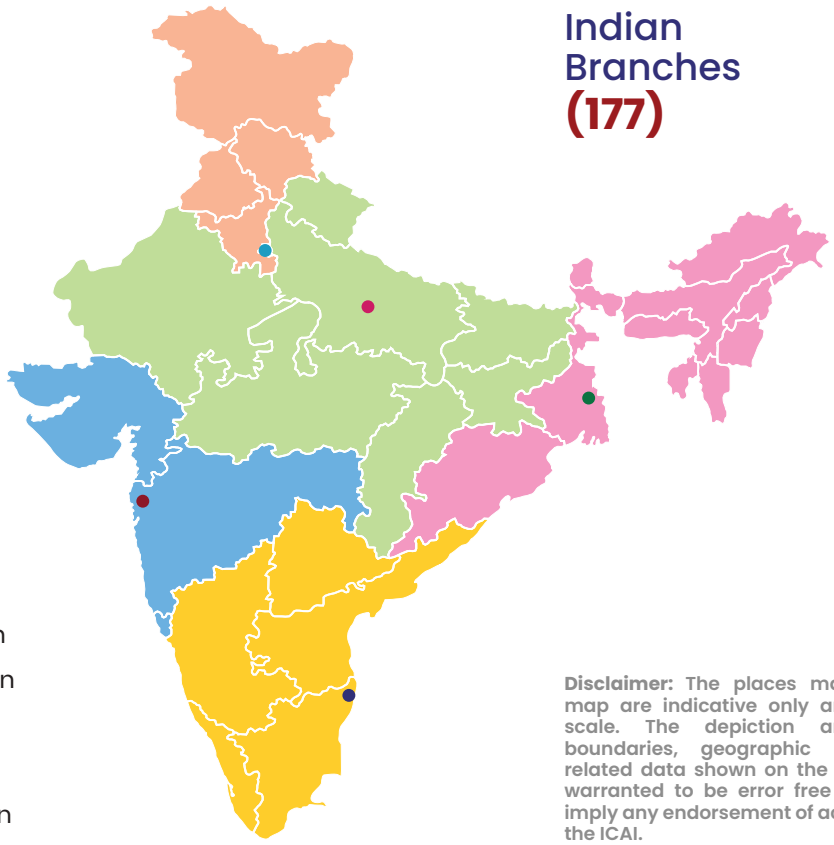
ICAI's Presence in India

Head Office

New Delhi

Regional Offices

- Chennai
- Kanpur
- Kolkata
- Mumbai
- New Delhi



Indian Branches (177)

Number of Branches

- 36 Western Region
- 46 Southern Region
- 13 Eastern Region
- 57 Central Region
- 25 Northern Region

Disclaimer: The places marked in the map are indicative only and not fit to scale. The depiction and use of boundaries, geographic names and related data shown on the map are not warranted to be error free nor do they imply any endorsement of acceptance by the ICAI.

Over a period of time, the ICAI has achieved recognition as a premier accountancy body not only in the country but also globally, for maintaining highest standards in technical, ethical areas and for sustaining stringent examination and education standards. Since 1949, the profession has grown leaps and bounds in terms of members and student base. **The primary functions of the Institute are:**

1. Regulate the Profession of Accountancy
2. Education & Examination of CA Course
3. Continuing Professional Education of Members
4. Conducting Post Qualification Courses
5. Formulation of Accounting Standards
6. Prescription of Standard Auditing Procedures
7. Laying down Ethical Standards
8. Monitoring Quality Through Peer Review
9. Exercise Disciplinary Jurisdiction
10. Financial Reporting Review
11. Input on Policy Matters to Government
12. Ensuring Standards of Performance

COURSES OFFERED BY ICAI

Chartered Accountancy Course

Post Qualification Courses for Members

- Post Qualification Diploma in International Taxation
- Diploma in Insurance and Risk Management (DIRM)
- Diploma on Management and Business Finance
- (DMBF) Information Systems Audit (ISA)

Certificate Courses for Members

- Certificate Course on Intellectual Property Rights Laws Certificate
- Course On Fundamental & Technical Analysis Of Stocks Including Equity Research
- Certificate Course On Financial Markets And Securities Laws
- Certificate Course on ADR (Arbitration, Mediation & Conciliation)
- Certificate Course on Anti Money Laundering Laws (Anti- Money - Laundering Specialist)
- Certificate Course on Business Responsibility and Sustainability Reporting (BRSR)
- Certificate Course on Concurrent Audit of Banks
- Certificate Course on Cooperatives / NPO
- Certificate Course on Derivatives
- Certificate Course on Enterprise Risk Management
- Certificate Course on Forensic Accounting and Fraud Detection
- Certificate Course on Forex and Treasury Management Certificate
- Course on GST
- Certificate Course on Indian Accounting Standards (Ind AS)
- Certificate Course on Internal Audit
- Certificate Course on Public Finance & Government Accounting
- Certificate Course on Wealth Management and Financial Planning
- Certificate Course on UAE Corporate Tax
- Certificate Course on Corporate Social Responsibility Reporting and Impact Assessment



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THE ACCOUNTANCY PROFESSION

Over the years, the Chartered Accountancy profession has achieved rapid growth by virtue of quality professional services being rendered by its members, and has come to occupy a prominent role in our economy and society. As against a meagre membership of 1,700 in 1949, today the membership of the Institute is close to 4 lakh. Increasing responsibilities are being entrusted by the Government and the society at large on the members of the profession and their specialized knowledge and skills are being utilized in various fields. Statutory recognition is given to the role of the members of the profession and their audit/ certification is insisted upon for various purposes in different statutes.

The Institute is playing a prominent role in the international accounting profession by virtue of its membership and active involvement in the activities of International Federation of Accountants (IFAC), International Accounting Standards Board (IASB), Confederation of Asian and Pacific Accountants (CAPA) and South Asian Federation of Accountants (SAFA).

Educational Activities

The Institute undertakes educational activities through its Committees. It has an educational Board for imparting education and training students of Chartered Accountancy course, viz., Board of Studies.

As a part of its responsibility to regulate the profession of Chartered Accountancy, the Institute enrolls students for the Chartered Accountancy Course, imparts theoretical education, information technology and soft skills training and monitors practical training to be undergone by them as per the requirements of the Chartered Accountants Regulations, 1988. It also holds qualifying examinations for its registered students and issues Certificate of Practice to Members intending to practice subject to stipulations, wherever applicable.

Board of Studies

The Board of Studies is responsible for formulating and implementing policies and programmes relating to education and training of students. The mission of the Board of Studies is to provide a strong foundation of professional knowledge, skills and values, ethics and attitudes that enable students of chartered accountancy course to evolve as competent professionals and adapt to changes throughout their professional career. The main activities carried out by the Board of Studies on continuous basis are as follows:

- Recommend to the Council the broad policies governing theoretical education, soft skills and information technology training and practical training of the students undergoing Chartered Accountancy Course.
- Contribute to the Council's periodical exercise of Review of the Scheme of Education and Training including related amendments in CA Act/Regulations
- Provide high quality theoretical education to students by developing value added Study Material and continually updating and reviewing the same for qualitative upgradation.
- Enable honing of higher order application and analytical skills of students by providing a digest of regularly updated case scenarios and case studies.
- Facilitate students to effectively revise concepts and apply the concepts in problem solving through Revision Test Paper before every examination.
- Facilitate students to self-assess their level of preparation for examination through quality Mock Test Papers before every examination.
- Facilitate students in revision for forthcoming examination by publishing Suggested Answers to questions set at examination.
- Facilitate enhancement of interpersonal and communication skills and information technology skills through two level integrated information technology and soft skills training.

- Saransh, Industrial Training, Scholarships, Student Conferences Elocation Quiz Contents Reading Rooms, Oral Coaching & Accredited Institutions
- Conduct free Live Learning Classes through expert subject faculty for students across the country for facilitating effective learning.
- Conduct 'BoS for Success' series to gear up students to face the examination by revisiting important concepts and their application.
- Make available E-books on the Digital Learning Hub (DLH) of ICAI to enhance learning experience of students.
- Make available all BoS publications, E-books, live and recorded lectures, 'Ask your Query' for subject specific queries, 'BoS for Success' series, students' journal including subject-wise capsules, mock test papers, latest BoS and Examination announcements, practical training assessment portal along with other student services portals, in 'BoS Mobile App' to provide one stop solution to students.
- Publish students' journal every month with updated information including subject–wise revision capsules.
- Interact with other institutions of higher learning within/outside the country and professional accounting bodies of the world to exchange useful information.
- Interact with Institutions/Universities for pursuing Ph.D by the Members of ICAI and Endowments purposes.
- Conduct Commerce Summit along with UGC/AIU to engage Vice-Chancellors of various universities all over India.
- Promote Commerce Education across the country by assisting UGC in preparing curriculum for B.Com and BBA course and other related undergraduate courses.
- Promote Commerce Education across the country at school level as a knowledge partner, and interact with Secondary and Higher Education Board, State Level Board, CBSE, etc.
- Foster research by partnering with universities of national and international repute enabling members to pursue academic and analytical research leading to Ph.D.
- Enhance the knowledge and expertise of the BoS Faculty through participation in relevant programmes and technical committee meetings of ICAI and other reputed bodies.



2

Scheme of Education and Training

SCHEME OF EDUCATION AND TRAINING

The Institute of Chartered Accountants of India periodically reviews its scheme of education and training to remain in tandem with developments in the field of education and other changes at the national and global levels. Evolving business and changing environment also demand newer skills from the accounting professionals. ICAI, being a member body of International Federation of Accountants IFAC), has to comply with the International Education Standards [IES 1 to IES 8]. Further, the scheme has been re-aligned as per the National Education Policy (NEP) 2020.

Objectives of the Scheme

Developing Global ready professionals by equipping aspiring chartered accountants with requisite competencies through:

- enriched learning methodologies
- cogent and holistic skill assessment
- effective and focused practical training
- industry orientation
- multi-disciplinary approach

Progression of Skills

Professional Competence Assessment

Professional Competence comprises of three components, viz. :

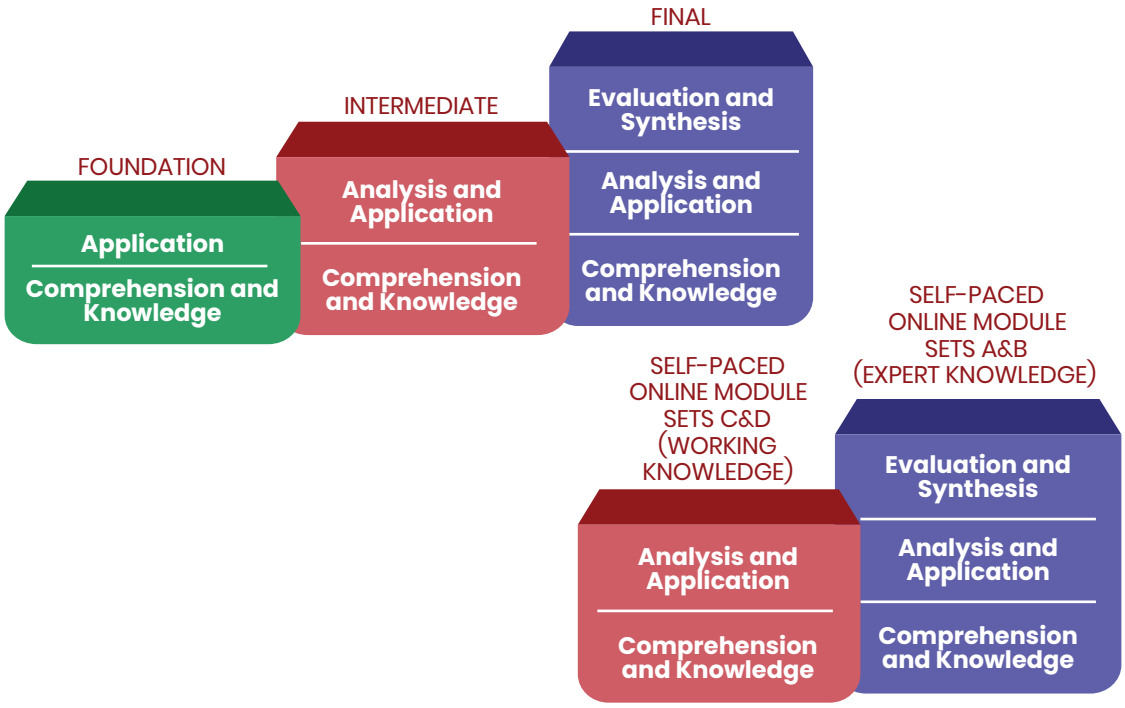
- technical competence
- professional skills
- professional values, ethics and attitudes

acquired through Academic Education and Practical Training

Assessment of professional competence to test whether the aspiring chartered accountants have achieved the appropriate level of professional competence, is essential to:

- protect public interest
- enhance the credibility of the profession by permitting those who meet the profession's competence requirements to become Chartered Accountants

Assessment of skills, accordingly, would progress as under :



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ENTRY ROUTES TO THE CA COURSE

Route I: Foundation Course

This is an entry to the CA Course for the candidates who have appeared for class XII examinations.
Under this route, a Class X passed student may register himself with the Board of Studies (BoS) of the Institute for the Foundation Course.
Steps under foundation route scheme are as under:

- Register and complete 4 months of theoretical education for the Foundation Course.
- Apply for appearing in Foundation examination by filling up the prescribed **Exam Form** released by the **Examination Section/Department.**
- Appear in Foundation Examination after appearing in Class XII Examination.
- Qualify Foundation Examination.
- Register for Intermediate Course after qualifying Class XII Examination and Foundation Examination.
- Complete 8 months of theoretical education for the Intermediate Course.
- Apply for appearing in Intermediate examination by filling up the prescribed **Exam Form**.
- Appear and Pass both the Groups of Intermediate Examination.
- Complete Integrated Course on Information Technology and Soft Skills (ICITSS) before commencement of Practical Training.
- Register for two year Practical Training after passing both the Groups of Intermediate Examination and completing ICITSS.
- Register for the Final Course after qualifying both Groups of Intermediate Examination.
- Complete the four Self-paced Online Modules and qualify the online assessment.
- Complete Practical Training.
- Undergo and Qualify Advanced ICITSS after completion of Practical Training but before appearing in the Final Examination.
- Apply for appearing in Final examination by filling up the prescribed Exam Form.
- Appear in Final Examination after completing six months from the end of the Practical Training period.
- Qualify both groups of Final Examination.
- Become a Member.

Note: *Students may opt for BAA Certificate after passing both groups of Intermediate examination, completion of 2 years of Practical Training and Advanced ICITSS and qualifying self-paced online modules by paying the prescribed fee.*

Route-II Direct Entry

The ICAI allows the following candidates to enter directly to its Intermediate Course.

Commerce Graduates/Post-Graduates (with minimum 55% marks) or Other Graduates/ Post-Graduates (with minimum 60% marks) and Intermediate level passed candidates of Institute of Company Secretaries of India and Institute of Cost Accountants of India.

Candidates who are Graduates/ Post Graduates in Commerce having secured in aggregate a minimum of 55% of the total marks or its equivalent grade in the examination conducted by any recognized University (including open University) by studying any three papers carrying a minimum of 50 marks in a semester/year and cumulatively 100 or more marks over the entire duration of the concerned course out of Accounting, Auditing, Mercantile Laws, Corporate Laws, Economics, Management (including Financial Management), Taxation (including Direct Tax Laws and Indirect Tax Laws), Costing, Business Administration or Management Accounting or similar to the title of these papers with different nomenclatures or other than those falling under Commerce stream having secured in aggregate a minimum of 60% of the total marks or its equivalent grade in the examination conducted by any recognized University (including Open University) or Candidates who have passed the Intermediate level examination conducted by The Institute of Cost Accountants of India or by The Institute of Company Secretaries of India are exempted from qualifying Foundation and can register directly to Intermediate Course.

Candidates who are pursuing the Final Year Graduation/Post-Graduation Course shall be eligible for provisional registration to the Intermediate Course which shall be confirmed only on submission of satisfactory proof of having passed the graduation/postgraduation examination with the minimum marks as mentioned above before making the application for admission to Intermediate Examination.

And if the candidate fails to secure minimum marks as mentioned above before making the application for admission to Intermediate Examination, his provisional registration shall be cancelled, no credit shall be given for the theoretical education undergone and the Council may on receipt of an application from a candidate who is unable to produce the satisfactory proof referred to in this regulation, permit refund of such amount of registration and tuition fee, as may be decided by it from time to time.

Eligible Graduates/ Post-Graduates/ Intermediate level qualified Candidates from Institute of Company Secretaries of India/ Intermediate level qualified Candidates from Institute of Cost Accountants of India have to register through Direct Entry Scheme.

Steps under Direct entry scheme are as under:

- Register with the BoS for the Intermediate Course (provisional registration allowed to the Final year graduates/post graduates).*
- Complete 8 months of theoretical education of the Intermediate Course.**
- Apply for appearing in Intermediate examination by filling up the prescribed Exam Form.
- Appear and Pass both the Groups of Intermediate Examination.
- Complete Integrated Course on Information Technology and Soft Skills (ICITSS) before commencement of the Practical Training.
- Register for two year Practical Training after passing both the Groups of Intermediate Examination and completing ICITSS.
- Register for the Final Course after qualifying both Groups of Intermediate Examination.

- Complete the four Self-paced online modules and qualify the online assessment.
- Complete Practical Training.
- Undergo and qualify Advanced ICITSS on completion of Practical Training but before appearing in the Final Examination.
- Apply for appearing in Final examination by filling up the prescribed Exam Form.
- Appear in Final Examination after completing six months from the end of the Practical Training period.
- Qualify both groups of Final Examination.
- Become a Member.

** On submission of final year graduation/post-graduation mark sheets, the registration will be confirmed.*

*** Provisionally registered students can complete the 8 months study period during last year of graduation/ post- graduation. They should have, however, passed graduation/ post-graduation, as the case may be, with prescribed minimum marks, at the time of filling up the exam form for Intermediate Examination.*

Note: *Students may opt for BAA Certificate after passing both groups of Intermediate examination, completing 2 years of Practical Training and Advanced ICITSS and qualifying self-paced online modules by paying the prescribed fee.*



Papers at Foundation Level

Paper 1	Accounting	(100 marks)
Paper 2	Business Laws	(100 marks)
Paper 3	Quantitative Aptitude - Business Mathematics - Logical reasoning - Statistics	(100 marks)
Paper 4	Business Economics	(100 marks)

Papers at Intermediate Level

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 6A	Financial Management	(50 Marks)
Paper 6B	Strategic Management	(50 Marks)

Self-Paced Online Modules

SET A — Corporate and Economic Laws *[Compulsory]* — (100 Marks)

SET B — Strategic Cost & Performance Management *[Compulsory]* — (100 Marks)

SET C — Elective *(Choose one module)* — (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 — Towards developing inherent traits of CA students and incorporating Multi-disciplinary approach envisaged in NEP, 2020] *(Choose one module)* — (100 Marks)

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

Papers at Final Level

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)
Group II		
Paper 4	Direct Tax Laws and International Taxation	(100 marks)
Paper 5	Indirect Tax Laws	(100 marks)
Paper 6	Integrated Business Solutions (Multi-disciplinary case study involving Papers 1 to 5 at the final level along with Self-Paced Online Modules Sets A and B and Strategic Management)	(100 marks)



SKILL ASSESSMENT

Under the Scheme of Education and Training -Ensuring dynamism in Assessment

Students are made aware of the level of necessary skills that would be assessed with respect to each subject so that they can prepare accordingly for the examination.

	FOUNDATION COURSE	Level I Comprehension & Knowledge	Level II Application	
1	Accounting	5%-20%	80%-95%	
2	Business Laws	45%-65%	35%-55%	
3	Quantitative Aptitude		100%	
4	Business Economics	10%-20%	80%-90%	
	INTERMEDIATE COURSE	**Level I** **Comprehension & Knowledge**	**Level II** **Analysis & Application**	
	Group I			
1	Advanced Accounting	5%-15%	85%-95%	
2	Corporate and Other Laws			
	Part I: Company Law and LLP	40%-55%	45%-60%	
	Part II: Other Laws	45%-55%	45%-55%	
3A	Taxation: Income-tax law	5%-20%	80%-95%	
3B	Taxation: Goods and Services Tax (GST)	15%-45%	55%-85%	
	Group II			
4	Cost and Management Accounting	20%-30%	70%-80%	
5	Auditing and Ethics	40%-60%	40%-60%	
6A	Financial Management	20%-30%	70%-80%	
6B	Strategic Management	30%-55%	45%-70%	
	FINAL COURSE	**Level I** **Comprehension & Knowledge**	**Level II** **Analysis & Application**	**Level III** **Evaluation & Synthesis**
1	Financial Reporting	5%-15%	55%-80%	15%-30%
2	Advanced Financial Management	10%-20%	20%-40%	50%-60%
3	Advanced Auditing, Assurance and Professional Ethics	10%- 20%	65%- 75%	10%- 20%
4	Direct Tax Laws and International Taxation	5%-10%	65%-70%	20%- 30%
5	Indirect Tax Laws			
	Part-I: Goods and Services Tax	10%-30%	45%-75%	15%-25%
	Part-II: Customs & FTP	25%-55%	45%-75%	
6	Integrated Business Solutions (Multi-disciplinary Case Study with Strategic Management)		100%	

Note: *It may be presumed that the skills specified in Level I are inherent in Level II i.e., only when the candidate possesses Level I skills, he would be able to achieve Level II skills. Likewise, the skills specified in Levels I and II are inherent in Level III. i.e., only when a candidate possesses Level I and II skills, he would be able to achieved Level III skills.*

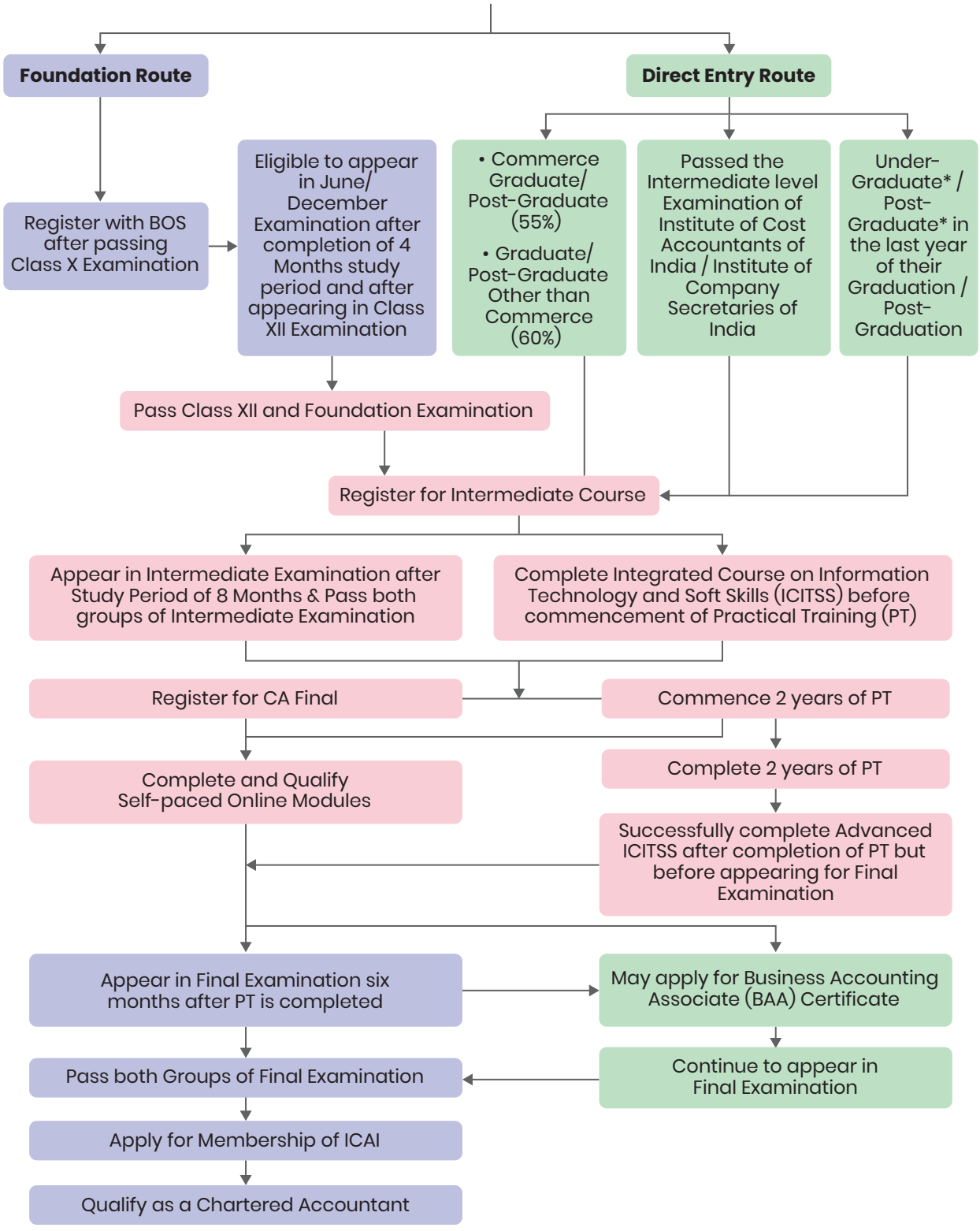
Skill Assessment Specification Grid

ICAI has adopted a competency framework for assessment. It categorizes a set of skills that students are expected to know and demonstrate. The following table shows the common verbs included in the blueprints for examinations that will be used for the purposes of assessment:

Skill Levels	Manner of Assessment of Skills	Illustrative Verbs used to construct learning outcomes
Level III Evaluation & Synthesis	**Evaluation-** The examination or assessment of problems and ***use of judgement*** to get conclusions **Synthesis-** involves integration of data and information by identifying and segregating relevant and irrelevant facts.	Advise, Evaluate, Recommend, Review, Select, Assess
Level II Analysis & Application	**Analysis-** The examination and ***study of the interrelationships*** of distinct areas in order to identify root causes and find evidence to support judgments	Analyse, Discuss, Compare and Contrast, Develop, Examine, Monitor, Prioritise, Produce, Align, Communicate
	Application- Using or demonstrating knowledge, concepts, or techniques	Apply, Calculate, Demonstrate, Determine, Perform, Prepare, Reconcile, Record, Use, Conduct
Level I Comprehension & Knowledge	**Remembering and Understanding-** The perception and comprehension of the importance of an area utilizing knowledge gained	Define, Describe, Distinguish, Explain Identify, Illustrate, List, State, Outline, Understand, Recognise



EDUCATION AND TRAINING AT A GLANCE



** On submission of final year graduation/post-graduation mark sheets, with prescribed minimum marks, the provisional registration will be confirmed.*

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3

Foundation Course

FOUNDATION COURSE

Candidates who wish to pursue Chartered Accountancy Course can register for Foundation Course after passing Class 10th examination.

Registration Procedure

ICAI has a centralised Self Service Portal to manage the process of registration and submit self-attested documents. Initial registration and subsequent administrative interactions throughout the life cycle of students covering Intermediate and Final courses are done through this portal and there is no need for personal visit or submission of physical documents.

Candidate has to visit https://www.icai.org/post/students-services for the process of registration and click on the link - **Entry level forms [Foundation and Intermediate (Direct Entry)]**. Candidate will need a valid email address and mobile number to complete the OTP based registration process and submit softcopies of documents. After successful submission of forms, the documents will be verified and registration will be confirmed by the Institute. Candidate will also be provided details to order study material through the Centralised Distribution System portal, i.e., **icai-cds.org.**

Details of Fee	Rupees	For Foreign Student US$#
Foundation Registration Fee	Rs 9,000 *	$ 720
Subscription for Members' Journal - *(For one Year) (Optional)*	Rs 400	$ 40

**Candidates from Union Territories of Jammu, Kashmir and Ladakh, North - East States were given 75% concession in Registration Course Fee for Foundation level if they registered between September 20, 2019 and March 31, 2022. The concession has now been extended from April 1, 2022 till March 31, 2025 and this concession is also applicable for Candidates from Andaman and Nicobar Islands registering from April 1, 2022 till March 31, 2025.*

**Wards of deceased members have been given 75% concession in Registration Course Fee for Foundation level applicable from April 1, 2022.*

#The aforesaid dollar-denominated fee applies to foreign students only whereas students from SAARC Countries will pay the regular fees.

*Details regarding terms & conditions including documents to be submitted have been provided later under the section titled **'Scholarships and Fee Concessions'.***



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SYLLABUS – FOUNDATION COURSE

PAPER 1: ACCOUNTING (100 MARKS)

Objective

To develop an understanding of the basic concepts and principles of accounting and apply the same in preparing financial statements and simple problem solving.

Contents

1 Theoretical Framework

i Meaning and Scope of Accounting.
ii Accounting concepts, principles and conventions.
iii Capital and revenue expenditure, capital and revenue receipts, contingent assets and contingent liabilities.
iv Accounting policies.
v Accounting as a measurement discipline – valuation principles, accounting estimates.
vi Accounting Standards - concepts and objectives.

2 Accounting Process

i Recording accounting transactions: principles of double entry book-keeping, books of original entry - journal, subsidiary books, cash book, ledger-format, posting from journal and subsidiary books, balancing of accounts.
ii Preparation of trial balance.
iii Rectification of errors.

3 Bank Reconciliation Statement

Introduction, reasons and preparation of bank reconciliation statement.

4 Inventories

Meaning, basis and technique of inventory valuation, cost of inventory, net realizable value and record system.

5 Depreciation and Amortisation

Tangible and intangible assets-Meaning and difference, concepts, methods of computation and accounting treatment of depreciation / amortisation, change in depreciation method.

6 Bills of exchange and Promissory notes

Meaning of bills of exchange and promissory notes and their accounting treatment; accommodation bills.

7 Preparation of Final accounts of Sole Proprietors

Elements of financial statements, closing adjustment entries, trading account, profit and loss account and balance sheet of manufacturing and non-manufacturing entities.

8 Financial Statements of Not-for-Profit Organizations

Significance and preparation of receipt and payment account, income and expenditure account and balance sheet, difference between profit and loss account and income and expenditure account.

9 Accounts from Incomplete Records (excluding preparation of accounts based on ratios).

10 Partnership and LLP Accounts

i Final accounts of partnership firms and LLPs.
ii Admission, retirement and death of a partner including treatment of goodwill.
iii Dissolution of partnership firms and LLPs including piecemeal distribution of assets.

11 Company Accounts

i Definition of shares and debentures.
ii Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares.
iii Redemption of preference shares and debentures (excluding purchase and redemption of own debentures and sinking fund method).
iv Accounting for bonus issue and right issue.

PAPER 2: BUSINESS LAWS (100 MARKS)

Objective

To develop general legal knowledge of the law of Contracts, Sales and understanding of various forms of businesses and their functioning to regulate business environment and to acquire the ability to address basic application-oriented issues.

Contents

1 **Indian Regulatory Framework**
Major Regulatory Bodies such as Ministry of Finance, Ministry of Corporate Affairs, SEBI, RBI, IBBI, Ministry of Law and Justice, etc.

2 **The Indian Contract Act, 1872**
General nature of contract, Consideration, Other essential elements of a valid contract, Performance of contract, Breach of contract, Contingent and Quasi Contract, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency.

3 **The Sale of Goods Act, 1930**
Formation of the contract of sale, Conditions and Warranties, Transfer of ownership and Delivery of goods, Unpaid seller and his rights.

4 **The Indian Partnership Act, 1932**
General Nature of Partnership, Rights and Duties of partners, Reconstitution of firms, Registration and Dissolution of a firm.

5 **The Limited Liability Partnership Act, 2008**
Introduction-covering nature and scope, Essential features, Characteristics of LLP, Incorporation and Differences with other forms of organizations.

6 **The Companies Act, 2013**
Essential features of company, Corporate veil theory, Classes of companies, Types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management.

7 **The Negotiable Instruments Act, 1881**
Meaning of Negotiable Instruments, Characteristics, Classification of Instruments, Different provisions relating to Negotiation, Presentment of Instruments, Rules of Compensation.

Note: *If new legislations are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from dates notified by the Institute.*

The specific inclusions/ exclusions in the various topics covered in the syllabus will be effected every year by way of Study Guidelines, if required.



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PAPER 3: QUANTITATIVE APTITUDE (100 MARKS)

Objective

a To develop an understanding of the basic mathematical and statistical tools and apply the same in business, finance and economic situations.
b To develop logical reasoning skills.

Contents

The whole syllabus of Quantitative Aptitude shall be divided into three broad areas:

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

PART A: BUSINESS MATHEMATICS (40 MARKS)

1 **Ratio and proportion, Indices and Logarithms:** Ratio and proportion and Time and work-related problems, Laws of Indices, Exponents and Logarithms and Anti Logarithms.

2 **Equations:** Equations: Linear Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable. Applications in Business related problems.

3 **Linear Inequalities:** Linear Inequalities: Linear Inequalities in one and two variables and the solution space.

4 **Mathematics of Finance:**
- Simple Interest
- Compound interest
- Nominal and Effective Rate of Interest
- Present Value
- Net Present Value
- Future Value
- Perpetuity
- Annuities
- Sinking Funds
- Calculating of EMI
- Calculations of Returns: Nominal and Effective rate of Return
- Compound Annual growth rate (CAGR)

5 **Permutations and Combinations:** Basic concepts of Permutations and combinations: Introduction, the factorial, permutations, results, circular permutations, permutations with restrictions, Combinations with standard results.

6 **Sequence and Series:** Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and Sum of n terms of special series and Business Applications.

7 **Sets, Relations, and Functions. Basics of Limits and Continuity functions.**

8 **Basic applications of Differential and Integral calculus in Business and Economics (Excluding the trigonometric applications).**

PART B: LOGICAL REASONING (20 MARKS)

9 **Number series coding and Decoding and odd man out**

10 **Direction Tests**

11 **Seating Arrangements**

12 **Blood Relations**

PART C: STATISTICS (40 MARKS)

13 **Unit 1: Statistical Representation of Data:** Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution –Histogram, Frequency Polygon, Ogive, Pie-chart.
Unit:2 Sampling: Basic principles of sampling theory, comparison between sample survey and complete enumeration, some important terms associated sampling types of sampling, sampling and non-sampling errors.

14 **Measures of Central tendency and Dispersion:** Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.

15 **Probability:** Independent and dependent events; mutually exclusive events. Total and Compound Probability and Bayes' theorem.

16 **Theoretical Distributions:** Random variables, Discrete and Continuous Random variables, Expectation of a discrete random variable, Theoretical Distributions: Binomial Distribution, Poisson distribution – basic application and Normal Distribution – basic applications.

17 **Correlation and Regression:** Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation, Regression lines, Regression equations, Regression coefficients.

18 **Index Numbers:** Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers. BSE SENSEX and NSE.



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PAPER 4: BUSINESS ECONOMICS (100 MARKS)

Objective

To develop an understanding of the concepts and theories of Economics and to acquire the ability for addressing application-oriented issues.

Contents

1 Introduction to Business Economics

Meaning and scope of Business Economics.
Basic Problems of an Economy and Role of Price Mechanism.

2 Theory of Demand and Supply

Meaning and Determinants of Demand, Law of Demand and Elasticity of Demand – Price, Income and Cross Elasticity.

Theory of Consumer's Behaviour –Indifference Curve approach.

Meaning and Determinants of Supply, Law of Supply and Elasticity of Supply, Market Equilibrium and Social Efficiency.

3 Theory of Production and Cost

Meaning and Factors of Production, Short Run and Long Run.

Law of Production – The Law of Variable Proportions and Laws of Returns to Scale,

Producer's Equilibrium.

Concepts of Costs – Short-run and long-run costs, Average and Marginal Costs, Total, Fixed and Variable Costs.

4 Price Determination in Different Markets

Market Structures: Perfect Competition, Monopoly and Monopolistic Competition. Using Game Theory to study Oligopoly.

Price Determination in these Markets.

Price- Output Determination under different Market Forms.

5 Determination of National Income

a Macro Economic Aggregates and Measurement of National Income.

b Determination of National Income: Keynes' Two Sector Basic Model, Three Sectors and Four Sectors Models.

6 Business Cycles

- Meaning
- Phases
- Features
- Causes behind these Cycles

7 Public Finance

a Fiscal functions: An Overview, Centre and State Finance.

b Market Failure/ Government intervention to correct market failure.

c Process of budget making: Sources of Revenue, Expenditure Management, and Management of Public Debt.

d Fiscal Policy.

8 Money Market

a Concept of Money Demand.

b Important theories of Demand for Money.

c Concept of Money Supply, Cryptocurrency and other new terminology.

d Monetary Policy.

9 International Trade

a Theories of International Trade including theories of intra-industry trade by Krugman.

b Trade Policy – The Instruments of Trade Policy.

c Trade Negotiations.

d Exchange Rates and its economic effects.

e International Capital Movements: Foreign Direct Investment.

10 Indian Economy (Before 1950- Chanakya and Nand Vansh, OECD Paper (1950-1991), Basic knowledge 1991 Onwards.



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ADMISSION TO FOUNDATION EXAMINATION

1 Candidate shall be admitted to Foundation Examination, if:

a He is registered on or before 4 months prior to the month of Foundation Examination to be held in the months of January, May or September respectively as decided by the Council and

b He has appeared in Senior Secondary (10+2) examination conducted by an examining body constituted by law in India or an examination is recognized by the Central Government or the State Government as equivalent thereto (Annexure A).

2 Candidate shall pay Examination fees, as may be fixed by the Council for Foundation Examination.

NOTE: Candidates are advised to visit the institute's website ***www.icai.org*** *regularly to keep themselves updated with the latest developments, if any.*

Requirements for Passing Foundation Examination

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

Paper Numbers 1 & 2 will be subjective type while paper numbers 3 & 4 will be objective type with negative marking.

Annexure A

List of Examinations treated as equivalent to Senior Secondary Examination

+ Board of Intermediate Education, Andhra Pradesh
+ Assam Higher Secondary Education Council
+ Bihar School Examination Board
+ Central Board of Secondary Education (CBSE)
+ Chhatisgarh Board of Secondary Education
+ Council for Indian School Certificate Examinations (CISCE)
+ Goa Board of Secondary and Higher Secondary Education
+ Gujarat Secondary & Higher Secondary Education
+ Board of School Education, Haryana
+ H.P. Board of School Education
+ J & K State Board of School Education
+ Jharkhand Academic Council
+ Government of Karnataka Department of Pre-University Education
+ Kerala Board of Higher Secondary Education
+ Maharashtra State Board of Secondary & Higher Secondary Education
+ Board of Secondary Education, Madhya Pradesh
+ Council of Higher Secondary Education, Manipur
+ Meghalaya Board of School Education
+ Mizoram Board of School Education
+ Nagaland Board of School Education
+ Council of Higher Secondary Education, Orissa
+ Punjab School Education Board
+ Board of Secondary Education, Rajasthan
+ Tamil Nadu State Board of School Examinations

+ Tripura Board of Secondary Education
+ U. P. Board of High School and Intermediate Education
+ Board of School Education, Uttarakhand
+ West Bengal Council of Higher Secondary Education
+ Chhattisgarh State Open School
+ MP State Open School
+ National Institute of Open School
+ Rajasthan State Open School
+ The West Bengal Council of Ravindra Open School
+ Banasthali Vidyapith
+ Board of Open Schooling & Skill Education, Sikkim

+ 5(five) passes at GCE 'O' level/GCSE/IGCSE in A/B/C Grades and two passes at GCE 'Advanced" level examination of the approved British Examining Bodies, subject to submission of equivalence certificate issued by the Association of Indian Universities certifying that the examination passed/appeared is equivalent to +2 stage qualification of an Indian Body.

+ Students who have completed two years of higher education including Diploma course after passing 10th class, conducted either by Central/State Government(s) and on passing such a course have either been admitted to first year of graduation course or have passed the graduation course conducted by any University, including Open Universities, established by law in India shall be also eligible for admission to the Foundation Course.

+ 10+2 Examination of any other recognized Board/University not covered above but recognized by Association of Indian Universities (AIU) as equivalent to Senior Secondary (10+2) Examination as recognized by Central Government.



4

Intermediate Course

INTERMEDIATE COURSE

Candidates can register for Intermediate level of CA Course through two routes, namely:

i After qualifying Foundation Course, or

ii Through Direct Entry, if candidates are Graduates/Post Graduates with prescribed percentage of marks or have qualified the Intermediate Level examination of The Institute of Cost Accountants of India/ The Institute of Company Secretaries of India.

DIRECT ENTRY ROUTE

The ICAI allows the following candidates to enter directly to its Intermediate Course:

a Commerce Graduates/Post-Graduates (with minimum 55% marks) or Other Graduates/ Post-Graduates* (with minimum 60% marks) and

b Intermediate level passed candidates of The Institute of Company Secretaries of India or The Institute of Cost Accountants of India.

Candidates who are Graduates/ Post Graduates in Commerce having secured in aggregate a minimum of 55% of the total marks or its equivalent grade in the examination conducted by any recognized University (including Open University) by studying any three papers carrying a minimum of 50 marks in a semester/year and cumulatively 100 or more marks over the entire duration of the concerned course out of Accounting, Auditing, Mercantile Laws, Corporate Laws, Economics, Management (including Financial Management), Taxation (including Direct Tax Laws and Indirect Tax Laws), Costing, Business Administration or Management Accounting or similar to the title of these papers with different nomenclatures or other than those falling under Commerce stream having secured in aggregate a minimum of 60% of the total marks or its equivalent grade in the examination conducted by any recognized University (including Open University) or Candidates who have passed the Intermediate level examination conducted by The Institute of Cost Accountants of India or by The Institute of Company Secretaries of India are exempted from qualifying Foundation and can register directly to Intermediate Course.

**Other than Music, Dancing, Painting, Photography, Sculpture and the like.*

Provisional Registration

Candidates who are pursuing the Final Year Graduation/Post Graduation Course shall be eligible for provisional registration to the Intermediate Course which shall be confirmed only on submission of satisfactory proof of having passed the Graduation/Post Graduation examination with the minimum marks as mentioned above, before making the application for admission to Intermediate Examination.

And if the candidate fails to secure minimum marks as mentioned above before making the application for admission to Intermediate Examination, his provisional registration shall be cancelled, no credit shall be given for the theoretical education undergone and the Council may on receipt of an application from a candidate who is unable to produce the satisfactory proof referred to in this regulation, permit refund of such amount of registration and tuition fee, as may be decided by it from time to time.

Conversion to Direct Entry Route

Existing Students of Common Proficiency Course/Foundation Course on being eligible to join Intermediate Course through Direct Entry Route can any time register for Intermediate Course through Direct route by paying the Intermediate Registration fees only.

Existing Students of Intermediate Course through CPT/ Foundation Course on being eligible to join Intermediate Course through Direct Entry Route will apply for conversion to Intermediate through Direct Entry Route.

Registration Procedure

ICAI has a centralised Self Service Portal to manage the process of registration. All administrative interactions throughout the life cycle of students covering Intermediate and Final courses are done through this portal and there is no need for personal visit or submission of physical documents. Students need to submit self-attested documents online by visiting :
https://www.icai.org/post/students-services.

Direct Entry students may also register by filling Online Registration Form given on the Page. Click on the link - **Entry level forms [Foundation and Intermediate (Direct Entry)]**. Students of Foundation route can also convert to Direct Entry route by logging into Self-Service Portal and follow the process of conversion. On completion of the registration process, the study material can be ordered by the students through Centralized Distribution System (CDS) Portal, i.e. **icai-cds.org.**

Registration Fees

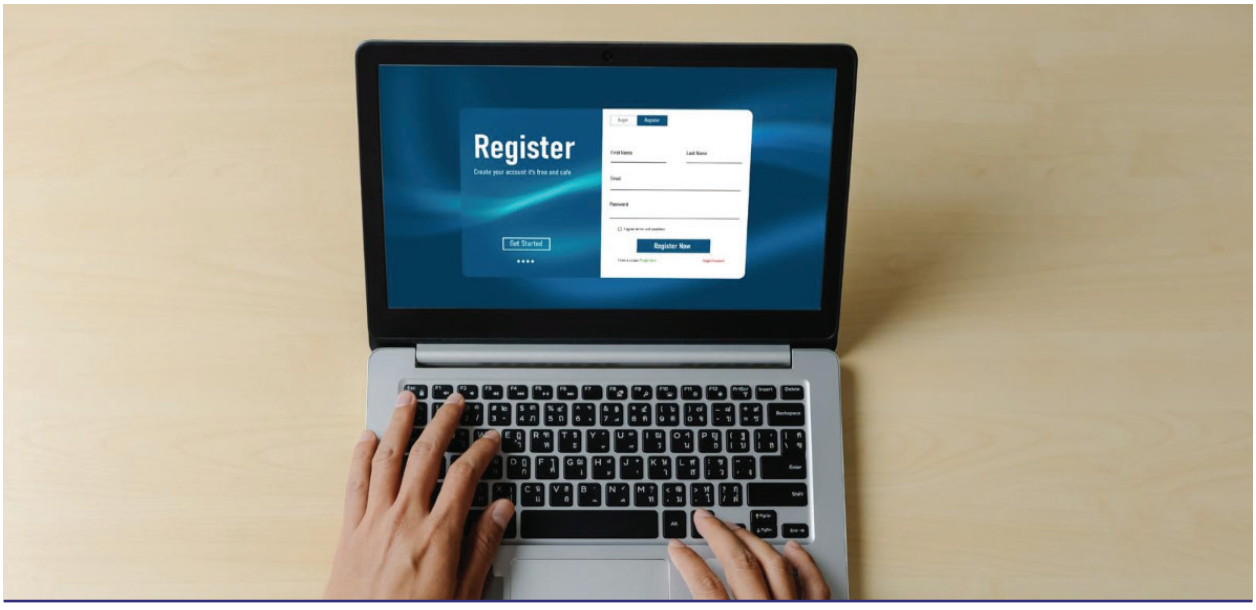
Details	Rupees	For Foreign Students# (US$)
Intermediate Registration Fee	18,000*	$ 1,000

**Students from Union Territories of Jammu, Kashmir and Ladakh, North-East States were given 75% concession in Registration Course Fee for Intermediatelevel if they registered between September 20, 2019 and March 31, 2022. The concession has now been extended from April 1, 2022 till March 31, 2025 and applies to all the above students including those from Andaman and Nicobar Islands.*

**Wards of deceased members have been given 75% concession in Registration Course Fee for Intermediate level applicable from April 1, 2022.*

#The aforesaid dollar-denominated fee applies to foreign students only whereas students from SAARC Countries will pay the regular fees.

*Details regarding terms & conditions including documents to be submitted have been provided later under the section titled **'Scholarships and Fee Concessions'.***



SUBJECTS & SYLLABUS

PAPER 1 : ADVANCED ACCOUNTING (100 MARKS)

Objective

To acquire the ability to apply specific accounting standards and legislations to different transactions and events and in preparation and presentation of financial statements of various business entities.

Contents

1 Process of formulation of Accounting Standards including Indian Accounting Standards (IFRS converged standards) and IFRSs; Convergence vs Adoption; Objective and Concepts of carve outs.

2 Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards).

3
- i Applicability of Accounting Standards to various entities.
- ii Application of Accounting Standards:
  - AS 1 Disclosure of Accounting Policies
  - AS 2 Valuation of Inventories
  - AS 3 Cash Flow Statements
  - AS 4 Contingencies and Events Occurring After the Balance Sheet Date
  - AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
  - AS 7 Construction Contracts
  - AS 9 Revenue Recognition
  - AS 10 Property, Plant and Equipment
  - AS 11 The Effects of Changes in Foreign Exchange Rates
  - AS 12 Accounting for Government Grants
  - AS 13 Accounting for Investments
  - AS 14 Accounting for Amalgamations (excluding inter-company holdings)
  - AS 15 Employee Benefits
  - AS 16 Borrowing Costs
  - AS 17 Segment Reporting
  - AS 18 Related Party Disclosures
  - AS 19 Leases
  - AS 20 Earnings Per Share
  - AS 21 Consolidated Financial Statements of single subsidiaries (excluding problems involving acquisition of Interest in Subsidiary at Different Dates, Cross holding, Disposal of a Subsidiary and Foreign Subsidiaries)
  - AS 22 Accounting for Taxes on Income
  - AS 23 Accounting for Investment in Associates in Consolidated Financial Statements
  - AS 24 Discontinuing Operations
  - AS 25 Interim Financial Reporting
  - AS 26 Intangible Assets
  - AS 27 Financial Reporting of Interests in Joint Ventures
  - AS 28 Impairment of Assets
  - AS 29 Provisions, Contingent Liabilities and Contingent Assets

4 Company Accounts
- i Schedule III to the Companies Act, 2013 (Division I)
- ii Preparation of financial statements – Statement of Profit and Loss, Balance Sheet and Cash Flow Statement
- iii Buy back of securities
- iv Accounting for reconstruction of companies

5 Accounting for Branches including foreign branches.

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PAPER 2: CORPORATE AND OTHER LAWS (100 MARKS)

PART I– COMPANY LAW AND LIMITED LIABILITY PARTNERSHIP LAW (70 MARKS)

Objective

To develop an understanding of the legal provisions and acquire the ability to analyse and apply the laws in practical situations.

Contents

I **The Companies Act, 2013:** including important rules and drafting of notices, resolutions etc.–

1 Preliminary
2 Incorporation of Company and Matters Incidental thereto
3 Prospectus and Allotment of Securities
4 Share Capital and Debentures
5 Acceptance of Deposits by Companies
6 Registration of Charges
7 Management and Administration
8 Declaration and Payment of Dividend
9 Accounts of Companies
10 Audit and Auditors
11 Companies Incorporated Outside India

II **The Limited Liability Partnership Act, 2008 including important Rules**

PART II- OTHER LAWS (30 MARKS)

Objective

a To develop an understanding of the General Clauses Act.

b To develop an understanding of the rules for interpretation of statutes.

c To have basic understanding of the Foreign Exchange Management Act, 1999.

Contents

I **The General Clauses Act, 1897:** Important Definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments and Miscellaneous provisions.

2 **Interpretation of Statutes:** Rules of Interpretation of Statutes, Aids to Interpretation, Rules of Interpretation/Construction of Deeds and Documents.

3 **The Foreign Exchange Management Act, 1999:** Significant definitions and concepts of Current and Capital Account Transactions.

Note: *If any new legislation(s) is/are enacted in place of the existing legislation(s), the syllabus would include the corresponding provisions of such new legislation(s) with effect from a date notified by the Institute.*

The specific inclusion(s)/exclusion(s) in the various topics covered in the syllabus will be effected every year by way of Study Guidelines, if required.

PAPER 3: TAXATION (100 MARKS)

SECTION A: INCOME TAX LAW (50 MARKS)

Objective

a To develop an understanding of the provisions of income-tax law.

b To acquire the ability to apply such provisions to solve problems and address application oriented issues.

Contents

1 Basic Concepts:

i Income-tax law: An introduction
ii Significant concepts in income-tax law, including person, assessee, previous year, assessment year, income, agricultural income
iii Basis of Charge
iv Procedure for computation of total income and tax payable in case of individuals

2 Residential status and scope of total income:

i Residential status
ii Scope of total income

3 Heads of income and the provisions governing computation of income under different heads:

i Salaries
ii Income from house property
iii Profits and gains of business or profession
iv Capital gains
v Income from other sources

4 Provisions relating to clubbing of income, set-off or carry forward and set-off of losses, deductions from gross total income.

5 Advance Tax, Tax deduction at source and tax collection at source.

6 Provisions for filing return of income and self-assessment.

7 Computation of total income and income-tax payable by an individual under the alternative tax regimes under the Income-tax Act, 1961 to optimise tax liability.

Note: *If any new legislation(s) are enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in place of the existing legislation(s) with effect from the date to be notified by the Institute. Similarly, if any existing legislation(s) on income tax law ceases to be in force, the syllabus will accordingly exclude such legislation(s) with effect from the date to be notified by the Institute.*

Further, the specific inclusion(s)/exclusion(s) in any topic covered in the syllabus will be effected by way of Study Guidelines every year, if required. Specific inclusions/exclusions in a topic may also arise due to additions/deletions made every year by the Annual Finance Act.

SECTION B: GOODS AND SERVICES TAX (GST) (50 MARKS)

Objective

a To develop an understanding of the provisions of goods and services tax law.

b To acquire the ability to apply such provisions to address/ solve issues in moderately complex scenarios.

Contents

I GST Laws: An introduction including Constitutional aspects.

2 Levy and collection of CGST and IGST:

- i Application of CGST/IGST law
- ii Concept of supply including composite and mixed supplies
- iii Charge of tax including reverse charge
- iv Exemption from tax
- v Composition levy

3 Basic concepts of:

- i Classification
- ii Place of supply
- iii Time of supply
- iv Value of supply
- v Input tax credit

4 Computation of GST liability.

5 Registration.

6 Tax invoice; Credit and Debit Notes; Electronic way bill.

7 Accounts and Records.

8 Returns.

9 Payment of tax.

Note: *If any new legislation(s) is enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in place of the existing legislation(s) with effect from the date to be notified by the Institute. Similarly, if any existing legislation ceases to have effect, the syllabus will accordingly exclude such legislation with effect from the date to be notified by the Institute. Students shall not be examined with reference to any particular State GST Law.*

Consequential/ corresponding amendments made in the provisions of the Goods and Services Tax laws covered in the syllabus of this paper which arise out of the amendments made in the provisions not covered in the syllabus will not form part of the syllabus. Further, the specific inclusion(s)/ exclusion(s) in the various topics covered in the syllabus will be effected every year by way of Study Guidelines. The specific inclusion(s)/ exclusion(s)may also arise due to additions/ deletions every year by the annual Finance Act.



PAPER 4: COST AND MANAGEMENT ACCOUNTING (100 MARKS)

Objective

a To develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices.

b To develop an understanding of cost accounting statements.

c To acquire the ability to apply information for cost ascertainment, planning, control and decision making.

d To apply costing methods to determine the costs for different purposes.

e To apply appropriate techniques to support short term decisions.

Contents

I Overview of Cost and Management Accounting:

i Introduction to Cost and Management Accounting:

a Objectives and Scope of Cost and Management Accounting.
b The users of Cost and Management accounting information, Functions of management accounting.
c Role of cost accounting department in an organisation and its relation with other departments.
d Installation of Costing System.
e Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management.
f Cost terms and Concepts.
g Cost Reduction and Cost Control
h Elements of Costs.
i Cost behavior pattern, Separating the components of fixed, variable, semi-variable and step costs.
j Methods of Costing, Techniques of Costing.
k Digital Costing.

ii Elements of Cost and preparation of Cost Sheets:

a Functional classification and ascertainment of cost.
b Preparation of Cost Sheets for Manufacturing sector and for Service sector.

2 Ascertainment of Cost and Cost Accounting System:

i Material Cost:

a Introduction to procurement procedures. Valuation of receipts, issue and closing stock of Material, Stock verification.
b Material requirement analysis through digital costing including Government e-Marketplace (GeM). Introduction to Costing through Enterprise Resource Planning (ERP). Process of tender and quotation.
c Inventory control:
- Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level.
- Determination of Optimum Order quantity- Economic Order Quantity (EOQ).
- Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of inventory control ratios, Digital Inventory control.

d Treatment of Normal/Abnormal Losses w.r.t. waste, scrap, spoilage, defective, obsolescence.

ii Employee Cost:

a Introduction to Attendance and Payroll procedures.
b Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites.
c Employee Cost Control.
d Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover.
e Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan).

iii Direct Expenses:

Identification of direct expenses with the main product or service and its treatment.

iv Overheads:

a Functional analysis- Factory, Administration, Selling, Distribution, Research and Development.
b Behavioral analysis- Fixed, Variable and Semi-Variable.
c Allocation and Apportionment of overheads using Absorption Costing Method.
d Factory Overheads- Primary and secondary distribution.
e Administration Overheads- Method of allocation to cost centres or products.
f Selling & Distribution Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion.
g Treatment of Research and development cost in cost accounting.

v Concepts of Activity Based Costing (ABC).

vi Integration of cost and financial data:

a Recording of financial data and its segregation.
b Introduction to Non-integrated and Integrated Accounting system.
c Items included in cost accounts only but financial accounts and vice versa.
d Reconciliation of profit as per Cost and Financial Accounts (under Non-Integrated Accounting System).



3 Methods of Costing

i Single Output/ Unit Costing.

ii Job Costing:

Job cost cards and databases, collecting direct costs of each job, attributing overheads to jobs, Application of job costing.

iii Batch Costing:

Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work.

iv Process/ Operation Costing:

a Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process.
b Joint Products-Apportionment of joint costs, Methods of apportioning joint cost over joint products.
c By-Products-Methods of apportioning joint costs over by- products, treatment of By-Product cost.

v Costing of Service Sectors:

Determination of Costs and Prices of services.

4 Cost Control and Analysis:

i Standard Costing:

a Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement.
b Calculation and Reconciliation of Material Cost, Labour cost, Variable Overhead, Fixed Overhead.

ii Marginal Costing:

a Basic concepts of marginal costing, Contribution margin, Break-even analysis, Break–even and profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume-Profit Analysis (CVP).
b Determination of Cost of a product/ service under marginal costing method, determination of cost of finished goods, work-in-progress.
c Comparison of Marginal costing with absorption costing method- Reconciliation of profit under both the methods.
d Short term decision making:
- Make or buy decision
- Discontinuation decision
- Multiproduct break-even analysis
- Limiting factor (key factor)

iii Budget and Budgetary Control:

a Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedures.
b The use of budget in planning and control.
c Flexible budget, Preparation of Functional budget for operating and non-operating functions
d Cash budget, Master budget.
e Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances.
f Budgets and motivation.
g Feedback and Feed forward controlling in budgeting.

PAPER 5: AUDITING AND ETHICS (100 MARKS)

Objective

a To develop an understanding of the concepts in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements.
b To understand and apply the concept of ethics while performing audit.

Contents

I Nature, Objective and Scope of Audit:

Auditing Concepts: Origin of Auditing, Meaning of Audit, Need for Audit (Benefits of Audit), Objective of the Audit, Scope of Audit, External Audit engagements, Qualities of Auditor.
- Inherent Limitations of an Audit; Relationship of auditing with other disciplines.
(SA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing).

2 Audit Strategy, Audit Planning and Audit Program:

(SA 300 Planning an Audit of Financial statements)
- Auditor's responsibility to plan an audit of financial statements. Benefits of audit planning.
- Planning is a continual and iterative process.
- Discussion of elements of planning with the entity's management. Involvement of Key Engagement Team Members in planning the audit. Preliminary engagement activities.
- The auditor's consideration of client continuance and ethical requirements. Planning activities.
- Establishing an overall audit strategy- Assistance for the auditor. Development of audit plan.
- Documenting the overall audit strategy and audit plan; Audit program.
- Development of Audit Plan and Program.

3 Risk Assessment and Internal Control:

- Audit Risk.
- Risk of Material Misstatement, Inherent Risk and Control Risk, Detection Risk.
- Sampling and Non-Sampling Risk.
- Concept of Materiality, Materiality in Planning and Performing an Audit.
- Auditor's responsibility to apply the concept of materiality.
- Auditor's determination of materiality is a matter of professional judgement. Materiality and Audit Risk.
- Application of materiality in planning and performing the audit. Concept of Performance materiality.
- Determining materiality and performance materiality when planning the audit.
- Use of Benchmarks in determining materiality for the financial statements as a whole. Materiality level or levels for particular classes of transactions, account balances or disclosures.
- Revision in materiality as the audit progresses. Documenting the Materiality.
(SA 320 Materiality in Planning and Performing an Audit).
- Identifying and Assessing the Risk of Material Misstatement, Risk Assessment procedures.
- Understanding the entity and its environment; Internal control.
- Documenting the Risks.
- Evaluation of internal control system.
- Testing of Internal control; Internal Control and IT Environment (SA 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment).

Digital Audit: Key features, Impact of IT related Risks, Impact on Controls, Internal Financial Controls as per Regulatory requirements, Types of Controls, Audit approach, Understanding and documenting Automated environment, Testing methods, data analytics for audit, assessing and reporting audit findings.

Overview and Introduction: The Auditor's Responses to Assessed Risks-SA 330.

4 Audit Evidence:

- Meaning of Audit Evidence.
- Relevance and Reliability of audit evidence; Su fficient appropriate audit evidence, Meaning of Assertions.
- Assertions contained in the Financial Statements. Source of audit evidence.
- Test of controls.

- Substantive Procedures- Test of details and Substantive analytical procedures, Audit procedures for obtaining audit evidence.
- Evaluation of Audit Evidence (SA 500 Audit Evidence), Audit Trail.

(Using the work of Internal Auditors – SA 610)
- Internal audit function.
- External Auditor's Responsibility for the audit, Evaluating the internal audit function.
- Basics of Internal Financial Control and reporting requirements. Distinction between Internal Financial Control and Internal Control over Financial Reporting.
- Audit Sampling: (SA 530 Audit Sampling). Meaning of Audit Sampling.
- Designing an audit sample; Types of sampling (Approaches to Sampling).
- Sample Size and selection of items for testing; Sample selection method.
- Obtaining evidence of existence of inventory; Audit procedure to identify litigation & claims, obtaining evidence regarding the presentation and disclosure of segment information (SA 501 Audit Evidence - Specific Considerations for Selected Items); Exter nal confirmation procedures. Management's refusal to allow the auditor to send a confirma tion request; Negative Confirmations (SA 505 External Confirmations); Audit evidence about openin g balances; Accounting policies relating to opening balances; Reporting with regard to opening balances (SA 510 Initial Audit Engagements-Opening Balances).
- Meaning of Related Party; Nature of Related Party Relationships & Transactions; Understanding the Entity's Related Party Relationships & Transactions (SA 550 Related Parties).
- Analytical Procedures.
- Meaning, nature, purpose and timing of analytical procedures; Substantive analytical procedures.
- Designing and performing analytical procedures prior to Audit.
- Investigating the results of analytical procedures (SA 520 Analytical Procedures).

5 Audit of Items of Financial Statements:
- Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments etc.
- Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses etc.
- Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables, Provisions, Short Term Borrowings & Other Current Liabilities.
- Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, O ffice Equipment, Goodwill, Brand/Trademarks, Computer Software etc.
- Audit of Loan & Advances, Trade Receivable, Inventories, Cash & Cash Equivalent, Other Current Assets. Audit of Contingent Liabilities.
  (The list of items is illustrative only)

6 Audit Documentation
- Concept of Audit Documentation.
- Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation. Completion Memorandum.
- Ownership and custody of Audit Documentation (SA 230 Audit Documentation).

7 Completion and Review
- Meaning of Subsequent Events;
- Auditor's obligations in di fferent situations of subsequent events.
- Procedures for subsequent events. (SA 560 Subsequent Events).
- Responsibilities of the Auditor with regard to Going Concern Assumption; Objectives of the Auditor regarding Going Concern.
- Events or Conditions that may cast doubt about Going Concern Assumption.
- Audit Procedures when events or conditions are identified (SA 570 Going Concern). Overview and Introduction of Evaluations of Misstatements identified during the audit (SA 450).
- Written Representations as Audit Evidence.
- Objective of Auditor regarding Written Representation.
- Management from whom Written Representations may be requested.

- Written Representations about Management's Responsibilities (SA 580 Written Representations)
- Overview and Introduction of SA 260: Communication with Those Charged with Governance.
- Overview and Introduction of SA 265 Communicating Deficiencies in Internal Control to Those Charged with Governance and Management.

8 Audit Report

- Forming an opinion on the Financial Statements.
- Auditor's Report- basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements).
- Communicating key Audit Matters in the Independent Auditor's Report (SA 701) Types of Modified Opinion, Circumstances When a Modification to the Auditor's O pinion is Required, Qualified, Adverse Disclaimer of Opinion (SA 705 Modification to the Opi nion in the Independent Auditor's Report).
- SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report.
- Nature of Comparative Information.
- Corresponding Figure; Comparative Financial Statements (SA 710 Comparative Information – Corresponding Figures and Comparative Financial Statements).
- Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO.

9 Special Features of Audit of Different Type of Entities

Appointment of Auditor, Audit Procedure and Audit Report in respect of di fferent Category of Entities: Government; Local bodies; Not-for-profit organizations ; Trust and Societies, Partnership Firms, Audit of different type of undertakings, i.e., Educational Institutions, Hotels, Clubs, Hospitals, etc., Basics of Limited Liability Partnerships (LLPs) Audit and Co-operative Societies Audit.

10 Audit of Banks

Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.

11 Ethics and Terms of Audit Engagements

- Meaning of Ethics.
- Ethics is a State of Mind, Need for Professional Ethics.
- Principles based approach v Rules based approach (Ethical or Legal).
- The fundamental principles of Professional Ethics: Integrity; Objectivity; Professional Competence and Due care; Confidentiality; Professional Behaviour.
- Independence of Auditors.
- Threats to Independence: Self Interest threats; Self Review threats; Advocacy threats; Familiarity threats; Intimidation threats.
- Safeguards to Independence; Professional Skepticism, Terms of Audit Engagements Preconditions for an audit; Audit Engagement.
- Agreement on Audit Engagement Terms.
- Terms of Engagement in Recurring Audits (SA 210 Agreeing the Terms of Audit Engagements).
- Overview and Introduction of SQC 1 Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements.
- Overview and Introduction of SA 220 - Quality Control for an Audit of Financial Statements).

Note:
(i) The specific inclusions/exclusions in any topic covered in the syllabus will be effected by way of Study Guidelines.

(ii) If any new legislations / Standards on Auditing / Guidance Notes / Statements are enacted in place of the existing legislations / Standards on Auditing / Guidance Notes / Statements, the syllabus will accordingly include the corresponding provisions of such new legislations / Standards on Auditing / Guidance Notes / Statements, with effect from the date to be notified by the Institute. The changes in this regard would also form part of Study Guidelines.

PAPER 6: FINANCIAL MANAGEMENT AND STRATEGIC MANAGEMENT (100 MARKS)

SECTION A : FINANCIAL MANAGEMENT (50 MARKS)

Objective

a To develop an understanding of various aspects of Financial Management and acquire the ability to apply such knowledge in decision-making.
b To understand various finance functions like financing decision, investment decision, dividend decision.
c To develop an understanding of working capital management and its component.

Contents

I Financial Management and Financial Analysis:

i Introduction to Financial Management Function:

a Objective and scope of financial management.
b Profit Maximisation, Wealth Maximisation and Value Creation.
c Role of Financial Manager and Financial Controller.
d Financial management environment.
e Functions of finance executives in an organization.
f Financial distress and insolvency.

ii Financial Analysis through Ratios:

a Users of the financial analysis.
b Sources of financial data for analysis.
c Calculation and Interpretation of ratios.
d Limitations of ratio analysis.

2 Financing Decisions and Cost of Capital:

i Sources of Finance:

a Different Sources of Finance, Characteristics of different types of long-term debt and equity finance, Method of raising long term finance.
b Different Sources of short-term Finance.
c Contemporary sources of funding- P2P lending, Equity funding, Crowd funding, Start-up funding, etc.
d Internal fund as a source of finance.
e International sources of finance.
f Other sources of finance- Lease Financing, Sale and lease back, Convertible debt, Venture capital, Grants etc.

ii Cost of Capital:

a Significance of cost of capital.
b Factors of cost of capital.
c Measurement of costs of individual components of capital.
d Weighted average cost of capital (WACC).
e Marginal cost of capital.

iii Capital Structure Decisions:

a Significance of capital structure.
b Determinants of capital structure.
c Capital structure planning and designing.
d Designing of optimum capital structure.
e Theories of Capital Structure and value of the firm-relevancy and Irrelevancy of capital structure.
f EBIT- EPS Analysis, Breakeven- EBIT Analysis.
g Under/ Over Capitalisation.

iv Leverages:

a Types of Leverages- Operating, Financial and Combined.
b Analysis of leverages.

3 Capital Investment and Dividend Decisions:

i Capital Investment Decisions:

a Objective of capital investment decisions.
b Methods of Investment appraisal:
- Payback period, Discounted payback period.
- Accounting Rate of Return (ARR).
- Net Present Value (NPV) - The meaning of NPV, Strengths and limitations of NPV method, The working capital adjustment in NPV analysis, Capital rationing, Equivalent Annual Costs.
- Internal Rate of Return (IRR)- Limitations of the IRR method, Multiple IRRs.
- Modified Internal Rate of Return (MIRR)- Definition and explanation of MIRR, Process for calculating MIRR, Strengths of the MIRR approach.
- Profitability Index.

ii Dividend Decisions:

a Basics of Dividends.
b Cash dividend, stock dividend/ bonus share, stock-splits, share buy back.
c Determinants of dividend.
d Relevancy and Irrelevancy of Dividend Policies- Traditional Approach, Walter's model, Gordon's model, Modigliani and Miller (MM) Hypothesis.

4 Management of Working Capital:

a The management of working capital- Liquidity and Profitability.
b The Working capital financing decisions-Primary and Secondary Sources of Liquidity.
c The Working Capital Cycle (Operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles.
d Assessment of working capital requirement.
e Management of Accounts Receivables (Debtors).
f Factoring and Forfaiting.
g Credit Management:
- Credit granting.
- Monitoring accounts receivables.
- Debt collection.

h Management of Accounts Payables (Creditors).
i Management of Cash, Treasury management.
j Banking norms of working capital finance.



SECTION B : STRATEGIC MANAGEMENT (50 MARKS)

Objective

To develop an understanding of strategic management concepts and techniques and acquire the ability to apply the same in business situations.

Contents

I Introduction to Strategic Management:

i Meaning and Nature of Strategic Management.
ii Importance and Limitations of Strategic Management.
iii Strategic Intent - Vision, Mission, Goals and Values.
iv Strategic Levels in Organizations (Network, Corporate, Business and Functional).

2 Strategic Analysis: External Environment:

i International and Macro Environment: PESTLE Analysis.
ii Defining the industry for analysis (Value Chain, PLC).
iii Porters Five Forces - Industry environment analysis.
iv Understanding customers and markets.
v Competition in the industry.

3 Strategic Analysis: Internal Environment:

i Understanding key stakeholders (Mendelow's Model).
ii Strategic drivers (Industry & markets, Customers, Channels, Product & Services, Competitive Advantage).
iii The role of resources and capabilities.
iv Combining external and internal analysis (SWOT Analysis).
v Gaining competitive advantage (Michael Porter's Generic Strategies).

4 Strategic Choices:

i Strategic Choices: Concentric, Conglomerate, Market Development, Product Development, Innovation, Horizontal integration, vertical integration, Turnaround, Divesture, Liquidation.
ii How to Develop Strategic Options:
- Ansoff's Matrix
- ADL Matrix
- BCG Matrix
- GE Matrix

5 Strategy Implementation and Evaluation:

i Implementation: Formulation vs. Implementation Matrix, Linkages and Issues.
ii Strategic Change through Digital Transformation.
iii Organisation Structure (hard) and Culture (soft).
iv Strategic Leadership.
v Strategic Control.
vi Strategic Performance Measures.

ADMISSION TO INTERMEDIATE EXAMINATION

1 Students shall be admitted to Intermediate Examination if:
   i He is enrolled for the Intermediate Course.
   ii He produces a certificate to the effect that he has undergone a study course, for a period not less than eight months as on the first day of the month in which the examination is held.

2 Students shall pay Examination fees, as may be fixed by the Council for Intermediate Examination.

3 The subjects of Intermediate Course are classified into two groups with 3 papers each. The students can study and appear in the Examination group-wise or both the groups together.

NOTE: *Students are advised to visit the website* ***www.icai.org*** *regularly to keep themselves updated with the latest developments, if any.*

REQUIREMENTS FOR PASSING INTERMEDIATE EXAMINATION

A student may appear in both the groups simultaneously or in one group in one examination and in the remaining group in any subsequent examination. He is declared to have passed the Intermediate examination, if he passes both the groups. The provisions are as under:

1 A student shall ordinarily be declared to have passed in both the Groups simultaneously, if he:
   a Secures at one sitting a minimum of 40% marks in each paper of each of the Groups, viz, Group-I and Group-II, and 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, viz., Group-I and Group-II and minimum of 50% marks in the aggregate of all the papers of both the Groups taken together.

2 A student shall be declared to have passed in a Group if he:
   - Secures at one sitting a minimum of 40% marks in each paper of Group and minimum of 50% marks in the aggregate of all the papers of that Group.

The criteria of negative marking in a paper or papers may be adopted having objective type questions in such a manner as may be specified from time to time.



EXEMPTION

A student who appeared in all the papers comprised in a Group/Unit and fails in one or more papers in that Group/Unit but secures a minimum of 60% marks in any paper(s) of that Group/Unit shall be eligible for exemption in that paper(s) in the next three following examinations. Which means that while he is availing the benefit of exemption secured in paper(s) during previous examination, he shall have to qualify the remaining papers in any of the next three following examinations.

He shall be declared to have passed in that Group/Unit if he secures at one sitting a minimum of 40% marks in each of the papers of that Group/Unit and a minimum of 50% of the total marks of all the papers of that Group/Unit including the paper(s) in which he had secured a minimum of 60% marks in the earlier examination. *He shall not be eligible for any further exemptions in the remaining paper(s) of that Group/Unit until he has exhausted the exemptions already granted to him in that Group/Unit.*

If a candidate has exhausted the exemption granted to him under sub-regulation (9) of Regulation 37D and he was not able to pass the said Group or Unit, he may opt for the continuing of said exemption to the subsequent examinations. However, in such a case, such candidate shall be required to obtain a minimum of fifty per cent marks in each of the remaining paper/s of that Group or Unit in order to declare him to have passed in that Group or Unit.

5

Self-Paced Online Modules

SELF-PACED ONLINE MODULES

About Self-Paced Online Modules

In the current dynamic economic scenario, it is critical for the Institute to devise a new approach for developing, updating and delivering professional accountancy education and training. The process of developing a Chartered Accountant must centrally involve critical and interdisciplinary thinking, research and innovation.

Accordingly, four self-paced online modules [SETS A, B, C and D] encompassing different fields, have been introduced for the first time in the Scheme of Education and Training. As the name suggests, a student can learn and qualify the modules at their own pace after qualifying the Intermediate level Examination.

SET A and SET B would comprise of mandatory online modules, namely, Corporate and Economic Laws and Strategic Cost & Performance Management, respectively. SET C and SET D would comprise of online modules, wherein a basket of options would be made available to a student, and he can choose one each under each set from the options available to him.

Manner of learning

The learning modules/study materials for the Self-Paced Online Modules will be provided to the students in the form of eBooks. In case of SET A and SET B, physical copies would also be provided to students.

Besides e-books, video lectures of experts from industry, who have rich practical exposure in the relevant subject area, will be made available to the students through Digital Learning Hub (DLH). The learning through these video lectures can be monitored through DLH itself. Students would be required to complete the minimum prescribed learning hours for each self-paced online module they opt for. Special sessions would also be organized periodically to address the queries of students.

Registration process

Students after qualifying Intermediate Examination have to register for Final Course. At the time of registration of Final Course, students would be required to register for Self-Paced Online Module also. The form for Final Course registration will contain the facility to opt for the subject under Self-Paced Online Module Set C and Set D. No separate fee is payable for registration of Self-Paced Online Modules, namely, SETS A, B, C and D.

Subjects

SET A	Corporate and Economic Laws [Compulsory]	(100 MARKS)
SET B	Strategic Cost & Performance Management [Compulsory]	(100 MARKS)
SET C	Elective (Opt for any one of the below options)	(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	Towards developing inherent traits of CA students and incorporating Multi-disciplinary approach envisaged in NEP, 2020] (Opt for any one of the below options) 1 The Constitution of India & Art of Advocacy 2 Psychology & Philosophy 3 Entrepreneurship & Start-up Ecosystem 4 Digital Ecosystem and Controls	(100 MARKS)

A student has to undergo online learning in Corporate and Economic Laws [SET A] and Strategic Cost & Performance Management [SET B] mandatorily. Further, he has to choose one module each from SET C and SET D.

Syllabi

The syllabi of each subject has an objective statement and contents. In SET A Corporate and Economic Laws and SET B Strategic Cost & Performance Management, students are expected to acquire expert knowledge. Working knowledge is expected for Self-Paced Online Modules opted in SETS C and D.

SET C contains ten electives, from which a student can choose one, based on his or her interest.

Towards a more holistic and multi-disciplinary education emphasized in the National Education Policy, 2020 (NEP, 2020) for developing intellectual, aesthetic, social, physical, emotional and moral capacities in an integrated manner, a student has to opt one out of the four options, namely, The Constitution of India & Art of Advocacy; Psychology & Philosophy; Entrepreneurship & Start-Up Ecosystem and Digital Ecosystem & Controls. This would facilitate high quality holistic and multidisciplinary education, delivered online, laying stress on "how to think" rather than "what to think".

Such creative combinations of disciplines would inculcate cross-disciplinary thinking amongst students and facilitate innovative reasoning in solving real-life problems which they encounter in their practice or employment, once they qualify as a chartered accountant.

About Examination

The assessment would be online by way of multiple choice questions, which would be case scenario based for SETS A and B; and a combination of independent MCQs and case scenario based MCQs in case of subjects in SETS C and D. Expert knowledge is expected in SETS A and B, wherein all skills, namely, knowledge and comprehension, application and analysis and evaluation and synthesis would be assessed. Working knowledge is expected in SETS C and D, wherein knowledge and comprehension and application and analysis would be assessed.

The detailed modalities are being worked out and would be communicated to the students.

Requirement for passing Self-Paced Online Modules

A student has to qualify these online modules (SETS) for appearing in Final Examination. The minimum marks for qualifying each module is 50%. There is no restriction in the number of attempts. Students would be permitted to change the subject opted for in SET C and SET D. The marks obtained in Self-Paced Online Modules will not be aggregated with the marks obtained in the core papers for the purpose of assessment.

SYLLABUS

SET A

PAPER	**:**	**CORPORATE AND ECONOMIC LAWS**	**(100 MARKS)**
PART I	**:**	**CORPORATE LAWS**	**(70 MARKS)**
SECTION A	**:**	**COMPANY LAW**	**(50 MARKS)**

Objective

To acquire the ability to analyse, interpret and apply the provisions of the Company Law in practical situations.

Contents

The Companies Act, 2013 and Rules framed thereunder in its entirety with specific reference to section 149 onwards:

1. Appointment and Qualifications of Directors
2. Appointment and Remuneration of Managerial Personnel
3. Meetings of Board and its Powers
4. Inspection, Inquiry and Investigation
5. Compromises, Arrangements and Amalgamations
6. Prevention of Oppression and Mismanagement
7. Winding Up
8. Miscellaneous Provisions
9. Adjudication, Special Courts, National Company Law Tribunal
10. e-Filing

SECTION B	**:**	**SECURITIES LAWS**	**(20 MARKS)**

Objective

To acquire the ability to analyse the significant provisions of the SEBI Act.

Contents

Overview of the Securities Exchange Board of India Act, 1992, and references of following Regulations:

1. SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015
2. SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018
3. SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011
4. SEBI (Prohibition of Insider Trading) Regulations, 2015

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PART II : ECONOMIC LAWS (30 MARKS)

Objective

To acquire the ability to analyse the significant provisions of select Economic Laws.

Contents

1 The Foreign Exchange Management Act, 1999 and significant Rules and Regulations: Introduction, Broad structure of FEMA, Definition, Regulation and Management of Foreign Exchange, Contraventions and Penalties in brief, Miscellaneous Provisions.

2 The Foreign Contribution Regulation Act, 2010 and its Regulation: Definitions, Regulation of Foreign Contribution and Miscellaneous Provisions.

3 The Insolvency and Bankruptcy Code, 2016 and significant Rules and Regulations: Significant concepts covered uptill section 33 of the Code.

Note: *If new legislations are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from a date notified by the Institute.*

The specific inclusions/exclusions in the various topics covered in the syllabus will be affected every year by way of study guidelines, if any.



SYLLABUS

SET B

PAPER : STRATEGIC COST & PERFORMANCE MANAGEMENT (100 MARKS)

Objective

a To acquire the ability to apply various cost management techniques for planning and controlling performance in order to set, monitor and control strategic objectives.

b To develop skills of analysis, synthesis and evaluation in cost management to address challenges and issues which might affect or influence the management of performance within organisations.

PART A : STRATEGIC COST MANAGEMENT

1 An Introduction to Strategic Cost Management

i Managing Cost Strategically- Strategic Cost Management, Limitations of Traditional Cost Management, Traditional vs. Strategic Cost Management

ii Organisational Context- Gaining Competitive Advantage, Value Proposition, Osterwalder's Business Model Canvas

iii External Environment Context- Industry Profitability, Basis of Competition, Industry Key Success Factors, Understanding Customers and Markets

iv Information Technology the Strategic Context- IS/IT and Porter's Five Forces, IT/IS and the Value Chain

v The Role of Management Accountant as a Leader- Communication, Decision Making, Business Ethics

2 Modern Business Environment

i Introduction/ Characteristics of the Modern Business Environment

ii Quality to Business Excellence- Cost of Quality, Total Quality Management

iii Supply Chain Management (SCM)

iv Gain Sharing Arrangements

v Downsizing, Outsourcing and Offshoring

3 Lean System and Innovation

i Introduction to Lean System

a Just-in-Time (JIT)
b Kaizen Costing
c 5S
d Total Productive Maintenance (TPM)
e Cellular Manufacturing/ One-Piece Flow Production Systems
f Six Sigma (SS)

ii Introduction to Process Innovation

4 Specialist Cost Management Techniques

i Cost Control/ Waste Control, Cost Reduction

ii Target Costing

iii Throughput Accounting and Theory of Constraints

iv Life Cycle Costing

v Environment Management Accounting

5 Management of Cost Strategically for Emerging Business Models

i Changing Business Environment- Digital Technologies, Business Ecosystems, Hyper Competition, Transformation and Disruption, Advanced Manufacturing, Lean Start-up, Agile Organisations, Start-ups vs Incumbents, Intrapreneurship, Innovation Hubs and Incubators, Supply Chain Partnerships

ii Business Models
   a Hyper disruptive Business Models
   b Models relevant to Sustainability
   c Models relevant to Emerging National Markets

iii Strategic Responses to New Business Models

6 Strategic Revenue Management

i Decision Making Techniques
   a CVP Analysis
   b Relevant Cost Concepts

ii Pricing Decisions
   a Theory & Principles of Product Pricing
   b Pricing – New Product, Finished Products, Pricing of Services, Emerging Business Models
   c Sensitivity Analysis in Pricing Decisions
   d Pricing Decision under Special Circumstances
   e Ethical and Non-financial Considerations

iii Pricing Strategies
   a Pricing Strategies
   b Kano's performance attributes

7 Strategic Profit Management

i Operating Profit Analysis

ii Activity Based Profitability Analysis, Activity Based Management (ABM), Activity Based Budgeting (ABB)

iii Pareto Analysis

PART B : STRATEGIC PERFORMANCE MANAGEMENT

1 An Introduction to Strategic Performance Management

i Performance Management and Its link to Strategy

ii Role of Performance Management in Business Integration using Models such as Value Chain and McKinsey's 7S

iii Influence of Organisation's Structure, Culture and Strategy on Performance Measurement

iv Strategic Performance Issues in Complex Business Structures

v Behavioural Aspects

vi Predicting and Preventing Corporate Failure

2 Strategic Performance Measures in Private Sector

i Critical Success Factors and Link to Performance Measurement, Key Performance Indicators (KPI)

ii Financial Measures- Gross Profit, ROCE, ROI, EPS, RI, NPV, EVA etc.

iii Non-Financial Performance Measures- Linkage between performance measures (Balanced Scorecard); Link Strategy, Operations and Performance (Performance Pyramid); Link between achievement of the corporate strategy and the management of human resources (The Building Block Model); Triple Bottom Line

iv The role of quality in management information and performance measurement systems

3 Strategic Performance Measures in the Not-for-Profit Organisations

i Diversity in objectives, difficulties in measuring outputs

ii 'value for money' service provision as a measure of performance in not-for-profit organisations and the public sector

iii Adapted Balanced Scorecard

4 Preparation of Performance Reports

5 Divisional Transfer Pricing

i Meaning, Purpose & Principles of Transfer Pricing

ii Methods of Transfer Pricing

iii The Behavioural Consequences arising from Divisional Structures

iv International Transfer Pricing

6 Standard Costing

i Analysis of Advanced Variances

ii Integration of Standard Costing with Marginal Cost Accounting

iii Reconciliation of Profit

iv Variance Investigation Techniques, Interpretation of Variances, Possible Interdependence Between Variances and Reporting

v Behavioural Aspects of Standard Costing, Limitation of Standard Costing (including its use in the contemporary business environment)

PART C : CASE STUDY

1 Case Study

i Covering Course Concepts

ii Combination of MCQs and extended response questions

General Note-

i The Strategic Cost & Performance Management exam builds upon the skills and knowledge examined in the "Strategic Management" and "Cost and Management Accounting" exams. At this stage candidates will be expected to demonstrate an integrated knowledge of the subject and an ability to relate their technical understanding of the subject to issues of strategic and operational importance to the organisation.

ii Basic Applications of the following Quantitative Techniques are required to be studied for linkage to the course concept: (a) Linear Programming (b) Learning Curve/Experience Curve.



SYLLABUS

SET C

PAPER : RISK MANAGEMENT (100 MARKS)

Objective

To gain knowledge and acquire an insight into the spectrum of risks faced by businesses and to develop an understanding of the techniques of managing risks in practical case scenarios.

Contents

1 **Introduction & Overview**

- i Introduction to Risk & Uncertainty
- ii Classifications & Types of Risks
- iii Importance & Objectives
- iv Overview of Mitigation & Controls
- v Opportunities in RM for CAs

2 **Risk Strategy & Governance**

- i Risk Management Frameworks
- ii Implementation of Risk Management Policies & Processes
- iii Enterprise Risk and linkage to Business
- iv Governance & Ethical dimensions
- v Legal, Regulatory & Compliance

3 **Role of Risk Stakeholders**

- i Board Oversight
- ii Role of CEO, Management
- iii Role of Risk Managers, Owners
- iv Role of Auditors (Statutory/Internal)

4 **Risk Assessment**

- i Risk Identification
- ii Risk Evaluation (Impact/Likelihood)
- iii Risk Quantification & Ratings
- iv RM Quantification Tools
- v Risk Prioritization & Heat Matrix

5 Risk Response

i Risk Appetite

ii Risk Treatment Techniques

iii Controlling Risk

iv Contingency Planning

6 Risk Monitoring & Reporting

i Information & Communication

ii Automation & Continuous Monitoring

iii Auditing & Evaluating Risk

iv Continuous & Periodic Reporting

7 Strategic Risk

i Business Portfolio Risks

ii Industry/Competition Risks

iii Investments & Funding of Growth

iv Product/Service Risks

8 Operational Risk

i Process level Risk Management

ii Outsourcing Risks & 3rd Party Risk

iii Supply Chain (Sale/ Purchase)

iv Product/Service Quality etc.

9 Emerging Issues in ERM

i External Influences

ii Global Developments

iii Technology & Automation

PAPER 2 : SUSTAINABLE DEVELOPMENT AND SUSTAINABILITY REPORTING (100 MARKS)

Objective

a To develop an understanding of the concepts and principles of Sustainable Development.

b To analyse impact of business decisions on Sustainable Development.

c To recognise the emerging trends in sustainability.

Contents

1 Fundamentals of Sustainable Development

i Origin

ii Key terms

iii Need for sustainability

iv Decoding Sustainable Development

v Benefits of integrating sustainability in business

vi State of sustainability in current business planning

2 Sustainability Reporting in India

i National Guidelines on Responsible Business Conduct, 2018 (NGRBC)
- Background and Structure
- Nine Principles of NGRBC
- Linkage with the Sustainable Development Goals (SDGs)

ii Sustainability Reporting Standards Board of ICAI

iii Social Stock Exchange and Institute of Social Auditors of India

3 Business Responsibility and Sustainability Reporting (BRSR) in India

i Business Responsibility and Sustainability Report issued by Committee on Business Responsibility Reporting of Ministry of Corporate Affairs

ii Securities Exchange Board of India (SEBI) Circular on Business Responsibility and Sustainability Reporting (BRSR)

iii Business Responsibility and Sustainability Reporting (BRSR) Disclosures

iv Sustainability Reporting Maturity Model (SRMM), ICAI

v Overview of Format of Business Responsibility and Sustainability Reporting (BRSR) Lite

4 Global Trends in Sustainability Reporting

i United Nations Sustainable Development Goals (UNSDG) and Reporting
- Objective
- Structure
- The 17 Sustainable Development Goals (SDGs)

ii Overview of Key Global Sustainability Reporting Standards and Frameworks

iii International Sustainability Standards Board (ISSB) and overview of its Sustainability Reporting Standards

5 Sustainability Assurance

i Overview of Assurance Standards on sustainability

ii Types of Assurance: Limited vs. Reasonable



PAPER 3 : PUBLIC FINANCE AND GOVERNMENT ACCOUNTING **(100 MARKS)**

Objective

To develop an understanding of the economic policies of the Government, Budgets, Fiscal tools, Government Grants, Public Funds, Rules, Regulations and Accounting Systems pertaining to Government departments/Institutions of Centre, State and Local-Self Government.

Contents

1 **Introduction to Government Functioning:** Role and responsibilities of Central, State, Panchayati Raj Institution and Urban Local Bodies, Union-State-Local Government Fiscal Relations, Fiscal Federalism.

2 **Constitutional Provisions and Related Authorities:** 112. Annual financial statement. 113. Procedure in Parliament with respect to estimates. 114. Appropriation Bills. 115. Supplementary, additional, or excess grants. 116. Votes on account, votes of credit and exceptional grants. 117. Special provisions as to financial Bills, 148. Comptroller and Auditor-General of India. 149. Duties and powers of the Comptroller and Auditor-General. 150. Form of accounts of the Union and of the States 280. Finance Commission. 281. Recommendations of the Finance Commission. State Finance commission, CGA, Niti Aayog.

3 **Public Finance:** Meaning, Importance, Scope and Categories, Fiscal/Budgetary functions, Distinction between Private and Public Finance, Public Finance & Economic System, Fiscal & Monetary Policies.

4 **Public Revenue:** Sources of Tax and Non-tax Revenue for Centre, States and Local Government, Efficiency and Equity in Tax Policy Design, Tax Policy and Tax Administration in India, Tax collection by Government- Union, State & Local Governments.

5 **Budget:** Budget Cycle: Planning, Preparation, Execution, Monitoring, how to interpret data from Budget document, Fiscal Deficit, Primary Deficit, Revenue and Effective Revenue Deficit.

6 **Public Debt/Bond:** Meaning and Types of Public Debt, Burden of Public Debt, Principles of Public Debt Management, Debt Profile of the Union Government, Debt servicing, Role of multilateral agencies.

7 **Public Expenditure:** Canons of Public Expenditure; Classification of Public Expenditure; Wagner's Law of Public Expenditure; Public Expenditure as an Instrument of Fiscal Policy: PFM Structure - An Introduction and IT Intervention.

8 **Union & State Accounts:** Constitutional Provisions, Structure of various ministries/departments of Government of India, Controller General of Accounts - Hierarchy and Functions, Structure of Government Accounts and Flow of Funds, Classification of Government Accounts - Consolidated Fund, Contingency Fund and Public Accounts, Classification of Government expenditure in India including introduction to Chart of Accounts, Banking Arrangements, Bankers to the Government.

9 **Urban Local Bodies:** Introduction - NMAM, National Municipal Asset Valuation Manual, State Municipal Accounts Manuals/Rules and ASLBs.

10 **Standard Internal Control and Risk Management:** Internal Control Systems in Government, Internal Audit, Outcome Budgeting & Reporting, Procurement Control, Asset Controls, Cash Controls, etc., Type of Audit – Role of CAG & PAC, Contingent liability, and Parliamentary Control, Brief Introduction of IGAS, IGFRS and IPSAS.

PAPER 4 : THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (100 MARKS)

Objective

To develop an understanding of the Code and acquire the ability to apply such knowledge in practical situations.

Contents

The Insolvency and Bankruptcy Code, 2016 covering references of Significant Rules and Regulations:

1 **Introduction:** Covering Journey of development of Insolvency and Bankruptcy Code and its importance.

2 **Preliminary:** Relevant Definitions and application of the Code.

3 **Insolvency Resolutions and Liquidation for Corporate Persons:** Corporate Insolvency Resolution Process, Liquidation Process, Pre-Packaged Insolvency Resolution Process, Fast Track Corporate Insolvency Resolution Process, Voluntary Liquidation of Corporate Persons, Adjudicating Authority for Corporate Persons.

4 **Insolvency Resolution and Bankruptcy for Individuals and Partnership Firms:** Preliminary (Application & Definitions), Fresh Start Process, Insolvency Resolution Process, Bankruptcy Order for Individuals & Partnership Firms, Administration & Distribution of the Estate of the Bankrupt, Adjudicating Authority, Offences & Penalties.

5 **Regulation of Insolvency Professionals, Agencies and Information Utilities:** The Insolvency and Bankruptcy Board of India, Powers & Functions of the Board, Insolvency Professional Agencies, Insolvency Professionals, Information Utilities, Inspection & Investigation, Finance, Accounts & Audit.

6 **Miscellaneous provisions** including Forms 1-6 filed for initiation of CIRP before the NCLT, lists of all rules and regulations under IBC.

7 Significant Judicial Pronouncements under Insolvency and Bankruptcy Code, 2016.

Note: *If new legislations are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from a date notified by the Institute.*

The specific inclusions/exclusions in the various topics covered in the syllabus will be effected every year by way of Study Guidelines, if required.

PAPER 5 : INTERNATIONAL TAXATION (100 MARKS)

Objective

To develop an understanding of the basic concepts, principles and provisions of international taxation and acquire the ability to apply such knowledge in practical case scenarios.

Contents

1 **Background of International Taxation**

- i Genesis of international taxation
- ii International tax conflicts and double taxation
- iii Meaning of treaty
- iv Source rule vs. Residence rule of taxation

2 **Overview of the Income-tax Act, 1961**

- i Charge of income-tax and important definitions
- ii Residential Status and Control and Management
- iii Scope of total income
- iv Concept of 'deemed accrual'- Section 9
- v Business connection (including significant economic presence)

3 **Non-resident Taxation**

- i Categories of income and their taxability
- ii Withholding tax
- iii Return filing obligations of non residents

4 **Taxation of E-Commerce Transactions (including Equalization levy)**

5 **Double Taxation Relief**

- i Concept of double taxation and circumstances that give rise to double taxation
- ii The Concept of Tax Neutrality
- iii Types of Relief
- iv Tax Residency Certificate
- v Treaty shopping

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6 Model Tax Conventions

i Introduction – OECD and UN Model Tax Conventions

ii Comparative analysis of some of the significant articles of OECD and UN Model Tax Conventions (with examples of India's DTAAs with USA, Singapore, UK, UAE and Netherlands)

iii Protocol to DTAAs (MFN Clause)

7 Transfer Pricing

i Introduction

ii International transaction

iii Associated Enterprises

iv Specified domestic transaction

v Arm's-length price

vi Computation of arm's-length price

vii Safe Harbour rules (SHRs)

viii Overview of Advance Pricing Agreement

ix Secondary Adjustment and Thin Capitalisation

x Documentation and Compliances

8 Overview of BEPS

Note: *If any new legislation(s) are enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in the place of the existing legislation(s) with effect from the date to be notified by the Institute. Similarly, if any existing legislation(s) on direct tax laws ceases to be in force, the syllabus will accordingly exclude such legislation(s) with effect from the date to be notified by the Institute.*

Further, the specific inclusions/exclusions in any topic covered in the syllabus will be effected by way of Study Guidelines every year, if required. Specific inclusions/exclusions in a topic may also arise due to additions/deletions made every year by the Annual Finance Act.

PAPER 6 : THE ARBITRATION AND CONCILIATION ACT, 1996 (100 MARKS)

Objective

To develop an understanding of the Arbitration and Conciliation Law and acquire the ability of understanding issues in practical situations.

Contents

1 **Introduction:** Introduction to the various modes of Alternate Dispute Redressal Mechanism (ADRs).

2 **Fundamentals of Arbitration:** General provisions, Arbitration Agreement, Conduct of Arbitral Proceedings, Making of Arbitral Award and Termination of Proceedings, Recourse against Arbitral Award, Finality and Enforcement of Arbitral Awards.

3 **Enforcement of Certain Foreign Awards:** Types of Arbitration, Arbitral Awards (Adhoc, Domestic and International Commercial Awards), Enforcement of Foreign Awards (New York Convention Awards and Geneva Convention Awards).

4 **Conciliation:** Difference between Arbitration and Conciliation, Commencement of Conciliation Proceedings, Number of Conciliators, Appointment of Conciliators, Submission of Statements to Conciliator, Conciliator not bound by Certain Enactments, Role of Conciliator, Administrative Assistance, Communication between Conciliator and Parties, Disclosure of Information.

Note: *If new legislations are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from a date notified by the Institute.*

The specific inclusions/exclusions in the various topics covered in the syllabus will be effected every year by way of Study Guidelines, if required.



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PAPER 7 : FORENSIC ACCOUNTING (100 MARKS)

Objective

a To develop an understanding of the basic concepts of Forensic Accounting and its application in Fraud Investigations.

b To acquire the ability to apply such concepts in practical case scenarios.

Contents

1 Background & Overview

- i Brief overview & evolution of Forensic Accounting profession
- ii Increasing Importance of Forensic Accounting profession
- iii Legal & Regulatory ramifications
- iv Opportunities in Forensic Accounting for Chartered Accountants

2 Introduction & Basic Concepts

- i Meaning of Fraud, Forensics, Forensic Accounting, Investigations
- ii Differences between Audit, Forensics & Investigations
- iii Roles & Responsibilities of Stakeholders
- iv Theories and Vulnerabilities of Fraud
- v Introduction to Forensic Accounting and Investigations Standards (FAIS)

3 Nature & Types of Frauds

- i Different Categories of Fraud
- ii Different Nature of Frauds
- iii Types of Occupational Frauds - Fraud Tree
- iv Specialised Areas/schemes of Fraud
- v Cyber Fraud/Crime
- vi Fraud Mechanisms

4 Financial Statement Frauds

- i Characteristics, nature and Reasons
- ii Different types of Financial Statement Frauds
- iii Legal & Regulatory provisions related to Financial Statement Frauds
- iv Fraud Risk Factors in Financial Statement Frauds

5 Process of Forensic Investigation

- i Initialization & defining mandate
- ii Develop Plan & gather expertise
- iii Gathering Relevant Evidence
- iv Perform the analysis

v IReporting

vi Court proceedings

6 Fraud Detection

i Fraud Predication/Indicators

ii Quantitative Evidence - Data Mining & Analysis

iii Qualitative Evidence

iv Law and Evidence

v Applying Hypothesis

7 Digital Forensics

i Digital Evidence

ii Use of Technology Tools

iii Laboratory Analysis of Physical and Electronic Evidence

iv Important legal sections of Information Technology Act

8 Interviewing Skills

i Art & Science of Interviews - Nature & Type

ii The Interview Process

iii Importance of Non-verbal Cues

iv Recording the Statements

v Case Studies/Role play

9 Writing a Forensic Investigation Report

i Summary of findings

ii Presenting & discussing draft report

iii Key Elements as per Forensic Accounting and Investigations Standards (FAIS)

iv Assumptions and Limitations

10 Fraud Prevention

i Anti-Fraud Policies / Vigilance Mechanism

ii Internal Controls and Systems & Processes

iii Compliance Culture

iv Disciplinary Mechanism

PAPER 8 : VALUATION (100 MARKS)

Objective

a To develop conceptual understanding of valuation, various approaches and methodologies.

b To develop understanding of the regulatory requirements and the framework.

c To develop basic understanding towards applying various valuation methodologies, techniques and its approaches on business organizations.

Contents

1 Introduction to Valuation

i Genesis of Valuation

ii Valuation under present scenarios

iii Reference to important terminologies
- Valuation
- Valuer
- Registered Valuer
- Types of Value
- Distinction between Price and Value
- Valuation Bases and Premise
- Valuation Date

2 Need and Purpose of Valuation

i Purpose of Valuation

ii Transaction based Valuation

iii Regulatory & Tax based Valuation

iv Other Requirements based Valuation

3 Valuation Approaches and Methodologies

i Valuation Approaches (Definition)
- Asset Based Approach
- Income/Earning Based Approach
  (a) Price/Earnings Ratio & Price/Growth Ratio
  (b) Earning measure on Cash Flow Basis (DCF Approach)
  (c) Earning measure non-Cash Flow Basis (Non DCF Approach)
- Market Based Approach

ii Fair Value Computation

iii Guidelines for opting Approaches/ Methodologies under various circumstances

4 Valuation Documentation and Report

i Purpose of Valuation

ii Transaction based Valuation

5 Valuation Standards

Basic understanding of ICAI Valuation Standards 2018 and its application

6 Other Applications of Valuation

Valuation in specific Situations and Cases

i Valuation of Inventories

ii Valuation of Investments

iii Fixed Income Instruments

iv Valuation of Intangibles

v Valuation of Liabilities



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PAPER 9 : FINANCIAL SERVICES AND CAPITAL MARKETS (100 MARKS)

Objective

a To gain knowledge of financial services rendered by various intermediaries and their role and activities in the financial market, especially in capital market.

b To acquire the ability to apply such knowledge to address issues in practical scenarios.

Contents

1 Introduction to Financial Markets

i Introduction to Financial Market

ii Role of Financial Market in Economic Development of a country

iii Stakeholders in Financial Market (Domestic and Global)

iv Indian Financial Market scenario

2 Impact of various Policies of Financial Markets

i Credit Policy of RBI

ii Fed Policy

iii Cost Inflation Index

iv Consumer Price Index

v Wholesale Price Index

3 Capital Market - Primary

i Basics of Capital Markets

ii Segments of Capital Markets

iii Capital Market Instruments

iv Aspects of Primary Market – Kinds of Securities, Types of Offer Documents, Issue Requirements, Intermediaries to the Capital Markets, Book Building, Special Purpose Acquisition Companies, Application Supported by Blocked Amount (ASBA), Green Shoe Option, Anchor Investors, Private Placement of Shares, Right Issue, Exit Offers

4 Capital Market - Secondary

i Introduction to Secondary Market

ii Development of the Stock Market in India

iii Stock Market Organization in India

iv Demutualization of Stock Exchanges

v Share Trading in Secondary Market – Trading buy a Retail Investor, Algorithmic Trading, Basket Trading

vi Stock Market and its Operations – Growth of Stock Exchanges, Characteristics of Stock Exchanges in India, Functions of Stock Exchanges, Basics of Stock Market Indices, Index Management, Rebalancing and Reconstitution, Uses of Market Indexes

vii Risk Management in Secondary Market – Trading Rules and Regulations, Circuit Breakers to curb excess volatility, Trading and Settlement, National Securities Clearing Corporation Limited, Market Making System, Securities Lending and Borrowing, Short Selling, Straight Through Processing, Margin Trading, Block Mechanism in Demat Account

viii Other aspects of Secondary Market – Buy Back of Shares, Block and Bulk Deals

ix Indian Debt Market

x Emerging Markets–GIFT City, Power Exchange, Energy Exchange, Social Stock Exchange

5 Money Market

i Basics of Money Market

ii Money Market Participants

iii Money Market Instruments

iv Cash Reserve Ratio and Statutory Liquidity Ratio

v Determination of Interest Rates – MIBOR, LIBOR, Replacement of LIBOR

vi Money Market Instruments – Government Securities (G Sec)

vii Recent developments in Money Market

viii Repo and Reverse Repo

ix CRR, SLR

x Day Count Convention

6 Bond Market

i Introduction to Bond Market

ii Primary Bond Market vs Secondary Bond Market

iii Types of Bond Market

iv Bond Market Strategies

v Bond Indices

vi Bond Market vs. Stock Market

7 Derivative Market

i Introduction to Derivatives

ii Forward Contract

iii Futures Contract

iv Options Contract

v Concept of Swaps

8 Institutions and Intermediaries

i Depository

ii Stock and Commodity Exchanges – Indian and Global

iii Intermediaries in the Capital Markets – Merchant Bankers, Registrars to an issue and Share Transfer Agents, Underwriters, Bankers to an issue, Debenture Trustees, Portfolio Managers, Stockbrokers, and sub-brokers

iv Institutional Investors

v Foreign Portfolio Investors (FPIs)

vi Custodians

vii Clearing Houses – Indian and Global

9 Commodity Market

i Introduction of Commodity Markets

ii Role of Commodity Markets

iii Commodity Market in India–Including warehousing and physical settlement

iv Application of Derivative in Commodities

v Global Commodities Exchanges

10 Mutual Funds

i Meaning

ii Evolution

iii Mutual Fund Organization

iv Types of Mutual Funds

v Net Asset Value (NAV)

vi Performance Measurement

vii Advantages and Disadvantages of Mutual Fund

viii Factors influencing the selection of Mutual Funds

ix Signals highlighting the exit of investors from the Mutual Fund Scheme

x Money Market Mutual Funds

xi Exchange Traded Funds (ETFs)

xii Real Estate Investment Trusts (ReITs)

xiii Infrastructure Investment Trusts (Invits)

xiv Other aspects - Side Pocketing and Tracking Error

11 Private Equity

i Meaning of Private Equity

ii Classification of Private Equity
- Venture Capital
- Buyouts
- Hurdle rate
- Paid in Capital
- Term Sheet

iii Cost of Investing in Private Equity

iv Exit Routes

v Valuation of Private Equity Transactions

vi Private Equity Funds (Distribution of returns in General Partner and Limited Partner)

vii Contemporary issues in Private Equity – The rise of patient capital, Ethical Issues

12 Investment Banking

i Concept

ii Functions

iii Challenges

iv Developments in Investment Banking

v Merchant Banking and Issue Management

13 Credit Rating

i Introduction

ii Rating Services

iii Objectives and types

iv Uses

v Credit Rating Process

vi Credit Rating Methodology

vii CAMEL Model in Credit Rating

viii Rating Revisions

ix Credit Rating Agencies in India and abroad

x Credit Rating agencies and the US Sub-prime crisis

xi Limitations of Credit Rating

xii Contemporary Aspects in Credit Rating

14 Leasing

i Meaning, types, advantages, and disadvantages of Leasing

ii Financial evaluation of lease proposal from the perspective of Lessee and Lessor

iii Break Even Lease Rental (BELR) from Lessee's and Lessor's point of view

iv Cross Border Leasing

v Regulatory Aspects of Leasing

15 Factoring

i Concept, Definition and Mechanism of Factoring

ii Types/Forms of Factoring

iii Functions of a Factor

iv Benefits of Factoring

v Factors inhibiting the growth of Factoring in India

vi Forfaiting

vii Forfaiting vs Export Factoring

viii Regulatory Aspects of Factoring

16 SEBI Regulations – Compliances in Capital Markets



PAPER 10 : FOREX AND TREASURY MANAGEMENT (100 MARKS)

Objective

To gain knowledge in the field of Forex and Treasury Management, deal with its complexities, and apply it in practical situations.

Contents

1 Organizational Structure of Treasury

i Introduction of Treasury

ii Treasury – Its Evolution and Objectives

iii Organization Structure of Treasury – Front, Back & Mid Office

iv Functions of Treasury Department

v Role of Treasury and Treasurer in:
- Raising Capital
- Managing Bank Relationships
- Money Management
- Treasury Performance Management
- Liquidity Management
- Credit Management
- Forex Management
- Risk Management

vi Responsibilities of a Treasurer

vii Integrated Treasury Management - Cost Centre and Profit Centre

2 Process of Treasury

i Treasury Management - Systems and Techniques

ii Treasury Policy and Procedure Manual

iii Delegation with Accountability:
- Open Position Limits: Daylight, Overnight, Asset Position Limit, Intraday Limit
- Deal Size, Individual Dealer's Limit
- Stop Loss Limits

iv Control and Reporting Requirements

v Dealing and Trading Operations – Control and Orderly Conduct, Moral and Ethical Codes, Checks of Balances, Signing Ethical Code Agreement

vi An insight into:
- Float, Availability, Swaps
- Account Analysis, Clearing Houses
- Lockboxes, Disbursement

vii Benchmark Rates for Discounting Cash Flows

viii Liquidity and Cash Flow Management – CRR
- Objectives, Sources and Deployment
- Internal Control, Netting, Gap Management

ix Treasury Management Processes like Domestic Treasury Remittances, International Treasury Remittances

x Payment & Settlement Systems, CCIL, CLS, RTGS, NEFT and SWIFT

xi Dealing Room Operations: Nostro / Vostro/ Loro, Mirror A/cs – Open Currency Position, Cash Position by Dealers

3 Types of Treasuries

i Treasury – Manufacturing and Service Corporates:

ii Background
- Contribution Analysis
- Operating and Financial Leverage
- Liquidity Management
- Foreign Exchange Exposures
- Commodity Exposures
- Credit Exposures
- Debt Restructurings

iii Treasury – Banking
- Background
- Capital Adequacy
- Yield Curve and Spreads
- Credit Risks
- Foreign Exchange Risk
- Interest Risks
- Re-financing Risks
- Securitization
- Asset Liability Management

iv Treasury – Special Reference to:
- Insurance Companies (Life & General)
- Mutual Fund Organizations
- Chit Fund Organizations
- Housing Finance Companies
- Non-banking Financial Companies
- Government (Either State or Central)
- Reserve Bank of India
- Profit Centre Vs. Non-Profit Treasury

4 Treasury — Domestic

Classification of Treasury Market:
- Domestic or National Treasury Market
- Forex or International Treasury Markets

5 Treasury – Forex

i Foreign Exchange Markets:
- Different Kinds of Inter - Bank Forex Markets
- Highly Traded Markets - Cash/OTC
- Nature of Transactions
- Cross Border Currency Flows

- Liberalization of Exchange Control
- Role of Banks in Forex Market
- Factors Impacting Forex Market
- Convertibility and BOP

ii Forex Concepts:
- Exchange Rate Quotes
- Factors affecting Exchange Rates
- Exchange Rate Mechanism
- Spot and Cross and Forward Rates
- Premium and Discount
- Forward Contracts–Booking, Extension, Cancellation

iii International Treasury:
- Market Participants
- Various Forex Treasury Products
- Volatility of Major Currencies
- Currency Trading
- Global Securities – Portfolio Management

iv Derivative Markets:
- Futures, Options and Swaps
- Price Calculation of Various Instruments
- Swaps - Outright Deals, Dealer Operations
- Trends in Futures Market
- Short Term Interest Rate Futures

v Interest Rate Derivatives:
- Introduction
- Brief terminologies
- Hedging



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SYLLABUS

SET D

PAPER 1 : THE CONSTITUTION OF INDIA AND ART OF ADVOCACY (100 MARKS)

Objective

a To have basic knowledge of the Constitution governing the State, Government and rights and duties of the Citizens.

b To develop an understanding of the legal system in India and acquire knowledge and apply basic principles of drafting and pleading.

PART I : THE CONSTITUTION OF INDIA

Contents

1 **Introduction:** Preamble, Features, Sources, the Union and its Territory, Citizenship, Fundamental Rights, Duties and Directive Principles.

2 **Government of Union:** The Executive, Parliament, Judiciary.

3 **Government of States:** The Executive, State Legislature, High courts in the States.

4 **Relation between Union and the States:** Legislative relations, Administrative relations, Financial relations.

5 Emergency Provisions

6 Procedure for Amendments

PART II : ART OF ADVOCACY

Contents

1 Development of Legal System in India

2 Representation by Chartered Accountants in Tribunals

3 Basic Rules of drafting and pleading

Note: *If new legislations are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from a date notified by the Institute.*

The specific inclusions/exclusions in the various topics covered in the syllabus will be effected every year by way of Study Guidelines, if required.



PAPER 2 : PSYCHOLOGY & PHILOSOPHY (100 MARKS)

SECTION A : PSYCHOLOGY

Objective

a To develop knowledge and understanding of basic concepts in psychology and its implication in the accountancy process.

b To give a practical/utilitarian perspective of psychological concepts that is applicable in personal and work life.

Contents

1 Introduction (Definition, Orientation and Scope)

i What is Psychology?

ii Misconceptions in Psychology

iii Applications and Scope of Psychology in Accounting and accountancy

2 Personality

i Understanding Personality (HEXACO model and Dark Triad theory)

ii Role of Personality during human interaction in accounting

iii Mindfulness and Decision Making

iv Factors affecting Decision Making (Attitude: stereotypes and prejudices; aptitude and motivation)

v Decision Making under uncertainty

3 Individual level psychological process

i Emotional Intelligence Concept (self-awareness, self-regulation, self-management, relationship management) of EI

ii Strategies to enhance EI in day-to-day activities

iii Navrasa

iv Communication (verbal and nonverbal)

v Stress Management & Work-life Balance

vi Understanding stress (Eustress and Distress)

vii Practical ways to deal with stress

4 Psychological processes in Organizations

i Groups, Leadership and Change Management

ii Conceptual understanding (Group Think, Conformity and Social loafing, Work Teams, Leadership, Change management) and its application in modern accounting

iii PsyCap and Goal Setting in Accountancy Self-efficacy, Optimism, Hope and Resilience and goal setting in accounting

SECTION B : PHILOSOPHY

Objective

a To develop an understanding of the usefulness of philosophy in contemporary life.

b To develop an understanding of the philosophical methods of critical thinking and analytical reasoning and know who we are and how we ought to conduct ourselves.

Contents

1 General Discussions on Philosophy and Reasoning

i What is Philosophy?

ii Core branches in Philosophy (Indian and Western)
- Epistemology (Theory of Knowledge- Truth, Justification and Belief)
- Metaphysics (Nature of Reality: Mind-Body Dualism, Nature of Consciousness)
- Axiology (Ethics and Aesthetics)

iii Characteristics of Indian Philosophy: Darshana Shastra

2 Critical Thinking and Reasoning

i Argument and Evaluation

ii Informal Fallacy

3 Ethics: Who we are & How we ought to conduct ourselves

i Virtue Ethics and Theory of Excellence: Plato and Aristotle
- Teleology (Theory of Means and End)
- Deontology (Concept of Duty)

ii Indian Ethics
- Aims of Life: Dharma (Duty), Artha (Wealth), Kama (Pleasure), Moksha (Liberation)
- Yoga: Karma Yoga, Bhakti Yoga, Jnana Yoga, Raja Yoga
- Meditation: Chitta Vritti Nirodha, Yama and Niyama

4 Usefulness of Philosophy in Contemporary life (especially for CAs)

i Business Ethics
- Karma Yoga for superior business performance
- Lokasamgraha in Bhagavad Gita
- Leadership and Communication

ii Justice: Freedom, Responsibility and Action

iii Gender and Environment

PAPER 3 : ENTREPRENEURSHIP AND START-UP ECOSYSTEM **(100 MARKS)**

Objective

To gain knowledge and acquire the ability to develop multidimensional skills in Entrepreneurship and Start-Up Ecosystem.

Contents

1 **Part A: Introduction to Entrepreneurship & Startups:** Meaning and concept of entrepreneurship & Startups, the history of entrepreneurship development, Types of entrepreneurs, Role of entrepreneurship & Startups in economic development, Rise of Startups: Global Perspective, Rise of Startups: Indian Perspective. The skills/ traits required to be an entrepreneur, creative and design Thinking, the entrepreneurial decision process, Succession Planning and Managing Family Business

Part B: Startup Registration: DPIIT Recognition, Benefits, Government Seed Funding, etc.

2 **Crafting business models and Lean Start-ups:** Introduction to business models; Creating value propositions-conventional industry logic, value innovation logic; customer focused innovation; building and analysing business models; Business model canvas, Introduction to lean start-ups, Business Pitching

3 **Product Development:** Building a Minimum Viable Product (MVP), Journey towards building "Product Market Fit", Practical case studies on journey of successful startups from MVP to PMF, Prototype and Agile development methodology for tech Startups, Identify critical success elements: Product (tech), Product (offering), Procurement, Supply Chain

4 **Pitching the idea and presentation:** Drafting of Pitch Deck and Business Plan, Art of Elevator Pitch, Rules/Steps of Pitching the idea, Art of Persuasion

5 **Institutions Supporting Small Business Enterprises:** Central level institutions. State level institutions. Other agencies. Industry Associations. Current government schemes supporting entrepreneurship

6 **Funding & Valuation:** Understanding basics of Startup Funding & where to get investment, Quantifying the seed capital, Prerequisite of Startup Funding, Financial Modelling for the Startups, How to approach Angel Investors & VC Firms, understanding Term Sheet, Investor Agreement and Equity Dilution, the science behind 'Startup Valuation'

7 **Legal considerations for a Startup:** Choosing an ideal entity type and overview of registration process, Startup Equity Split among cofounders and equity vesting, ESOP Planning and other best practices, Drafting of Cofounder Agreement, Registering intellectual property rights (IPRs) [Patent, Copyright and Trademark, etc.]

8 **Startup Incubators & Acceleration:** Difference between incubators and accelerators, Choosing the right one (factors and effect thereof), Working of incubators and accelerators

9 **Miscellaneous:** Case studies on success stories, Role of Startup Advisors & Funding Agents, Building a right Startup Team, Founder's grooming: Role of PR Building Activities in success of startups, Being part of Startup Community and leading it and Exit Strategies

PAPER 4 : DIGITAL ECOSYSTEM AND CONTROLS (100 MARKS)

Objective

To develop competencies and skillsets in evaluation of controls and relevant evidence gathering in an IT environment using IT tools and techniques for effective and efficient performance of accounting, assurance, financial technologies and compliance services.

Contents

1 **Governance and Management of Digital Ecosystem**
- Key concepts of Governance and IT strategy
- Governance, Risk and Compliance (GRC) Framework
- Risk fundamentals and related terms, Sources, and types of risk
- Enterprise Risk Management Framework
- Information Systems Security Policy
- Business Continuity Planning and Disaster Recovery Planning

2 **Information Systems Life Cycle**
- Information System Acquisition
- Information System Development methodologies
- Information Systems implementation and maintenance

3 **Information Systems' Control**
- Information Systems' Control and its classification
- Overview of Information Technology Tools
- Illustrations on Risks and Controls of specific business processes

4 **Digital Data and Analysis**
- Data privacy
- Data assurance
- Introduction to Digital Personal Data Protection Act, 2023
- Regulatory compliance in terms of relevant sections of Information Technology Act, 2000
- Introduction to Data Analytical tools and Techniques
- Introduction to Business Intelligence (BI) tools and techniques

5 **Digital Economy**
- ABCD of Fintech
- Digital payments, Digital Currency, and Cryptocurrency
- e-business and their associated risks and controls
- Emerging Technologies and Concepts

6

Business Accounting Associate (BAA)

BUSINESS ACCOUNTING ASSOCIATE

As per the Scheme of Education and Training, a student after fulfilling the below mentioned conditions can apply for Business Accounting Associate (BAA) certificate by paying the prescribed fees:

(a) Qualified both Group I and Group II of the Intermediate Examination;

(b) Completed the practical training;

(c) Successfully completed Advanced Integrated Course on Information Technology and Soft Skills; and

(d) Successfully completed the self-paced online modules.



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7

Final Course

FINAL COURSE

After successfully passing Intermediate Examination, a student has to register for Final Course and Self-Paced Online Modules. The Final Course consists of two Groups - Group I and Group II.

Each group consists of three papers.

Registration Procedure

ICAI has a centralised Self Service portal to manage the process of registration. All administrative interactions throughout the life cycle of students covering Intermediate and Final courses are done through this portal and there is no need for personal visit or submission of physical documents. Students need to submit self-attested documents online within the Self Service Portal.

Candidate has to visit **https://www.icai.org/post/students-services** to reach Self Service Portal for the process.

At the time of registration of Final course, students would be required to register for self-paced online module also. The form for final course registration will contain the facility to opt for the subject under self-paced online module Set C and Set D. No separate fee is payable for registration of self-paced online modules, namely, SETs A, B, C and D.

After successful registration, students will be provided details to order study material through the Centralised

Distribution System Portal, i.e., **https://icai-cds.org/**

Registration Fees

An eligible student shall register for Final Course on payment of the fee below:

Details	Rupees	For Foreign Students# (US$)
Final Registration Fee	22,000*	$ 1,100

**Students from Union Territories of Jammu, Kashmir and Ladakh, North - East States were given 75%concession in Registration Course Fee for Final extended from April 1, 2022 till March 31, 2025 and this concession is also applicable for Candidates from Andaman and Nicobar Islands registering from April 1, 2022 till March 31 2025.*

**Wards of deceased members have been given 75% concession in Registration Course Fee for Final level applicable from April 1, 2022.*

#The aforesaid dollar-denominated fee applies to foreign students only whereas students from SAARC Countries will pay the regular fees.

*Details regarding terms & conditions including documents to be submitted have been provided under the section titled **'Scholarships and Fee Concessions'.***

SUBJECTS & SYLLABUS

FINAL
PAPER 1: FINANCIAL REPORTING (100 MARKS)

Objective

a To acquire the ability to integrate and solve problems in practical scenarios on Indian Accounting Standards (Ind AS) for deciding the appropriate accounting treatment and formulating suitable accounting policies.

b To gain the prowess to recognize and apply disclosure requirements specified in Indian Accounting Standards (Ind AS) while preparing and presenting the financial statements.

c To develop the expertise to prepare financial statements of group entities which includes subsidiaries, associates and joint arrangements based on Indian Accounting Standards (Ind AS).

d To develop understanding of certain Accounting Standards and solve problems in practical scenarios where treatment is different in both the standards.

Contents

1 Introduction to General Purpose Financial Statements as per Indian Accounting Standard (Ind AS)

Statutory provisions: Applicability criteria
Division II of Schedule III to the Companies Act, 2013 and Guidance Note thereupon

2 Conceptual Framework for Financial Reporting under Indian Accounting Standards (Ind AS)

3 Application of Ind AS with reference to General Purpose Financial Statements

i Ind AS on Presentation of Items in the Financial Statements
Ind AS 1 "Presentation of Financial Statements"
Ind AS 34 "Interim Financial Reporting"
Ind AS 7 "Statement of Cash Flows"

ii Ind AS on Measurement based on Accounting Policies
Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors"
Ind AS 10 "Events after the Reporting Period"
Ind AS 113 "Fair Value Measurement"

iii Ind AS on Income Statement
Ind AS 115* "Revenue from Contracts with the Customers"

iv Ind AS on Assets and Liabilities of the Financial Statements
Ind AS 2 "Inventories"
Ind AS 16 "Property, Plant and Equipment"
Ind AS 116* "Leases"
Ind AS 23 "Borrowing Costs"
Ind AS 36 "Impairment of Assets"
Ind AS 38 "Intangible Assets"
Ind AS 40 "Investment Property"
Ind AS 105 "Non-current Assets Held for Sale and Discontinued Operations"
Ind AS 19 "Employee Benefits"
Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets"

v Ind AS on Items impacting the Financial Statements
Ind AS 12* "Income Taxes"
Ind AS 21 "The Effects of Changes in Foreign Exchange Rates"

vi Ind AS on Disclosures in the Financial Statements
Ind AS 24 "Related Party Disclosures"
Ind AS 33 "Earnings per Share"
Ind AS 108 "Operating Segments"

vii Other Ind AS
Ind AS 20 "Accounting for Government Grants and Disclosure of Government Assistance"
Ind AS 102 "Share Based Payment"
Ind AS 41 "Agriculture"

viii Ind AS on Financial Instruments (it includes Ind AS 32, Ind AS 109, Ind AS 107)
Financial Instruments: Scope and Definitions
Classification and Measurement of Financial Assets and Financial Liabilities
Financial Instruments: Equity and Financial Liabilities
Derivatives and Embedded Derivatives
Recognition and Derecognition of Financial Instruments
Hedge Accounting
Disclosures

4 Ind AS on Group Accounting

i Business Combinations (Ind AS 103)

ii Consolidated and Separate Financial Statements (it includes Ind AS 110, Ind AS 111, Ind AS 27, Ind AS 28, Ind AS 112)

5 First time adoption of Indian Accounting Standards (Ind AS 101)

6 Analysis of financial statements (as per Ind AS)

7 Ethics with Accounting Concepts
Identify and explain the key ethical issues

8 Technology and Accounting
Evolution of Accounting in the technological environment

Notes:

*1. *Discussion on AS 7, AS 9, AS 19 and AS 22 will be given along with corresponding Ind AS 115, Ind AS 116 and Ind AS 12.*

2. If either a new Ind AS or Announcements and Limited Revisions to Ind AS are issued or the earlier one is withdrawn or new Ind AS, Announcements and Limited Revisions to Ind AS are issued in place of existing Ind AS, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified as decided by the Institute.

3. The specific inclusions / exclusions in any topic covered in the syllabus will be affected every year by way of Study Guidelines.

PAPER 2: ADVANCED FINANCIAL MANAGEMENT (100 MARKS)

Objective

To acquire the ability to apply financial management theories and techniques in strategic decision making.

Contents

I Financial Policy and Corporate Strategy

i Advanced role of CFO in various matters including Value Creation
ii Strategic decision making framework
iii Interface of Financial Policy and strategic management
iv Balancing financial goals vis-à-vis sustainable growth

2 Risk Management

i Identification of types of Risk faced by an organisation
ii Evaluation of Financial Risks
iii Value at Risk (VAR)
iv Evaluation of appropriate method for the identification and management of financial risk

3 Advanced Capital Budgeting Decisions

i Current trends in Capital Budgeting
  - Impact of Inflation on Capital Budgeting Decisions
  - Impact of change in technology on Capital Budgeting
  - Impact of change in Government Policies on Capital Budgeting
ii Dealing with Risk in Investment Decisions
iii Internal and External Factors affecting capital budgeting decision
iv Methods of incorporating risk in Capital Budgeting
v Adjusted Present Value
vi Optimum Replacement Cycle

4 Security Analysis

i Fundamental Analysis
ii Technical Analysis
  - Meaning
  - Assumptions
  - Theories and Principles
  - Charting Techniques - Basics
  - Efficient Market Hypothesis (EMH) Analysis
iii Equity Research and tools available

5 Security Valuation

i Theory of Valuation
ii Return Concepts
iii Equity Risk Premium
iv Required Return on Equity
v Discount Rate Selection in Relation to Cash Flows
vi Approaches to Valuation of Equity Shares
vii Valuation of Preference Shares
viii Valuation of Debentures/ Bonds
ix Role and Responsibilities of Valuers
x Precautions need to be taken by a Valuer before accepting any valuation assignment

6 Portfolio Management

i Portfolio Analysis
ii Portfolio Selection
iii Capital Market Theory
iv Portfolio Revision

v Portfolio Evaluation
vi Asset Allocation
vii Fixed Income Portfolio
viii Risk Analysis of Investment in Distressed Securities
ix Alternative Investment Avenues
- Real Estate
- Gold
- Private Equity
- REITs
- Hedge Funds
- ETFs
- Mutual Funds
- Commodities

7 Securitization

i Introduction
ii Concept and Definition
iii Benefits of Securitization
iv Participants in Securitization
v Mechanism of Securitization
vi Problems in Securitization
vii Securitization Instruments
viii Pricing of Securitization Instruments
ix Risks in Securitization
x Tokenization
xi Securitization in India

8 Mutual Funds

i Meaning
ii Types
iii Advantages and Disadvantages of Mutual Funds
iv Evaluation of Mutual Funds
v Role of Fund Manager in Mutual Funds
vi Hedge Funds
vii Role of FIIs in Mutual Funds

9 Derivatives Analysis and Valuation

i Introduction to Forwards, Futures and Options
ii Futures Market
iii Pricing of Forwards and Futures
iv Hedging using Futures
v Options
- Option Pricing
- Option Greeks
- Exotic Options

vi Credit Derivatives
vii Real Options
viii Derivative Mishaps and Lessons
ix Swaps
x Commodity Derivatives
xi Weather Derivatives
xii Electricity Derivatives

10 Foreign Exchange Exposure and Risk Management

i Factors affecting foreign exchange rate
ii Role of SWIFT in Foreign Exchange
iii National and International Payment Gateways

iv Exchange rate determination
v Foreign currency market
vi Management of Foreign Exchange Risk

11 International Financial Management

i International Capital Budgeting
- Offshore Investment Strategies vis-à-vis Domestic Capital Budgeting
- Project vis-à-vis Parent Cash Flows
- Discounting Rate and Adjusting Cash Flows
- Adjusted Present Value

ii Raising funds from International Sources
iii Sovereign Funds
iv International Financial Centre (GIFT City)
v International Working Capital Management
- Multinational Cash Management
  - Objectives of Effective Cash Management
  - Optimization of Cash Flows/ Needs
- Multinational Receivable Management
- Multinational Inventory Management

12 Interest Rate Risk Management

i Benchmark Rates
ii Interest Rate Risk
iii Hedging Interest Rate Risk
- Traditional Methods
  - Asset and Liability Management (ALM)
  - Forward Rate Agreement (FRA)
- Modern Methods including Interest Rate Derivatives
  - Interest Rate Futures
  - Interest Rate Options
  - Swaps
  - Swaptions

13 Business Valuation

i Conceptual Framework of Valuation
ii Approaches/ Methods of Valuation
- Assets Based Valuation Model
- Earning Based Models
- Cash Flow Based Models
- Measuring Cost of Equity
  - Capital Asset Pricing Model (CAPM)
  - Arbitrage Pricing Theory
  - Estimating Beta of an unlisted company
- Relative Valuation
  - Steps involved in Relative Valuation
  - Equity Valuation Multiples
  - Enterprise Valuation Multiple
- Other Approaches to Value Measurement
  - Economic Value Added (EVA)
  - Market Value Added (MVA)
  - Shareholder Value Analysis (SVA)
- Arriving at Fair Value

iii Going concern and Non Going concern valuation
iv Valuation of Distressed Companies
v Valuation of Start ups
vi Valuation of Digital Platforms
vii Valuation of Professional/ Consultancy Firms
viii Impact of ESG on valuation

14 Mergers, Acquisitions and Corporate Restructuring

i Conceptual Framework
ii Rationale
iii Forms
iv Mergers and Acquisitions
- Financial Framework
- Takeover Defensive Tactics
- Reverse Merger

v Divestitures
- Partial Sell off
- Demerger
- Equity Carve outs

vi Ownership Restructuring
- Going Private
- Management/ Leveraged Buyouts

vii Unlocking the value through Mergers & Acquisitions and Business Restructuring
viii Cross Border Mergers
ix Special Purpose Acquisition Companies (SPACs)

15 Startup Finance

i Introduction including Pitch Presentation
ii Concept of Unicorn
iii Startup Initiative of GOI
iv Sources of Funding
v Succession planning in Business



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PAPER 3: ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS (100 MARKS)

Objective

a To gain the ability to analyse current auditing practices and procedures and apply them in auditing engagements.

b To develop the ability to solve cases relating to audit engagements.

Contents

I Quality Control

SQC 1 Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements

SA 220 Quality Control for an Audit of Financial Statements

2 General Auditing Principles and Auditors Responsibilities

SA 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements

SA 250 Consideration of Laws and Regulations in an Audit of Financial Statements

SA 260 Communication with Those Charged with Governance

SA 299 Joint Audit of Financial Statements

SA 402 Audit Considerations Relating to an Entity Using a Service Organisation

*(**Note:** Content of SA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing; SA 210 Agreeing the Terms of Audit Engagements and SA 230 Audit Documentation is covered in depth at Intermediate level. Thus, application part of above SAs may be discussed in the form of Case Study at Final level.)*

3 Audit Planning, Strategy, and Execution

SA 300 Planning an Audit of Financial Statements; (Content is covered in depth at Intermediate level, therefore, application part of SA 300 may be discussed in the form of Case Study at Final level.)

SA 450 Evaluation of Misstatements identified During the Audit

SA 520 Analytical Procedures

SA 540 Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures

SA 610 Using the Work of Internal Auditors

SA 620 Using the Work of an Auditor's Expert

4 Materiality, Risk Assessment and Internal Control

Evaluation of Internal Control Procedures; Components of Internal Controls; Internal Control and Risk Assessment; Auditor's response to assessed risks; Risk-Based Audit- Audit Risk Analysis; Reporting on Internal Control Weaknesses, Framework on Reporting of Internal Controls

SA 265 Communicating Deficiencies in Internal Control to Those Charged with Governance and Management

SA 330 The Auditor's Responses to Assessed Risks

*(**Note:** Content of SA 315 Identifying and Assessing the Risk of Material Misstatement through Understanding the Entity and its Environment and SA 320 Materiality in Planning and Performing an Audit is covered in depth at Intermediate level. Thus, application part of above SAs may be discussed in the form of Case Study at Final level.)*

5 Audit Evidence

*(**Note:** Content of SA 500 Audit Evidence; SA 501 Audit Evidence - Specific Considerations for Selected Items; SA 505 External Confirmations; SA 510 Initial Audit Engagements – Opening Balances; SA 530 Audit Sampling & SA 550 Related Parties is covered in depth at Intermediate level. Thus, application part of above SAs may be discussed in the form of Case Study at Final level.)*

6 Completion and Review

*(**Note:** Content of SA 560 Subsequent Event; SA 570 Going Concern and SA 580 Written Representation is covered in depth at Intermediate level. Thus, application part of above SAs may be discussed in the form of Case Study at Final level.)*

7 Reporting

SA 700 Forming an Opinion and Reporting on Financial Statements

SA 701 Communicating Key Audit Matters in the Independent Auditor's Report

SA 705 Modifications to the Opinion in the Independent Auditor's Report

SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report

SA 710 Comparative Information – Corresponding Figures and Comparative Financial Statements

SA 720 The Auditor's Responsibility in Relation to Other Information

8 Specialized Areas

Basic and Overview of SA 800 Special Considerations-Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks

Basic and Overview of SA 805 Special Considerations-Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement

Basic and Overview of SA 810 Engagements to Report on Summary Financial Statements

9 Audit-related Services

Basic and Overview of SRS 4400 Engagements to Perform Agreed-upon Procedures Regarding Financial Information

Basic and Overview of SRS 4410 Compilation Engagements

10 Review of Financial Information

Basic and Overview of SRE 2400 Engagements to Review Historical Financial Statements

Basic and Overview of SRE 2410 Review of Interim Financial Information Performed by the Independent Auditor of the Entity

11 Prospective Financial Information and Other Assurance Services

Basic and Overview of SAE 3400 The Examination of Prospective Financial Information

Basic and Overview of SAE 3402 Assurance Reports on Controls at a Service Organisation

Basic and Overview of SAE 3420 Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus

12 Digital Auditing and Assurance

Auditing digitally and Digital auditing, Usage of Automated Tools such as CAAT, Data Analytics, Artificial Intelligence, etc., Remote Auditing

13 Group Audits

Audit of Consolidated Financial Statements - Responsibility of Parent Company, Auditor of the Consolidated Financial Statements; Audit Considerations - Permanent Consolidation, Current Period Consolidation; Reporting

Audit of Group Financial Statements including the work of Component Auditors

(SA 600 Using the Work of Another Auditor)

14 Special Features of Audit of Banks & Non-Banking Financial Companies

15 Overview of Audit of Public Sector Undertakings: Concept of Propriety Audit; Performance Audit; Comprehensive Audit

16 Internal Audit : Provisions of Internal Audit as per Companies Act, 2013; Scope of Internal Auditing; Relationship between Internal and External Auditor; Basics of Internal Audit Standards issued by the ICAI; Drafting of Internal Audit Report; Audit Trail, Internal Audit as a Management Function

17 Due Diligence, Investigation and Forensic Accounting: Due Diligence Review; Audit versus Investigation; Steps for Investigation; Types of Investigation; Procedure, Powers, etc. of Investigator; Types of Fraud, Indicators of Fraud, Follow-up thereof; Forensic Accounting- meaning, difference between Statutory Audit and Forensic Accounting, Forensic Accounting and Investigation Report, Introduction of Forensic Accounting and Investigation Standards

18 Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance, etc.

19 Professional Ethics and Liabilities of Auditors: Introduction of Code of Ethics as per IESBA and Code of Ethics with special reference to the relevant provisions of the Chartered Accountants Act, 1949 and the Regulations thereunder; Application of Fundamental Principles; Application of Threats, Evaluation of Threats; Addressing Threats and Safeguards; Conceptual Framework; Important Provisions of Chartered Accountants Act,1949 and Chartered Accountants Regulations 1988

Note: *If any new legislations / Engagement and Quality Control Standards/ Guidance Notes / Statements are enacted in place of the existing legislations / Engagement and Quality Control Standards / Guidance Notes / Statements, the syllabus will accordingly include the corresponding provisions of such new legislations / Engagement and Quality Control Standards / Guidance Notes / Statements, with effect from the date to be notified by the Institute.*

Similarly, if any existing legislations / Engagement and Quality Control Standards/ Guidance Notes / Statements ceases to be in force, the syllabus will accordingly exclude such legislations / Engagement and Quality Control Standards/ Guidance Notes / Statements with effect from the date to be notified by the Institute.

Further, the specific inclusions/exclusions in any topic covered in the syllabus will be effected by way of Study Guidelines every year, if required.

PAPER 4: DIRECT TAX LAWS & INTERNATIONAL TAXATION (100 MARKS)

Objective

a To acquire the ability to analyse and interpret the provisions of direct tax laws and recommend optimal solutions to practical problems in a tax efficient manner; and

b To apply the provisions of direct tax laws and the concepts, principles and provisions of international taxation to recommend solutions to issues involved in cross border transactions.

Contents

I i Comprehensive computation of income-tax liability of companies and other entities under the alternative tax regimes under the Income-tax Act, 1961 to optimise tax liability
- General provisions under the Act for computation of total income and tax liability of companies and other entities
- Special tax regimes under the Act for companies and other entities
- Optimisation of tax liability of companies and other entities through tax planning

ii Special Provisions relating to charitable and religious trust and institutions, political parties and electoral trusts, business trusts, securitisation trusts, investment funds and other funds/trusts

iii Anti-avoidance provisions under the Act

iv Provisions to address tax challenges on digitalisation

2 Tax Administration and Appellate Mechanism

i Deduction, Collection and Recovery of Tax

ii Income-tax Authorities

iii Assessment Procedures

iv Appeals and Revision; and Dispute Resolution

v Provisions to counteract unethical tax practices
- Taxation of undisclosed income under the Income-tax Act, 1961
- Taxation of undisclosed foreign income and assets
- Penalties and offences and prosecution

vi Miscellaneous Provisions

vii Tax Audit

3 International Taxation

i Taxation of cross border transactions and Non-resident taxation under the Income-tax Act, 1961, including
- Transfer Pricing
- Non-resident Taxation
- Double Taxation Relief
- Advance Ruling

ii Other Aspects of International Taxation, namely,
- Significant articles of OECD and UN Model Tax Conventions
- Fundamentals of BEPS
- Application and Interpretation of Tax Treaties
- Latest developments in International Taxation

Note: *If any new legislation(s) are enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in the place of the existing legislation(s) with effect from the date to be notified by the Institute. Similarly, if any existing legislation(s)*

on direct tax laws ceases to be in force, the syllabus will accordingly exclude such legislation(s) with effect from the date to be notified by the Institute.

Further, the specific inclusions/exclusions in any topic covered in the syllabus will be effected by way of Study Guidelines every year, if required. Specific inclusions/exclusions in a topic may also arise due to additions/deletions made every year by the Annual Finance Act.



PAPER 5: INDIRECT TAX LAWS (100 MARKS)

PART I: GOODS AND SERVICES TAX (80 MARKS)

Objective

To acquire the ability to analyse and interpret the provisions of the goods and services tax law and recommend solutions to case scenarios.

Contents

Goods and Services Tax (GST) Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017 including

i Case studies based on following:
Levy and collection of CGST and IGST – Application of CGST/IGST law; Concept of supply, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax including reverse charge; Classification; Exemption from tax; Place of supply; Time of Supply; Value of supply; Input tax credit; Computation of GST liability

ii Procedures under GST including registration, tax invoice, credit and debit notes, electronic way-bill, accounts and records, returns, payment of tax

iii Refunds and case studies based on refund provisions

iv Job work

v Liability to pay in certain cases

vi Administration of GST; Assessment and Audit

vii Inspection, Search, Seizure and Arrest

viii Demand and Recovery; Offences and Penalties

ix Appeals and Revision

x Advance Ruling

xi Ethics under GST

xii Other provisions *****

****The entire CGST and IGST laws are included in the syllabus at the Final level. Any residuary provision under the CGST Act, 2017 and IGST Act, 2017, not covered under any of the above specific provisions, would be covered under "Other provisions". Further, if any new Chapter is included in the CGST Act, 2017 and IGST Act, 2017, the syllabus will accordingly include the provisions relating thereto.***

PART II: CUSTOMS & FTP (20 MARKS)

Objective

To develop an understanding of the customs laws and foreign trade policy and acquire the ability to analyse and interpret the provisions of such laws/concepts.

Contents

1 Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975

i Introduction to customs law including Constitutional aspects

ii Levy of customs duties including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty

iii Types of customs duties

iv Classification and valuation of imported and export goods

v Import and Export Procedures including special procedures relating to baggage, goods imported or exported by post, stores

vi Warehousing

vii Refund

2 Foreign Trade Policy

i Introduction to FTP – legislation governing FTP, salient features of an FTP, administration of FTP, contents of FTP and other related provisions

ii Basic concepts relating to import and export

iii Basic concepts relating to export promotion schemes provided under FTP

Note: *While covering the above laws, students should familiarise themselves with the ethical considerations and information technology aspects involved in the compliance of these laws.*

If any new legislation(s) is enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in place of the existing legislation(s) with effect from the date to be notified by the Institute. Similarly, if any existing legislation ceases to have effect, the syllabus will accordingly exclude such legislation with effect from the date to be notified by the Institute. Students shall not be examined with reference to any particular State GST Law.

Further, the specific inclusions/exclusions in any topic covered in the syllabus will be effected every year by way of Study Guidelines, if required.

PAPER 6: INTEGRATED BUSINESS SOLUTIONS (100 MARKS)

(MULTI-DISCIPLINARY CASE STUDY WITH STRATEGIC MANAGEMENT)

Objective

To analyze and integrate the concepts, principles and provisions of accounting, auditing, taxation, corporate laws, finance and business strategy and management to address issues in practical case scenarios.

Contents

This paper will be entirely case study based and would assess the integrated knowledge of following subjects:-

1 **Financial Reporting**

2 **Advanced Financial Management**

3 **Advanced Auditing, Assurance and Professional Ethics**

4 **Direct Tax Laws & International Taxation**

5 **Indirect Tax Laws**

6 **Corporate and Economic Laws**

7 **Strategic Cost & Performance Management**



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ADMISSION TO FINAL EXAMINATION

1 Students shall be admitted to Final Examination if

- i He is registered for the Final Course.
- ii Has completed Practical Training, six months before the first day of the month in which the examination is to be held.
- iii Has successfully completed Advanced Integrated Course on Information Technology and Soft Skills (Adv. IT & MCS).
- iv Has passed the Self-paced Online Modules.

2 Students shall pay Examination fees, as may be fixed by the Council for Final Examination.

3 The subjects of Final Course are classified into two groups with three papers each. The students can study and appear in the Examination group-wise or both the groups together.

NOTE: *Students are advised to visit the website* ***www.icai.org*** *regularly to keep themselves updated with the latest developments, if any.*

REQUIREMENTS FOR PASSING FINAL EXAMINATION

A candidate may appear in both the groups simultaneously or in one group in one examination and in the remaining group at any subsequent examination. He is declared to have passed the Final examination, if he passes both the groups

1 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% marks in each paper of each of the groups and 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 minimum of 50% marks in the aggregate of all the papers of both the groups taken together.

2 A candidate shall be declared to have passed in a group if he-

- a secures at one sitting a minimum of 40% marks in each paper of group and minimum of 50% marks in the aggregate of all the papers of that group.

The criteria of negative marking in a paper or papers may be adopted having objective type questions in such a manner as may be specified from time to time.



EXEMPTION

A student who appeared in all the papers comprised in a Group/Unit and fails in one or more papers in that Group/Unit but secures a minimum of 60% marks in any paper(s) of that Group/Unit shall be eligible for exemption in that paper(s) in the next three following examinations. Which means that while he is availing the benefit of exemption secured in paper(s) during previous examination, he shall have to qualify the remaining papers in any of the next three following examination.

He shall be declared to have passed in that Group/Unit if he secures at one sitting a minimum of 40% marks in each of the papers of that Group/Unit and a minimum of 50% of the total marks of all the papers of that Group/Unit including the paper(s) in which he had secured a minimum of 60% marks in the earlier examination. ***He shall not be eligible for any further exemptions in the remaining paper(s) of that Group/Unit until he has exhausted the exemptions already granted to him in that Group/Unit***

If a candidate has exhausted the exemption granted to him under sub-regulation (8) of Regulation 38D and he was not able to pass the said Group or Unit, he may opt for the continuing of said exemption to the subsequent examinations. However, in such a case, such candidate shall be required to obtain a minimum of fifty per cent marks in each of the remaining paper/s of that Group or Unit in order to declare him to have passed in that Group or Unit.

8

Information Technology Training and Soft Skills Course

INFORMATION TECHNOLOGY TRAINING & SOFT SKILLS COURSE

With an aim at shaping Chartered Accountants as complete Business Managers equipped with a well-rounded personality, The Institute of Chartered Accountants of India has developed two Courses viz: Integrated Course on Information Technology and Soft Skills (ICITSS) and Advanced Integrated Course on Information Technology and Soft Skills (AICITSS). Each course is of Four Weeks duration.

Integrated Course on Information Technology and Soft Skills (ICITSS) Information Technology & Orientation Course

A student is required to successfully complete the course consisting of Information Technology Training (IT) and Orientation Course (OC) before commencement of Practical Training.

Objective

To familiarize the students with diversified field of Accountancy profession, to make them tech-savvy and to develop their communication and presentation skills and to foster values such as integrity, transparency so as to groom them as professionals in future.

i. Course on Information Technology

The Information Technology Course aims to equip the entrants to face the emerging challenges in globalized competitive business environment.

- To develop an understanding for use of Information Technology in the field of accounting and auditing and uniform theoretical and practical knowledge to all the aspiring CA students.

Eligibility

A Student has to mandatorily complete the Course on IT before commencement of Practical Training.

Duration

The classes are scheduled for minimum 6 hours per day, in 15 working days.

Fee

The fee shall be ₹ 6,500 per student on non-residential basis, inclusive of course material and tea/ refreshments.

ii Orientation Course

The Orientation Course aims to equip the entrants of the profession:

- To familiarize with various dimensions of the Indian Accountancy Profession.
- To develop effective communication and presentation skills.
- To groom and motivate the entrants to be knowledgeable and skilled professionals.
- To expand the significance of practical training in the life of a professional.
- To foster values such as integrity, transparency and Independence in the budding professionals.

Eligibility

A student has to mandatorily complete the Orientation Course before commencement of Practical Training.

Duration

The classes are scheduled for 6 hour per day in 15 working days.

Fee

The fee is ₹ 7,000 per student on non-residential basis, inclusive of course material and tea/refreshments.

Advanced Integrated Course on Information Technology and Soft Skills (AICITSS)

A student is required to complete successfully Advanced Integrated Course on Information Technology and Soft Skills(AICITSS) consisting Advanced Information Technology (Advanced IT) and Management and Communication Skills (MCS) Course after the end of the practical training period but before appearing in Final level examination.

Objective

At the end of the session, each and every student is well equipped to cope up with the effective and efficient use of IT Tools and to develop inter-personal and leadership skills as per global competitive environment.

i. Course on Advanced Information Technology

- To develop practical skills in auditing ERP environments, we focus on understanding their complexities through IT and Data Analysis. This involves utilizing a range of audit tools, including Python, KNIME, Power BI, ZOHO, Oracle Fusion, and MS Dynamics.

Duration

The classes are scheduled minimum 6 hours per day, in 15 working days.

Fee

The fee shall be ₹ 7,500 (Seven thousand five hundred only) per student on non-residential basis, inclusive of course material and tea/refreshments.

ii. Management & Communication Skills Course (MCS)

The Management & Communication Skills Course aims to equip the students to the profession with some essential skills, such as:

- To sharpen communication and presentation skills
- To develop inter-personal and leadership skills
- To provide an understanding of contemporary business environment and opportunities
- To prepare the student for a career either in employment or in practice, by educating them to be adaptable and accountable.

Eligibility (For Both MCS and Advanced ITT Courses)*

The Students who have undergone only one , i.e. either GMCS/GMCS-II/MCS under the final (old) course, have to undergo the remaining component i.e. Advanced ICITSS(MCS).

It is further clarified that following is the position in respect of different categories of students who are required to under Advanced ICITSS. With reference to their eligibility to appear in Final Examination . Final (NEW) Examination to be held under the syllabus approved by the council under regulation 31(v) of the CA Regulations,1988.

* NOTE

Students would be tested on Advanced Information Technology (AICITSS) through online test paper/ OMR Test Paper which they would be required to qualify with the requisite grades to be eligible to appear for Final Examination. The said grades would be reflected in the mark sheet of Final Examination.

S.No.	Category	Remarks	When to Complete
	Registered in Final (New) Course (registration for which commenced from 1st July, 2023	Should complete Advanced ICITSS (MCS & AIT).	Before appearing in Final (New) Examination
	Converted from Final (Old) Course (i.e students registered in final (Old) Course before 1st July 2017 under the syllabus approved by the council U/R 31 (ii) of the CA Regulations) to Final (New) Course – Not appeared in final (Old) exam earlier	Should complete Advanced ICITSS (MCS & AIT) if not completed earlier, upon conversion to the Final (New) Course.	Before appearing in Final (New) Examination
	Converted from Final (Old) Course (i.e students registered in final (Old) Course before 1st July 2017 under the syllabus approved by the council U/R 31 (ii) of the CA Regulations) to Final (New) Course – Appeared in final (Old) exam earlier	Should complete Advanced ICITSS (MCS & AIT that has not been completed earlier), upon conversion to the Final (New) Course.	Either before of after appearing in Final (New) Exam but in any case, before applying for membership

Students are required to take note of the above and act accordingly.

Duration

The classes are scheduled for 6 hour per day in 15 working days.

Fee

The fee shall be ₹ 7,000 (Seven thousand only) per student on non-residential basis, inclusive of course material and tea/refreshments.

Registration for ICITSS and AICITSS Courses

The Board of Studies has developed Online Registration Portal to facilitate students to register in Soft Skill Courses (ICITSS and Advanced ICITSS) and make the payment of the course fee online using Credit/Debit card from all across the Country.

The Online portal for ICITSS and Advanced ICITSS provides the facilities as under :

- Single sign on for all the courses
- Online Registration for available
- Batch Online Payment
- Batch Transfer Facility
- Online Feedback Submission
- Online Certificate Generation

NOTE: *The students are required to login at Online Portal www.icaionlineregistration.org and register in a particular batch launched by the Programme Organising Unit. After registration, the student is required to take a print of the acknowledgement slip from the portal and submit the same along with other documents, as mentioned in the acknowledgement slip, to the concerned Programme Organising Unit at least two days before the commencement of the batch. After verifying the documents, the concerned POUs will confirm the registration.*

Four Weeks' Residential Programme on Professional Skills Development (Optional)

Objective

Offers a unique opportunity and focusses on development of communication skills, leadership skills, personal traits as well as technical skills for effective functioning in business organisations and profession.

Place of Conduct of Programme

- Centre of Excellence, Hyderabad
- Centre of Excellence, Jaipur
- The Assam Royal Global University , Guwahati

Fee

₹48,000/- which includes tuition fee, course material, boarding, lodging, local field visits (one), etc.

Key Features

- Exemption from Management and Communication Skills (MCS) forming part of Advanced Integrated Course on Information Technology and Soft Skills (AICITSS).
- Time spent by the students for undergoing these soft skill courses will be treated as a part of the Practical Training for the students enrolled for 3 years of Practical Training.
- Top 10 rank holders of Intermediate(Examination are exempted from payment of fees for attending the residential programme on Professional Skills Development.
- For Salient features of four weeks residential programme and announcement of next batch, visit on the website of the Institute through this link. https://www.icai.org/post/fwrp-on-soft-skills-development

SYLLABUS

Syllabus of ICITSS

Section A - Course on Information Technology

Topics	Hours
E-learning(Basics of MS-Word, MS-Power Point, MS-Excel)	10
Overview of Statutory & Tax Compliances	20
MS-Access	12
Data Analytics using CAAT tools- MS Excel / IDEA / Caseware	30
Overview of Accounting Packages - SAP/Tally /Zoho/Oracle etc.	48

Section B - Orientation Course

Topics	Hours
An overview of ICAI, SWOT Analysis	6
Visualize the Future - Articleship Training, Business Environment – Indian & Global	6
Fundamental pillars of success – Attitude, Values & Ethics	6
Self- Analysis, Planning & Prioritizing, Goal Setting & Accountability, Stress & Time Management	6
Introduction to Effective Communication, Listening Skills, Conversational Skills & Interpersonal Skills, Business Communication, Etiquettes, Articulation Skills	6
Extempore by the student	6
Importance of Motivation for high performance, Reading and Comprehension Skills	6
Art of Questioning, Group Discussion & its significance, Making Effective Presentations - Art of Presentation	6
Case-based presentations related to Industries, Introduction to Project Report/ Pitch Deck Presentation	6
Understanding Teams and team building approach / Relationship Management	6
Code of Conduct for CA students, Office Etiquettes, Executive Presence	6
Developing Research Aptitude, Business Domains and their significance, Comparison between Inter-firm and Intra firm	6
Social Media - Evolving Platforms of Communication, Adaptability and flexibility	6
Practical/ Testing of Verbal Skills	6
Extempore by the students, Final Swot analysis	6

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Section C- Advanced Course on Information Technology

Topics	Hours
E-learning on Forensic accounting and Fraud detection	10
Basics of Digital Forensic and Cyber Security	20
Data Analytics	42
Auditing of Financial Business Processes in SAP/Oracle/MS Dynamics, etc.	36
RPA	12

Section D – Management and Communication Skills (MCS)

Topics	Hours
Introduction of the Course, Effective Communication	6
Express to Impress	6
Business Communication	6
Meaning and Importance of Emotional Intelligence, Interpersonal Skills	6
Stress Management, Change Management and succeeding in the VUCA World, Negotiation Skills	6
Leadership- How to become a vigilant leader	6
Strategic Thinking	6
Teamwork & building successful Teams	6
Public Speaking	6
Interview Preparation,	12
Diversity & Inclusion, Client Orientation	6
Design Thinking, Professional Opportunities for CAs	6
Practical/ Testing of Presentation Skills – presentation by students	6
360-degree Professional Ethics, Extempore	6



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9

International Curriculum

INTERNATIONAL CURRICULUM

International Curriculum of ICAI, with its distinguished features, envisages **positioning CA qualification of ICAI as a global qualification to meet the demand for accountancy professionals outside India**, particularly in the countries where accountancy profession is in the nascent stages of development or in the countries where no professional accounting body exists. ICAI's International Curriculum would help achieve the **Government's objective of internationalisation of higher education** as enshrined in the New Education Policy 2020 and gain a stronghold in the international professional accountancy education arena. It would also **promote export of accounting and education services** envisaged in the Government's 'Action Plan for Champion Sectors in Services'.

KEY FEATURES

Common Curriculum - There would be a single common curriculum for both Indian and international students in line with international best practices, with the exception of country specific tax and law papers.

Eligibility for imparting practical training – International students would be required to undergo two year practical training under eligible members of such other accounting institutions or bodies outside India recognised by the International Federation of Accountants (IFAC) in such a manner as may be determined by the Council. The leave eligibility would be the same as is for a student undergoing practical training under a member of ICAI.

Two level integrated information technology and soft skills training – The two-level integrated information technology and soft skills training would be mandatory for international students also and the same would be imparted online.



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10

Practical Training, Industrial Training and Stipend

PRACTICAL TRAINING, INDUSTRIAL TRAINING & STIPEND

Practical Training/Articled Training

Practical Training or Articled Training is an integral part of the CA course. It requires a student to undergo full-time rigorous training under a practicing CA or CA in service, thus providing a unique opportunity for the young and aspiring to acquire hands-on experience in several vital aspects of the profession and to learn from the vast experience of their seniors. This training not only enriches technical knowledge but is also instrumental in shaping a well-rounded professional. Additionally, it ensures that students have an opportunity to acquire on-the-job experience in several aspects of the profession.

- Inculcates a disciplined attitude for hard work.
- Develops necessary skills in applying theoretical knowledge to practical situations.
- Provides exposure to overall socio-economic environment in which organizations operate.
- Develops ethical values.

Duration: Two years

When to Commence

An eligible student shall register for Final Course on payment of the fee below:

i Foundation Route students can commence after completing Integrated Course on Information Technology and Soft Skills (ICITSS) and passing both groups of Intermediate Examination.

ii For direct entrants coming through Graduation and Post-Graduation route, the practical training commences after completing course on ICITSS and after passing both groups of Intermediate Examination.

iii Students who have passed Intermediate level Examination of the Institute of Companies Secretaries of India or the Institute of Cost Accountants of India can commence only after completing ICITSS and passing both groups of Intermediate Examination.

Students can commence articled training by submitting Form 103 and an agreement on training is to be entered with Principal in Form 102.The entire period of practical training can be served with a practicing member or it can be served partly with a practicing member and partly in an approved industrial establishment as an Industrial Trainee. The period of such industrial training may range between 9-12 months during the last year of practical training. Only students of Final course are eligible for industrial training.

In order to ensure that articled assistants get due training, students who are undergoing practical training can upload the details of work performed by them in web based e-diary system.

Objectives of Training Programme

Main objectives of the training programme include the following:

i Acquisition of adequate theoretical knowledge: The objectives of the theoretical education meant for the chartered accountancy course are-
- to impart necessary technical knowledge in relevant fields;
- to build upnecessary comprehension and analytical skills; and
- to inculcate a professional and ethical approach.

The primary responsibility of imparting theoretical education rests with the Board of Studies through distance learning mode.

The Principal ensures on a day-to-day basis that trainees acquire and assimilate adequate theoretical knowledge with a view to providing strong foundation for building up of a professional chartered accountant. Such a theoretical knowledge can be supplemented by the firm directly by organizing group meetings, inter-firm/ intra-firm meetings, etc.

ii Developing skills in applying theoretical knowledge to practical situations: A professional accountant is not only required to acquire necessary theoretical knowledge but also to possess necessary skill to apply that knowledge to practical problems encountered by him. Practical training, encompassing sufficient range and depth of work experience, enables a trainee to acquire knowledge and skill by participation in activities performed by professional accountants. The ability to develop solutions to practical problems through application of theoretical knowledge is acquired by the trainees in the course of their practical training. Thus, a training programme must blend theoretical knowledge and practical training. For details, refer to training guide on ICAI website.

iii Inculcating a disciplined attitude: Practical training scheme also has the effect of disciplining and conditioning the mind of the trainee so that he gets attuned to the work environment and learns the virtues of patience and methodical work.The sincerity, integrity, objectivity and hard work of individual members of the Institute contribute to the position and prestige of the whole profession.

iv Imbibing due professional orientation: Practical training imparted by a firm of chartered accountants must aim to endow due professional orientation amongst trainees. Apart from virtues of independence and integrity, trainees must imbibe professional orientation towards clients and social consciousness. Ability to communicate and articulate effectively with the client must also be developed as a part of the training programme.

v Developing ethical values: Practical training also helps the trainees to develop professional competence and related skills as also to acquire certain ethical values and norms expected of professional accountants. Since the trainee, on completion of practical training and on passing the examination, will become a member of the Institute, it is imperative that he must be acquainted with the role of a chartered accountant and the code of ethics.

Design of Training Programme

The Member In-charge of Training (MIT)/ Principal may make a detailed assessment of the training environment so as to identify the areas in which the firm must provide training and the contribution which the firm can expect from trainees. Such an assessment will ensure that the training programme is relevant to the needs of the trainees and the firm. The following factors may be considered in this context :

i timing, type and total amount of work generated by the firm;

ii assessment of the partners and staff with the experience, skills and qualifications needed to undertake the work and to provide supervision to trainees;

iii availability or otherwise of senior trainees for supervising the work done by junior trainees;

iv reviewing the arrangements for instructions, particularly experience needs to be supplemented by theoretical training;

v whether there are any deficiencies in the work experience available to trainees and how these may be overcome e.g., by secondment.

In designing the training programme, the following components are considered simultaneously so as to make it meaningful.

i Categories of work experience

ii In-house theoretical training

iii Development of professional attitude

iv Phasing of training programme

The training programme is planned to ensure that the above components are included therein. The above components which are integrated into a logical sequence and which will provide trainees with the skills expected of them, are considered in detail in later paragraphs.

While considering integration of various components of a training programme the following elements are noteworthy:

i Assigning progressive work experience commensurate with the expanding abilities of the trainees around: a number of 'core' assignments for each trainee and further assignments selected to broaden the trainee's experience which will not necessarily be repeated.

ii Designing a study plan to ensure that trainees are fully prepared to take examinations for which they are eligible.

iii Ensuring that work experience is preceded and backed by practical instruction including briefing before each assignment to ensure that the requirements of Accounting Standards and Auditing Standards relevant to the business of the auditee, etc. are fulfilled and that application of practical techniques to the circumstances of individual clients is properly understood.

iv Ensuring that any in-house theoretical training is integrated with practical work experience, which will update the Trainees/Students with latest knowledge and developments.

v Assigning higher levels of technical and supervisory responsibility and client contact designed to ensure that personal and managerial skills are developed.

vi Ensuring that professional attitude and an understanding of professional ethics are developed by all trainees.

The categories of work experience are generally grouped as under:

Categories of Work Experience

- Accounting
- Auditing (including internal audit)
- Taxation (direct, International and indirect)
- Information technology
- Management services (including services in the field of financial management and corporate affairs)
- Other areas, if any.

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1 **Financial Reporting**

- Maintaining of books of accounts - manual or computerized
- Preparation of financial statements
- Application of statutory provisions, compliance with AS or Ind AS and other pronouncements of the Institute, etc.
- Analysis and interpretation of financial statements
- Preparation of various reports other than financial statements.

2 **Auditing** includes Statutory Audits, audit of various type of business and non- business organizations, Tax Audit, Digital Audit, Internal Audit, Environment, Social and Governance Audit and Certification work.

- Preparing audit plan and audit programmes
- Audit working papers and documentation
- Understanding, recording and evaluating internal control system
- Performing substantive audit procedures
- Scrutinizing financial statements
- Compliance with engagement and quality control standards
- Drafting audit report

3 **Direct Tax Laws**

- Computation of total income and tax liability of different persons under the income-tax law
- Determination of advance tax liability and computation of advance tax payable in each installment
- Computation of interest for delay in payment of advance tax, deferment of advance tax etc.
- Computation of interest/fee payable under the provisions of income-tax law
- Assist in preparation of the statement of particulars in Form 3CD and other forms under the income-tax law
- Assist in preparation and e-filing of income-tax returns
- Assist in tax planning
- Assist in drafting of appeals, etc.
- Assist in procedural compliance under the income-tax law, e.g., compliance of provisions relating to tax deduction/collection at source
- Computation of arm's length price in case of international transaction or specified domestic transaction
- Computation of deduction under section 91, in respect of income earned by a resident in a country with which India does not have a DTAA
- Computation of equalisation levy

4 **Indirect Tax Laws**

- Obtaining registration under GST law for the client
- Filing of Statement of Outward Supplies and returns, TDS/TCS Statement
- Ensuring compliance by the client pertaining to issuance of e-invoices and e-way bill
- Determination of eligible credits and GST liability
- Payment of taxes
- Determination of interest/fee payable and payment thereof
- Preparing case for opinions, drafting of appeals, memorandum of cross objections
- Tax planning/optimisation

5 **Information Technology**

- Working on MS Word, MS Excel, MS PowerPoint
- Overview of Statutory and Tax Compliances
  - E-Pan & Registration, ITR – Filling
  - Introduction to various tax software like computax, winman, taxman, genius.
  - GST Registration, GST JASON files, GST Return Filing, J
  - EPF-ESIC Registration
  - EPF – Generate Link
  - Online Application of DSC
  - Import-Export Registration
  - Overview of MSME and MCA Site
  - Overview of E-TDS, E-TCS filing
- Working on MS Word, MS Excel, MS Powerpoint
- MS Access
- Data Analytics using CAAT tools- MS Excel, IDEA, Caseware
- Overview of Accounting Packages- SAP/Tally/Zoho/Oracle etc.
- Basics of Forensic Accounting and Fraud Detection, Digital Forensic and Cyber Security
- Data Analytics – MS Power BI Tool, Python, KNIME

6 Management consultancy and other services including services in the field of financial management and corporate affairs such as:

- Preparation of fund flow and cashflow statements and forecasts
- Projection of working capital requirements
- Preparation of project reports
- Preparation and processing of loan applications
- Amalgamation and merger schemes
- Planning capital structure

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- Drafting of Memorandum and Articles of Association
- Formation of Companies
- Preparation and analysis of Prospectus
- Raising of capital, new issues and matters concerned therewith including SEBI Guidelines
- Drafting of Minutes
- Insolvency/Liquidation proceedings
- Preparing and Reviewing Budgets.
- 'Risk Management' and 'Investment Management'
- Compliances related to formation of Companies including Drafting of Memorandum and Articles of Association
- Management and Administration of Companies covering conducting of meetings and drafting of minutes
- Amalgamation and Merger Schemes
- Filing related to compliance of SEBI guidelines and FEMA regulations
- Insolvency/Liquidation proceedings
- Undertaking due diligence process
- Management of Inventory
- Analyzing divisional performance
- Wealth management scheme

7 Other areas may include work study, organisational structure, design and conduct of training programmes, corporate planning.

The categorization of work experience as above should not be considered exhaustive or rigid as it is quite likely that working in a particular field may also overlap with other areas. For instance, work experience in the area of accounting and auditing may not be distinguishable in actual practice as both areas are quite inseparable from each other. Further, computers may be used in any of the aforesaid categories of work experience.



Providing Effective Work Experience

To make work experience effective, the following procedures may be observed.

1 The trainee's academic and other background should be ascertained and the work assigned should be such as would give him new experience. It is also preferable to assign all aspects of the work to a trainee in progressive stages rather than small portions of unrelated jobs. Necessary additional briefing should be given to such trainees who do not possess an educational background like a degree in Commerce. The assignment should be discussed with the trainee in advance and he should be informed about the nature of the client's business, the general economic conditions in which client operates and special features, if any, regarding the assignment. The following steps may be taken in this direction:
   - ensuring that before undertaking new work, trainees receive the knowledge, skill and understanding required to perform that work effectively;
   - providing any further explanation, instruction or correction as may be necessary, as a normal part of the supervisory process;
   - clarifying relevant issues during the review of completed work.

2 In the case of an audit assignment, the trainee should be encouraged to study the audit reports of previous years to acquaint himself with all the relevant facts. Wherever possible, a visit to the client's work place should also be arranged. The importance of working papers should also be explained to the trainee.

3 In the case of a tax assignment, the trainees who have acquired sufficient background of tax laws may be briefed about peculiar features of transactions of a client requiring special tax considerations etc. The trainee may be encouraged to study and analyses prior years' assessments, familiarize himself with various admissible and inadmissible deductions and prepare comprehensive draft tax returns, refer relevant case laws etc.

4 For achieving maximum benefit, a review of the working papers must be conducted in the presence of the trainee and additional work or enquiry should be assigned to the same trainee. The review gives a good opportunity to transmit to the trainee the benefit of a senior's skill, experience and knowledge and when conducted on a friendly basis, encourages the trainee to ask questions to appreciate the relationship of his work to the entire assignment and to understand other related aspects of work which might have been overlooked. In brief, it induces the trainee to understand the "why and how" of the matters under consideration. It needs little emphasis that work experience should not be confined to particular areas of work, but should cover all aspects of work in a chartered accountant's office.

5 Review of the work experience by MIT/Principal on a continuous basis would ensure that work performed by the trainee is of requisite standard. Deficiencies in the work experience, if any, noted by the MIT/Principal can be taken care of while allocating subsequent assignments. Such review would also assist the MIT/Principal in subsequent completion of Training Records.

Industrial Training (Regulation 51)

The Institute, in furtherance of its objectives of providing to the industries, members with adequate knowledge and background of industrial functioning, conceived the concept of industrial training. The concept, inter-alia, envisages the preparation of trainees, who intend to build their careers in industries, after becoming Chartered Accountants, in a manner mutually beneficial.

Training in an industrial/commercial/financial/Government environment provides the trainees with the opportunity to develop a problem-solving attitude and to have an insight into the functioning of their respective departments. It also diversifies their practical experience and helps them in developing the attributes of team work and correlation with members of other professions and disciplines. It is intended to provide the trainees with a new dimension to their experience. This would necessarily involve exposure of trainees to the entire gamut of activities of industrial/Government establishments in a phased and systematic manner. An exposure to the working environment of a large commercial/Government organization will give them an integrated view of its operations. It is essential that the member imparting training in industries including commercial, financial enterprises and Goverment bodies recognizes that perception of the overall business and working environment is the prime objective of such training.

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Eligibility and other conditions for undergoing Industrial Training

1 An articled assistant who has passed the Intermediate Examination/Intermediate (IPC) Examination/Professional Competence Examination/ Professional Education (Examination - II) can serve as an Industrial trainee in any of the financial, commercial, industrial undertakings, offices of the Central or State Government as decided by the Council from time to time.

2 Articled assistant before proceeding for Industrial Training has to intimate his principal at least three months before the date on which such training has to commence.

3 Period of Industrial Training may range between minimum of nine months to maximum of twelve months during the last year of practical training.

4 The Industrial Training shall be received under a member of the Institute. An Associate who has been a member for a continuous period of at least three years is entitled to train one industrial trainee and a Fellow is entitled to train two industrial trainees at a time, whether such trainees are articled assistants or audit assistants.

5 An articled assistant may also serve as an industrial trainee for a period from six to twelve months in any foreign country under a member of the accountancy body in that country recognised by the International Federation of Accountants in such manner as may be determined by the Council from time to time.

6 An agreement of training is to be entered in the approved form, i.e., Form No.104.

7 The industrial trainee is entitled to receive a minimum monthly stipend of rupees fifteen thousand.

8 On satisfactory completion of industrial training, the principal has to issue service certificate in the approved form, i.e, Form No. 105.

Industrial training also offers an opportunity to the trainees to take part in specialized accounting exercises. Thus, for instance, the closing of accounts provides an opportunity for them to acquire the skills necessary as a concomitant to the theoretical knowledge which they have acquired earlier. Industrial training may also expose the trainees to management accounting, cost accounting, management information system, EDP etc. It also provides an opportunity to them to participate in the work relating to corporate laws, taxation and secretarial practice.

Part of Practical Training Outside India

Regulation 54A contains a provision whereby a Principal with the consent of articled assistant, may depute the latter for a period not exceeding six months to a member outside India who is eligible to engage and train such trainees under the bye-laws of an institution or body, etc. set up in the respective country under the relevant Statutes. It may be noted that in such cases, no Deed of Articles need to be executed for such training nor any intimation be sent to the Institute in this regard. Further, the Principal shall include the particulars of such training in the Report to the Council in terms of Regulation 64. Hence, it is an excellent opportunity for articled assistants who are undergoing training in India to get exposure outside India as well. It is not necessary that articled assistant is deputed only to a member of the Institute located in that country. In fact, articled assistant can be deputed to any member of that country's accounting institution or body set-up under the relevant statute provided such member is entitled to train articled assistants (by whatever name called) in that country.

Guidelines for Training of Articled Assistants outside India

1 A Chartered Accountant is eligible to train an articled assistant provided his main occupation is the practice of the profession of Accountancy at the time of engaging articled assistants as well as in each of the qualifying years on the basis of which he claims eligibility to train articled assistants.

2 Any member engaged in any other business, occupation or holding part time certificate of practice is not entitled to train articled assistant.

3 Any member employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants will also be eligible to train articled assistants at par with the paid assistants in a firm of Chartered Accountants in India. All conditions applicable to the Paid Assistants in India would be applicable to them as well. However, in case of a foreign firm, such a foreign firm shall have at least one partner who is either a member of the Institute or who is eligible to become a member of the Institute, in terms of MRA.

Provided that every Chartered Accountant from ICAI who is registered as an auditor and obtained a license and registration number from the appropriate competent authority abroad to establish a professional firm and carry out the attest function and who meets the international/local experience and expertise criteria laid down by the law shall be eligible to train articled assistants as under:

Category	Entitlement of Articled Assistant(s)
An associate or fellow in continuous practice for a period up to 3 years	1
An associate or fellow in continuous practice for any period from 3 years to 5 years	2
An associate or fellow in continuous practice for any period from 5 yearsto 10 years	4
An associate or fellow in continuous practice for any period from 10 years	5

It would also be essential for such member abroad to produce the copy of License and certificate of registration issued by the competent authority abroad to him as individual member and to the professional firm with whom he is affiliated to the Institute with current validity at the time of registration of training.

Further, where an Indian Chartered Accountant is working as paid assistant in a firm where there is no Indian CA as a partner, such paid assistant shall not be entitled to train any articled assistant.

4 The members shall provide a professional address as envisaged in Regulation 2(1)(xiii) as well as an address in India.
(As per the said Regulation, professional address means...
- an address of the place where the member is carrying on his profession (or where he is carrying on his profession at more than one place, the principal place), or
- if a member is employed, the place of employment or at his option the place of his residence
- the place of residence, if the member neither carried on the profession nor is employed. It may please be noted that an address in India is essential in any of the situation).

5 Since there is full time employment visa instead of Trainee Visa for students who wish to register their training with chartered accountants abroad according to the immigration laws of Gulf Cooperation Council (GCC) Countries, such employees shall be treated at par with the articled assistants registered in India. It would be essential for such articled assistants abroad to produce the copy of such visa and immigration details along with a copy of passport at the time of registration of training. The terms and conditions that may be made applicable for training articled assistant in India from time to time shall mutates mutandis apply for training of articled assistant abroad.

6 The period of practical training shall be 2 years or 3 years, as applicable, under a practicing chartered accountant abroad. However, the articled/ audit assistants should have an option to undergo industrial training in accordance with the Regulations 51 & 72 of the Chartered Accountants Regulations, 1988 during the last 12 Months of Practical Training.

7 The Industrial Training may be imparted by the Chartered Accountants working abroad in a financial/ commercial/industrial undertaking with minimum fixed assets & minimum total turnover or minimum paid up capital as may be specified by the Council (whatever the value specified in terms of Indian currency may be deemed as applicable in foreign countries in their respective currencies) or such other organization or institution approved by the Council. In case of a member employed outside India and eligible to impart Industrial Training outside India, is unable to submit Annual Report/Balance Sheet of the corporate/undertaking the member is working with, the member may submit a self declaration about the particulars of the undertaking along with the application.

8 A member of the accountancy body of a country recognised by the International Federation of Accountants is eligible to impart industrial training in such manner as may be specified by the Council from time to time.

9 The terms & conditions contained in Regulation 54 and Regulation 54A dealing with secondment shall be applicable to the articled assistants receiving training abroad.

10 The principal shall send training reports as prescribed along with the service certificate to be issued in Form 109 & 108 as the case may be.

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11 The principal shall impart training in accordance with the guidelines contained in Training Guide. He shall maintain a record of practical training imparted by him to the articled assistant and report to the Council in the form prescribed in the training guide.

12 The rates, terms and conditions of stipend prescribed as payable to the articled assistants / industrial trainees receiving training in India shall be applicable to the articled assistants receiving training abroad except that the same rate of stipend in equivalent terms specified in respective national currencies of the countries concerned instead of Indian Rupees.

13 Regulation of training in terms of office hours and working days, holidays will be applicable as per local office timings and laws. However, requirements of total training hours will be the same as applicable in India, the terms of which are given hereunder...

- The working hours for the articled assistants shall be 35 hours in a week excluding the lunch break.
- The office hours of the Principal for providing article training to the articled assistant shall not be generally before 9.00 a.m. or after 7.00 p.m.
- The normal working hours for articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
- The working hours for the articled assistants should not exceed 35 hours in a week excluding the lunch break and normally an articled assistant be required to work during the normal working hours fixed for articled assistants.
- In case of exigencies of work with Principal, an article assistant may be required to work beyond his/ her normal working hours. However, under such circumstances, the aggregate number of working hours shall not exceed 45 hours per week. The requirement to work beyond 35 hours in a week should not be a practice but only in exceptional circumstances.

Further, where the articled assistant is required to work beyond normal working hours, and aggregate of such hours exceed 35 hours per week, he/ she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above, 35 hours per week.

Further, conduct of training will be regulated as per provisions of the relevant Regulations as follows...

Regulation 60: Working hours of an Articled Assistant
"The minimum working hours of an articled assistant shall be 35 hours per week (excluding lunch break) which shall be regulated by the Principal from time to time, subject to such directions and guidelines, as may be issued by the Council."

Regulation 65: Articled assistant not to engage in any other occupation
"Without the previous permission of the Council, obtained on application made in the approved form (Form No. 112), no articled assistant shall, during the period of his service as an articled assistant, take any other course of study or training, whether academic or professional, or engage in any business or occupation."

Regulation 66: Enquiries against Articled Assistant

1 "Where a complaint or information of any misconduct or breach of Regulation 65 or breach of the Code of Conduct applicable to articled assistants or breach of any of the covenants contained in the articles is received against an articled assistant from his principal or any other person, the President or the Vice-President as the Executive Committee may decide from time to time, may cause an investigation to be made.

2 The Executive Committee may, on a consideration of the report of the investigation and after giving the articled assistant an opportunity of being heard, make any of the following orders, namely...

- direct that the papers be filed and the complaint be dismissed, if the Executive Committee finds that the articled assistant is not guilty of any misconduct of breach of Regulation 65 or breach of the Code of Conduct applicable to articled assistants or breach of any of the covenants contained in the articles; or
- if the articled assistant is found guilty, reprimand the articled assistant or cancel the registration of articles or direct that any period already served under such articles shall not be reckoned as service for the purpose of the period of practical training specified in Regulation 50.

3 The articled assistant, the registration of whose articles has been cancelled under this regulation, shall not, except with the permission of the Executive Committee be retained or taken as an articled assistant or audit assistant by any member."

Regulation 67: Complaint against the Principal

1 "Where an articled assistant makes a complaint against his principal on a matter concerning his training as an articled assistant, the President or the Vice-President as the Executive Committee may decide from time to time, may cause an investigation to be made and submit a report to the Executive Committee.

2 The Executive Committee shall submit the report of the investigation to the Council with its recommendations.

3 The Council may, on a consideration of the report of the Executive Committee, pass such order as it may consider expedient, including an order withdrawing the entitlement of the principal to train one or more articled assistants either permanently or for a specified period.

4 The President or the Vice-President as the Executive Committee may decide from time to time, may, pending an investigation of the complaint, either terminate or suspend the articles and allow the articled assistant to be accepted as additional articled assistant by a member, notwithstanding anything contained in Regulation 43."

Secondment of Articled Assistants (Regulation 54)

In order to expose the trainees at large to multi-disciplinary work and variety of business situations, the arrangement of secondment has been provided in the Regulation 54. The procedure relating to secondment enables an articled trainee to gain practical experience, in areas where the Principal may not be in a position to provide the same, in the office of another member in practice on the basis of a mutually agreed arrangement. Secondment is allowed with the consent of the articled trainee from one member to another member who is entitled to train articled trainees in his own right or to a member in industry who is entitled to train industrial trainees. The member to whom the trainee is seconded is not entitled to train more than two such trainees on secondment at a time. The maximum period of secondment shall be one year which may be served with a single eligible member. The Council may permit secondment with more than one such member provided the minimum period of secondment shall be four months and the aggregate period served on secondment with such members shall not exceed one year. Where an articled trainee is seconded to a member in industry, the total period spent in industry including the period of industrial training, shall not exceed one year. During secondment, the member with whom the articled assistant is seconded shall be required to pay the stipend and shall be responsible for imparting training and maintaining records and also required to forward the records to the Principal on completion of period of secondment. The principal is required to include particulars of the secondment in the report to the Council under Regulation 64.

Apart from the secondment of a trainee from one firm to another firm or to an industry, firms may exchange trainees on mutual basis for a limited period to the advantage of firms and trainees. Such an arrangement is also quite flexible like the scheme of secondment and enables the firms to overcome deficiency, if any, in practical training imparted to trainees.

In-house Theoretical Training

It is another important component of practical training as practical work experience can be supplemented by arranging in-house theoretical training. Such training involves laying the foundation of knowledge and skills on which the work experience is built-up. It is not an alternative to work experience and it cannot compensate for any deficiencies in the quality or extent of work experience within the office. Theoretical training may be provided by the firm or through a group training scheme organized by two or more firms. Some of the advantages may be listed as follows:

- Sharing of work experience by one set of trainees with another batch leads to enhancement in overall level of knowledge
- Group-discussion and presentation by trainees in the presence of MIT/Principal not only helps in sorting out ticklish points of a particular client but also in broadening the vision of trainees
- A number of trainees can acquire practical knowledge and practice technical skills simultaneously. This may be more cost-effective than providing individual instruction
- Communication becomes more effective
- Trainees can be exposed to latest developments in the field and asked to apply these developments in real-life situations
- The total time devoted by supervisors is reduced as trainees tend to perform better.

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A theoretical training programme would include an induction course for new trainees introducing the office, the Institute (in particular, its ethical standards), student training records, basic book-keeping, accounting, theory of auditing and taxation.

Periodic courses throughout the training period, for example:
- Preparation of statutory accounts
- Analytical review of accounts
- Preparation of working papers
- Basic supervisory skills
- Hands-on computer training; and
- Flow-charting internal control system

In-house theoretical training may be carried out internally by firms or by group of firms where the size of each such firm does not permit conducting the training programme individually. Such formation of groups would be both economical and effective.

Leave to an Articled Assistant

An articled assistant shall be eligible for leave of twelve days in each year of his Practical Training, including Industrial Training.

Stipend to an Articled Assistant

A person registered as an articled assistant is entitled to receive a minimum monthly stipend as per the rates specified under the Chartered Accountants Regulations, 1988. The current minimum rates of monthly stipend (w.e.f. date of gazette notification) payable, depending on the situation of the normal place of service of the articled assistants are as follows:

	Classification of the normal place of service of the articled assistants	During the 1st year of Training	During the 2nd year of Training	During the 3rd year of Training
		Stipend payable per month		
	(1)	(2)	(3)	(4)
(i)	Cities/Towns having population of 20 lakhs and above	Rs.4,000/-	Rs.5,000/-	Rs.6,000/-
(ii)	Cities/Towns having population of five lakhs and above but less than 20 lakhs	Rs.3,000/-	Rs.4,000/-	Rs.5,000/-
(iii)	Cities/Towns having a population of less than five lakhs	Rs.2,000/-	Rs.3,000/-	Rs.4,000/-

Permission to pursue other courses of study including guidelines on working hours

Under Regulation 65 and Regulation 78 of the Chartered Accountants Regulations, 1988, an articled/audit assistant cannot take up any other course of study or training, whether academic or professional, without prior permission of the Council. The permission may be granted to an articled/audit assistant, for pursuing one additional course of study at a time during the period of practical training on submission of request in the prescribed form.

Permission to pursue other courses

1 During the working hours, the articled assistant is not permitted to attend college/other institutions for pursuing any course including graduation. Accordingly, college timings of such course should not be such (after taking into account the time required to commute) which clash with the normal working hours of the articled training.

2 To ensure that the working hours do not clash with the graduation or any other course, if any, pursued by the articled assistant, each articled assistant shall be required to obtain specific permission from the ICAI for pursuing graduation or other course as permitted under the Chartered Accountants Regulations by submitting Form No. 112, within one month from the date of joining the college or course to the ICAI.

3 The Certificate in Form No.112 indicating college timings etc. shall be counter-signed by the concerned Principal of the college with the seal and stamp of the College and also indicating the telephone number/s and full address of the College.

4 In case a student does not comply with the above requirements or violates any of the above guidelines, his/her articleship period shall not be recognized.

Practical Training Assessment

The Board of Studies conducts an online MCQ-based test for the students who are pursuing practical training. The students will be assessed after the completion of first year of training in order to imbibe the importance of practical training among the student fraternity.

This test is recommendatory in nature. A grade is assigned in this test which appears in the virtual certificate issued to the student after qualifying the Final examination. If a student does not appear in this test, this virtual certificate will not be issued to the student.



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Code of Conduct

CODE OF CONDUCT

Code of Conduct for the Students of Chartered Accountancy Course

The Council of the Institute has laid down 'Code of Conduct for CA Students' to be observed while pursuing Chartered Accountancy Course. This Code of Conduct is applicable to all students who are pursuing Chartered Accountancy Course and includes students who have completed practical training. The 'Code of Conduct for CA Students' is given below.

Preamble

The Council of the Institute of Chartered Accountants of India hereby lays down the Code of Conduct to maintain decorum and discipline amongst the students of the Chartered Accountancy Course. While dealing with the members of the Institute and other public in general, it is expedient to ensure the Code of Conduct for students undergoing practical training under the Chartered Accountancy Course including students registered for Foundation, Intermediate/ Final Course and even those students who have already completed practical training.

Regulation 66 of the Chartered Accountants Regulations, 1988 makes an explicit mention that the Code of Conduct is applicable to the Students undergoing practical training under the Chartered Accountancy Course and deals with relevant procedure to be followed in case of breach of the same.

Interpretations: In this Code of Conduct, unless otherwise stated,

- "Act" means The Chartered Accountants Act, 1949 (XXXVIII of 1949) as amended from time to time.
- "Regulations" means regulations made under the Chartered Accountants Act, 1949
- Institute" means the Institute of Chartered Accountants of India (ICAI) constituted under the Chartered Accountants Act,1949.
- "Council" means the Council of the Institute.
- "Board of Studies is a non-standing Committee of the Council under Section 17(2) of the Chartered Accountants Act, 1949.
- "Executive Committee" is a standing Committee of the Council formed under Section 17(1) of the Act.
- "Examination Committee" is a standing Committee formed under Section 17(1) of the Act.
- Principal" or "Employer" means a member entitled to train Articled Assistants and Audit Assistants under the Chartered Accountants Regulations, 1988.
- "Articled Assistant" means an articled assistant as referred to in clause j of sub-section (2) of Section 30 of the Act engaged under articles by a member entitled to train articled assistants under the Regulations;
- "Audit assistant" means an assistant engaged in audit service by a member entitled to train audit assistants under the Regulations;
- "Accredited Institution" means institution authorized by the Board of Studies for the purpose of organizing classes for Chartered Accountancy students asper guidelines issued from time to time.

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1 General

Students who are registered as articled/audit assistants under the provisions of the Chartered Accountants Act, 1949/Regulations framed thereunder (hereinafter referred to as "trainees" or "articled/audit trainees") should conduct themselves in accordance with the guidelines provided hereunder whilst undergoing practical training under the Chartered Accountants Regulations, 1988.

The Code of Conduct shall be applicable to all students including Foundation, Intermediate and also students pursuing the Final Course who have/have not completed their articled training and, thus, shall be held liable in case they mis-handle/damage any assets/property/infrastructure of ICAI or at its authorized Centre(s)/Venue(s) also shall be bound by various provisions under the proposed Code of Conduct. Further such person(s) shall also be required to maintain decency and decorum while attending programmes like seminars, conferences, mock tests, ICITSS (IT & OC) & Adv ICITSS (Adv IT & MCS) or any other course/programme etc. organized by the Institute or its Regional Councils/Branches.



2 Conduct of Articled/ Audit Assistant

An Articled/ Audit Assistant shall comply with the following principles of the code of conduct:

i The articled / audit assistant shall, at all times, diligently and faithfully serve the Principal in the practice of profession of Accountancy.

ii The articled/audit assistant shall follow the covenants contained in the Deed of Articles and the provisions of the Act and Regulations as may be applicable, from time to time.

iii The articled/ audit assistant shall be responsible for the quality and correctness of the work done by him in the course of practical training, either in the office of the Principal or in the offices of any of the clients of the Principal.

iv The articled/ audit assistant shall not, at any time, during the continuation of his articleship - destroy, cancel, obliterate, spoil, embezzle, spend, take away with him/her copies of books, papers, plans, documents, monies,stamps, hardware, software or chattels whether belonging to the Employer or his personal representative(s)/assignees/partner(s)/ client(s) which came into his/her hands or, custody or possession, or allow any other person to use the same without the prior approval of his employer.

v The articled/ audit assistant should at all times observe discipline and follow guidelines, rules and regulations set out by his/her employer and not act in any manner that will bring disrepute to his/ her employer or the profession in General.

vi The articled/ audit assistant shall obey and follow all lawful and reasonable instructions of his/ her Employer and shall not depart or absent himself/herself from the training of the Employer at any time during the said term without the prior consent of his/her employer or partners but shall at all times during the said term conduct himself/herself with honesty and propriety.

vii The articled/ audit assistant shall behave in a responsible manner as a prospective member of the profession, with his colleagues, staff members in his Employer's office, Employer's clients and their representatives, Institute's officials & employees and judicial, quasi-judicial and other authorities, wherever he/she represents his/her employer.

viii The articled/ audit assistant shall conduct himself/herself in a manner which shall show that he/ she is endowed with impeccable character and help him/her to uphold ethical principles and professional Code of Ethics.

ix The articled/ audit assistant shall not obtain any monetary help or assistance or any form of gratification directly or indirectly from the clients of the Principal, their officials or representatives.

x Students, while undergoing Articled Training shall adhere to the formal Dress Code as per the local culture and tradition. Students while undergoing Orientation Course, Management and Communication Skills (MCS) course, Information Technology, Advanced Course should maintain discipline and decorum apart from adhering to the dress code (Advisory Dress Code: Male Students: Full Sleeves Shirts and Trousers; Female Students: Sarees/Salwar Kurta/ Suit. While appearing before the appellate authority, they may also wear a suit and a tie).

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MOUs & MRAs

MEMORANDUM OF UNDERSTANDING (MOUs) AND MUTUAL RECOGNITION AGREEMENT (MRAs) WITH OVERSEAS ACCOUNTANCY BODIES

ICAI has qualification reciprocity agreement with the following accountancy bodies

S No.	MoU/ Agreement	Country
	Qualification Reciprocity Agreements	
1	MoU with Chartered Accountants – Australia and New Zealand (CAANZ)	Australia and New Zealand
2	MRA with CPA Australia	Australia
3	MRA with Malaysian Institute of Certified Public Accountants (MICPA)	Malaysia
4	MRA with The Institute of Chartered Accountants of Nepal (ICAN)	Nepal
5	MoU with Institute of Chartered Accountants of England and Wales (ICAEW)	England, Wales
6	MoU with the Chartered Professional Accountants of Canada (CPA Canada)	Canada
7	MRA with the Institute of Certified Public Accountants in Ireland (CPA Ireland)	Ireland
8	MRA with the South African Institute of Chartered Accountants (SAICA)	South Africa

ICAI also has Technical Memorandum of Understanding (MoU) with the following bodies

S No.	MoU/ Agreement	Country
1	MoU with Polish Chamber of Statutory Auditors (PIBR)	Poland
2	MoU with Chamber of Auditors of Azerbaijan Republic (CAAR)	Azerbaijan
3	MoU between ICAI and College of Banking and Financial Studies (CBFS) Oman	Oman
4	MoU with Institute of Professional Accountants of Russia (IPAR)	Russia
5	MoU with Qatar Financial Center (QFC)	Qatar
6	MoU with Certified Practising Accountants - Papua New Guinea (CPA PNG)	Papua New Guinea
7	MoU with Higher Colleges of Technology (HCT), UAE	United Arab Emirates
8	MoU with VRC, the Netherlands	The Netherlands
9	MoU with CPA Afghanistan	Afghanistan

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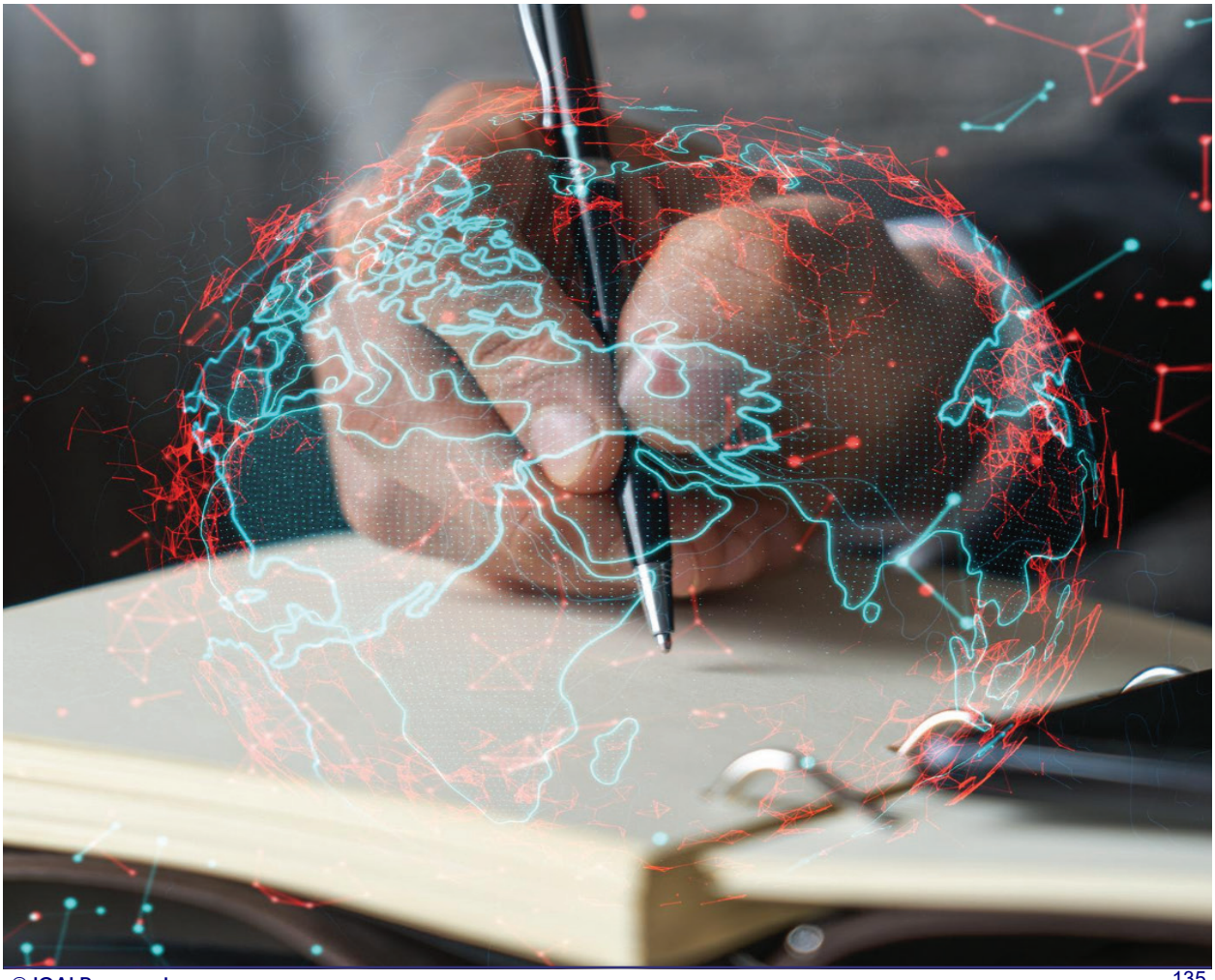
S No.	MoU/ Agreement	Country
10	MoU with the Institute of Chartered Accountants of the Maldives	Maldives
11	MoU with Kuwait Association of Accountants and Auditors (KAAA)	Kuwait
12	MoU with Institute of Certified Public Accountants of Kenya (ICPAK)	Kenya
13	MoU with the National Board of Accountants and Auditors (NBAA), Tanzania	Tanzania
14	MoU with Bahrain Institute of Banking & Finance (BIBF)	Bahrain
15	MoU with The Institute of Chartered Accountants of Nepal (ICAN)	Nepal
16	MoU with the Institute of Chartered Accountants of Nigeria	Nigeria



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Facilitation to Students

FACILITATION TO STUDENTS

eBooks

The Board of Studies provides e-Books for all the three levels of CA Course – Foundation, Intermediate and Final, through ICAI Digital Learning Hub at **https://learning.icai.org/iDH/icai/**. These e-Books contain audio enabled study material for listening on the move. Along with the theoretical subjects, audio has been enabled for theoretical portion in the practical subjects.

Students can highlight text and make notes/ annotations which can be exported to PDF and retrieved later for quick reference. Searching the meaning of any word/ phrase is also possible with embedded Wikipedia. Self-assessment questions are available at the end of each chapter, to gauge performance. E-Books are available on the BoS Knowledge Portal and 'ICAIBOS' Mobile App.

CA Students' Journal

The Chartered Accountant Student

- The CA Students' Journal, 'The Chartered Accountant Student' is the medium of communication between the Board of Studies and the CA student community.
- The Journal covers regular features with contents broadly as under:
  - Communication by the President, Vice President and Chairman/Chairperson, BoS
  - Subject specific capsules for all levels of the CA course (Foundation, Intermediate and Final) for quick revision
  - Case Studies
  - News Updates
  - Academic Updates
  - Announcements
  - Schedule for Students' Conventions/Conferences
  - Photographs
  - Crosswords
- In pursuance with the GO GREEN initiative of ICAI, it can now be viewed as e- Journal, uploaded at the website both in PDF and SCORM compliant format that supports annotations and random access.
- PDF version is available online at the Link: **https://www.icai.org/post.html?post_id=6894**
- SCORM compliant format can be accessed through the Digital Learning Hub.
- Any queries regarding the journal can be sent to **nosj@icai.in**



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Self Service Portal (SSP)

Self Service Portal (**https://EServices.ICAI.org**) has been serving students and members since its launch in May 2019. Students can register by filling the E-Forms available for all the levels of the CA course including articleship. Forms are OTP verified. After a candidate fills the E-Form for the desired level, it goes for approval to the back office. A candidate is an applicant until he gets a Student Registration Number (SRN). Any information provided by the applicant/student is never asked again. Most forms have Ask for Correction feature in case there is / are parameters left missing by the user. Payment Gateways are integrated with the forms to facilitate online payment. Once the payment is successful, the forms automatically go to the back-office for scrutiny. Action taken on the form i.e. Approval, Rejection OR discrepancy is communicated to the applicant/student through a message. The system is configured for SMS alerts and E-mail notification for information at every step. The journey of a user is tracked and transitioned from a Student to an Article, to a Member and further his/her association in a CA Firm.

Changes if any, in the communication details such as the E-Mail OR Mobile Number at any point in time, can be updated on the portal.

Salient features are as under:

- Integrated Life Cycle Management for a Student
- 24x7 Secured Uptimes & can be accessed from anywhere
- Works on Single 'Sign-On' mode
- No physical documentation needed, and NO REPEAT documentation needed
- Payment Integrated for actual fees payments
- Integrated 'Help Desk' and 'Incident Management' through online service requests
- 'On the GO' access using a Browser and Mobile Friendly Interface
- Pre-Populated Data View
- Single Portal for Course and Exam Registration. (Apply for course and exams both at SSP, Nov 2022 Exam onward)



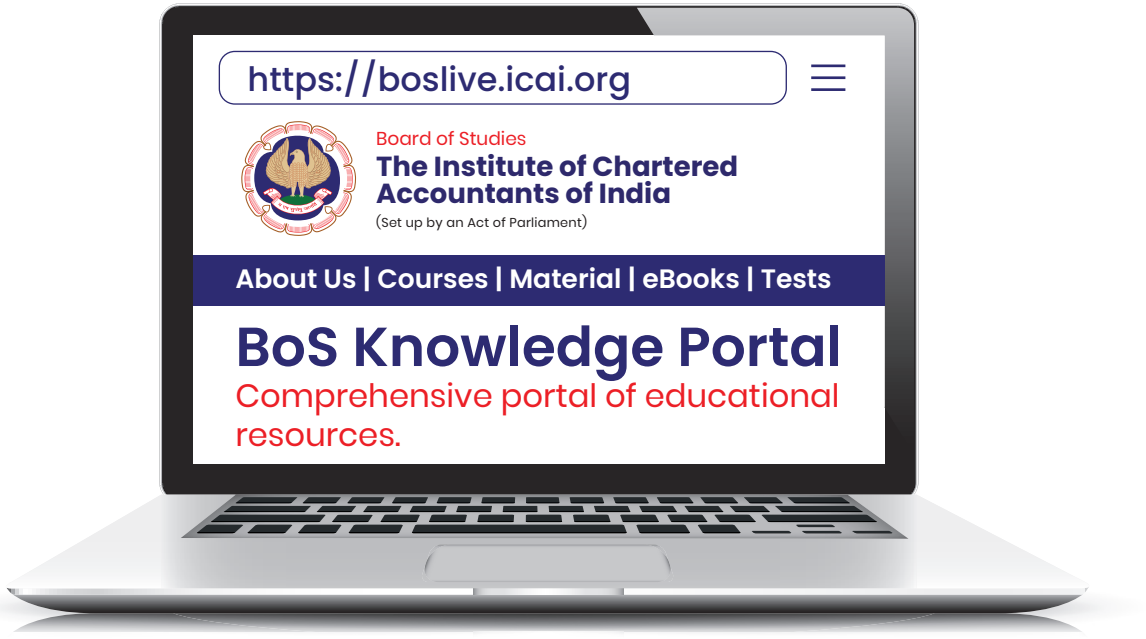
Multiple Choice Questions (MCQs) Dashboard for Self-Assessment

Multiple-Choice Questions (MCQ) Dashboard has been developed for students for self-assessment. Dashboard provides a user-friendly platform for MCQs to students at all the levels – Foundation, Intermediate, and Final. The objective of the dashboard is that students can attempt these questions to self-analyze their understanding and clarity on each chapter in the subject.

BOS Knowledge Portal

BoS knowledge portal is a repository of study contents for students which can be accessed at Institute's website. It is a comprehensive, composite package that provides access to a host of educational inputs to enable the students to prepare well for the examinations.

- Study Material,
- Revision Test Papers,
- Suggested Answers,
- Case Studies & Case Scenarios, etc.
- Free Live Learning Classes
- e-Books
- Mock Test Papers Series
- Multiple-Choice Questions (MCQ) Dashboard
- Student Journal
- Practical Training Assessment
- Online Mentoring



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Free Live Learning Classes: Learning starts here!

The Board of Studies ICAI is cognisant of the dynamic expectations of the business world from the chartered accountants and is thus working relentlessly towards building the capacities of the aspiring CAs.

With this objective, the Board of studies imparts its education by providing Free Live Learning Classes for all the subjects of Foundation, Intermediate & Final.

These classes provide a wholesome learning experience to students anytime, anywhere and enhance their knowledge.

Batch Commencement: Free live classes conduct regularly for Foundation & Intermediate twice in a year and Final once in a year.

Salient features

- Free for all levels, Foundation, Intermediate & Final
- Can be accessed live on:
  - BoS Knowledge Portal
  - ICAI BoS Mobile App
- Recorded Lectures with Unlimited Access
- Sessions taken by Renowned Subject Experts
- Separate section for Notes/Assignment/MCQs
- Query redressal during live classes
- Exam-oriented focused approach

Students can join through:

- BoS Knowledge Portal link - **https://boslive.icai.org/**
- Mobile App – "ICAI BOS "– available on Android and i-OS
- ICAI CA tube (YouTube) - **https://www.youtube.com/c/IcaiOrgtube**

For all 3 levels - Foundation, Intermediate & Final	Foundation & Intermediate classes conducted twice a year	Final classes once a year
Can be accessed through: BoS Knowledge Portal ICAI BOS Mobile app	Recorded Lectures with Unlimited Access	Sessions taken by Renowned Subject Experts
Notes, Assignment MCQs	Doubt-clearing sessions	Exam-oriented approach

ICAI-BOS Mobile App – One stop study station

The Board of Studies launched its mobile application 'ICAI BOS' on 1st July 2021. It is a one-stop station that provides access to status information and complete set of BoS Knowledge Resources and Services, anytim e, anywhere at a single click.

Resources and Features :

- Free Live Learning Classes
- E-Books
- Recorded Lectures
- Study Materials all levels
- Downloadable Notes and Assignments
- Online MCQ assessment
- Student Journal
- BoS Announcements
- 'Ask Your Query' feature for subject specific query redressal within 72 working hours.
- Easy navigation to other Portals

'ICAI BOS' Mobile app is available on Android (Version 1.18) and Apple Play Store (Version 1.7).

More than 4 lakh students are using the application.



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Saransh – Last Mile Referencer

Saransh is the comprehensive Repository wherein the significant concepts dealt with across topics in core subjects of Accounting Standards, Indian Accounting Standards, Auditing, Cost and Management Accounting, Strategic Cost Management & Performance Evaluation, Financial Management, Strategic Management, Company Law, Direct Tax Laws & International Taxation and Indirect Tax Laws are captured in attractive colours by way of diagrams, flow charts and tables. This booklet will help the students in the last-minute preparation before the examination.

Student Activity Portal

Student Activity Portal **(Link: https://bosactivities.icai.org)** helps students to register for various students' programmes being organised by Regional Councils and Branches.

The students can login periodically to check for the events like, Student Seminars, Conferences, Workshops, Special Counselling Programmes, Talent Search, Students' festival, Sports Competitions, Mock Tests, etc.

In order to register, the students can login using their credentials and pay the requisite registration fee online (through Debit Card/Credit Card/ Net Banking) on the portal. After successful registration, the student is eligible to attend the event.



Reading Room Portal

In order to provide a conducive reading atmosphere to the students, Reading Room facility is provided. Several such facilities have been established within and outside the premises of various Regional Councils and Branches.

The Reading Room Portal **(link: https://readingroom.icai.org/)** provides up to date information about the availability of seats. Students can login to obtain current information about the same.

Portal to register for ICITSS and AICITSS Courses

Online Registration Portal http://cloudcampus.icai.org or www.icaionlineregistration.org has been developed to facilitate students to register for the courses and make online payment using Credit/ Debit card/Net Banking.

The portal facilitates registration in a batch launched by the Programme Organising Unit. After registration, the student is required to take a print of the acknowledgement slip and submit the same along with other documents, as mentioned in the slip, to the concerned Programme Organising Unit at least two days before the commencement of the batch. After verifying the documents, the concerned POUs will confirm the registration.

The Online portal for ICITSS and Advanced ICITSS provides the facilities as under...

- Single sign on for all the courses
- Online Registration for available Batch
- Online Payment
- Batch Transfer Facility
- Online Feedback Submission
- Online Certificate Generation
- Online Print Acknowledgement
- Biometric Student Attendance
- Token Generation After Cancellation
- Branch Accounting Dashboard
- Branch Reporting Dashboard



Exam Portal

Students Exam forms are hosted at **https://eservices.icai.org/,** under students login i.e. SSP login.

Exam forms are migrated to SSP platform so that all student activities are available under one login.

There are broadly three forms available for students based on their course and eligibility along with its correction window forms during the correction window period only.

Profile registration and Login creation is mandatory to access SSP.

List of students' exam enrolment form:

- Foundation Exam Enrolment Form
- Intermediate Exam Enrolment Form
- Final Exam Enrolment Form

New applicants/already enrolled students are required to generate their login id and password in ICAI SSP using the profile registration form in order to gain access to the SSP Portal and start filling the examination related forms.

The profile registration form for aspiring students is different than the profile registration form for the already enrolled students.

A valid e-Mail id and mobile number is required for the profile registration. The e-Mail and mobile number will be verified using verification link/OTP.



Students who are aspiring to pursue CA course or already enrolled as students of CA courses in ICAI need to login in the SSP Portal.

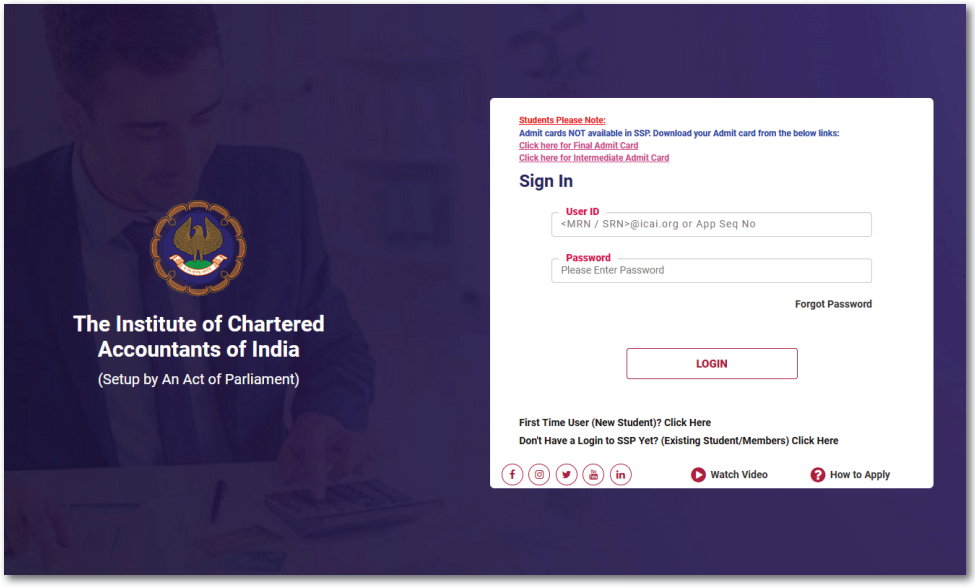
Steps: To log in to the SSP Portal

1 Go to ICAI website - https://icai.org/

2 Click on e-Services > Self Service Portal

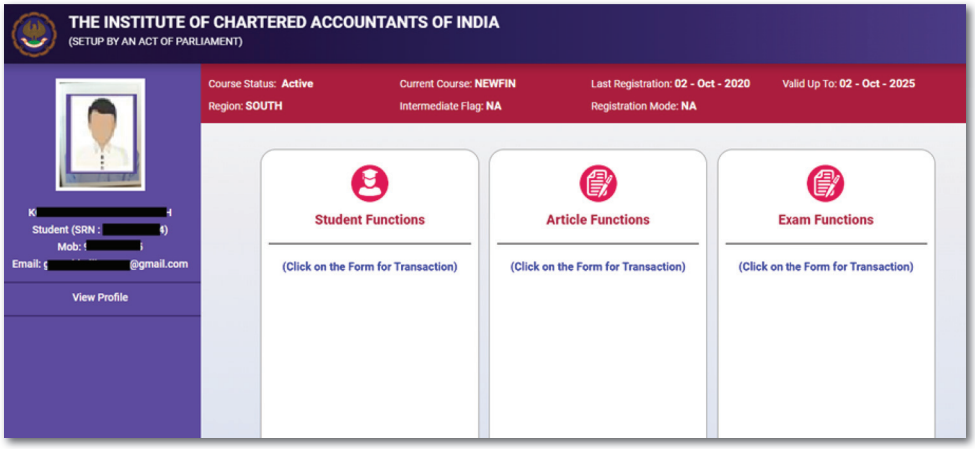
3 The sign in/ICAI Login form will be opened.

4 To apply for profile registration of New / Existing Student click on the mentioned link as shown on the following image.



After successful login by students, the student's dashboard is displayed.

There are 3 modules currently available to the students. Students Functions, Articleship Functions and Exam Functions as shown in the following image.



Through "Exam Functions" students can apply/access for following activities, as per schedule already announced on icai.org,

- Exam Form Application
- Correction Window
- Admit Card
- Exemption details

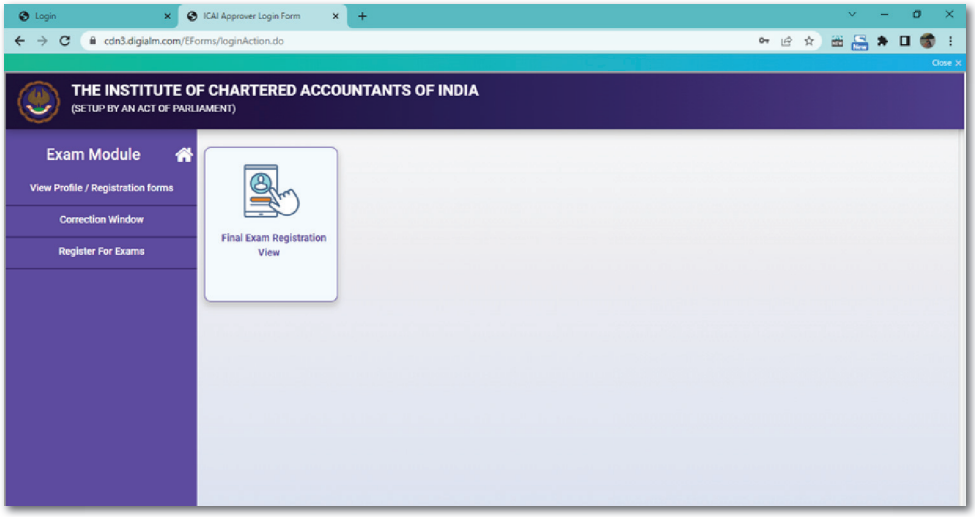
Exam department is in process of migrating other services also on eservices.icai.org, including:

- Verification/Certified copies
- Application for Duplicate Marksheet, Pass Certificate, Transcript, Attestation, Qualification Verification, Digital Marksheet
- Details for Advanced Integrated Course on Information Technology and Soft Skills(Advanced ICITSS) – Advanced Information Technology Test is hosted on https://advit.icaiexam.icai.org/ . Student can apply for the exam, get admit card and result also through this website.

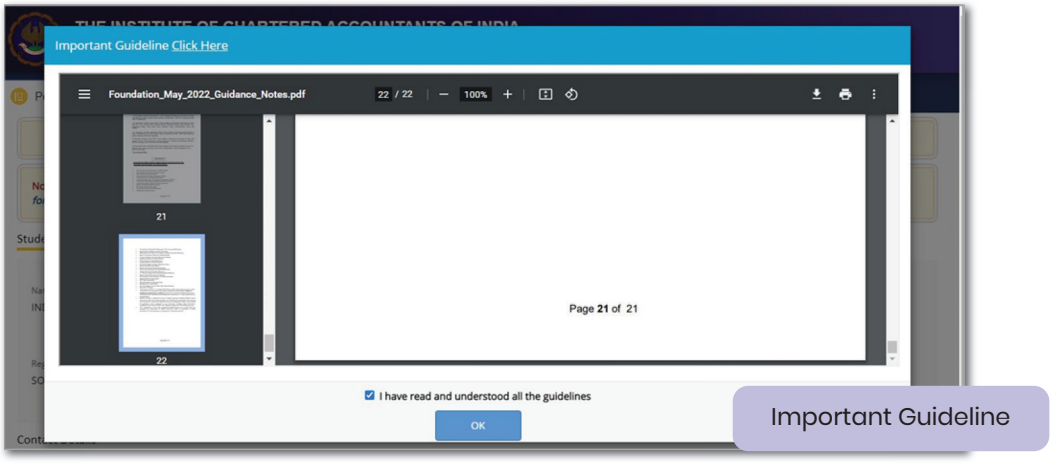
Exam application process is very similar to all three types of exams. Flow of foundation exam application is given below.

Foundation Exam Enrolment Form

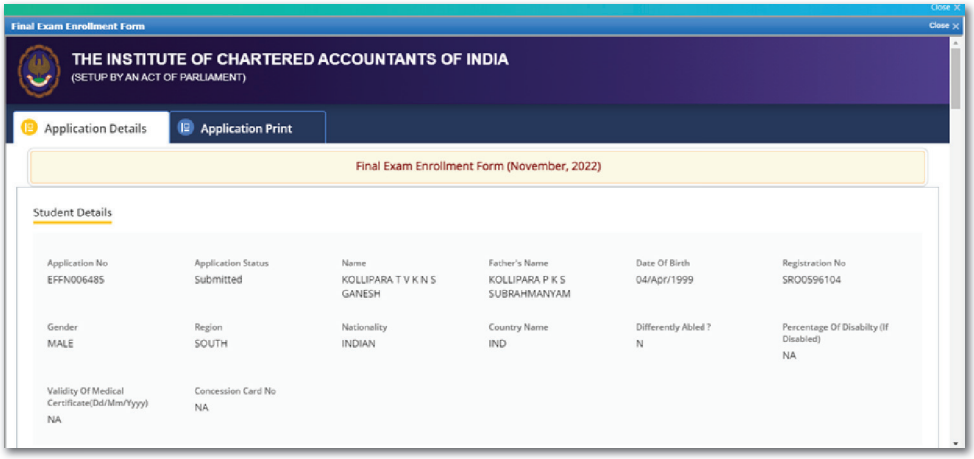
- Students need to click on the exam functions and then need to select the Exam Enrolment form and click on Foundation Exam form.



- When form loads, student must go through the Important Guideline and Guidance notes on the pop-up screen. Student can save and download the important guidelines. Students need to check on "I have read and understood all the guidelines" check box and after that only student can proceed for form filling.



- Student should verify the details present in the Personal Details tab and if any discrepancy is found, then update the same using profile edit form. The path for the same has been mentioned in form.



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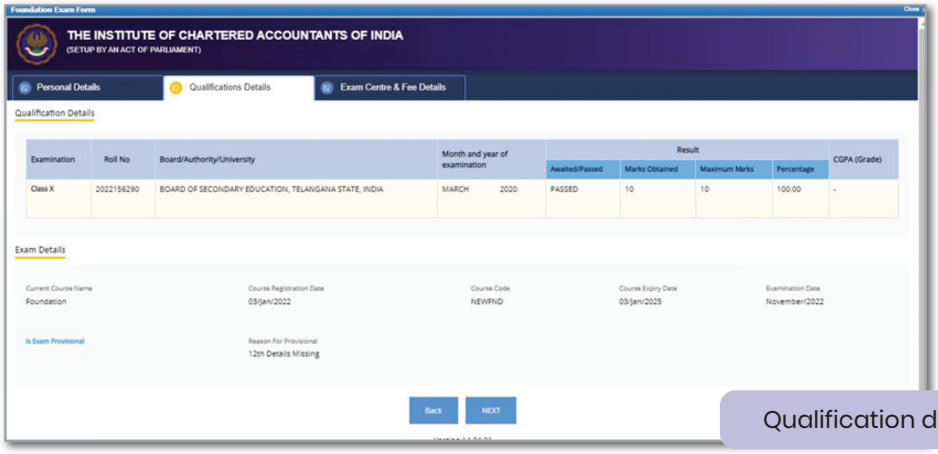
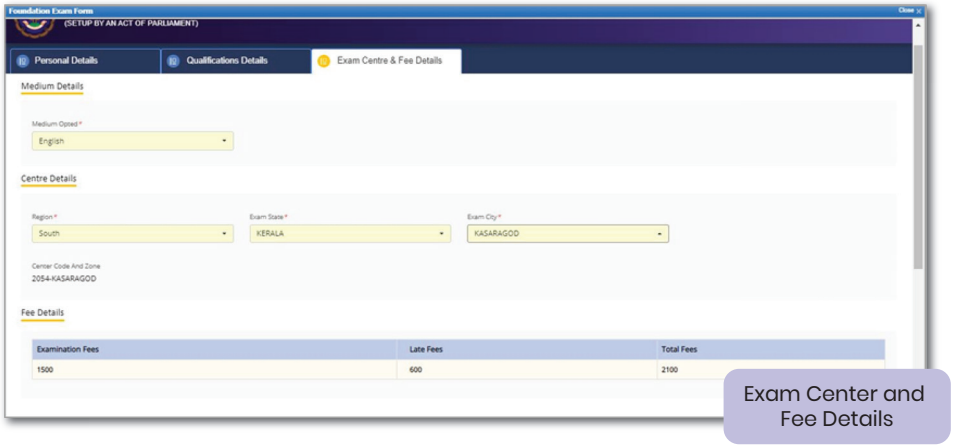
- Once student verify all the details in Personal Details tab then student should go to Qualification Details section by using **NEXT** button present at the bottom of **Personal Details** tab.
- In the **Qualification details** section, student can view and verify the qualification details and if any discrepancy is found, then update the same using profile edit form. The path for the same has been mentioned in form.
- In the Exam Details section, all the necessary details are present for foundation examination along with **"Is Exam Provisional"** case and reason for it.

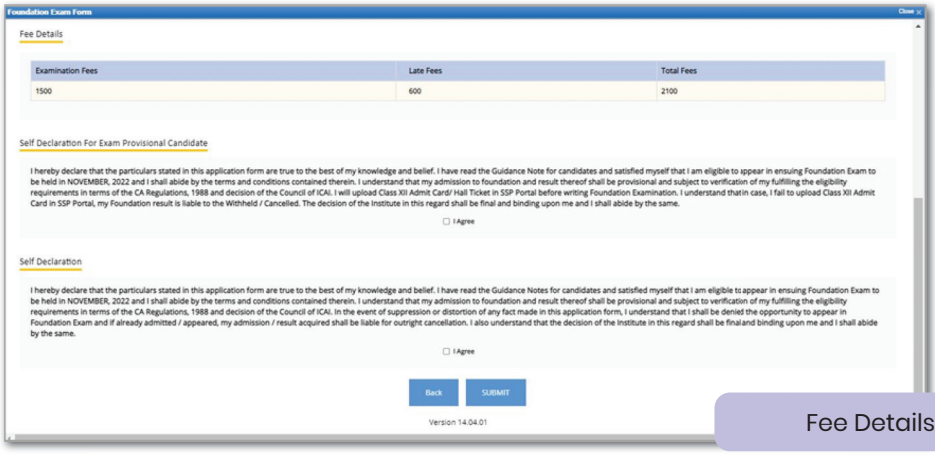


Qualification details

- Once student verify all the details in Qualification Details tab then student should go to **Exam Center and Fee Details** section by using **NEXT** button present at the bottom of **Qualification Details** tab.
- In the **Exam Center and Fee Details** section, student selects the **medium** using the dropdown in which student wants to write the exam.
- Student must select the center details using dropdown for **Region, Exam State and Exam city** in which student wants to write the exam.
- Based on the examination center and zone, examination fee will be auto-calculated. In case of any late fee, applicable **late fee** will be levied.

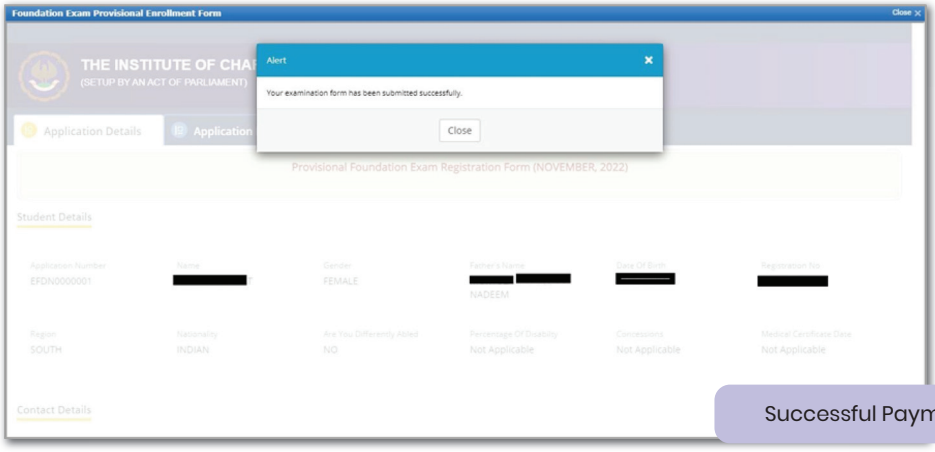


Exam Center and Fee Details



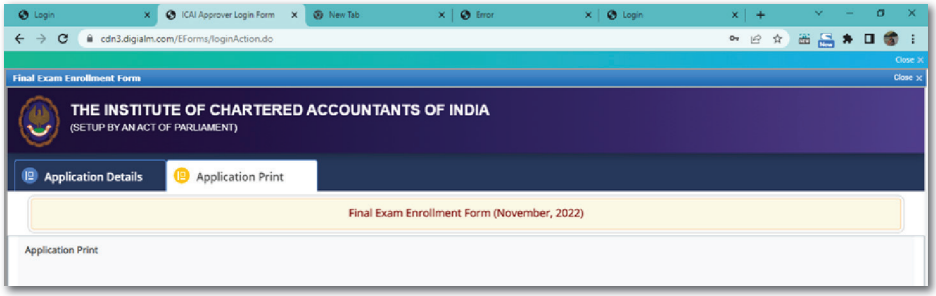
Fee Details

- Before form submission, student must read and accept the **Provisional Declaration/Self Declaration**. Without accepting it, student cannot submit the form.
- Once student clicks on **submit** button, the page will be redirected to **PAYTM** payment gateway page. Where student can make the payment and on **successful payment**, exam enrolment form will be submitted successfully.



Successful Payment

- Student can download the soft copy of exam enrolment form using **Application Print** tab and keep it with them for future reference.



In case of payment failure, student need to submit the fresh application only. If amount is deducted for payment failure cases but not successful, then refund is processed.

Digital Learning Hub

The ICAI Digital Learning Hub, available at Link: ***https://learning.icai.org/iDH/icai/*** is an integrated online Learning Management platform which brings a new knowledge ecosystem with participatory pedagogical model to improve the learning process and defines skilled learner outcomes. The resources on the platform include professional and technical content in multiple formats which can be used in a self-paced manner or as per a scheduled online session. It enables knowledge sharing engagements between learners of a course and provides peer-to-peer learning scenarios. The platform is a single source of knowledge with the contents that can be explored for a specific topic.

Salient features are as under:

- Easily Accessible on mobile devices.
- Self-paced learning anywhere, anytime.
- Save time and cost.
- High-Quality SCORM Content with video and skill assessments.
- Participatory Learning by collaborating with peers.
- Learning paths to prepare from a global perspective.
- Explore courses and resources categorized into learning hubs.
- Bookmark the last accessed content to start again.
- Add Notes to the topic/sub-topic being read.
- Search through the topic accessed.
- Text to speech convertor for the selected content.
- Highlight the topics for future reference.
- Comment and share thoughts.



Placement Services for the Newly Qualified CAs

ICAI provides hand-holding services not only for its aspiring accountants but also for the newly qualified accountants. In an attempt to offer a platform that extends ample professional opportunities for the new accounting tasks, ICAI has been organising its campus placement programme for the newly qualified CAs since 1995. It is highly sought after by the new members and the corporates alike.

The entire programme is system driven, starting from the stage of registration, shortlisting, consenting, interviews, offers and up to final stage i.e. acceptance. All interviews are held virtually. As per data compiled from the previous such programmes:
There are more than 100 recruiters including: Multinationals, Banks, Financial Institutions, Corporates from both public and private sector and CA firms. Anywhere between 50 to 70% of the total registered candidates get job offers. Rest get absorbed by industry off-campus within few months. Recruiters register at 9 Big and 18 Small centres. Candidates are allowed to register at any one BIG and one Small centres. The minimum threshold CTC at most of the centres is Rs.9 lakhs per annum, whereas at few smaller centres, it is Rs.7.2 lakhs per annum. The average CTC offered at ICAI campus has been steadily increasing. The same was more than Rs.12 lakhs per annum at the 56th edition of campus held for May, 2022 final examination pass-outs. The highest CTC offered was Rs.31.50 lakhs for domestic posting and Rs.41 lakhs for overseas posting.

Management Development Programme for freshly qualified rank holders
Shortly after the declaration of CA Final Examination results, ICAI holds an exclusive Management Development programme for the rank holders. All rank holders are invited to participate in the 10-day intensive sessions covering skill-based and technical topics that aim at inculcating vital managerial skills. The programme is heavily subsidised by ICAI.

Placement services for experienced Chartered Accountants
All those students who qualify the final CA examinations and obtain membership of ICAI, after a year, if they do not opt for COP, are given an opportunity to participate in the Virtual Career Ascent programme of ICAI. This programme is an annual feature and is held in the month of June every year.

From 2022, a similar campus programme is being organized exclusively for women members, who wish to take up employment on flexi-hours, part-time and work from home basis. Besides the above, exclusive overseas placement programme is also held by ICAI.



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Scholarships & Fee Concessions

SCHOLARSHIPS & FEE CONCESSIONS

Board of Studies grants various Scholarships to its students. The students are required to submit online application The automated Scholarship process will select the students under various categories, namely, Merit, Merit cum Need, Need based for Economically Weaker Students and Endowment Scholarship.

The Institute has earmarked Rs. 100 crores as a Corpus Fund for disbursement of scholarships. Several Endowment Schemes initiated by individual donors/Trusts/Societies, are also used.

Scholarships are awarded to Intermediate and Final course students on quarterly basis. Eligible students can apply online at Self Service Portal (SSP). Various categories of scholarship are given as under:

I MERIT SCHOLARSHIP

Scholarship Amount	Rs. 2500 per month
Eligibility	a Rank holders of Intermediate Examinations, whose names appear at Sl. No. 1 to 10 and in case the rank at Sl. No. 10 continues to further ranks i.e. to Sl. No. 11 or to Sl. No. 12 or so on, then all such Rank holders.
	b Student must register for Final Course before making application.
Period of Scholarship	30 Months or remaining period of Articleship, whichever is less.

II MERIT-CUM-NEED BASED SCHOLARSHIP

Scholarship Amount	Rs. 2000 per month
Eligibility	a Rank holders of Intermediate Examinations other than those covered under Merit Scholarship.
	b Student must register for Final Course before making application.
	c Income of Parents should not be more than Rs. 3,00,000 per annum.
Period of Scholarship	30 Months or remaining period of Articleship, whichever is less.



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III *NEED BASED FOR ECONOMICALLY WEAKER STUDENTS SCHOLARSHIP

i INTERMEDIATE STUDENTS

Scholarship Amount	Rs. 1500 per month
Eligibility	a Students who are registered for Intermediate Course either through Foundation Route or through Direct Entry Route.
	b Income of Parents should not be more than Rs. 3,00,000 per annum.
Period of Scholarship	a 9 months commencing from the following month of registration for Intermediate Course.
	b Additional 3 months if the Student has completed Orientation Course and Integrated Course on Information Technology and Soft skills (ICITSS) within first 9 months of registration for Intermediate Course.
	c Additional 3 months if the Student has passed any one Group in Intermediate Examination within 12 months of Registration for Intermediate Course.

(Note: Students who passes both Groups of Intermediate can apply for Scholarship as Final registered students)

ii FINAL STUDENTS

Scholarship Amount	Rs. 1500 per month
Eligibility	a. Students who are registered for Final Course.
	b. Income of Parents should not be more than Rs. 3,00,000 per annum.
Period of Scholarship	30 Months or remaining period of Articleship, whichever is less.

**Scholarships in the category 'Need based for Economically Weaker Students' are based on Endowment Funds instituted by individual donors/Trusts/Societies,*

Scholarship to Meritorious students of Senior Secondary Board

Board of Studies also grants Scholarships to Meritorious students of Class 12th. The candidates who secure first two ranks in various senior secondary boards (from any stream) and join CA Course within 1 year of passing class 12th, the course fees for Foundation level would be refunded back to them in six equal instalments on submission of the prescribed declaration.

Fee Concessions

I Wards of deceased members have been given 75% concession in Registration Course Fee for all levels of the CA Course, applicable from April 1, 2022.

The following fee needs to be paid towards Registration Fee

Level	Registration Fees (Rs)	Concession (Rs)	Fees to be Paid (Rs.)
Foundation	9000	6750	2250
Intermediate	18000	13500	4500
Final	22000	16500	5500

Eligibility

Student has to fill the respective Registration Forms in SSP Portal along with the requisite documents.

In addition, the student has to upload the copies of following documents duly attested by any member of the Institute:

1 Death Certificate (b) Membership Proof of the deceased parent, namely,

2 Membership Card / Membership Certificate / Fee Receipt of the Membership Fees paid, or any other proof.

3 Any valid Identity Proof of the deceased Member

4 Declaration by student that the Annual income of family is Rupees Five Lakh or less than Rupees Five Lakh

II Students from Union Territories of Jammu, Kashmir and Ladakh, North - East States were given 75% concession in Registration Course Fee for all levels of the CA Course if they registered between September 20,2019 and March 31,2022.The concession has now been extended from April 1, 2022 till March 31, 2025 and applies to all the above students including those from Andaman and Nicobar Islands from April 1,2022 till March 31,2025

The following fee needs to be paid towards Registration Fee

Level	Registration Fees (Rs)	Concession (Rs)	Fees to be Paid (Rs.)
Foundation	9000	6750	2250
Intermediate	18000	13500	4500
Final	22000	16500	5500

Eligibility

Candidates/Students would need to upload

- domicile certificate/ permanent resident certificate,
- proof of identity like Aadhaar card, Passport, Voter ID, Driving License, and Ration Card for availing the fee concession.



III Differently abled students who are suffering from permanent disability of 40% or above are eligible for 100% fee exemption while pursuing CA Course.

For availing the above fee exemptions, differently abled student is defined as under:

1 Blindness
2 Low-vision
3 Leprosy Cured persons
4 Hearing Impairment (deaf and hard of hearing)
5 Locomotor Disability
6 Dwarfism
7 Intellectual Disability
8 Mental Illness
9 Autism Spectrum Disorder
10 Cerebral Palsy
11 Muscular Dystrophy
12 Chronic Neurological conditions
13 Specific Learning Disabilities
14 Multiple Sclerosis
15 Speech and Language disability
16 Thalassemia
17 Hemophilia
18 Sickle Cell disease
19 Multiple Disabilities including deaf blindness
20 Acid Attack victim
21 Parkinson's disease

Any other category as may be notified by the Central Government. For availing the facility / fee concession differently - abled student who is suffering from permanent disability is required to submit a certificate of disability, certified by a physician/ surgeon/oculist working in a Government hospital, as applicable.

Such Students are eligible for 100% exemption of Fees as per Rights of Persons with Disabilities Act 2016:

i Foundation Course
ii Intermediate Course
iii Final Course
iv Article Registration Fee,
v Integrated Course on Information Technology and Soft Skills [ICITSS] (Information Technology and Orientation Course) fees and
vi Advanced ICITSS fees (Advanced Information Technology and Management Communication Skills)

15

Miscellaneous

MISCELLANEOUS

The ICAI has entered into an MOU with Indira Gandhi National Open University (IGNOU) to enable its Students and Members to pursue B.Com (Accounting and Finance) and M.Com (Finance and Taxation) Courses respectively offered/ will be offered by the University from time to time.

Oral Coaching classes and Accreditation to the Institutions for Organising coaching classes for Foundation, Intermediate and Final level:

- The Regional Council and branches organize coaching classes for Foundation, Intermediate and Final level students.
- As per National Policy of ICAI, the institute grants accreditation to the Institutions, colleges /Universities to organize coaching classes for CA students.

Salient Features of Oral Coaching Classes:

- Provide quality classroom teaching.
- Facilitate physical interaction, complete guidance
- Better mentoring and monitoring of students.
- Reasonable Cost

A total of 22 colleges/Universities have been given accreditation for Foundation, Intermediate and Final course.

Recognition for CA Course:

1 **Equivalence to Post-Graduation**

i The University Grants Commission (UGC) granted academic equivalence to the Chartered Accountancy qualification with its Post Graduate degree, for appearing in the UGC National Eligibility Test (NET) vide D.No.9-35/2016(CPP-II) dated 15th March, 2021. Details are available at link: *https://www.ugc.ac.in/pdfnews/2480829_CACSICWA-Public-Notice.pdf*

ii The Association of Indian Universities (AIU) has recognized the Chartered Accountancy qualification with Graduationas equivalent to post graduate degree in Commerce or allied discipline for pursuing Ph.D. programme.

112 Universities have recognized the Chartered Accountancy qualification as equivalent to Post Graduation for registering the members to the doctoral programme (Ph.D.) including:
- The Indian Institute of Management (IIM) Ahmedabad, Bangalore, Kolkata, Lucknow, Kozhikode, Shillong and Jammu
- Indian Institute of Technology (IIT) Madras and BombayDetails can be accessed at Link: *https://resource.cdn.icai.org/26417bos15829.pdf.*

2 **The Union Public Service Commission (UPSC) has recognized Chartered Accountancy Qualification for admission to Civil Services examination.**

16

Opportunities for Members

OPPORTUNITIES FOR MEMBERS

Globalisation has had a positive impact and opened new avenues for the country to establish its distinctive position in the knowledge world. The accelerated economic growth within the country has also increased the demand for skilled and competent human resource. The global accountancy profession has been particularly conscious of this need and has been working towards integration of knowledge and skills to develop competent chartered accountants to keep pace with the growing demands of the knowledge economy.

Chartered Accountancy is a challenging career at the cutting edge of trade, industry and economic growth. The best way for a chartered accountant to leverage knowledge economy is to imbibe its traits - innovation, dynamism and change management being the most significant. It is also critical for them to keep a tab on the technological developments. Finally, they should be able to "MAP the GAP" by integrating their knowledge with the requisite professional skills and values to evolve as competent chartered accountants. No wonder that the Chartered Accountancy is a high-status profession and a passport to challenging and rewarding career in industry and commerce. Chartered Accountants possess abilities necessary for deciding and acting upon the high-pressure situations.

Chartered Accountancy is a profession that imparts the best of technical skills in accounting, auditing, taxation, financial and management areas. Chartered Accountants today, have occupied top management positions in public as well as private sectors. They also render professional and consultancy/advisory services in the areas of financial reporting and auditing, taxation, finance, and management accounting.

The society has increasingly recognized the services of CAs in entire gamut of financial reporting and management consultancy including management accounting, management information and control systems, international finance, information technology and financial services sector. CAs today are part of the top management team and hold key positions in the corporate sector. Even in the government, they occupy prominent positions. Rapid changes taking place in the economy have further opened up new vistas of opportunities for the Chartered Accountants. On becoming a Chartered Accountant, you have many options for pursuing challenging and rewarding career.

In this Scheme, the chartered accountant will be equipped not only with the technical competence, professional skills and professional values, but also with ethics and attitudes in order to gear up to take on new roles. The emerging CAs would be able to help industry and small businesses in understanding the nuances and the compliances under the new regime thereby facilitating ease of doing business. CAs would now be able to play a significant role in helping businesses avert risks thereby facilitating the businesses to contribute towards make in India and nation building.



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Independent Professional Practice

As practitioners of public accounting, CAs may start professional practice as a proprietor or join any existing firm as a partner or staff member. A CA has been entrusted with substantial responsibility under various legislations such as compulsory audit of the accounts of all companies, banks, cooperative societies, stock brokers, big income-tax assessees, large bank borrowers, etc.

A Chartered Accountant also provides compilation and review services as and when required by enterprises. While practicing as an independent professional, a CA also acts as a business advisor by providing all kinds of services including the preparation of financial reports, helping the business to secure loans, preparing financial projections showing how the loans will be repaid, and determining the viability of business. As a tax advisor, CA helps business and individuals to comply with tax laws and represent his clients before government agencies.

Global Scenario

Today, the Indian Chartered Accountancy qualification is well recognised in many countries as Indian CAs are taking up attractive global careers. Indian CAs are highly sought because of their skillsets and high quality of education.

The opportunities are simply ever increasing. Today, huge opportunities are available for professionals with specialized knowledge and skills sought by global organizations. These include areas of globally accepted financial reporting, national and international taxation, finance and corporate law. The knowledge of local laws and regulations, of course, places Chartered Accountants in a stronger position to supply services to global organizations entering the Indian Market.

Below given are the opportunities which chartered accountants can avail as per their interest...

Professional Opportunities for Chartered Accountant as a Global Accountant

Knowledge of Ind ASI IFRSs will benefit the Chartered Accountants in a way that they will be able to cater their services as experts in the area of financial reporting in different parts of the world. They would be able to scan the financial statements of multi-nationals and avert probable frauds. Also, for chartered accountants in industry as well as in practice, their mobility to work in different parts of the world would increase.

Further, Ind AS I IFRS requires valuation of assets and liabilities at fair values. For the purpose of fair valuation, our industry will require valuers. Therefore, our CAs may also venture into this new area of valuation by becoming valuers. Certain industries like Banking and Insurance are most affected by the implementation of Ind AS. CAs will have plethora of opportunities to render their services on application of Ind AS to these industries.

Chartered Accountant as an Auditor

Appointment of Chartered Accountants as auditors is mandatory under the Companies Act, 2013, therefore, knowledge gained in auditing subject would be helpful to him while conducting statutory audit of Companies for example listed Companies, Private Ltd. Companies, Government Companies, Banks etc. Under Income Tax Act 1961, Tax Audit is also statutorily required to be conducted by Chartered Accountants, education of Auditing would be imperative to conduct such audits.

Also, certain entities like Political Parties, Co-operative Societies, Non-Profit Organizations are also required to get their accounts audited by Chartered Accountants which would definitely require deep knowledge in auditing. Moreover, Internal Audit is also made obligatory for certain class of Companies.

Professional Opportunities for Chartered Accountants in the Direct Taxes domain

Audit of Accounts
The provisions relating to tax audit were introduced in the statute book in the year 1984, marking a milestone in the history of chartered accountancy profession in the realm of professional opportunity in direct taxes. Since tax audit was introduced to ensure the accuracy of books of accounts maintained, which forms the basis of computation of income, the responsibility entrusted to chartered accountants. The disclosure requirements under the notified income computation and disclosure standards (ICDSs) also have to be captured in the tax audit report.

Special audit, directed by the Assessing Officer owing to nature and complexity of accounts, volume of accounts, doubts about the correctness of the accounts, multiplicity of transactions in the accounts and interest of revenue, is another important responsibility entrusted to chartered accountants.

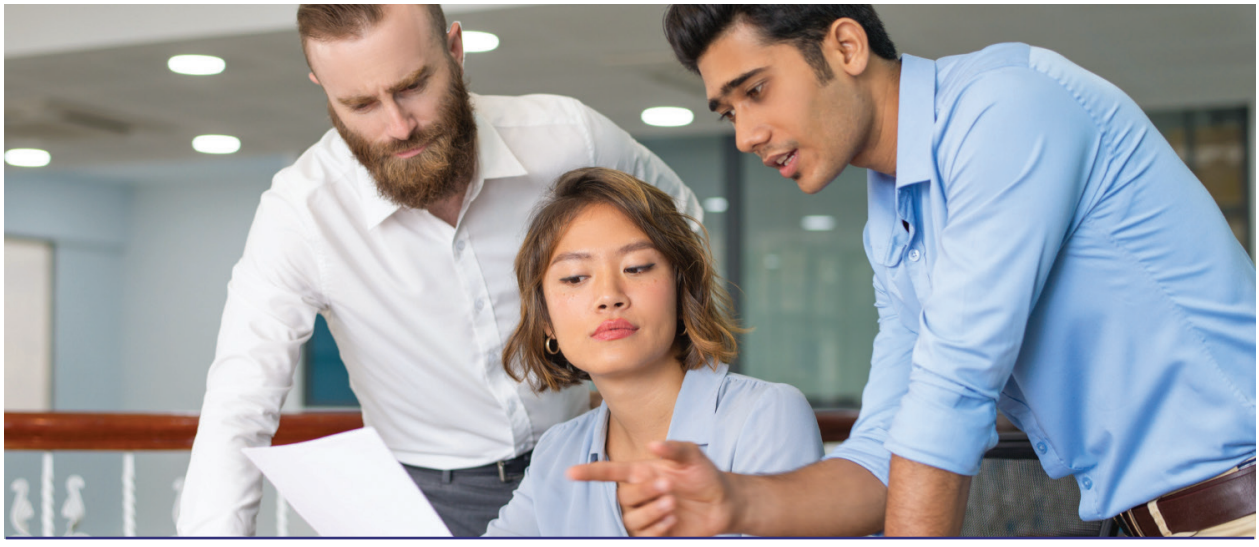
Audit of trusts and institutions whose total income without giving effect to the exemption provisions exceeds the maximum amount not chargeable to income-tax in any previous year has also been entrusted to chartered accountants. The exemption available to electoral trusts is also subject to the condition that their accounts are audited by a chartered accountant.

Further, the profit-linked tax deductions from gross total income [Section 80-IA to 80-ID] shall not be admissible unless the accounts of the undertaking eligible for such deductions have been audited by a chartered accountant and the audit report is furnished along with the return of income.

Certification
In addition to audit, there are certain provisions under the Income-tax Act, 1961 which require certification by a chartered accountant. For instance, every company to which the provisions of minimum alternate tax applies have to furnish a report by a chartered accountant certifying the correctness of computation of book profit. There is a similar requirement for every person to whom the provisions of alternate minimum tax are applicable.

Verification
Besides audit and certification, certain requirements under the Income-tax Act, 1961 necessitate statements/returns to be duly verified by a chartered accountant.
For instance, a non-resident having liaison office in India set up in accordance with RBI guidelines has to submit a statement duly verified by a chartered accountant in respect of its activities in a financial year to the jurisdictional Assessing Officer.

Advisory and Compliance Services
In addition, CAs also render advisory and compliance services in the field of direct taxes.



Professional Opportunities for Chartered Accountants in the domain on Goods and Services Tax (GST)

GST aims to make India a common market with common tax rates and procedures and to mitigate the ill effects of cascading thereby improving competitiveness. Chartered Accountants have played an instrumental role not only in ensuring the smooth transition of the businesses from erstwhile indirect taxation system to the new regime, but also meeting the extensive compliance requirements introduced under GST, namely, registration, payments, returns, e-way bill generation, etc. GST has opened up plethora of professional opportunities for the Chartered Accountants in practice as well as in industry. CAs can impart training on GST to businesses to make them understand GST functionality. They can also assist in the training programmes organised by the Government for their officials.

In addition to the opportunities in-house, implementation of GST also brings in professional opportunities at a global level as GST is one of the most widely implemented tax world-wide. Knowledge of GST helps in decoding tax regimen of other countries thus enabling CAs to provide advisory services and undertaking work in the area of knowledge process outsourcing. Further, CAs also provide capacity building services across the globe to other countries who intend to implement GST in their countries. Under GST regime, the role of a chartered accountant as a tax advisor is continually evolving and is unveiling newer avenues for him.

Opportunities for Chartered Accountants in the Field of Finance

Traditionally the role of chartered accountant was limited to ordinary financial management functions such as investment decisions, capital structure decisions and dividend decisions. But now a days Chartered Accountants can also render services in the following dynamic areas:

1 Strategic Financial Decisions

2 Capital and Money Market

3 Foreign Exchange Risk Management

4 Mergers and Acquisitions

5 Investment Banking

6 Treasury Management

7 Hedge Funds

8 Portfolio Management

9 Risk Management

10 Mutual Funds

11 Credit Rating

12 Venture Capital.

13 Financial Analysis

14 Financial Planning

15 Actuary

16 Securities trading

17 Private Equity

Opportunities for Chartered Accountants in Public Financial Management

1 Advocacy on use of appropriate accounting policies and drafting of disclosure of accounting policies

2 Harmonisation of accounts of Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) with State & Central Government

3 Audit of Government's Project Accounts under various programs/ schemes like NHM, NLM, (Urban & Rural), PMAY, PMGSY, AMRUT etc.

4 Statutory Audit of Special Purpose Vehicles (under Companies Act, 2013) formed for Smart City Mission

5 Internal Audit of various programs/ schemes, Government-funded projects and Government undertakings

6 Assistance for computerization of records and introduction of IT based Accounting and Fiscal systems

7 Advising the Local Bodies in Statutory Compliances- IT and GST (TDS and filing of Returns)

8 Suggesting techniques to enhance taxation revenue, e.g., offering innovative incentives to taxpayers

9 Utilising tax exemptions, deductions and benefits in best possible way for minimising tax burden in legal manner

10 Effective implementation of Public Financial Management System (PFMS) to establish an efficient fund flow system as well as payment cum accounting framework

11 Assessing operational/ financial risk & technological obsolescence and adoption of appropriate techniques to mitigate risk in an organisational structure

12 Developing a public administration structure with suitably trained personnel and equipment

13 Undertaking research studies/ impact studies for Government on various subjects such as subsidy schemes, social benefit schemes, etc.

14 Compression of expenditure through cost saving methods including outsourcing, public private partnership, etc.

15 Support in bid process management, negotiations, etc.

16 Design and Implementation of Budgetary Control System in line with the accrual accounting

17 Assistance/consultancy in implementation of Accounting Standards in Local Bodies (once State Government mandates its implementation)

18 Involvement of Chartered Accountants (individual capacity) in projects of Asian Development Bank and World Bank where they extend grants and loans to Government.

Opportunities in the Field of Management Consultancy Services

A Chartered Accountant plays a vital role in assisting businesses to improve the use of their resources, increase their efficiency and achieve their objectives. As a management consultant CA can also identify, evaluate and recommend ways to increase revenue and reduce operating costs, analyze operations and suggest changes in structure and individual responsibilities, conduct special studies, prepare recommendations, plans and programs, and provide advice and technical assistance in their implementation.

Chartered Accountants by application of their technical knowledge and business experience have been able to cater to the client's changing needs. The services rendered by them include:

1 Market research and demand studies

2 Budgeting, inventory management, working capital management

3 Personnel recruitment and selection, incentive plans

4 Preparation of fund flow and cashflow statements and forecasts

5 Projection of working capital requirements

6 Preparation of project reports

7 Preparation and processing of loan applications

8 Amalgamation and Merger Schemes

9 Planning capital structure

10 Business policy, corporate planning, organization development, growth and diversification

11 Organization structure and behavior, development of human resources

12 Systems analysis and design, and computer related services

13 Advisor or consultant to an issue

14 Registrar to an issue and for transfer of shares/other securities

15 Quality audit, energy audit and environmental audit

16 Design, Development and Implementation of the Strategy of the business

17 Development of KPIs that Support Strategic and Sustainable Goals

18 Provide Relevant Information for Better Decision Making

19 Undertaking due diligence process

20 Management of Inventory

21 Analyzing divisional performance

22 Wealth management scheme

Industry/Government Service

A Chartered Accountant may prefer to join an industry or government organization and hold responsible positions. Chartered Accountants are responsible for developing, analyzing and reporting on information needed for business decisions. They also evaluate the financial effects of management's actions. A Chartered Accountant may also take up the job of an educator at a university / college level. Many Chartered Accountants hold responsible positions in business or industrial firms as CEOs, Managing Directors, Director (Finance) and Chief Accountants.

Apart from the areas discussed above, other indicative areas of opportunities for CAs in practice are:

1 Insolvency

2 Registered Valuation

3 Taxation

4 Arbitration

5 IT Governance Audit

6 Sustainability Reporting

7 Knowledge Processing Outsourcing Centres (KPOs)

8 Micro Small and Medium Enterprises (MSME) Sector

9 State Cooperatives including Co-operative Banks

10 Audit of Government Schemes

11 Succession & Estate Planning

12 Start-ups

13 Financial Arrangements & Fund Planning through various sources

14 Cooperatives

15 Non-Profit Organisation



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ICAI Network

ICAI NETWORK

Board of Studies Decentralized Offices

Western India Regional Council of
The Institute of Chartered Accountants of India
'ICAI Tower,
C-40, G Block,
Opp. MCA Ground,
Beside Standard Chartered Bank
Bandra Kurla Complex, Bandra (East)
Mumbai - 400051
Phone: 022-33671400/500
Email: wro@icai.in
Website: http://www.wirc-icai.org

Eastern India Regional Council of
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'ICAI BHAWAN',
7, Anandilal Poddar Sarani
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Fax: 033-30211145,
E-mail: ero@icai.in

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27, Cuffe Parade, Colaba,
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Email: wro@icai.in
Rajasthan Vidyarthi GRUH
Lallubhai Park, Andheri, West,
Mumbai - 400058

Central India Regional Council of
The Institute of Chartered Accountants of India
'ICAI BHAWAN',
Post Box No. 314, 16/77B, Civil Lines,
New No 16/191 Behind Reserve Bank of India
KANPUR - 208 001.
Phone:0512-3989398,3011198,3011200-203
Fax: 0512-3011193,
E-mail: cro@icai.org

Southern India Regional Council of
The Institute of Chartered Accountants of India
'ICAI BHAWAN',
122,M.G. Road, Post Box No. 3313
Nungambakkam,
Chennai - 600 034
Phone: 044-39893989,30210300
Fax:044-30210355,
E-mail: sro@icai.in

Northern India Regional Council
The Institute of Chartered Accountants of India
'ICAI BHAWAN',
52-54, Institutional Area, Vishwas Nagar,
Shahdara, Near Karkardooma Courts
DELHI -110 032
Phone: 011-39893990, 30210601
Fax: 011-30210680
E-mail: nrodco@icai.org



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ICAI BRANCHES

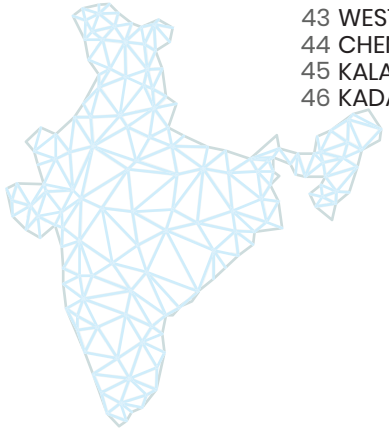
NAME OF RC & BRANCHES

WIRC

1 AHMEDNAGAR
2 AKOLA
3 AMRAVATI
4 ANAND
5 AURANGABAD
6 VADODARA
7 BHARUCH
8 BHAVNAGAR
9 CHHATRAPATI SAMBHAJINAGAR
10 GANDHIDHAM
11 GOA
12 JALGAON
13 JAMNAGAR
14 KOLHAPUR
15 LATUR
16 NAGPUR
17 NASHIK
18 NAVI MUMBAI
19 PIMPRI CHINCHWAD
20 PUNE
21 RAJKOT
22 SANGLI
23 SOLAPUR
24 SURAT
25 THANE
26 VAPI
27 VASAI
28 NAVSARI
29 NANDED
30 SATARA
31 DHULE
32 RATANAGIRI
33 KALYAN
34 BHUJ
35 ICHALKARANJI
36 GANDHINAGAR

SIRC

1 ALAPUZHA
2 BANGALORE
3 BELGAUM
4 BELLARY
5 KOZHIKODE
6 COIMBATORE
7 ERNAKULAM
8 ERODE
9 GUNTUR
10 HUBBALLI
11 HYDERABAD
12 KAKINADA
13 KANNUR
14 KOTTAYAM
15 KUMBAKONAM
16 MADURAI
17 MANGALORE
18 MYSURU
19 NELLORE
20 PALAKKAD
21 PUDUCHERRY
22 KOLLAM
23 RAJAMAHENDRAVARAM
24 SALEM
25 SIVAKASI
26 TIRUCHIRAPALLI
27 TIRUNELVELI
28 TIRUPATI
29 TIRUPUR
30 THRISSUR
31 THIRUVANANTHAPURAM
32 TUTICORIN
33 UDUPI
34 VELLORE
35 VIJAYAWADA
36 VISAKHAPATNAM
37 VIZIANAGARAM
38 KARIMNAGAR
39 ONGOLE
40 WARANGAL
41 KURNOOL
42 ANANTAPUR
43 WEST GODAVARI
44 CHENGALPATTU
45 KALABURGI
46 KADAPA



EIRC

1 ASANSOL
2 BHUBANESWAR
3 CUTTACK
4 DURGAPUR
5 GUWAHATI
6 ROURKELA
7 SAMBALPUR
8 SILIGURI
9 TINSUKIA
10 DIBRUGARH
11 RANIGUNJ
12 BRAHMAPUR
13 JHARSUGUDA

CIRC

1 AGRA
2 AJMER
3 ALIGARH
4 ALWAR
5 BAREILLY
6 BEAWAR
7 BHILAI
8 BHILWARA
9 BHOPAL
10 BIKANER
11 BILASPUR
12 CHITTORGARH
13 DARBHANGA
14 DEHRADUN
15 DHANBAD
16 GAUTAM BUDH NAGAR
17 GHAZIABAD
18 GORAKHPUR
19 GWALIOR
20 INDORE
21 JABALPUR
22 JAIPUR
23 JAMSHEDPUR
24 JHANSI
25 JODHPUR
26 KISHANGARH
27 KOTA
28 LUCKNOW
29 MATHURA
30 MANDSAUR
31 MEERUT
32 MORADABAD
33 MUZAFFARNAGAR
34 MUZAFFARPUR
35 NEEMUCH
36 PALI
37 PATNA
38 PRAYAGRAJ
39 RAIPUR
40 RAIGARH
41 RAJSAMAND
42 RANCHI
43 RATLAM
44 SAHARANPUR
45 SIKAR
46 SRIGANGANAGAR
47 TONK
48 UDAIPUR
49 UJJAIN
50 VARANASI
51 BHARATPUR
52 HARIDWAR
53 HALDWANI
54 BULANDSHAHR
55 BHAGALPUR
56 HANUMANGARH
57 SATNA

NIRC

1 AMBALA
2 AMRITSAR
3 BHATINDA
4 CHANDIGARH
5 FARIDABAD
6 GURGAON
7 HISAR
8 JALANDHAR
9 JAMMU AND KASHMIR
10 KARNAL
11 LUDHIANA
12 PANIPAT
13 PATIALA
14 ROHTAK
15 HIMACHAL PRADESH
16 SONEPAT
17 YAMUNA NAGAR
18 SANGRUR
19 SIRSA
20 REWARI
21 BAHADURGARH
22 BHIWANI
23 KAITHAL
24 KURUKSHETRA
25 MANDI GOVIND GARH

CHAPTERS ABROAD

1 AUSTRALIA (ADELAIDE)
2 AUSTRALIA (BRISBANE)
3 AUSTRALIA (MELBOURNE)
4 AUSTRALIA (SYDNEY)
5 BAHRAIN
6 BOTSWANA
7 CANADA (BRITISH COLUMBIA VANCOUVER)
8 CANADA (TORONTO)
9 CHINA (HONGKONG)
10 EGYPT (CAIRO)
11 GHANA (ACCRA)
12 INDONESIA (JAKARTA)
13 IRELAND (DUBLIN)
14 JAPAN (TOKYO)
15 KENYA (NAIROBI)
16 KUWAIT
17 LUXEMBOURG
18 MALAYSIA (KUALA LUMPUR)
19 MAURITIUS (PORT LOUIS)
20 NEW ZEALAND (AUCKLAND)
21 NIGERIA (LAGOS)
22 OMAN (MUSCAT)
23 PAPUA NEW GUINEA (PORT MORESBY)
24 QATAR (DOHA)
25 SAUDI ARABIA (EASTERN PROVINCE)
26 SAUDI ARABIA (JEDDAH)
27 SAUDI ARABIA (RIYADH)
28 SINGAPORE
29 SOUTH AFRICA (JOHANNESBURG)
30 TANZANIA (DAR ES SALAAM)
31 THAILAND (BANGKOK)
32 THE NETHERLANDS (AMSTERDAM)
33 UGANDA (KAMPALA)
34 UNITED ARAB EMIRATES (ABU DHABI)
35 UNITED ARAB EMIRATES (DUBAI)
36 UNITED ARAB EMIRATES (FUJAIRAH)
37 UNITED ARAB EMIRATES (RAS AL KHAIMAH)
38 UNITED KINGDOM (LONDON)
39 UNITED STATES OF AMERICA (ARIZONA)
40 UNITED STATES OF AMERICA (CHICAGO)
41 UNITED STATES OF AMERICA (DALLAS)
42 UNITED STATES OF AMERICA (HOUSTON)
43 UNITED STATES OF AMERICA (MICHIGAN)
44 UNITED STATES OF AMERICA (NEW ENGLAND)
45 UNITED STATES OF AMERICA (NEW YORK)
46 UNITED STATES OF AMERICA (PHILADELPHIA)
47 UNITED STATES OF AMERICA (SAN FRANCISCO)
48 UNITED STATES OF AMERICA (SEATTLE)
49 UNITED STATES OF AMERICA (WASHINGTON D.C)
50 ZAMBIA (LUSAKA)
51 FLORIDA
52 ZURICH



NOTES

National Policy on Mock Test

Mission statement:

To prepare the students for achieving successful and sustainable results in the Examination by providing a platform to appear real like examination as far as possible.

Objectives

A mock test serves as a practice examination for the students before their actual examination to analyze their potential in the examination hall. Mock tests serve various purposes, particularly benefiting students in the following ways:

- It can familiarize students with the exam pattern and provide valuable practice in time management.
- It can boost the morale of the students and enhance their confidence.
- It can be a wake-up call for the students who are not preparing well for their examination.
- It can highlight the areas requiring additional preparation and improvement.
- It gives a picture to the faculty as to how individual students are preparing for the examination and who might need some extra effort and help.
- It also gives an indication to the faculty on the topics that most of the students have failed to understand and requires repeat classes.

Procedure for organizing Mock Test by Regional Councils, Branches and Accredited Institutions:

- Regional Councils, Branches and Accredited Institutions would conduct Mock Tests for the benefit of the students by giving wide publicity so that large number of students can participate. This would help the students to assess their preparation for the examination.
- The organizing centers would be informed the date of the mock test by the BoS and accordingly, the centers would arrange to organize the test. BoS will send the papers of the mock test to the organizing centers.
- The centers would inform the students to appear for the mock test through announcement and by sending mass SMSs to the students. Further, BoS will publicize the mock test through Newsletter, mass mail and SMS at National Level.
- After the date of mock test is decided, the organizing centres would engage invigilators and other supportive staff depending on the number of students taking the test. The prescribed norms for engaging invigilator to the students are on the proportion of 1:30.
- For Final level, Mock test would be conducted twice in a year during March & April (by end of April) for May Examination and during September & October (say 15th October) for November Examination.
- For Foundation and Intermediate level, Mock test would be conducted three times in a year during November and December for January Examination, March & April for May/June Examination and during July & August for September Examination.

- Date and time of the mock test will be announced by the BoS in advance.
- Students are advised to attempt at least two mock papers under examination conditions.
- The Questions and key answers to the mock test will be uploaded on the BoS Knowledge Portal as well as on BoS Mobile App.
- Regional Councils, Branches and Accredited Institutions would require to login at BoS Knowledge Portal to download the Questions/Answers.
- After the mock test is over, the answer books would be handed over to the evaluator selected by the organizing centre for evaluation. The remuneration of mock test answer books may be paid @ Rs.50/- per book. The result of the mock test is to be displayed in the notice board for the students. In all circumstances, the evaluation of the answer books needs to be completed 10 days before the date of the main examination.
- Detail reports consisting list of the students appeared in the mock test, their final markings and results, expenditure statement audited by the Regional/Branch Auditor would be sent to the BoS for reimbursement and record.
- BoS will develop online utility to upload these information for better governance and quality check.
- Regional Council, Branches and the Accredited Institution may charge a sum of Rs.100/- per student per paper to inculcate seriousness among the participants and meet minimum expenditure.

Specific Grant:

In case, if any Regional Council / Branch is short of space, it may hire a suitable hall for holding the mock test. The deficit, if any, towards hiring a hall, payment to evaluators and other miscellaneous expenses for conducting mock test may be accounted under "One Day Seminar – Mock Test Grant" which is admissible upto Rs.30,000/- per mock test.

No specific grant would be provided to accredited institution for conducting mock test.

The Branches and Regional Councils are required to maintain the Student attendance register records, which are to be daily signed by the students attending the mock test. The reimbursement would be made on the basis of the attendance record submitted duly verified by the Auditor of the concerned Regional Office or Branch.

Monitoring:

- In order to ensure effective monitoring and smooth conduct of the mock test, the Board may depute the Regional Head/BoS Officials and / or authorize / engage a third party.
- The Organizing Centres would ensure compliance with the guidelines and give a report including students' feedback for after completion of each batch to the Joint Director, Board of Studies(Academic) in prescribed format which is enclosed herewith.

General guidelines:

- The blank answer books for the mock test would be provided by the organizing centres on the day of the test.
- Mock test answer books after evaluation can be returned to the students. The organizing centres can arrange one-to-one meetings with the evaluators to interact

with the students and discuss with them about their weaknesses/performance in the mock test and guide them in improving so as to appear for the main examinations confidently.

- The organizing centres can provide the suggested answers to the examinees.
- Students can clear their doubts with the evaluators, faculty, if any after the mock test is over.

Feedback on Mock Test

Sr. No.	Questions	Answers	
		Yes	No
1	Mock test gives you feedback on the topics you have not mastered and encourage you to focus future learning on weak areas.		
2	Mock test directs your learning to other unexplored areas while minimizing the time on well-prepared topics.		
3	Mock test stimulates revision and studying to improve retention.		
4	Assessments from Mock test can help you in your preparation for main examination and learning.		
5	Mock test helps you to retain something when you have learnt spaced over time.		
6	Mock test reduces your test anxiety before your examination		
7	Mock test makes you more accustomed to sit for a period of time, answering test questions, and make you more comfortable for actual examination		
8	Taking a Mock test can be more beneficial to learning than spending the same amount of time studying.		
9	Taking a mock test does not just measure how much you know, it helps reinforce the learning which you can retrieve the same information in examination		
10	By taking mock test, you can plan the time required to answers in the main examination		
11	Mock test arranged by the ICAI is quite beneficial to the students in preparing for their main examination.		

Name of the Student :

Registration No. :

Mock test appeared: Foundation/Intermediate/Final :

The Institute of Chartered Accountants of India

Board of Studies (Academic)



Online Mock Test Module

Mock Test Module for Branch/ Regional Office

- We are immensely delighted to apprise you that the Board of Studies has launched its Online Mock Test Module for Branch/Region for easy access of Question papers/ Answers thereto.
- Board comes up with announcement of every Mock Test Schedule in advance and same is being communicated to Branch/ Region.
- Board will provide the Link of Mock Test Module, User Id and Password through mail to each Branch/ Region.

Features of Mock Test Module for Branch/ Regional Office

- Branch/Regional Offices of ICAI will have its own Dashboard for Mock Test Series at BoS Knowledge Portal.
- Branch/ Region will be required to apply for the Mock Test Series Level-wise (Foundation, Intermediate and Final) from Dashboard.
- Schedule of Mock Test Series is available in Dashboard.
- Questions paper and Answers thereto are uploaded within the allotted time period.
- Branch/ Region can download Question paper/Answer of Mock Test paper(s) from Dashboard.

Steps to access Mock Test Module for Branch/ Regional Office

1. Go to BoS Knowledge Portal
   https://boslive.icai.org/
2. Click on Branch/ Region Mock Test Login
3. Enter User id , Password provided by Board
4. Branch/ Region to mandatorily fill Profile page
5. Branch/ Region to have access to Level-wise Mock Test Series
6. Branch/ Region to click to Show Paper to access details
7. Branch/ Region to download Question paper(s)/ Answer(s) of Mock Test Series
8. Branch/Region to mandatorily enter Student Count who have appeared for the said Paper before downloading Answers for respective paper

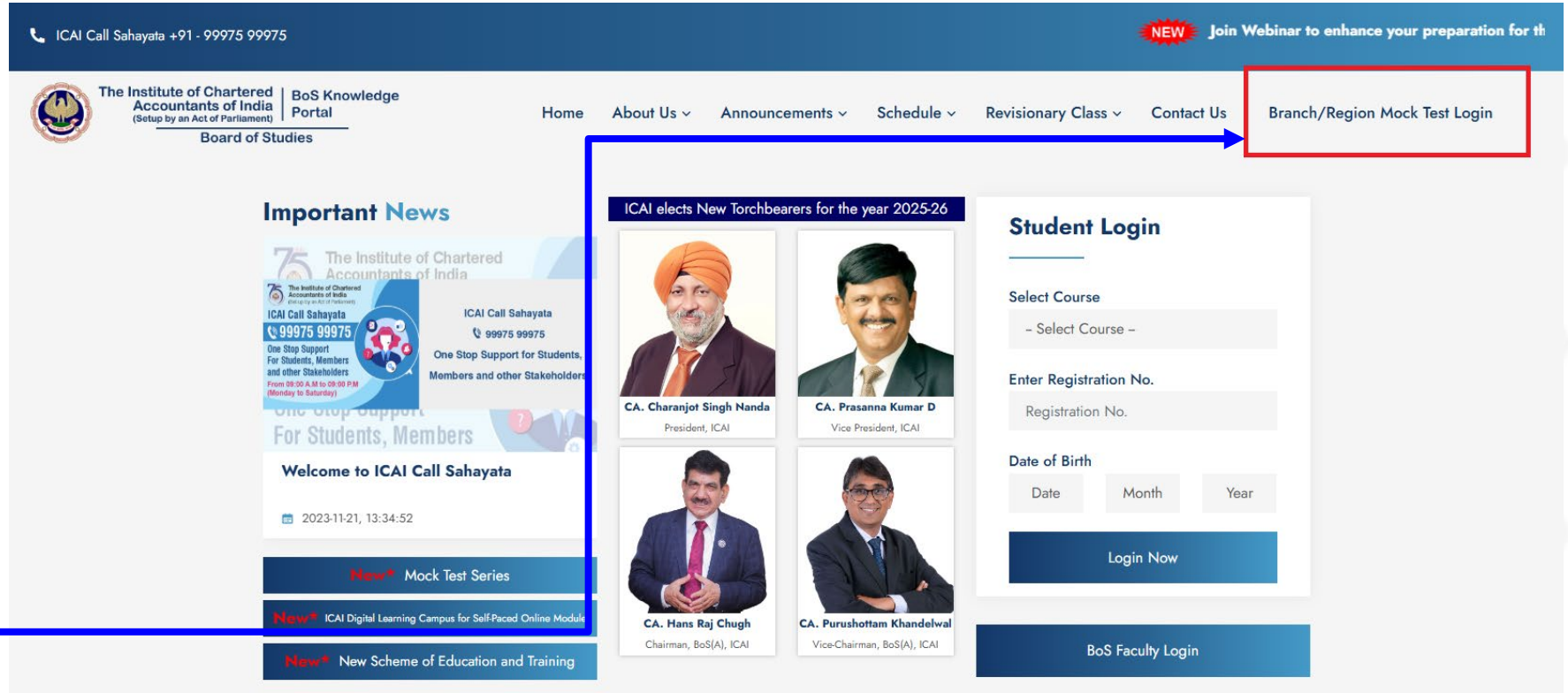
Process to Access Mock Test series Module

Step-1:

- Go to BoS Knowledge Portal https://boslive.icai.org

Step-2:

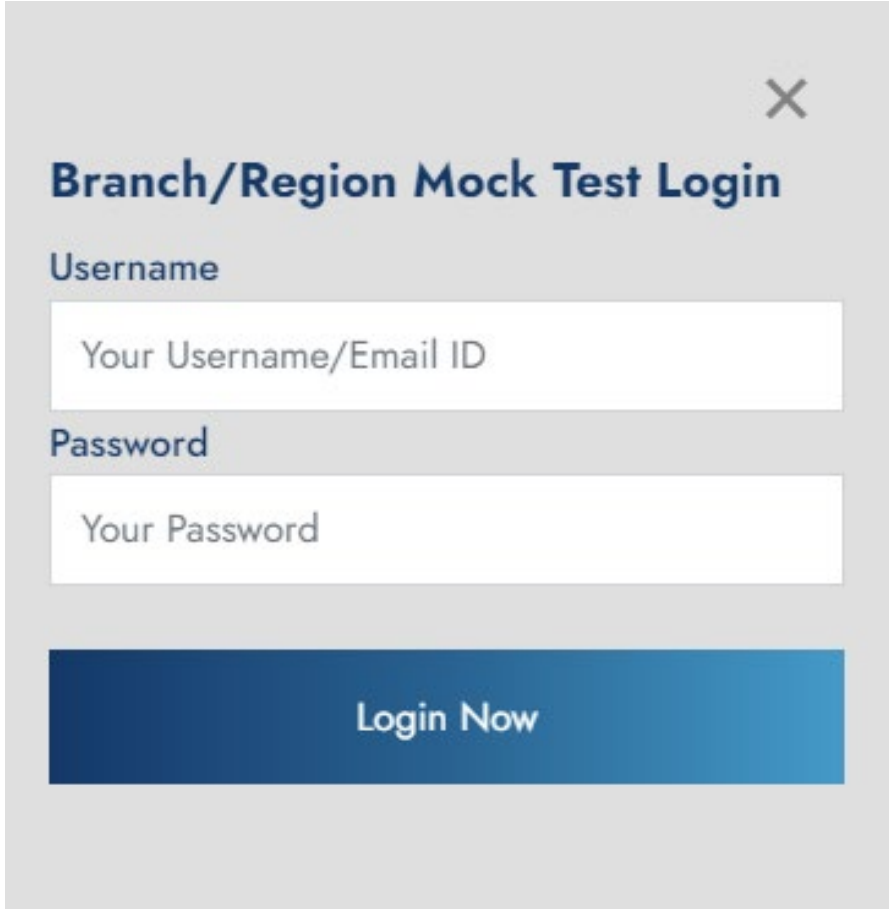
- Click on Branch/Region Mock Test Login Link



Process to Access Mock Test series Module

Step-3:

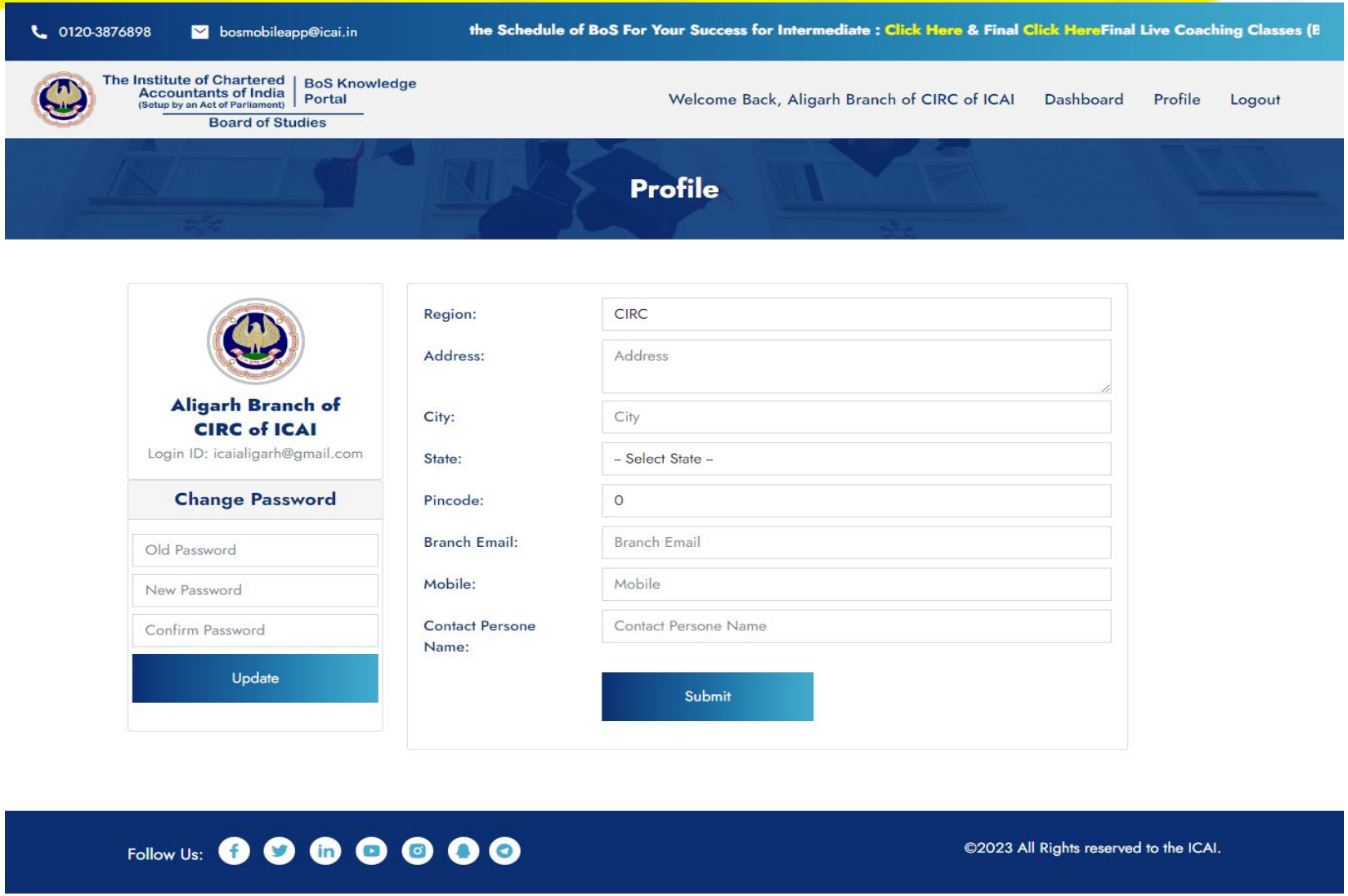
- Enter User id and Password provided by Board through mail to each Branch/Region.



Process to Access Mock Test series Module

Step-4:

- Branch/ Regions are mandatorily required to fill Branch Address, State,Pincode Branch Email, Mobile No and Contact Person Name in Profile window.



Process to Access Mock Test series Module

Step-5:

- Branch/ Region can have access Level-wise Mock Test Series.



Step-6:

- Branch/ Region can click to Show Paper to access details.

Mock Test Paper	Date	Apply MTP
Mock Test Papers Series - I for Students appearing in May 2025 Intermediate Examination	08-Mar-2025 To 19-Mar-2025	Show Paper
Mock Test Papers Series - II for Students appearing in May 2025 Intermediate Examination	26-Mar-2025 To 07-Apr-2025	Show Paper

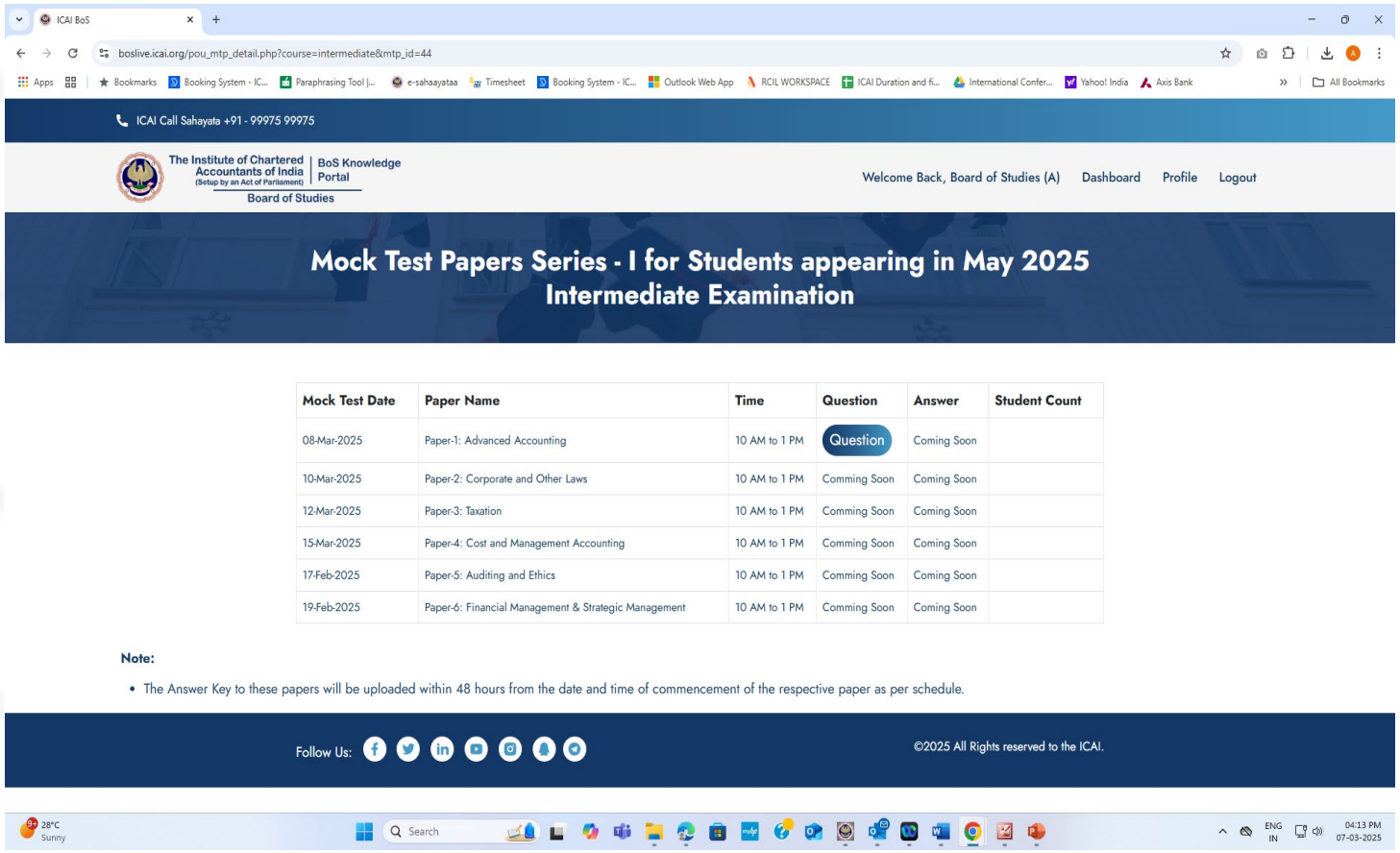
Process to Access Mock Test series Module

Step-7:

- Branch/ Region can download Question paper(s)/ Answer(s) of Mock Test Series.

Step-8:

- Branch/Region are mandatorily required to enter Student Count who have appeared for the said Paper before downloading Answers for respective paper.



Technical Help

Contact Details:

- For any further assistance, you may contact – Mr. Anoj Das, Executive Officer at Phone: 0120-3876898/9310134879 Email: anoj.das@icai.in

Thank You

(National Policy for organizing Oral Coaching Classes for New Course Curriculum is to be revised)

Grant for organizing Oral Coaching Classes by Regional Councils and Branches

In order to encourage all the branches and Regional Councils, to organize oral coaching classes, a special grant shall be given by Board of studies (Academic) based on number of students attending the classes. The deficit per batch, if any, shall be reimbursed on the basis of grant based upon number of students and actual deficit incurred whichever is lower.

Specific Grant: The grant for organizing Oral Coaching Classes are as under:

Sl. No.	Course Level	Specific Grant
1	For Foundation Level	Rs. 750/- per student
2	For Intermediate Level	Rs. 1250/- per student
3	For Final level	Rs. 1500/- per student

The Branches and Regional Councils are required to maintain the Student Attendance Register, which are to be daily signed by the students attending the classes as the reimbursement would be done only on submission of the audited copy of the attendance record.

Note: The National Policy for Regional Councils and Branches to Organize Oral Coaching Classes was last updated on July 1, 2017. Furthermore, the detailed policy is been shared with the all Branches and Regional Councils from time to time. However, recently a google form seeking the feedback from the Regional Councils and Branches is been sent accordingly the policy will be aliened thereof.

Part B
Board of Studies- Operations

Board of Studies - Operations

The Institute of Chartered Accountants of India

GUIDELINES

For Conducting

National Conferences of CA Students'

at

Regional Councils & Branches of ICAI

GUIDELINES FOR NATIONAL CONFERENCE OF CA STUDENTS

National Conference: Each Region of ICAI can host as per permitted number of National Conference. The Chairman of the Board shall give preference to the Regional Headquarters to host such National Conference, or it can allot the Conference to any Region/branch as may deem fit at time of allotment in a financial year.

A. Duration of the Program: Two-Days.

B. Minimum and Maximum Attendance: The organizing unit to maintain participation limit as under:

Minimum Attendance - 750 students

Maximum Attendance – No Limit

If any Regional Council/ Branch is unable to ensure the minimum prescribed participation in the Students Conference, the Chairman of the Board may or may not allot Students Conference to that Regional Council / Branch in the subsequent year(s).

C. Students Eligible for Registration in the Conference [i.e. as a Participant only, not as a Paper Presenter]:

1) Students who have registered as Intermediate Students – either after passing Foundation or through Direct Entry route or
2) Students who are pursuing their Articleship Training or
3) Students who have completed their Practical Training but could not qualify their final examinations may attend the conference till next one year from the date of completion of Practical Training.

In other words, Students who have merely registered as Foundation Students and those students who have completed one year beyond their articleship training period will not be eligible to attend/register for these conferences. All the interested students are required to register in the Student Activity Portal.

D. Programme Structure of the Conferences:

1. The Programme Structure of the conference will be as per attached structure (***Annexure 'A (1)').*** The said Programme is to be designed in consultation with the Conference Director.

Total Number of Learning Hours for Students (Excluding Inauguration)	12 Hours

Session of the Board and Interaction with Chairman and Vice Chairman, Board of Studies - Operations, ICAI	40 minutes to 1 Hour
Technical Sessions on Audit, Accounting, Economics, Information Technology, Law, Taxation etc. Presentation of papers to be made by students on current topics related with subjects/ economy/ real life burning issues based on recent case studies analysis. The marks to be allotted to each paper presented during such sessions. Each such Session should contain - - Presentation by at least 3 Students for 15 Minutes each. - About 15-20 Minutes to be given to Session Chairman (being subject expert/Council Member) for summing up.	5 to 6 Hours
Special or Motivational session by eminent personality on Nation building/ Importance of Articleship/ How to crack CA Exam /Student motivation/ How to do paper presentation/ Ethical Values in the Profession, etc. Short Sessions by CAs in Industry / or in Practice, with some achievements or on high posts or Rank Holders. (These sessions can be in the form of "Success Stories" or "Opportunities" for about 20 to 30 Minutes)	3 to 4 Hours

2. The Theme of the said Conference will be approved by the Conference Director.
3. **The Draft Budget along with the Programme Structure duly approved by the Conference Director mentioning the details of Chief Guests/Guests of Honor invited and Chairmen of Technical Sessions, details/options of the Keynote speakers, other speakers for the Conference should be sent to the Board of Studies - Operations well in advance. The Program will be hosted on ICAI Website also.**

E. Chief Guests, Session Chairman and Other Speakers:

1. Inauguration of the Conference should be meticulously planned in consultation with the Conference Director. Maximum time should be given to the Outside Dignitary. For Student Conferences, efforts should be taken to invite renowned person as Chief Guest.

2. **Dais Plan for the Inaugural Session must be as below:** Other than outside Dignitaries, only following persons from ICAI can be there on Dais and allowed to speak in the inaugural session –

   President, ICAI, Vice President, ICAI, Chairman, Board of Studies - Operations, Vice Chairman, Board of Studies - Operations, Conference Director (CCM), Regional Council

Chairman, Chairman of Branch, Vice Chairman of the Branch, Secretary of the Branch, Chairman of Student's Association.

3. In the session of student's paper presenters, one senior Chartered Accountant can be requested to be the Chairman of the session. Such session chairman can be Central Council Member and if CCMs are not available then Regional Council Members, Past Chairman of Branch, Renowned Faculty in the subject or other reputed CA.
4. It is to be noted that persons of high repute from the Industry, Universities, Social Forums or renowned Corporate Trainers/Counsellors / Motivational Speakers can be invited to give lectures on Role of Chartered Accountant in Nation building, Importance of Articleship, How to crack CA Exam, Student motivation, How to do paper presentation, Ethical Values in the Profession or similar topics.
5. LED/LCD or other screens can be installed at the Conference place. The Conference should be planned in a proper Manner. The design and the color of the Background Screen and the Gate /Banner to be installed at the entrance of the Conference will be sent to the Board in advance.

6. No other programmes e.g. Students Festivals, Sports Competitions etc. shall be clubbed with the Student Conference under any circumstances.

7. Kindly note the following:

   A. If the President, ICAI is attending the programme than he will be among the chief guest.
   B. If both President and Vice President, ICAI are attending the Programme than Vice President will be the guest of honor.
   C**.** And, if only Vice President, ICAI is attending the Programme than he will be among the chief guest.

   The main objective for organizing the Conference is as under:

   1. Knowledge dissemination to students.
   2. Understanding the initiatives of the Board and taking benefits of the same.
   3. Motivation to students.
   4. Development of Communication/ Presentation skills (as Students sitting as audience can also think of developing themselves)
   5. Increasing belongingness to ICAI.
   6. Encouraging Organizational Skills.

F. Students Paper Presenters:

Eligibility - Students pursuing Practical Training/Industrial Training are only allowed to contribute papers for presentation.

1. Encouragement should be given to local students to be the Paper Presenters in the said Conference. The students paper Presenters outside the city (nearby Towns & Cities) cannot exceed 50% of total Paper presenters**. The Paper presenters from all over India can participate in the Conference.** For every financial year the paper presenters can present a maximum of 2 papers in the student's conference that too on fresh paper/topic. The selected Students (paper presenter) should be called a day before the conference and the mentorship programme (wherein a meeting/session of Paper

Presenter with locally available renowned speaker should be arranged wherein paper presenter can have 2-3 mock presentation and take suitable guidance for final presentation in conference) should be organized by the member of the organizing committee of the Student Conference. Suitable guidance on content and quality of PPT need to be given.

2. Maximum 2 papers can be presented by the interested student in the CA Students conferences of all kinds and that too a fresh paper having new content. Please note while selecting paper presenters a signed declaration is required from the student that for the financial year 2024-25 the student will not present paper in more than 2 CA Students conferences (State Level, Mega, National, and International Conference) and in case, he has already presented then he will not be eligible for selection. In case the declaration is found improper a strict action will be taken against the student. A declaration form needs to be signed by the paper presenters. Also, a Google form needs to be submitted by the branch filling the details of the paper presenters in compliance with the above requirement for the records of the Board.

3. Each Student Speaker should be given atleast 15 to 20 minutes for Presentation. For the selection of papers, audio/video presentation on email well in advance from the concerned student may be called which will be helpful in selection process.
4. The list of selected paper presenters along with scan copy of declaration (i.e. not participated in more than 2 conferences for the said financial year) should be sent to Board of Studies - Operations prior to organization of the conference.
5. The students who are not selected should be informed beforehand along with the feedback stating reasons therein for not getting shortlisted, to help them to improve for future.
6. Screening panel of at least two CAs should be appointed for judging the performance of paper presenters. The chairman of the session also can be asked to act as one of the panelists for judging the students.
7. Formal Dress code should be followed by the paper presenters both for the boys and girls respectively. The boys need to be dressed in formal Suits. The girls need to be dressed in Sarees/Suits/ formal Suits.
8. Best paper presenters (overall category) of National Conference can be permitted to present technical papers in International Conference, where the limit of two programmes per year will not be applicable.
9. To kindly ensure that the platform should not be used in any form to promote any coaching Institute or any other Institute/body which is not in the interest of the ICAI.
10. The POU should take all necessary precautions for the safety of the participants and smooth conduct of the Conference.
11. The POU is required to strictly follow the guidelines issued by the MHA, State/District Administration/ Health Department for organizing the programme in Covid time.

G. Organization of the Program, attendance, and Invitation:

1. One must try that the National Conference to be planned and registered on the Portal atleast 3-6 months in advance to give wide publicity for large number of participations.

2. The Programme Structure should be duly approved by the Conference Director mentioning the details of Chief Guests/Guests of Honor invited and name of the session Chairmen and Keynote speakers, other speakers for the Conference. The complete Prog Structure should be sent to the Board, well in advance for hosting on ICAI Website.
3. Invitations for the Conferences must be extended by the Host Branch / Office to all Members of the Central Council and the concerned Regional Council of the Institute and the Co-opted Members and Special Invitees of the Board of Studies - Operations, ICAI.
4. The Interested Students are required to register in the Student Activity Portal to attend the conference and accordingly based on the registration on the portal, the grant can be claimed from Board of Studies - Operations.

5. The Board of Studies - Operations name should be prominently mentioned in each communication/circular/letter, background material (preferred to have e book), back-drop, hand-outs, brochures, pamphlets, etc. relating to the Conference. In brochures/pamphlets/other publicity material, images of only Indian students/professionals should be used.

H. Background Material and Publicity – It is preferred to have e-background material.

1. Messages of the ICAI's President, Vice-President, Chairman, and the Vice-Chairman, Board of Studies - Operations along with their photographs should necessarily form part of the background material. In addition, the Background material can carry message of the Chief Guest, if he/she is Minister. No other messages/photographs be printed without permission of the Board.

2. Composition of the Board of Studies - Operations should also be included in the background material. The Group Photograph of the Council be printed on the inside cover. No individual Photographs (of Elected members) to be printed in Background Material.

3. It is suggested that in the Material to be published, articles from other students apart from Paper Presenters should also be included along with their names and photographs as some students possess good writing skills but not good orator ship skills. The same will help students to feel connected with the Institute.

4. The background material should be of very good quality.

5. Wide publicity should be made of the Conference so that large number of students can participate in the program for which the Board shall also provide all assistance, like sending mass-mails/ SMSs to the students/ hosting the announcement on ICAI's website/ printing in the Students' Journal etc.
6. A Press Meet may also be organized on the occasion at the appropriate time keeping in view President's, Vice-President's and the Chairman and Vice Chairman, Board of Studies - Operations availability and convenience.

7. Under no circumstances, sponsorship from Private Coaching Institutes shall be accepted nor the name(s) of any such Institution(s) shall be displayed at the venue of the Event or anywhere else for organizing any of the activities relating to the programme. Also, under no circumstances photography/videography session of faculties associated with Private Institutes with the President/Vice-President/Chairman, Board of Studies -

Operations/Vice-Chairman, Board of Studies - Operations, ICAI and with any other dignitaries shall be organized during the programme.

8. A student Kit for Rs. 100/- approx. can be provided which includes pen and writing pad with ICAI Logo on each if possible, and flyers along with conference Brochures to maintain quality standard along with price uniformity.

9. The Food Expenses allowed for 2 days per student who attends the conference is allowed for Rs.900/- approx.

I. Grant from Board of Studies - Operations and Participation Fees – After Approval of the Conference from Board, the Regional Council/Branches are required to register the conference on Student Activity Portal compulsorily. The Number of Registrations for the Conference will be taken from the Portal only for calculating the grant.

(i) **Grant for National Conferences will be** Rs. 1800/- per student who had registered on the portal and attended the programme as evidenced by the attendance register duly signed by coordinators of the programme.

(ii) **Reimbursement of Expenses incurred by the Paper Presenters (Speakers) at the Conference:**

Maximum 8 Students Paper Presenters (speakers) from outside the city will be reimbursed to and fro travel expenses, AC two tier / first class railway fare (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction to travel by Rajdhani and Shatabadi trains.

They would also be paid a Daily Allowance (which is inclusive of boarding and lodging expenses) @ Rs. 2,500/- per day for the period spent by them to attend the Programme subject to a maximum of five days (including the journey time) and deducting there from the boarding and lodging charges paid by the host Regional Council/Branch, if any.

(iii) **Reimbursement of travel and stay expenses of outstation experts (limited to 4 persons only):**

Experts from outside the city of event shall be reimbursed travelling expenses by Air (Economy Class)/Railway (1st AC/AC 2 Tier) where there is no connectivity by Air, as well as stay expenses upto maximum of 4 persons which shall include Chairmen of the Sessions and Speakers of any Session including Sub-Sessions.

It may be specifically noted that the amount of admissible grant is the aggregate amount of above (i) to (iii) grant amount subject to deficit, whichever is less.

(iv) In addition to the above, minimum participation fees of Rs. 500/- per student has to be charged from students or as approved by the Conference Director.

(v) Board of Studies - Operations may appoint an Official as “Observer” and their Report, especially about compliance of Guidelines will be considered before processing the Claim for Grant.

J. Budget of the Conference

1. The Budget approved by the Conference Director for the proposed Conference in itemized manner in the format of Receipt and Payment A/c given as **Annexure 'A (3)'** should be sent to Board of Studies - Operations well in advance for prior approval of the Competent Authority. Only after approval of the proposed budget, the programme can be organized. The Regional Office/Branches should not spend more than the Amount of Grant plus fees received. The Programmes should be organized on a self-supporting basis and in a cost-effective manner, exorbitant expenditure should be curtailed.
2. It is to be noted if the variation between the Actual Expenditure incurred and Budgeted Expenditure is more than 10%, in future, no Conference may be allocated to the hosting unit and will not be nominated for Best Branch Award.
3. Advance, only for booking of the Hall/Auditorium can be paid, on receipt of the request from the host Branch/Regional Council / Office along with the scan copy of the hall rent paid receipt.
4. Cost of the mementoes should not be more than the following: -

   1. For Chief Guest/Guest of Honour/Chief Guest at the Valedictory Session - Rs. 2,500.

   2. For Chairmen of Technical Sessions, Keynote Speakers etc. – Rs. 1,200.

   3. Students Speakers – Rs. 750.

   The mementoes must mention the information:-Name of the Programme, Organized by Board of Studies - Operations and Hosted By (Names of Regional Council/Branch and Students Association).

5. The Regional Council/ Office/Branch may claim reimbursement for organizing National Conference by submitting a report on the event, along with duly Audited Accounts, in the prescribed Format **(Annexure 'A (2)')**. The Hosting unit should try to send the said claims to the Board within 15 days of conclusion of the programme. A statement of variances of Budgeted expenditure and actual expenditure with reasons thereof, also will have to be submitted with the Claim. An audited statement mentioning the travelling and stay expenses incurred on four Technical Session Chairmen and a statement mentioning the TA & DA paid to student paper presenters should also be submitted along with audited accounts.

K. After Organisation of the Conference: The following should be sent to the Board of Studies - Operations after completion of the conference: -

1. Hard copy of the attendance registers of the programme duly signed by the coordinators of the programme.
2. Complete sample of the student kit distributed at the conference.
3. Two copies of background material, if printed should be forwarded to Board. It is advisable to go for E- Background material.

4. Printed copy of the Programme structure along with the details of the experts invited (as Chairmen of Technical Sessions / Special address / keynote address etc.) viz name, ICAI Membership Number, Contact Details (Postal Address, Phone/Email Ids) and the theme / topic which they have Chaired or addressed in the programme.

5. Details of Paper Presenters viz name, ICAI students' registration number, contact details (phone/email Ids).

6. Pen drive containing all the photographs taken during the programme, video recording of the proceedings if done, e copy of paper book, Power Point Presentation of best papers in each Technical Session along with videos.

L. Cultural Programs Guidelines:

1. The Branch and Regional Council can organize one Cultural Program at the end of the Conference in the evening hours from 5:30 pm to 7:30 pm. Technical Sessions must start early to organize Cultural Program during evening hours without compromising the time for Technical Sessions.
2. The Structure of Cultural Program should be decent and well within the generally accepted norms as per the image and reputation of ICAI. The same should be shared with the Board well in advance.
3. Only CA students who have registered in the conference can participate during the Cultural Program.
4. The performances can include the following activities:

Singing

Sl.no	Particulars
1	Solo as well as Group Performance is allowed.
2	Any language can be chosen for performance, Preference should be given to the language which is widely accepted by the audience.
3	No. of Participants in a group- 4 to 6 participants.
4	Time for each performance- 3 to 4 mins per person/group
5	Band is allowed

Dance

Sl.no	Particulars
1	Solo as well as Group Performance is allowed.
2	Any language can be chosen for performance, Preference should be given to the language which is widely accepted by the audience.
3	Classical/Folk/Hip Hop/Cinema
4	No. of Participants in a group- 6 to 8 participants.
5	Time for each performance-5 to 6 mins per person/group

Instrumental Performance

Sl.no	Particulars
1	Solo as well as Group Performance is allowed.
2	Any instrument can be used for performance
3	Students Should carry their own instruments
4	No. of Participants in a group- 4 to 6 participants.

5	Time for each performance-5 to 6 mins per person/group

Skit/Short Play/Tableau

Sl.no	Particulars
1	Group Performance is allowed.
2	A topic conveying a strong message to the society may be chosen.
3	Any language can be chosen for performance, Preference should be given to the language which is widely accepted by the audience.
4	No. of Participants in a group- 5 to 7 participants.
5	Time for each performance-8 to 10 mins per person/group

The performance should be preferably made on classical and cultural songs including patriotic songs.

5. Any event being performed should not showcase any form of vulgarity in either words, attire, or actions. It should be ensured that no event shall bring disrepute to the Profession.
6. Group performance by the students should be given preference over solo performance to provide an opportunity to larger number of students. Performance which are conveying strong message to the society should be encouraged.
7. Proper arrangements for first aid and medical be made in place to ensure the safety of the performers.
8. No separate audio -video vendor to be involved for the Cultural Program and the one providing services for the conference be briefed about the requirements.
9. The dress and props to be used during the Cultural Program can be provided by the branch through rental arrangements wherever feasible.
10. The total expenses for organizing the Cultural Program should not exceed 10% of the total expenses of the Conference. The same to be met out from the Conference receipts on self-sufficient basis i.e., no extra grant shall be released for conducting Cultural Program.
11. No fees to be charged from participants in the name of Cultural Program.
12. Fashion shows, DJ nights or any other similar activity which is not allowed should not be conducted in any form.
13. The performance of the students should be reviewed by the Chairman of the Branch/ Chairman of the Student Association of the Branch in advance before allowing it during the program.
14. Only CA students are allowed to perform during the program. It is to be noted that no artists/ celebrities /not even CA Members are allowed to perform.
15. There should be separate green rooms for girls and boys who are performing during the event.
16. Necessary approvals from the concerned authorities (fire, security etc.) be taken for conduct of Cultural Program.
17. Cultural Night/ Cultural Program should not exceed beyond specified time i.e., 7:30pm.

Violation of any of the above guidelines will lead to withdrawal of the approval for the Conference and/or with holding of the grant payable for the conference, unless and until it is approved by the conference director. It will be appreciated if above rules are strictly adherence.

Annexure 'A (1)'

SPECIMEN FORMAT OF PROGRAMME STRUCTURE

NATIONAL CONFERENCE OF CA STUDENTS AT ____(City)

Dates: _____& ____(Dates), _____(Month), 2024

Venue: _____

Organized by: Board of Studies - Operations, ICAI

Hosted by: …… (Branch/RC name) of ICAI

Theme: "……"

Programme Schedule

Time*	Particulars
Day 1	
Pre- Conference Time	**Registration and Tea Break**

Around 45 minutes	**Inaugural Session**
Around 1 Hour	**Special Session: I** **Interaction with Board of Studies - Operations, ICAI**
Around 1.15 Hours	**Technical Session: I** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 1 Hour	**Lunch Break**
Around 45 minutes	**Motivational Session: I** Session by CFOs, Industrialists, Start -ups Foundation, Business Leaders
Around 1.15 Hours	**Technical Session: II** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 15 minutes	**Tea Break**
Around 45 minutes	**Special Session: II** **On any topic pertaining to Accounting Profession by Reputed Session Expert**
Day 2	
Around 45 minutes	**Student Kit Distribution and Tea**
Around 45 minutes	**Motivational Session: II** Any topic on motivation for the students
Around 1.15 Hours	**Technical Session: III** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given.

	5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.
Around 45 minutes	**Special Session: III** On any topic pertaining to Accounting Profession by Reputed Session Expert
Around 1 Hour	**Lunch Break**
Around 45 minutes	**Motivational Session: III** Any topic on motivation for the students
Around 1.15 Hours	**Technical Session: IV** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law/ Information Technology-SAP, Block Chain, strategic Management, Economics- Global trade and business, Intellectual property, barriers based on recent case studies only. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 45 minutes	**Motivational Session: IV** Any topic on motivation for the students
Around 30 min	**Valedictory Session**

*Timings can be modified depending upon the Session requirements.

Students Eligible to attend the Students Conference: Students who have registered as Intermediate Students/ Students who are pursuing their Article ship Training/ Students who have completed their Practical Training but could not qualify their final examinations may attend the conference till next one year from the date of completion of Practical Training.(Foundation Students and Students who have completed one year beyond their Article ship training period will not be eligible to register for these Conferences)

Registration fees	Rs. _____ per student
Payment Mode	https://bosactivities.icai.org/

For Registration Queries contact: -

---------- Branch/RC of ICAI

Address……..

Email ----------Website----------

Phone ---------- & Mobile ----------

Students (pursuing Practical Training/Industrial Training) are invited to contribute papers for presentation (1500 to 2000 words) for topics in Technical-Sessions and submit for approval a soft copy of the Paper at ----------(branch/RC Official mail id) by ---------- (last date) and a hard copy of the same along with Student's Photograph (with his/her name on the back of the photograph), ICAI Students' Registration Number, Course pursuing, complete postal address, Mobile, Landline numbers and e-mail ID be also sent to the address of Regional Council/ Branch of ICAI.

Outstation student participators shall be reimbursed actual travelling expenses equivalent to 2 tier AC and DA @ Rs. 2500/- per day for lodging and incidental expenses etc. *(It is suggested that the students' participators may tentatively book train tickets pending selection of their papers. This may enable them to have confirmed train tickets.)*

CA. …….. Conference Chairman & Chairman, Board of Studies - Operations, ICAI	CA. …….. Conference Co-Chairman & Vice-Chairman, Board of Studies - Operations, ICAI	CA. …….. Conference Director & Central Council Member, ICAI
CA. …….. Conference Coordinator & Chairman, _____ Branch/RC of ICAI	CA. …….. Conference Coordinator & Chairman, _____ Branch/RC of Students' Association	

Annexure 'A (2)'

SPECIMEN FORMAT OF RECEIPTS AND PAYMENT STATEMENT FOR ORGANIZING NATIONAL CONFERENCE AT _____ (CITY)

Venue: **Date of the Programme:**

Particulars	**Amount**
Receipts: - Receipts (Participation Fees X No. of students enrolled) - Sponsorship Receipts - Income from advertisements - Any other receipt (please specify) - Advance received from Board of Studies - Operations, ICAI - Grant receivable from Board of Studies - Operations, ICAI [No. of students	

x Grant receivable per student]	
Total	

Payments:
- Payments to hotels /convention halls / others etc.
- Food Expenses (Rs.900/-approx. per student for both days)
- Backdrop, signs, Stands etc.
- Advertisement
- Mementoes
  o To Chief Guest(s) / Dignitaries (No. of mementos @ upto Rs. 2500/- per person)
  o To Technical Session Chairmen and Experts requested for Special Session (No. of mementos @ upto Rs. 1200/- per person)
  o To Student Technical Paper presenters (No. of mementos @ upto Rs. 750/- per person)
- Designing Expenses for Souvenir (Virtual only) and Stationery Expenses
- Flower and Decoration Expenses
- Student Kit (Rs 100/- approx.)
- Travelling cost of Technical Session Chairmen and Special Session Speakers. (Give cost bifurcation along with names in additional sheet)
- Accommodation Expenses for Technical Session Chairmen and Special Session Speakers only. (Give cost bifurcation along with names in additional sheet)
- Travel Expenses and DA paid to Student Paper Presenters
- Photography & Videography Expenses
- Cultural Expenses
- Misc. Expenses (Provide break up if the amount spent is material i.e. more than 1% of the total budget)	

Total	

This is to declare that _____Regional Council/Branch of ICAI has hosted the ……. Conference on _____ in accordance with the guidelines of the Board of Studies - Operations, ICAI.

All Expenses and Receipts contained in this Receipts and Payment Statement have been incurred as per those guidelines and being submitted to Board of Studies - Operations, ICAI.

Sign:	Sign:	Sign:
Auditors Name…….. ICAI Membership No. _____ Seal ……..	Chairman, _____ Regional Council/Branch of ICAI	Chairman, ---------- Branch/RC of Chartered Accountants Students' Association

Annexure 'A (3)'

SPECIMEN FORMAT OF BUDGET FOR ORGANIZING NATIONAL CONFERENCE AT _____

Venue: **Date of the Programme:**

Particulars	**Amount**
Receipts: - Receipts (Participation Fees X No. of students enrolled) - Sponsorship Receipts - Income from advertisements - Any other receipt (please specify) - Advance received from Board of Studies - Operations, ICAI - Grant receivable from Board of Studies - Operations, ICAI [No. of Students x Grant receivable per student]	
Total	

Payments:
 	
- Payments to hotels /convention halls / others etc.
- Food Expenses (Rs.900/-approx. per student for both days)
- Backdrop, signs, Stands etc.
- Advertisement
- Mementoes
  o To Chief Guest(s) / Dignitaries (No. of mementos @ upto Rs. 2500/- per person)
  o To Technical Session Chairmen and Experts requested for Special Session (No. of mementos @ upto Rs. 1200/- per person)
  o To Student Technical Paper presenters (No. of mementos @ upto Rs. 750/- per person)
- Designing Expenses for Souvenir (Virtual only) and Stationery Expenses
- Flower and Decoration Expenses
- Student Kit (Rs 100/- approx.)
- Travelling cost of Technical Session Chairmen and Special Session Speakers. (Give cost bifurcation along with names in additional sheet)
- Accommodation Expenses for Technical Session Chairmen and Special Session Speakers only. (Give cost bifurcation along with names in additional sheet)
- Travel Expenses and DA paid to Student Paper Presenters
- Photography & Videography Expenses
- Cultural Expenses
- Misc. Expenses (Provide break up if the amount spent is material i.e. more than 1% of the total budget)	

<u>Total</u>	

Sign: Sign:	Sign:
Chairman, _____ Regional Council / Branch of ICAI	Chairman, ----------Branch of Chartered Accountants Students' Association

Date :-

DECLARATION BY PAPER PRESENTERS FOR CA STUDENTS' CONFERENCE OF ICAI

1. **Name of Paper Presenter –**

2. **Student Registration No. of Paper presenter –**

3. **Inter/Final Student-**

4. **Correspondence Address (regd. with ICAI) -**

5. **Mobile No-**

6. **Email Id-**

7. **Articleship Start Date -**

8. **Articleship Completion Date -**

9. **Name of Regional Council/Branch of current Paper Presentation-**

10. **Topic of Current Presentation-**

11. **No. of times Paper presented in any of the CA students' conference organised by ICAI in 2024-25 (April 2024-March 2025)-**

12. **Date of Previous Paper presentation-**

13. **Place of Previous Presentation (Name of Regional Council/Branch)-**

14. **Topic of Previous Presentation-**

*** I hereby declare that I am aware of the eligibility criteria for presenting Paper which is-**

1. **Articleship Training of the Paper Presenter should be undergoing;**
2. **Student is not eligible to Present Paper in more than Two CA Students' Conference during the FY 2024-25;**
3. For **State Level CA Students Conference** only the Students having registered correspondence address with ICAI of the **respective State** can participate, for **Mega Conference** Students having registered correspondence address with ICAI of **respective Region** can participate while for **National Conference** Students for **PAN India** can participate.

*****Students who have not yet started their Articleship or who have completed their Articleship, are not eligible to participate as Paper Presenter in any CA Students Conference of ICAI.***

*****I hereby declare that I am eligible as per the above criteria and the details furnished above are true and correct to the best of my knowledge and belief. I also undertake that in case any of the above information is found to be false or untrue or misleading/misrepresenting, I will be held liable for the same.**

Signature

(Name of Student)

Board of Studies - Operations

The Institute of Chartered Accountants of India

GUIDELINES

For Conducting

Branch Level Conferences of CA Students'

at

Branches of ICAI

1. Overview:

The Branch-Level Conferences of CA Students are to be organized by Regional Councils and Branches based on their requests and future potential. The allotment of these Conferences is at the sole discretion of the Chairman of the Board of Studies - Operations, who will strive for regional balance in the allocation throughout the financial year.

A. Duration of the Program:

- The Conference will be conducted over two days.

B. Attendance:

- **Minimum Attendance:** 50 students
- **Maximum Attendance:** 200 students

If a Regional Council/Branch fails to meet the minimum attendance requirement, future allotment may be affected.

C. Eligibility for Registration [i.e. as a Participant only, not as a Paper Presenter]:

Students eligible to register include:

1. Intermediate Students (after passing Foundation or through Direct Entry)
2. Students pursuing Articleship Training
3. Students who have completed Practical Training but not yet passed their final exams (for up to one year from the completion of Practical Training)

Students who have only registered as Foundation Students or who have exceeded one year beyond their Articleship training period are not eligible.

Registration is required on the Student Activity Portal.

D. Programme Structure:

1. **Structure:** The conference will follow the below structure.

Total Number of Learning Hours for Students (Excluding Inauguration)	10 Hours

Session of the Board and Interaction with Chairman and Vice Chairman, Board of Studies - Operations.	40 minutes to 1 Hour
Technical Sessions on Audit, Accounting, Economics, Information Technology, Law, Taxation etc. Presentation of papers to be made by students on current topics related with subjects/ economy/ real life burning issues based on recent case studies analysis. The marks to be allotted to each paper presented during such sessions. Each such Session should contain - - Presentation by at least 3 Students for 15 Minutes each. - About 15-20 Minutes to be given to Session Chairman (being subject expert/Council Member) for summing up.	5 to 6 Hours
Motivational session by eminent personality on Nation building/ Importance of Articleship/ How to crack CA Exam /Student motivation/ How to do paper presentation/ Ethical Values in the Profession, etc. Short Sessions by CAs in Industry / or in Practice, with some achievements or on high posts or Rank Holders. (These sessions can be in the form of "Success Stories" or "Opportunities" for about 20 to 30 Minutes)	3 to 4 Hours

*Detailed may be refer in the attached SOP.

2. The theme of the conference must be approved by the Conference Director.
3. The Draft Budget and Programme Structure duly approved by the conference director, including details of Chief Guests, Guests of Honor, and speakers, must be sent to the Board of Studies - Operations well in advance. The program will also be hosted on the ICAI website.

E. Chief Guests, Session Chairman, and Other Speakers:

1. The inauguration should be planned meticulously with efforts to invite a renowned Chief Guest.

2. **Dias Plan for Inaugural Session:**
    - ICAI President, ICAI Vice President, Board Chairman, Board Vice Chairman, Conference Director, Regional Council Chairman, Branch Chairman, Branch

Vice Chairman, Branch Secretary, Student Association Chairman, Ex-officio of the Branch.

1. **Session Chairman:** In the session of student's paper presenters, one senior Chartered Accountant can be requested to be the Chairman of the session. Such session chairman can be Central Council Member and if CCMs are not available then Regional Council Members, Past Chairman of Branch, Renowned Faculty in the subject or other reputed CA can be requested.

3. Efforts should be made to invite high-repute individuals for motivational sessions.

4. Technical and background arrangements should be professionally planned, and design specifics must be sent to the Board in advance.

5. No other events, such as festivals or sports competitions, should be combined with the Conference.

6. **ICAI Representation:**

   A. If the President of ICAI is attending the programme then he will be among the Chief Guest.
   B. If both President and Vice President of ICAI are attending the Programme then Vice President will be the Guest of Honor.
   C. And, if only Vice President of ICAI is attending the Programme then he will be among the Chief Guest.

F. Student Paper Presenters:

1. **Only students within the city where the Conference is held are permitted to present papers.** The students Paper Presenters from outside the city cannot be eligible. For every financial year the paper presenters can present a maximum of 2 papers at the students' conference that too on fresh paper/topic. The selected Students (paper presenter) should be called a day before the conference and the mentorship programme (wherein a meeting/session of Paper Presenter with locally available renowned speaker should be arranged wherein paper presenter can have 2-3 mock presentation and take suitable guidance for final presentation in conference) should be organized by the member of the organizing committee of the Student Conference. Suitable guidance on content and quality of PPT needs to be given.
2. Each student may present a maximum of 2 papers annually, and a signed declaration regarding this limit is required. A Google form detailing paper presenters should be submitted.

3. **Presentation Time:** Each student should be allotted 15 to 20 minutes.

4. The list of selected paper presenters along with a scanned copy of the declaration (i.e. not participating in more than 2 conferences for the said financial year) should be sent to Board of Studies - Operations prior to organization of the conference.

5. Unselected students should be informed with feedback, to help them to improve for future.
6. A screening panel of at least two CAs should judge the presentations.
7. **Dress Code:** Formal attire is required (suits for boys, sarees/suits for girls).
8. The platform should not promote any coaching institutes or unrelated entities.
9. The Registration fees of the student Paper Presenters selected can be waived at the discretion of Managing Committee members of the hosting unit.
10. The POU should take all necessary precautions for the safety of the participants and smooth conduct of the Conference.
11. The POU is required to strictly follow the guidelines issued by the MHA, State/District Administration/ Health Department for organizing the programme.

G. Organization and Publicity:

1. The conference should be registered on the Portal at least one month in advance.
2. The Programme Structure should be duly approved by the Conference Director mentioning the details of Chief Guests/Guests of Honor invited and name of the session Chairmen and Keynote speakers, other speakers for the Conference. The complete Program Structure should be sent to the Board of Studies - Operations, well in advance for hosting on ICAI Website.
3. Invitations should be extended to all relevant ICAI members and special invitees.
4. Students must register on the Student Activity Portal.
5. The Board of Studies - Operations name should be prominently mentioned in each communication/circular/letter, background material (preferred to have e-book), back-drop etc. relating to the Conference. In brochures/pamphlets/other publicity material, images of only Indian students/professionals should be used.
6. Under no circumstances, sponsorship from Private Coaching Institutes shall be accepted nor the name(s) of any such Institution(s) shall be displayed at the venue of the Event or anywhere else for organizing any of the activities relating to the programme. Also, under no circumstances photography/videography session of faculties associated with Private Institutes with the President/Vice-President/Chairman, Board of Studies - Operations/Vice-Chairman, Board of Studies - Operations, ICAI and with any other dignitaries shall be organized during the programme.

H. Background Material and Publicity:

1. Sponsorship from private coaching institutes is prohibited. No related photography/videography with dignitaries should be organized.
2. A student kit (approx. Rs. 100) including a pen, writing pad etc. can be provided. Food expenses for 2 days are allowed up to Rs. 600-700 per student.

I. Grant and Fees:

1. **Grant:** Rs. 1000 per student, based on registration and attendance.
2. **Reimbursement:** Travel and stay expenses up to 2 outstation experts.
3. **Participation Fee:** Minimum of Rs. 500 per student.
4. The Board of Studies - Operations may appoint an Observer to ensure compliance with guidelines before processing the grant.

Violation of any of the above guidelines will lead to withdrawal of the approval for the Conference and/or with holding of the grant payable for the conference, unless and until it is approved by the conference director. It will be appreciated if above rules are strictly adhered to.

Attached is the SOP with detailed guidelines for reference.

Date:-

DECLARATION BY PAPER PRESENTERS FOR CA STUDENTS' CONFERENCE OF ICAI

1. **Name of Paper Presenter –**

2. **Student Registration No. of Paper presenter –**

3. **Inter/Final Student-**

4. **Correspondence Address (regd. with ICAI) -**

5. **Mobile No-**

6. **Email Id-**

7. **Articleship Start Date -**

8. **Articleship Completion Date -**

9. **Name of Regional Council/Branch of current Paper Presentation-**

10. **Topic of Current Presentation-**

11. **No. of times Paper presented in any of the CA students' conference organised by ICAI in 2024-25 (April 2024-March 2025)-**

12. **Date of Previous Paper presentation-**

13. **Place of Previous Presentation (Name of Regional Council/Branch)-**

14. **Topic of Previous Presentation-**

*** I hereby declare that I am aware of the eligibility criteria for presenting Paper which is-**

1. **Articleship Training of the Paper Presenter should be undergoing;**
2. **Student is not eligible to Present Paper in more than Two CA Students'**

Conference during the
FY 2024-25;

3. For **State Level CA Students Conference** only the Students having registered correspondence address with ICAI of the **respective State** can participate, for **Mega Conference** Students having registered correspondence address with ICAI of **respective Region** can participate, for **National Conference** Students for **PAN India** can participate while for **Branch Level Conference** Students from **City** can participate.

*****Students who have not yet started their Articleship or who have completed their Articleship, are not eligible to participate as Paper Presenter in any CA Students Conference of ICAI.***

*****I hereby declare that I am eligible as per the above criteria and the details furnished above are true and correct to the best of my knowledge and belief. I also undertake that in case any of the above information is found to be false or untrue or misleading/misrepresenting, I will be held liable for the same.**

Signature

(Name of Student)

Board of Studies - Operations

The Institute of Chartered Accountants of India

GUIDELINES

For Conducting

Mega Conferences of CA Students'

at

Regional Councils & Branches of ICAI

GUIDELINES FOR MEGA CONFERENCE OF CA STUDENTS

Mega Conference: It will be endeavor of the Board to organize these conferences in such numbers and at such places to cover about 25% of the students. Accordingly, the Regional Councils/Branches from entire Country, depending upon their requests, past track record and future potentials, will be allotted these Conferences. Allotment of these Conferences shall be sole prerogative of the Chairman of the Board. The Board will try to have regional balance while allotment of these Conferences in a said financial year.

A. Duration of the Program: Two-Days.

B. Minimum and Maximum Attendance: The organizing unit to maintain participation limit as below:

Minimum Attendance - 600 students.

Maximum Attendance – 1400 students.

If any Regional Council/ Branch is unable to ensure the minimum prescribed participation in the Students Conference, the Chairman of the Board may or may not allot Students Conference to that Regional Council / Branch in the subsequent year(s).

C. Students Eligible for Registration in the Conference [i.e. as a Participant only, not as a Paper Presenter]:

1) Students who have registered as Intermediate Students – either after passing Foundation or through Direct Entry route or
2) Students who are pursuing their Articleship Training or
3) Students who have completed their Practical Training but could not qualify their final examinations may attend the conference till next one year from the date of completion of Practical Training.

In other words, Students who have merely registered as Foundation Students and those Students who have completed one year beyond their Articleship training period will not be eligible to attend/register for these Conferences. All the interested students are required to register in the Student Activity Portal.

D. Programme Structure of the Conferences:

1. The Programme Structure of the Conference be as per attached structure (***Annexure 'A (1)').*** The said Programme is to be designed in consultation with the Conference Director.

Total Number of Learning Hours for Students (Excluding Inauguration)	12 Hours

Session of the Board and Interaction with Chairman and Vice Chairman, Board of Studies - Operations	40 minutes to 1 Hour
Technical Sessions on Audit, Accounting, Economics, Information Technology, Law, Taxation etc. Presentation of papers to be made by students on current topics related with subjects/ economy/ real life burning issues based on recent case studies analysis. The marks to be allotted to each paper presented during such sessions. Each such Session should contain - - Presentation by at least 3 Students for 15 Minutes each. - About 15-20 Minutes to be given to Session Chairman (being subject expert/Council Member) for summing up.	5 to 6 Hours
Special or Motivational session by eminent personality on Nation building/ Importance of Articleship/ How to crack CA Exam /Student motivation/ How to do paper presentation/ Ethical Values in the Profession, etc. Short Sessions by CAs in Industry / or in Practice, with some achievements or on high posts or Rank Holders. (These sessions can be in the form of "Success Stories" or "Opportunities" for about 20 to 30 Minutes)	3 to 4 Hours

2. The Theme of the said Conference will be approved by the Conference Director.

3. **The Draft Budget along with the Programme Structure duly approved by the Conference Director mentioning the details of Chief Guests/Guests of Honor invited and Chairmen of Technical Sessions, details/options of the Keynote speakers, other speakers for the Conference should be sent to the Board of Studies - Operations well in advance. The Program will be hosted on ICAI website also.**

E. Chief Guests, Session Chairman and Other Speakers:

1. Inauguration of the Conference should be meticulously planned in consultation with the Conference Director. Maximum time should be given to the outside dignitary. For student conferences, efforts should be taken to invite renowned person as Chief Guest.

2. **Dais Plan for the Inaugural Session must be as below:** Other than outside dignitaries, only following persons from ICAI can be there on dais and allowed to speak in the inaugural session –

   ICAI President, ICAI Vice President, Board Chairman, Board Vice Chairman, Conference Director (CCM), Regional Council Chairman, Branch Chairman, Branch

Vice Chairman, Branch Secretary, Student's Association Chairman, Ex- officio of the Branch.

3. In the session of student's paper presenters, one senior Chartered Accountant can be requested to be the Chairman of the session. Such session chairman can be Central Council Members and if CCMs are not available then Regional Council Members, Past Chairman of Branch, Renowned Faculty in the subject or other reputed CA.
4. It is to be noted that persons of high repute from the Industry, Universities, Social Forums or renowned Corporate Trainers/Counsellors / Motivational Speakers be invited to give lectures on Role of Chartered Accountant in Nation building, Importance of Articleship, How to crack CA Exam, Student motivation, How to do paper presentation, Ethical Values in the Profession or similar topics.
5. LED/LCD or other screens can be installed at the Conference place. The Conference should be planned in a proper Manner. The design and the color of the Background Screen and the Gate /Banner to be installed at the entrance of the Conference will be sent to the Board in advance.
6. No other programmes, e.g. Students Festivals, Sports Competitions etc. shall be clubbed with the Student Conference under any circumstances.
7. Kindly note the following:

   A. If the President, ICAI is attending the programme than he will be among the chief guest.
   B. If both President and Vice President, ICAI are attending the Programme than Vice President will be the guest of honor.
   C**.** And, if only Vice President, ICAI is attending the Programme than he will be among the chief guest.

The main objective for organizing the Conference is as under:

1. Knowledge dissemination to students.
2. Understanding the initiatives of the Board and taking benefits of the same.
3. Motivation to students.
4. Development of Communication/ Presentation skills (as Students sitting as audience can also think of developing themselves)
5. Increasing belongingness to ICAI.
6. Encouraging Organizational Skills.

F. Students Paper Presenters:

Eligibility - Students pursuing Practical Training/Industrial Training are only allowed to contribute papers for presentation.

1. Encouragement should be given to local students to be the Paper Presenters in the said Conference. The students paper Presenters outside the city (nearby Towns & Cities) cannot exceed 50% of total Paper presenters. **The Paper presenters from within the Region only can participate in the conference.** For every financial year the paper presenters can present a maximum of 2 papers in the students conference that too on

fresh paper/topic. The selected Students (paper presenter) should be called a day before the conference and the mentorship programme (wherein a meeting/session of Paper Presenter with locally available renowned speaker should be arranged wherein paper presenter can have 2-3 mock presentation and take suitable guidance for final presentation in conference) should be organized by the member of the organizing committee of the Student Conference. Suitable guidance on content and quality of PPT need to be given.

2. Maximum 2 papers can be presented by the interested student in the CA Students conferences of all kinds and that too a fresh paper having new content. Please note while selecting paper presenters a signed declaration is required from the student that for the financial year 2024-25 the student will not present paper in more than 2 CA Students conferences (State Level, Mega, National, and International Conference) and in case, he has already presented then he will not be eligible for selection. In case the declaration is found improper a strict action will be taken against the student. A declaration form needs to be signed by the paper presenters. Also, a Google form needs to be submitted by the branch filling the details of the paper presenters in compliance with the above requirement for the records of the Board.

3. Each Student Speaker should be given atleast 15 to 20 minutes for Presentation. For the selection of papers, audio/video presentation from the concerned student may be called which will be helpful in selection process.
4. The list of selected paper presenters along with scan copy of declaration (i.e. not participated in more than 2 conferences for the said financial year) should be sent to Board of Studies - Operations prior to organization of the conference.
5. The students who are not selected should be informed beforehand along with the feedback stating reasons therein for not getting shortlisted, to help them to improve for future.
6. Screening panel of at least two CAs should be appointed for judging the performance of paper presenters. The chairman of the session also can be asked to act as one of the panelists for judging the students.
7. Formal Dress code should be followed by the paper presenters both for the boys and girls respectively. The boys need to be dressed in formal Suits. The girls need to be dressed in Sarees/Suits/ formal Suits.
8. To kindly ensure that the platform should not be used in any form to promote any coaching Institute or any other Institute/body which is not in the interest of the ICAI.
9. The Registration fees of the student Paper Presenters selected can be waived at the discretion of Managing Committee members of the hosting unit.
10. The POU should take all necessary precautions for the safety of the participants and smooth conduct of the Conference.
11. The POU is required to strictly follow the guidelines issued by the MHA, State/District Administration/ Health Department for organizing the programme in Covid time.

G. Organization of the Program, attendance, and Invitation:

1. One must try that Mega Conference to be planned and registered on the Portal atleast 2 months in advance to give wide publicity for large number of participations.

2. The Programme Structure should be duly approved by the Conference Director mentioning the details of Chief Guests/Guests of Honor invited and name of the session Chairmen and Keynote speakers, other speakers for the Conference. The complete Prog Structure should be sent to the Board, well in advance for hosting on ICAI Website.
3. Invitations for the Conferences must be extended by the Host Branch / Office to all Members of the Central Council and the concerned Regional Council of the Institute and the Co-opted Members and Special Invitees of the Board of Studies - Operations of the Institute.
4. The Interested Students are required to register in the Student Activity Portal to attend the conference and accordingly based on the Portal Registration numbers only the grant can be claimed from Board of Studies - Operations

5. The Board of Studies - Operations name should be prominently mentioned in each communication/circular/letter, background material (preferred to have e book), back-drop, hand-outs, brochures, pamphlets, etc. relating to the Conference. In brochures/pamphlets/other publicity material, images of only Indian students/professionals should be used.

H. Background Material and Publicity – It is preferred to have e background material.

1. Messages of the President, Vice-President, Chairman & Vice-Chairman, Board of Studies - Operations along with their photographs should necessarily form part of the background material. In addition, the Background material can carry message of the Chief Guest, if he/she is Minister. No other messages/photographs be printed without permission of the Board.

2. Composition of the Board of Studies - Operations should also be included in the background material. The Group Photograph of the Council be printed on the inside cover. No individual Photographs (of Elected members) to be printed in Background Material.

3. It is suggested that in the Material to be published, articles from other students apart from Paper Presenters should also be included along with their names and photographs as some students possess good writing skills but not good orator ship skills. The same will help students to feel connected with the Institute.

4. The background material should be of very good quality.

5. Wide publicity should be made of the Conference so that large number of students can participate in the program for which the Board shall also provide all assistance, like sending mass-mails/ SMSs to the students/ hosting the announcement on ICAI's website/ printing in the Students' Journal etc.

6. A Press Meet may also be organized on the occasion at the appropriate time keeping in view President's, Vice-President's and the Chairman and Vice Chairman, Board of Studies - Operations availability and convenience.

7. Under no circumstances, sponsorship from Private Coaching Institutes shall be accepted nor the name(s) of any such Institution(s) shall be displayed at the venue of the Event or anywhere else for organizing any of the activities relating to the programme. Also, under no circumstances photography/videography session of faculties associated with Private Institutes with the President/Vice-President/Chairman, Board of Studies - Operations/Vice-Chairman, Board of Studies - Operations, ICAI and with any other dignitaries shall be organized during the programme.

8. A student Kit for Rs. 100/- approx. can be provided which includes pen and writing pad with ICAI Logo on each if possible, and flyers along with conference Brochures to maintain quality standard along with price uniformity.

9. The Food Expenses allowed for 2 days per student who attends the conference is allowed for Rs.900/- approx.

I. Grant from Board of Studies - Operations and Participation Fees – After Approval of the Conference from Board, the Regional Council/Branches are required to register the conference on Student Activity Portal compulsorily. The Number of Registrations for the Conference will be taken from the Portal only for calculating the grant.

(i) Grant for Mega Conferences will be Rs. 1500/- per student who had registered on the portal and attended the programme as evidenced by the attendance register duly signed by coordinators of the programme.

(ii) Reimbursement of Expenses incurred by the Paper Presenters (Speakers) at the Conference:

Maximum 8 Students Paper Presenters (speakers) from outside the city will be reimbursed to and fro travel expenses, AC two tier / first class railway fare (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction to travel by Rajdhani and Shatabadi trains.

They would also be paid a Daily Allowance (which is inclusive of boarding and lodging expenses) @ Rs. 2,500/- per day for the period spent by them to attend the Programme subject to a maximum of five days (including the journey time) and deducting there from the boarding and lodging charges paid by the host Regional Council/Branch, if any.

(iii) Reimbursement of travel and stay expenses of outstation experts (limited to 4 persons only):

Experts from outside the city of event shall be reimbursed travelling expenses by Air (Economy Class)/Railway (1st AC/AC 2 Tier) where there is no connectivity by Air, as well as stay expenses upto maximum

of 4 persons which shall include Chairmen of the Sessions and Speakers of any Session including Sub-Sessions.

It may be specifically noted that the amount of admissible grant is the aggregate amount of above (i) to (iii) subject to deficit, whichever is less.

(iv) In addition to the above, minimum participation fees of Rs. 500/- per student has to be charged from students or as approved by the Conference Director.

(v) Board of Studies - Operations may appoint an Official as "Observer" and their Report, especially about compliance of Guidelines will be considered before processing the Claim for Grant.

J. Budget of the Conferences

1. The Budget approved by the Conference Director for the proposed Conference in itemized manner in the format of Receipt and Expenditure A/c given as **Annexure 'A (3)'** should be sent to Board of Studies - Operations well in advance for prior approval of the Competent Authority. Only after approval of the proposed budget, the programme can be organized. The Regional Office/Branches should not spend more than the Amount of Grant plus fees received. The Programmes should be organized on a self-supporting basis and in a cost-effective manner, exorbitant expenditure should be curtailed.
2. It is to be noted if the variation between the Actual Expenditure incurred and Budgeted Expenditure is more than 10%, in future, no Conference may be allocated to the hosting unit and will not be nominated for Best Branch Award.
3. Advance, only for booking of the Hall/Auditorium can be paid, on receipt of the request from the host Branch/Regional Council / Office along with the scan copy of the hall rent paid receipt.
4. Cost of the mementoes should not be more than the following: -

   1. For Chief Guest/Guest of Honour/Chief Guest at the Valedictory Session - Rs. 2,500.

   2. For Chairmen of Technical Sessions, Keynote Speakers etc. – Rs. 1,200.

   3. Students Speakers – Rs. 750.

   The mementoes must mention the information: - Name of the Programme, Organized by the Board of Studies - Operations and Hosted By (Names of Regional Council/Branch and Students Association).

   5. The Regional Council/ Office/Branch may claim reimbursement for organizing Mega Conference by submitting a report on the event, along with duly Audited Accounts, in the prescribed Format **(Annexure 'A (2)')**. The Hosting unit should try to send the said claims to the Board within 15 days of conclusion of the programme. A statement of variances of Budgeted expenditure and actual expenditure with reasons thereof, also

will have to be submitted with the Claim. An audited statement mentioning the travelling and stay expenses incurred on four Technical Session Chairmen and a statement mentioning the TA & DA paid to student paper presenters should also be submitted along with audited accounts.

K. After Organisation of the Conference:

The following should be sent to the Board of Studies - Operations after completion of the conference: -

1. Hard copy of the attendance registers of the programme duly signed by the coordinators of the programme.
2. Complete sample of the student kit distributed at the conference.
3. Two copies of background material, if printed should be forwarded to Board. It is advisable to go for E- Background material.
4. Printed copy of the Programme structure along with the details of the experts invited (as Chairmen of Technical Sessions / Special address / keynote address etc.) viz name, ICAI Membership Number, Contact Details (Postal Address, Phone/Email Ids) and the theme / topic which they have Chaired or addressed in the programme.
5. Details of Paper Presenters viz name, ICAI students' registration number, contact details (phone/email Ids).
6. Pen drive containing all the photographs taken during the programme, video recording of the proceedings if done, ecopy of paper book, Power Point Presentation of best papers in each Technical Session along with videos.

L. Cultural Programs Guidelines:

1. The Branch and Regional Council can organize one Cultural Program at the end of the Conference in the evening hours from 5:30 pm to 7:30 pm. Technical Sessions must start early to organize Cultural Program during evening hours without compromising the time for Technical Sessions.
2. The Structure of Cultural Program should be decent and well within the generally accepted norms as per the image and reputation of ICAI. The same should be shared with the Board well in advance.
3. Only CA students who have registered in the conference can participate during the Cultural Program.
4. The performances can include the following activities:

Singing

Sl.no	Particulars
1	Solo as well as Group Performance is allowed.
2	Any language can be chosen for performance, Preference should be given to the language which is widely accepted by the audience.
3	No. of Participants in a group- 4 to 6 participants.

4	Time for each performance- 3 to 4 mins per person/group
5	Band is allowed

Dance

Sl.no	Particulars
1	Solo as well as Group Performance is allowed.
2	Any language can be chosen for performance, Preference should be given to the language which is widely accepted by the audience.
3	Classical/Folk/Hip Hop/Cinema
4	No. of Participants in a group- 6 to 8 participants.
5	Time for each performance-5 to 6 mins per person/group

Instrumental Performance

Sl.no	Particulars
1	Solo as well as Group Performance is allowed.
2	Any instrument can be used for performance
3	Students Should carry their own instruments
4	No. of Participants in a group- 4 to 6 participants.
5	Time for each performance-5 to 6 mins per person/group

Skit/Short Play/Tableau

Sl.no	Particulars
1	Group Performance is allowed.
2	A topic conveying a strong message to the society may be chosen.
3	Any language can be chosen for performance, Preference should be given to the language which is widely accepted by the audience.
4	No. of Participants in a group- 5 to 7 participants.
5	Time for each performance-8 to 10 mins per person/group

The performance should be preferably made on classical and cultural songs including patriotic songs.

5. Any event being performed should not showcase any form of vulgarity in either words, attire, or actions. It should be ensured that no event shall bring disrepute to the Profession.
6. Group performance by the students should be given preference over solo performance to provide an opportunity to larger number of students. Performance which are conveying strong message to the society should be encouraged.
7. Proper arrangements for first aid and medical be made in place to ensure the safety of the performers.
8. No separate audio -video vendor to be involved for the Cultural Program and the one providing services for the conference be briefed about the requirements.
9. The dress and props to be used during the Cultural Program can be provided by the branch through rental arrangements wherever feasible.
10. The total expenses for organizing the Cultural Program should not exceed 10% of the total expenses of the Conference. The same to be met out from the Conference receipts on self-sufficient basis i.e., no extra grant shall be released for conducting Cultural Program.
11. No fees to be charged from participants in the name of Cultural Program.
12. Fashion shows, DJ nights or any other similar activity which is not allowed should not be conducted in any form.

13. The performance of the students should be reviewed by the Chairman of the Branch/ Chairman of the Student Association of the Branch in advance before allowing it during the program.
14. Only CA students are allowed to perform during the program. It is to be noted that no artists/ celebrities /not even CA Members are allowed to perform.
15. There should be separate green rooms for girls and boys who are performing during the event.
16. Necessary approvals from the concerned authorities (fire, security etc.) be taken for conduct of Cultural Program.
17. Cultural Night/ Cultural Program should not exceed beyond specified time i.e., 7:30pm.

Violation of any of the above guidelines will lead to withdrawal of the approval for the Conference and/or with holding of the grant payable for the conference, unless and until it is approved by the conference director. It will be appreciated if above rules are strictly adherence.

Annexure 'A (1)'

SPECIMEN FORMAT OF PROGRAMME STRUCTURE

MEGA CONFERENCE OF CA STUDENTS AT ____(City)

Dates: _____& ____(Dates), _____(Month), 2024

Venue: _____

Organized by: Board of Studies - Operations, ICAI

Hosted by: …… (Branch/RC name) of ICAI

Theme: "……"

Programme Schedule

Time*	Particulars
Day 1	
Pre- Conference Time	**Registration and Tea Break**
Around 45 minutes	**Inaugural Session**
Around 1 Hour	**Special Session: I** **Interaction with Board of Studies - Operations, ICAI**
Around 1.15 Hours	**Technical Session: I** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 1 Hour	**Lunch Break**
Around 45 minutes	**Motivational Session: I** Session by CFOs, Industrialists, Start -ups Foundation, Business Leaders
Around 1.15 Hours	**Technical Session: II** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 15 minutes	**Tea Break**
Around 45 minutes	**Special Session: II** **On any topic pertaining to Accounting Profession by Reputed Session**

	Expert
Day 2	
Around 45 minutes	**Student Kit Distribution and Tea**
Around 45 minutes	**Motivational Session: II** Any topic on motivation for the students
Around 1.15 Hours	**Technical Session: III** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 45 minutes	**Special Session: III** On any topic pertaining to Accounting Profession by Reputed Session Expert
Around 1 Hour	**Lunch Break**
Around 45 minutes	**Motivational Session: III** Any topic on motivation for the students
Around 1.15 Hours	**Technical Session: IV** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law/ Information Technology-SAP, Block Chain, strategic Management, Economics- Global trade and business, Intellectual property, barriers based on recent case studies only. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 45 minutes	**Motivational Session: IV** Any topic on motivation for the students
Around 30 min	**Valedictory Session**

*Timings can be modified depending upon the Session requirements.

Students Eligible to attend the Students Conference: Students who have registered as Intermediate Students/ Students who are pursuing their Article ship Training/ Students who have completed their Practical Training but could not qualify their final examinations may attend the conference till next one year from the date of completion of Practical Training.(Foundation

Students and Students who have completed one year beyond their Article ship training period will not be eligible to register for these Conferences)

Registration fees	Rs. _____ per student
Payment Mode	https://bosactivities.icai.org/

For Registration Queries contact: -

---------- Branch/RC of ICAI

Address……..

Email ----------Website----------

Phone ---------- & Mobile ----------

Students (pursuing Practical Training/Industrial Training) are invited to contribute papers for presentation (1500 to 2000 words) for topics in Technical-Sessions and submit for approval a soft copy of the Paper at ----------(branch/RC Official mail id) by ---------- (last date) and a hard copy of the same along with Student's Photograph (with his/her name on the back of the photograph), ICAI Students' Registration Number, Course pursuing, complete postal address, Mobile, Landline numbers and e-mail ID be also sent to the address of Regional Council/ Branch of ICAI.

Outstation student participators shall be reimbursed actual travelling expenses equivalent to 2 tier AC and DA @ Rs. 2500/- per day for lodging and incidental expenses etc. *(It is suggested that the students' participators may tentatively book train tickets pending selection of their papers. This may enable them to have confirmed train tickets.)*

CA. …….. Conference Chairman & Chairman, Board of Studies - Operations, ICAI	CA. …….. Conference Co-Chairman & Vice-Chairman, Board of Studies - Operations, ICAI	CA. …….. Conference Director & Central Council Member, ICAI
CA. …….. Conference Coordinator & Chairman, _____ Branch/RC of ICAI	CA. …….. Conference Coordinator & Chairman, _____ Branch/RC of Students' Association	

Annexure 'A (2)'

SPECIMEN FORMAT OF RECEIPTS AND PAYMENT STATEMENT FOR ORGANIZING MEGA CONFERENCE AT _____ (CITY)

Venue: **Date of the Programme:**

Particulars	Amount
Receipts: - Receipts (Participation Fees X No. of students enrolled) - Sponsorship Receipts - Income from advertisements - Any other receipt (please specify) - Advance received from Board of Studies - Operations, ICAI - Grant receivable from Board of Studies - Operations, ICAI [No. of students x Grant receivable per student]	
Total	
Payments: - Payments to hotels /convention halls / others etc. - Food Expenses (Rs.900/-approx. per student for both days) - Backdrop, signs, Stands etc. - Advertisement - Mementoes o To Chief Guest(s) / Dignitaries (No. of mementos @ upto Rs. 2500/- per person) o To Technical Session Chairmen and Experts requested for Special Session (No. of mementos @ upto Rs. 1200/- per person) o To Student Technical Paper presenters (No. of mementos @ upto Rs. 750/- per person) - Designing Expenses for Souvenir (Virtual only) and Stationery Expenses - Flower and Decoration Expenses - Student Kit (Rs 100/- approx.) - Travelling cost of Technical Session Chairmen and Special Session Speakers. (Give cost bifurcation along with names in additional sheet) - Accommodation Expenses for Technical Session Chairmen and Special Session Speakers only. (Give cost bifurcation along with names in additional sheet) - Travel Expenses and DA paid to Student Paper Presenters - Photography & Videography Expenses - Cultural Expenses - Misc. Expenses (Provide break up if the amount spent is material i.e. more than 1% of the total budget)	
Total	

This is to declare that _____Regional Council/Branch of ICAI has hosted the ……. Conference on _____ in accordance with the guidelines of the Board of Studies - Operations, ICAI.

All Expenses and Receipts contained in this Receipts and Payment Statement have been incurred as per those guidelines and being submitted to Board of Studies - Operations, ICAI.

Sign:	Sign:	Sign:
Auditors Name…….. ICAI Membership No. _____ Seal ……..	Chairman, _____ Regional Council/Branch of ICAI	Chairman, ---------- Branch/RC of Chartered Accountants Students' Association

Annexure 'A (3)'

SPECIMEN FORMAT OF BUDGET FOR ORGANIZING MEGA CONFERENCE AT _____

Venue: **Date of the Programme:**

Particulars	**Amount**
Receipts:	

- Receipts (Participation Fees X No. of students enrolled) - Sponsorship Receipts - Income from advertisements - Any other receipt (please specify) - Advance received from Board of Studies - Operations, ICAI - Grant receivable from Board of Studies - Operations, ICAI [No. of Students x Grant receivable per student]	
Total	

Payments:
 	
- Payments to hotels /convention halls / others etc.
- Food Expenses (Rs.900/-approx. per student for both days)
- Backdrop, signs, Stands etc.
- Advertisement
- Mementoes
  o To Chief Guest(s) / Dignitaries (No. of mementos @ upto Rs. 2500/- per person)
  o To Technical Session Chairmen and Experts requested for Special Session (No. of mementos @ upto Rs. 1200/- per person)
  o To Student Technical Paper presenters (No. of mementos @ upto Rs. 750/- per person)
- Designing Expenses for Souvenir (Virtual only) and Stationery Expenses
- Flower and Decoration Expenses
- Student Kit (Rs 100/- approx.)
- Travelling cost of Technical Session Chairmen and Special Session Speakers. (Give cost bifurcation along with names in additional sheet)
- Accommodation Expenses for Technical Session Chairmen and Special Session Speakers only. (Give cost bifurcation along with names in additional sheet)
- Travel Expenses and DA paid to Student Paper Presenters
- Photography & Videography Expenses
- Cultural Expenses
- Misc. Expenses (Provide break up if the amount spent is material i.e. more than 1% of the total budget)	

Total	

This is to declare that _____Regional Council/Branch of ICAI has hosted the ……. Conference on _____ in accordance with the guidelines of the Board of Studies - Operations, ICAI.

All Expenses and Receipts contained in this Receipts and Payment Statement have been incurred as per those guidelines and being submitted to Board of Studies - Operations, ICAI.

Sign:	Sign:	Sign:

Auditors Name…….. ICAI Membership No. ..…… Seal ……..	Chairman, _____ Regional Council / Branch of ICAI	Chairman, ---------- Branch of Chartered Accountants Students' Association

Date :-

DECLARATION BY PAPER PRESENTERS FOR CA STUDENTS' CONFERENCE OF ICAI

1. **Name of Paper Presenter –**

2. **Student Registration No. of Paper presenter –**

3. **Inter/Final Student-**

4. **Correspondence Address (regd. with ICAI) -**

5. **Mobile No-**

6. **Email Id-**

7. **Articleship Start Date -**

8. **Articleship Completion Date -**

9. **Name of Regional Council/Branch of current Paper Presentation-**

10. **Topic of Current Presentation-**

11. **No. of times Paper presented in any of the CA students' conference organised by ICAI in 2024-25 (April 2024-March 2025)-**

12. **Date of Previous Paper presentation-**

13. **Place of Previous Presentation (Name of Regional Council/Branch)-**

14. **Topic of Previous Presentation-**

*** I hereby declare that I am aware of the eligibility criteria for presenting Paper which is-**

1. **Articleship Training of the Paper Presenter should be undergoing;**
2. **Student is not eligible to Present Paper in more than Two CA Students' Conference during the FY 2024-25;**
3. For **State Level CA Students Conference** only the Students having registered correspondence address with ICAI of the **respective State** can participate, for **Mega Conference** Students having registered correspondence address with ICAI of **respective Region** can participate while for **National Conference** Students for **PAN India** can participate.

*****Students who have not yet started their Articleship or who have completed their Articleship, are not eligible to participate as Paper Presenter in any CA Students Conference of ICAI.***

*****I hereby declare that I am eligible as per the above criteria and the details furnished above are true and correct to the best of my knowledge and belief. I also undertake that in case any of the**

above information is found to be false or untrue or misleading/misrepresenting, I will be held liable for the same.

Signature

(Name of Student)

Board of Studies - Operations

The Institute of Chartered Accountants of India

GUIDELINES

For Conducting

State Level Conferences of CA Students'

at

Regional Councils & Branches of ICAI

GUIDELINES FOR STATE LEVEL CONFERENCE OF CA STUDENTS

State Level Conference of CA Students: The Regional Councils/Branches, depending upon their requests, past track record and future potential, will be allotted these Conferences. Allotment of these Conferences shall be sole prerogative of the Chairman of the Board. The Board will try to have regional balance while allotment of these Conferences in a said financial year.

A. Duration of the Program: Two-Days.

B. Minimum and Maximum Attendance: The organizing unit to maintain participation limit as under:

Minimum Attendance - 200 students.

Maximum Attendance – 600 students.

If any Regional Council/ Branch is unable to ensure the minimum prescribed participation in the Students Conference, the Chairman of the Board may or may not allot Students Conference to that Regional Council / Branch in the subsequent year(s).

C. Students Eligible for Registration in the Conference [i.e. as a Participant only, not as a Paper Presenter]:

1) Students who have registered as Intermediate Students – either after passing Foundation or through Direct Entry route or
2) Students who are pursuing their Articleship Training or
3) Students who have completed their Practical Training but could not qualify their final examinations may attend the conference till next one year from the date of completion of Practical Training.

In other words, Students who have merely registered as Foundation Students and those Students who have completed one year beyond their Articleship training period will not be eligible to attend/register for these Conferences. All the interested students are required to register in the Student Activity Portal.

D. Programme Structure of the Conferences:

1. The Programme Structure of the Conference be as per attached structure (***Annexure 'A (1)').*** The said Programme is to be designed in consultation with the Conference Director.

Total Number of Learning Hours for Students (Excluding Inauguration)	12 Hours

Session of the Board and Interaction with Chairman and Vice Chairman, Board of Studies - Operations.	40 minutes to 1 Hour
Technical Sessions on Audit, Accounting, Economics, Information Technology, Law, Taxation etc. Presentation of papers to be made by students on current topics related with subjects/ economy/ real life burning issues based on recent case studies analysis. The marks to be allotted to each paper presented during such sessions. Each such Session should contain - - Presentation by at least 3 Students for 15 Minutes each. - About 15-20 Minutes to be given to Session Chairman (being subject expert/Council Member) for summing up.	5 to 6 Hours
Special or Motivational session by eminent personality on Nation building/ Importance of Articleship/ How to crack CA Exam /Student motivation/ How to do paper presentation/ Ethical Values in the Profession, etc. Short Sessions by CAs in Industry / or in Practice, with some achievements or on high posts or Rank Holders. (These sessions can be in the form of "Success Stories" or "Opportunities" for about 20 to 30 Minutes)	3 to 4 Hours

2. The Theme of the said Conference will be approved by the Conference Director.

3. **The Draft Budget along with the Programme Structure duly approved by the Conference Director mentioning the details of Chief Guests/Guests of Honor invited and Chairmen of Technical Sessions, details/options of the Keynote speakers, other speakers for the Conference should be sent to the Board of Studies - Operations well in advance. The Program will be hosted on ICAI website also.**

E. Chief Guests, Session Chairman and Other Speakers:

1. Inauguration of the Conference should be meticulously planned in consultation with the Conference Director. Maximum time should be given to the outside dignitary. For student conferences, efforts should be taken to invite renowned person as Chief Guest.

2. **Dais Plan for the Inaugural Session must be as below:** Other than outside dignitaries, only following persons from ICAI can be there on dais and allowed to speak in the inaugural session –

   ICAI President, ICAI Vice President, Board Chairman, Board Vice Chairman, Conference Director (CCM), Regional Council Chairman, Branch Chairman, Branch

Vice Chairman, Branch Secretary, Student's Association Chairman, Ex- officio of the Branch.

3. In the session of student's paper presenters, one senior Chartered Accountant can be requested to be the Chairman of the session. Such session chairman can be Central Council Member and if CCMs are not available then Regional Council Members, Past Chairman of Branch, Renowned Faculty in the subject or other reputed CA can be requested.
4. It is to be noted that persons of high repute from the Industry, Universities, Social Forums or renowned Corporate Trainers/Counsellors / Motivational Speakers be invited to give lectures on Role of Chartered Accountant in Nation building, Importance of Articleship, How to crack CA Exam, Student motivation, How to do paper presentation, Ethical Values in the Profession or similar topics.
5. LED/LCD or other screens can be installed at the Conference place. The Conference should be planned in a proper Manner. The design and the color of the Background Screen and the Gate /Banner to be installed at the entrance of the Conference will be sent to the Board in advance.
6. No other programmes, e.g. Students Festivals, Sports Competitions etc. shall be clubbed with the Student Conference under any circumstances.
7. Kindly note the following:

   A. If the President, ICAI is attending the programme than he will be among the chief guest.
   B. If both President and Vice President, ICAI are attending the Programme than Vice President will be the guest of honor.
   C**.** And, if only Vice President, ICAI is attending the Programme than he will be among the chief guest.

The main objective for organizing the Conference is as under:

1. Knowledge dissemination to students.
2. Understanding the initiatives of the Board and taking benefits of the same.
3. Motivation to students.
4. Development of Communication/ Presentation skills (as Students sitting as audience can also think of developing themselves)
5. Increasing belongingness to ICAI.
6. Encouraging Organizational Skills.

F. Students Paper Presenters:

Eligibility - Students pursuing Practical Training/Industrial Training are only allowed to contribute papers for presentation.

1. Encouragement should be given to local students to be the Paper Presenters in the said Conference. The students paper Presenters from outside the branch cannot be more than 50% of total Paper presenters**. The Paper Presenters from within the State only can Present the Papers in the Conference.** For every financial year the paper

presenters can present a maximum of 2 papers in the students conference that too on fresh paper/topic. The selected Students (paper presenter) should be called a day before the conference and the mentorship programme (wherein a meeting/session of Paper Presenter with locally available renowned speaker should be arranged wherein paper presenter can have 2-3 mock presentation and take suitable guidance for final presentation in conference) should be organized by the member of the organizing committee of the Student Conference. Suitable guidance on content and quality of PPT need to be given.

2. Maximum 2 papers can be presented by the interested student in the CA Students conferences of all kinds and that too a fresh paper having new content. Please note while selecting paper presenters a signed declaration is required from the student that for the financial year 2024-25 the student will not present paper in more than 2 CA Students conferences (State Level, Mega, National, and International Conference) and in case, he has already presented then he will not be eligible for selection. In case the declaration is found improper a strict action will be taken against the student. A declaration form needs to be signed by the paper presenters. Also, a Google form needs to be submitted by the branch filling the details of the paper presenters in compliance with the above requirement for the records of the Board.

3. Each Student Speaker should be given atleast 15 to 20 minutes for Presentation. For the selection of papers, audio/video presentation on email well in advance from the concerned student may be called which will be helpful in selection process.
4. The list of selected paper presenters along with a scan copy of declaration (i.e. not participated in more than 2 conferences for the said financial year) should be sent to Board of Studies - Operations prior to organization of the conference.
5. The students who are not selected should be informed beforehand along with the feedback stating reasons therein for not getting shortlisted, to help them to improve for future.
6. Screening panel of at least two CAs should be appointed for judging the performance of paper presenters. The chairman of the session also can be asked to act as one of the panelists for judging the students.
7. Formal Dress code should be followed by the paper presenters both for the boys and girls respectively. The boys need to be dressed in formal Suits. The girls need to be dressed in Sarees/Suits/ formal Suits.
8. To kindly ensure that the platform should not be used in any form to promote any coaching Institute or any other Institute/body which is not in the interest of the ICAI.
9. The Registration fees of the student Paper Presenters selected can be waived at the discretion of Managing Committee members of the hosting unit.
10. The POU should take all necessary precautions for the safety of the participants and smooth conduct of the Conference.
11. The POU is required to strictly follow the guidelines issued by the MHA, State/District Administration/ Health Department for organizing the programme in Covid time.

G. Organization of the Program, attendance, and Invitation:

1. One must try that CA Students Conference to be planned and registered on the Portal atleast 2 months in advance to give wide publicity for large number of participations.

2. The Programme Structure should be duly approved by the Conference Director mentioning the details of Chief Guests/Guests of Honor invited and name of the session Chairmen and Keynote speakers, other speakers for the Conference. The complete Prog Structure should be sent to the Board, well in advance for hosting on ICAI Website.
3. Invitations for the Conferences must be extended by the Host Branch / Office to all Members of the Central Council and the concerned Regional Council of the Institute and the Co-opted Members and Special Invitees of the Board of Studies - Operations of the ICAI.
4. The Interested Students are required to register in the Student Activity Portal to attend the conference and accordingly based on the Registrations on the portal, the grant can be claimed from Board of Studies - Operations.

5. The Board of Studies - Operations name should be prominently mentioned in each communication/circular/letter, background material (preferred to have e book), back-drop, hand-outs, brochures, pamphlets, etc. relating to the Conference. In brochures/pamphlets/other publicity material, images of only Indian students/professionals should be used.

H. Background Material and Publicity – It is preferred to have e background material.

1. Messages of the President, Vice-President, Chairman, and the Vice-Chairman, Board of Studies - Operations along with their photographs should necessarily form part of the background material. In addition, the Background material can carry message of the Chief Guest, if he/she is Minister. No other messages/photographs be printed without permission of the Board.

2. Composition of the Board of Studies - Operations should also be included in the background material. The Group Photograph of the Council be printed on the inside cover. No individual Photographs (of Elected members) to be printed in Background Material.

3. It is suggested that in the Material to be published, articles from other students apart from Paper Presenters should also be included along with their names and photographs as some students possess good writing skills but not good orator ship skills. The same will help students to feel connected with the Institute.

4. The background material should be of very good quality.

5. Wide publicity should be made of the Conference so that large number of students can participate in the program for which the Board shall also provide all assistance, like sending mass-mails/ SMSs to the students/ hosting the announcement on ICAI's website/ printing in the Students' Journal etc.

6. A Press Meet may also be organized on the occasion at the appropriate time keeping in view President's, Vice-President's and the Chairman and Vice Chairman, Board of Studies - Operations availability and convenience.

7. Under no circumstances, sponsorship from Private Coaching Institutes shall be accepted nor the name(s) of any such Institution(s) shall be displayed at the venue of the Event or anywhere else for organizing any of the activities relating to the programme. Also, under no circumstances photography/videography session of faculties associated with Private Institutes with the President/Vice-President/Chairman, Board of Studies - Operations/Vice-Chairman, Board of Studies - Operations, ICAI and with any other dignitaries shall be organized during the programme.

8. A student Kit for Rs. 100/- approx. can be provided which includes pen and writing pad with ICAI Logo on each if possible, and flyers along with conference Brochures to maintain quality standard along with price uniformity.

9. The Food Expenses allowed for 2 days per student who attends the conference is allowed for Rs.700/- approx.

I. Grant from Board of Studies - Operations and Participation Fees – After Approval of the Conference from Board, the Regional Council/Branches are required to register the conference on Student Activity Portal compulsorily. The Number of Registrations for the Conference will be taken from the Portal only for calculating the grant.

(i) Grant for CA Students Conferences will be Rs. 1200/- per student who had registered on the portal and attended the programme as evidenced by the attendance register duly signed by coordinators of the programme.

(ii) Reimbursement of Expenses incurred by the Paper Presenters (Speakers) at the Conference:

Maximum 8 Students Paper Presenters (speakers) from outside the city will be reimbursed to and fro travel expenses, AC two tier / first class railway fare (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction to travel by Rajdhani and Shatabadi trains.

They would also be paid a Daily Allowance (which is inclusive of boarding and lodging expenses) @ Rs. 2,500/- per day for the period spent by them to attend the Programme subject to a maximum of five days (including the journey time) and deducting there from the boarding and lodging charges paid by the host Regional Council/Branch, if any.

(iii) Reimbursement of travel and stay expenses of outstation experts (limited to 4 persons only):

Experts from outside the city of event shall be reimbursed travelling expenses by Air (Economy Class)/Railway (1st AC/AC 2 Tier) where

there is no connectivity by Air, as well as stay expenses upto maximum of 2 persons which shall include Chairmen of the Sessions and Speakers of any Session including Sub-Sessions.

It may be specifically noted that the amount of admissible grant is the aggregate amount of above (i) to (iii) subject to deficit, whichever is less.

(iv) In addition to the above, minimum participation fees of Rs. 500/- per student has to be charged from students or as approved by the Conference Director.

(v) Board of Studies - Operations may appoint an Official as "Observer" and their Report, especially about compliance of Guidelines will be considered before processing the Claim for Grant.

J. Budget of the Conferences

1. The Budget approved by the Conference Director for the proposed Conference in itemized manner in the format of Receipt and Payment A/c given as **Annexure 'A (3)'** should be sent to Board of Studies - Operations well in advance for prior approval of the Competent Authority. Only after approval of the proposed budget, the programme can be organized. The Regional Office/Branches should not spend more than the Amount of Grant plus fees received. The Programmes should be organized on a self-supporting basis and in a cost-effective manner, exorbitant expenditure should be curtailed.
2. It is to be noted if the variation between the Actual Expenditure incurred and Budgeted Expenditure is more than 10%, in future, no Conference may be allocated to the hosting unit and will not be nominated for Best Branch Award.
3. Advance, only for booking of the Hall/Auditorium can be paid, on receipt of the request from the host Branch/Regional Council / Office along with the scan copy of the hall rent paid receipt.
4. Cost of the mementoes should not be more than the following: -

   1. For Chief Guest/Guest of Honour/Chief Guest at the Valedictory Session - Rs. 2,500.
   2. For Chairmen of Technical Sessions, Keynote Speakers etc. – Rs. 1,200.
   3. Students Speakers – Rs. 750.

   The mementoes must mention the information: -Name of the Programme, Organized by the Board of Studies - Operations and Hosted By (Names of Regional Council/Branch and Students Association).
5. The Regional Council/ Office/Branch may claim reimbursement for organizing CA Students Conference by submitting a report on the event, along with duly Audited Accounts, in the prescribed Format **(Annexure 'A (2)')**. The Hosting unit should try to send the said claims to the Board within 15 days of conclusion of the programme. A statement of variances of

Budgeted expenditure and actual expenditure with reasons thereof, also will have to be submitted with the Claim. An audited statement mentioning the travelling and stay expenses incurred on four Technical Session Chairmen and a statement mentioning the TA & DA paid to student paper presenters should also be submitted along with audited accounts.

K. After Organisation of the Conference:

The following should be sent to the Board of Studies - Operations after completion of the conference: -

1. Hard copy of the attendance registers of the programme duly signed by the coordinators of the programme.
2. Complete sample of the student kit distributed at the conference.
3. Two copies of background material, if printed should be forwarded to Board. It is advisable to go for E- Background material.
4. Printed copy of the Programme structure along with the details of the experts invited (as Chairmen of Technical Sessions / Special address / keynote address etc.) viz name, ICAI Membership Number, Contact Details (Postal Address, Phone/Email Ids) and the theme / topic which they have Chaired or addressed in the programme.
5. Details of Paper Presenters viz name, ICAI students' registration number, contact details (phone/email Ids).
6. Pen drive containing all the photographs taken during the programme, video recording of the proceedings if done, e-copy of paper book, Power Point Presentation of best papers in each Technical Session along with videos.

L. Cultural Programs Guidelines:

1. The Branch and Regional Council can organize one Cultural Program at the end of the Conference in the evening hours from 5:30 pm to 7:30 pm. Technical Sessions must start early to organize Cultural Program during evening hours without compromising the time for Technical Sessions.
2. The Structure of Cultural Program should be decent and well within the generally accepted norms as per the image and reputation of ICAI. The same should be shared with the Board well in advance.
3. Only CA students who have registered in the conference can participate during the Cultural Program.
4. The performances can include the following activities:

Singing

Sl.no	Particulars
1	Solo as well as Group Performance is allowed.

2	Any language can be chosen for performance, Preference should be given to the language which is widely accepted by the audience.
3	No. of Participants in a group- 4 to 6 participants.
4	Time for each performance- 3 to 4 mins per person/group
5	Band is allowed

Dance

Sl.no	Particulars
1	Solo as well as Group Performance is allowed.
2	Any language can be chosen for performance, Preference should be given to the language which is widely accepted by the audience.
3	Classical/Folk/Hip Hop/Cinema
4	No. of Participants in a group- 6 to 8 participants.
5	Time for each performance-5 to 6 mins per person/group

Instrumental Performance

Sl.no	Particulars
1	Solo as well as Group Performance is allowed.
2	Any instrument can be used for performance
3	Students Should carry their own instruments
4	No. of Participants in a group- 4 to 6 participants.
5	Time for each performance-5 to 6 mins per person/group

Skit/Short Play/Tableau

Sl.no	Particulars
1	Group Performance is allowed.
2	A topic conveying a strong message to the society may be chosen.
3	Any language can be chosen for performance, Preference should be given to the language which is widely accepted by the audience.
4	No. of Participants in a group- 5 to 7 participants.
5	Time for each performance-8 to 10 mins per person/group

The performance should be preferably made on classical and cultural songs including patriotic songs.

5. Any event being performed should not showcase any form of vulgarity in either words, attire, or actions. It should be ensured that no event shall bring disrepute to the Profession.
6. Group performance by the students should be given preference over solo performance to provide an opportunity to larger number of students. Performance which are conveying strong message to the society should be encouraged.
7. Proper arrangements for first aid and medical be made in place to ensure the safety of the performers.
8. No separate audio -video vendor to be involved for the Cultural Program and the one providing services for the conference be briefed about the requirements.
9. The dress and props to be used during the Cultural Program can be provided by the branch through rental arrangements wherever feasible.
10. The total expenses for organizing the Cultural Program should not exceed 10% of the total expenses of the Conference. The same to be met out from the Conference

receipts on self-sufficient basis i.e., no extra grant shall be released for conducting Cultural Program.

11. No fees to be charged from participants in the name of Cultural Program.
12. Fashion shows, DJ nights or any other similar activity which is not allowed should not be conducted in any form.
13. The performance of the students should be reviewed by the Chairman of the Branch/ Chairman of the Student Association of the Branch in advance before allowing it during the program.
14. Only CA students are allowed to perform during the program. It is to be noted that no artists/ celebrities /not even CA Members are allowed to perform.
15. There should be separate green rooms for girls and boys who are performing during the event.
16. Necessary approvals from the concerned authorities (fire, security etc.) be taken for conduct of Cultural Program.
17. Cultural Night/ Cultural Program should not exceed beyond specified time i.e., 7:30pm.

Violation of any of the above guidelines will lead to withdrawal of the approval for the Conference and/or with holding of the grant payable for the conference, unless and until it is approved by the conference director. It will be appreciated if above rules are strictly adhered to.

Annexure 'A (1)'

SPECIMEN FORMAT OF PROGRAMME STRUCTURE

STATE LEVEL CONFERENCE OF CA STUDENTS AT ____(City)

Dates: _____& ____(Dates), _____(Month), 2024

Venue: _____

Organized by: Board of Studies - Operations, ICAI

Hosted by: …… (Branch/RC name) of ICAI

Theme: "……"

Programme Schedule

Time*	Particulars
Day 1	
Pre- Conference Time	**Registration and Tea Break**
Around 45 minutes	**Inaugural Session**
Around 1 Hour	**Special Session: I** **Interaction with Board of Studies - Operations, ICAI**
Around 1.15 Hours	**Technical Session: I** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 1 Hour	**Lunch Break**
Around 45 minutes	**Motivational Session: I** Session by CFOs, Industrialists, Start -ups Foundation, Business Leaders
Around 1.15 Hours	**Technical Session: II** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given.

	5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session
Around 15 minutes	**Tea Break**
Around 45 minutes	**Special Session: II** **On any topic pertaining to Accounting Profession by Reputed Session Expert**
Day 2	
Around 45 minutes	**Student Kit Distribution and Tea**
Around 45 minutes	**Motivational Session: II** Any topic on motivation for the students
Around 1.15 Hours	**Technical Session: III** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 45 minutes	**Special Session: III** On any topic pertaining to Accounting Profession by Reputed Session Expert
Around 1 Hour	**Lunch Break**
Around 45 minutes	**Motivational Session: III** Any topic on motivation for the students
Around 1.15 Hours	**Technical Session: IV** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law/ Information Technology-SAP, Block Chain, strategic Management, Economics- Global trade and business, Intellectual property, barriers based on recent case studies only. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 45 minutes	**Motivational Session: IV** Any topic on motivation for the students
Around 30 min	**Valedictory Session**

*Timings can be modified depending upon the Session requirements.

Students Eligible to attend the Students Conference: Students who have registered as Intermediate Students/ Students who are pursuing their Article ship Training/ Students who have completed their Practical Training but could not qualify their final examinations may attend the conference till next one year from the date of completion of Practical Training.(Foundation Students and Students who have completed one year beyond their Article ship training period will not be eligible to register for these Conferences)

Registration fees	Rs. _____ per student
Payment Mode	https://bosactivities.icai.org/

For Registration Queries contact: -

---------- Branch/RC of ICAI

Address……..

Email ----------Website----------

Phone ---------- & Mobile ----------

Students (pursuing Practical Training/Industrial Training) are invited to contribute papers for presentation (1500 to 2000 words) for topics in Technical-Sessions and submit for approval a soft copy of the Paper at ----------(branch/RC Official mail id) by ---------- (last date) and a hard copy of the same along with Student's Photograph (with his/her name on the back of the photograph), ICAI Students' Registration Number, Course pursuing, complete postal address, Mobile, Landline numbers and e-mail ID be also sent to the address of Regional Council/ Branch of ICAI.

Outstation student participators shall be reimbursed actual travelling expenses equivalent to 2 tier AC and DA @ Rs. 2500/- per day for lodging and incidental expenses etc. *(It is suggested that the students' participators may tentatively book train tickets pending selection of their papers. This may enable them to have confirmed train tickets.)*

CA. …….. Conference Chairman & Chairman, Board of Studies - Operations, ICAI	CA. …….. Conference Co-Chairman & Vice-Chairman, Board of Studies - Operations, ICAI	CA. …….. Conference Director & Central Council Member, ICAI
CA. …….. Conference Coordinator &	CA. …….. Conference Coordinator &	

Chairman, _____ Branch/RC of ICAI	Chairman, _____ Branch/RC of Students' Association

Annexure 'A (2)'

SPECIMEN FORMAT OF RECEIPTS AND PAYMENT STATEMENT FOR ORGANIZING STATE LEVEL CONFERENCE OF CA STUDENTS AT _____ (CITY)

Venue: **Date of the Programme:**

Particulars	**Amount**
Receipts: - Receipts (Participation Fees X No. of students enrolled) - Sponsorship Receipts - Income from advertisements - Any other receipt (please specify) - Advance received from Board of Studies - Operations, ICAI - Grant receivable from Board of Studies - Operations, ICAI [No. of students x Grant receivable per student]	
Total	
Payments: - Payments to hotels /convention halls / others etc. - Food Expenses (Rs.700/-approx. per student for both days) - Backdrop, signs, Stands etc. - Advertisement - Mementoes o To Chief Guest(s) / Dignitaries (No. of mementos @ upto Rs. 2500/- per person) o To Technical Session Chairmen and Experts requested for Special Session (No. of mementos @ upto Rs. 1200/- per person) o To Student Technical Paper presenters (No. of mementos @ upto Rs. 750/- per person) - Designing Expenses for Souvenir (Virtual only) and Stationery Expenses - Flower and Decoration Expenses - Student Kit (Rs 100/- approx.) - Travelling cost of Technical Session Chairmen and Special Session Speakers. (Give cost bifurcation along with names in additional sheet) - Accommodation Expenses for Technical Session Chairmen and Special Session Speakers only. (Give cost bifurcation along with names in additional sheet) - Travel Expenses and DA paid to Student Paper Presenters - Photography & Videography Expenses - Cultural Expenses - Misc. Expenses (Provide break up if the amount spent is material i.e. more than 1% of the total budget)	
Total	

This is to declare that _____Regional Council/Branch of ICAI has hosted the …….. Conference on _____ in accordance with the guidelines of the Board of Studies - Operations, ICAI.

All Expenses and Receipts contained in this Receipts and Payment Statement have been incurred as per those guidelines and being submitted to Board of Studies - Operations, ICAI.

Sign:	Sign:	Sign:
Auditors Name…….. ICAI Membership No. _____ Seal ……..	Chairman, _____ Regional Council/Branch of ICAI	Chairman, ---------- Branch/RC of Chartered Accountants Students' Association

Annexure 'A (3)'

SPECIMEN FORMAT OF BUDGET FOR ORGANIZING STATE LEVEL CONFERENCE OF CA STUDENTS AT _____ (City)

Venue: **Date of the Programme:**

Particulars	**Amount**
Receipts: - Receipts (Participation Fees X No. of students enrolled) - Sponsorship Receipts - Income from advertisements - Any other receipt (please specify) - Advance received from Board of Studies - Operations, ICAI - Grant receivable from Board of Studies - Operations, ICAI [No. of Students x Grant receivable per student]	
Total	
Payments: - Payments to hotels /convention halls / others etc. - Food Expenses (Rs. 700/-approx. per student for both days) - Backdrop, signs, Stands etc. - Advertisement - Mementoes o To Chief Guest(s) / Dignitaries (No. of mementos @ upto Rs. 2500/- per person) o To Technical Session Chairmen and Experts requested for Special Session (No. of mementos @ upto Rs. 1200/- per person) o To Student Technical Paper presenters (No. of mementos @ upto Rs. 750/- per person) - Designing Expenses for Souvenir (Virtual only) and Stationery Expenses - Flower and Decoration Expenses - Student Kit (Rs 100/- approx.) - Travelling cost of Technical Session Chairmen and Special Session Speakers. (Give cost bifurcation along with names in additional sheet) - Accommodation Expenses for Technical Session Chairmen and Special Session Speakers only. (Give cost bifurcation along with names in additional sheet) - Travel Expenses and DA paid to Student Paper Presenters - Photography & Videography Expenses	

- Cultural Expenses - Misc. Expenses (Provide break up if the amount spent is material i.e. more than 1% of the total budget)	
Total	

This is to declare that _____Regional Council/Branch of ICAI has hosted the …….. Conference on _____ in accordance with the guidelines of the Board of Studies - Operations, ICAI.

All Expenses and Receipts contained in this Receipts and Payment Statement have been incurred as per those guidelines and are being submitted to Board of Studies - Operations, ICAI.

Sign:	Sign:	Sign:
Auditors Name…….. ICAI Membership No. …… Seal ……..	Chairman, _____ Regional Council / Branch of ICAI	Chairman, ---------- Branch of Chartered Accountants Students' Association

Date :-

DECLARATION BY PAPER PRESENTERS FOR CA STUDENTS' CONFERENCE OF ICAI

1. **Name of Paper Presenter –**

2. **Student Registration No. of Paper presenter –**

3. **Inter/Final Student-**

4. **Correspondence Address (regd. with ICAI) -**

5. **Mobile No-**

6. **Email Id-**

7. **Articleship Start Date -**

8. **Articleship Completion Date -**

9. **Name of Regional Council/Branch of current Paper Presentation-**

10. **Topic of Current Presentation-**

11. **No. of times Paper presented in any of the CA students' conference organised by ICAI in 2024-25 (April 2024-March 2025)-**

12. **Date of Previous Paper presentation-**

13. **Place of Previous Presentation (Name of Regional Council/Branch)-**

14. **Topic of Previous Presentation-**

*** I hereby declare that I am aware of the eligibility criteria for presenting Paper which is-**

1. **Articleship Training of the Paper Presenter should be undergoing;**
2. **Student is not eligible to Present Paper in more than Two CA Students' Conference during the FY 2024-25;**

3. For **State Level CA Students Conference** only the Students having registered correspondence address with ICAI of the **respective State** can participate, for **Mega Conference** Students having registered correspondence address with ICAI of **respective Region** can participate while for **National Conference** Students for **PAN India** can participate.

*****Students who have not yet started their Articleship or who have completed their Articleship, are not eligible to participate as Paper Presenter in any CA Students Conference of ICAI.***

*****I hereby declare that I am eligible as per the above criteria and the details furnished above are true and correct to the best of my knowledge and belief. I also undertake that in case any of the above information is found to be false or untrue or misleading/misrepresenting, I will be held liable for the same.**

Signature

(Name of Student)

Board of Studies - Operations

The Institute of Chartered Accountants of India

SOP

For Conducting

Branch Level Conferences of CA Students'

at

Branches of ICAI

SOP FOR BRANCH LEVEL CONFERENCE OF CA STUDENTS

Branch Level Conference of CA Students: The Regional Councils/Branches, depending upon their requests and future potential, will be allotted these Conferences. Allotment of these Conferences shall be sole prerogative of the Chairman of the Board of Studies - Operations. The Board of Studies - Operations will try to have regional balance while allotment of these Branch Level Conferences in a said financial year.

A. Duration of the Program: Two-Days.

B. Minimum and Maximum Attendance: The organizing unit to maintain participation limit as under:

Minimum Attendance - 50 students.

Maximum Attendance – 200 students.

If any Regional Council/ Branch is unable to ensure the minimum prescribed participation in the Students Conference, the Chairman of the Board of Studies - Operations may or may not allot Students Conference to that Regional Council / Branch in the subsequent year(s).

C. Students Eligible for Registration in the Conference [i.e. as a Participant only, not as a Paper Presenter]:

1) Students who have registered as Intermediate Students – either after passing Foundation or through Direct Entry route or
2) Students who are pursuing their Articleship Training or
3) Students who have completed their Practical Training but could not qualify their final examinations may attend the conference till next one year from the date of completion of Practical Training.

In other words, Students who have merely registered as Foundation Students and those Students who have completed one year beyond their Articleship training period will not be eligible to attend/register for these Conferences. All the interested students are required to register on the Student Activity Portal.

D. Programme Structure of the Conferences:

1. The Programme Structure of the Conference be as per attached structure (***Annexure 'A (1)').*** The said Programme is to be designed in consultation with the Conference Director.

Total Number of Learning Hours for Students (Excluding Inauguration)	10 Hours
Session of the Board and Interaction with Chairman and Vice Chairman, Board of Studies - Operations.	40 minutes to 1 Hour
Technical Sessions on Audit, Accounting, Economics, Information Technology, Law, Taxation etc. Presentation of papers to be made by students on current topics related with subjects/ economy/ real life burning issues based on recent case studies analysis. The marks to be allotted to each paper presented during such sessions. Each such Session should contain - - Presentation by at least 3 Students for 15 Minutes each. - About 15-20 Minutes to be given to Session Chairman (being subject expert/Council Member) for summing up.	5 to 6 Hours
Motivational session by eminent personality on Nation building/ Importance of Articleship/ How to crack CA Exam /Student motivation/ How to do paper presentation/ Ethical Values in the Profession, etc. Short Sessions by CAs in Industry / or in Practice, with some achievements or on high posts or Rank Holders. (These sessions can be in the form of "Success Stories" or "Opportunities" for about 20 to 30 Minutes)	3 to 4 Hours

2. The Theme of the said Conference will be approved by the Conference Director.

3. **The Draft Budget along with the Programme Structure duly approved by the Conference Director mentioning the details of Chief Guests/Guests of Honor invited and Chairmen of Technical Sessions, details/options of the Keynote speakers, other speakers for the Conference should be sent to the Board of Studies - Operations well in advance. The Program will be hosted on ICAI website also.**

E. Chief Guests, Session Chairman and Other Speakers:

1. Inauguration of the Conference should be meticulously planned in consultation with the Conference Director. Maximum time should be given to the outside dignitary. For student conferences, efforts should be made to invite a renowned person as Chief Guest.

2. **Dias Plan for the Inaugural Session must be as below:** Other than outside dignitaries, only following persons from ICAI can be there on Dias and allowed to speak in the inaugural session –

   ICAI President, ICAI Vice President, Board Chairman, Board Vice Chairman, Conference Director (CCM), Regional Council Chairman, Branch Chairman, Branch Vice Chairman, Branch Secretary, Student's Association Chairman, Ex- officio of the Branch.

3. In the session of student's paper presenters, one senior Chartered Accountant can be requested to be the Chairman of the session. Such session chairman can be Central Council Member and if CCMs are not available then Regional Council Members, Past Chairman of Branch, Renowned Faculty in the subject or other reputed CA can be requested.
4. It is to be noted that persons of high repute from the Industry, Universities, Social Forums or renowned Corporate Trainers/Counsellors / Motivational Speakers may be invited to give lectures on Role of Chartered Accountant in Nation building, Importance of Articleship, how to crack CA Exam, Student motivation, how to do paper presentation, Ethical Values in the Profession or similar topics.
5. LED/LCD or other screens can be installed at the Conference place. The Conference should be planned in a proper Manner. The design and the color of the Background Screen and the Gate /Banner to be installed at the entrance of the Conference will be sent to the Board in advance.
6. No other programmes, e.g. Students Festivals, Sports Competitions etc. shall be clubbed with the Branch Level CA Student Conference under any circumstances.
7. Kindly note the following:

   A. If the President of ICAI is attending the programme then he will be among the Chief Guest.
   B. If both President and Vice President of ICAI are attending the Programme then Vice President will be the Guest of Honor.
   C**.** And, if only Vice President of ICAI is attending the Programme then he will be among the Chief Guest.

The main objective for organizing the Conference is as under:

1. Knowledge dissemination to students.
2. Understanding the initiatives of the Board and taking benefits of the same.
3. Motivation to students.
4. Development of Communication/ Presentation skills (as Students sitting as audience can also think of developing themselves)
5. Increasing belongingness to ICAI.
6. Encouraging Organizational Skills.

F. Students Paper Presenters:

Eligibility - Students pursuing Practical Training/Industrial Training are only allowed to contribute papers for presentation.

1. **Only students within the city where the Conference is held are permitted to present papers.** The students Paper Presenters from outside the city cannot be eligible**.** For every financial year the paper presenters can present a maximum of 2 papers in the students' conference that too on fresh paper/topic. The selected Students (paper presenter) should be called a day before the conference and the mentorship programme (wherein a meeting/session of Paper Presenter with locally available renowned speaker should be arranged wherein paper presenter can have 2-3 mock presentation and take suitable guidance for final presentation in conference) should be organized by the member of the organizing committee of the Student Conference. Suitable guidance on content and quality of PPT needs to be given.
2. A maximum of 2 papers can be presented by the interested student in the CA Students conferences of all kinds and that too a fresh paper having new content. Please note while selecting paper presenters a signed declaration is required from the student that for the financial year 2024-25 the student will not present paper in more than 2 CA Students conferences (Branch Level, State Level, Mega, National, and International Conference) and in case, he has already presented then he will not be eligible for selection. In case the declaration is found improper a strict action will be taken against the student. A declaration form needs to be signed by the paper presenters. Also, a Google form needs to be submitted by the branch filling the details of the paper presenters in compliance with the above requirement for the records of the Board.
3. Each Student Speaker should be given at least 15 to 20 minutes for Presentation. For the selection of papers, audio/video presentation on email well in advance from the concerned student may be called which will be helpful in selection process.
4. The list of selected paper presenters along with a scanned copy of the declaration (i.e. not participating in more than 2 conferences for the said financial year) should be sent to Board of Studies - Operations prior to organization of the conference.
5. The students who are not selected should be informed beforehand along with the feedback stating reasons therein for not getting shortlisted, to help them to improve for future.
6. Screening panel of at least two CAs should be appointed for judging the performance of paper presenters. The chairman of the session also can be asked to act as one of the panelists for judging the students.
7. Formal Dress code should be followed by the paper presenters both for the boys and girls respectively. The boys need to be dressed in formal Suits. The girls need to be dressed in Sarees/Suits/ formal Suits.
8. To kindly ensure that the platform should not be used in any form to promote any coaching Institute or any other Institute/body which is not in the interest of the ICAI.
9. The Registration fees of the student Paper Presenters selected can be waived at the discretion of Managing Committee members of the hosting unit.
10. The POU should take all necessary precautions for the safety of the participants and smooth conduct of the Conference.
11. The POU is required to strictly follow the guidelines issued by the MHA, State/District Administration/ Health Department for organizing the programme.

G. Organization of the Program, attendance, and Invitation:

1. One must try that CA Students Conference to be planned and registered on the Portal atleast 1 month in advance to give wide publicity for large number of participations.

2. The Programme Structure should be duly approved by the Conference Director mentioning the details of Chief Guests/Guests of Honor invited and name of the session Chairmen and Keynote speakers, other speakers for the Conference. The complete Program Structure should be sent to the Board of Studies - Operations, well in advance for hosting on ICAI Website.
3. Invitations for the Conferences must be extended by the Host Branch / Office to all Members of the Central Council and the concerned Regional Council of the Institute and the Co-opted Members and Special Invitees of the Board of Studies - Operations of the ICAI.
4. The Interested Students are required to register in the Student Activity Portal to attend the conference and accordingly based on the Registrations on the portal, the grant can be claimed from Board of Studies - Operations, ICAI.

5. The Board of Studies - Operations name should be prominently mentioned in each communication/circular/letter, background material (preferred to have e-book), back-drop etc. relating to the Conference. In brochures/pamphlets/other publicity material, images of only Indian students/professionals should be used.

6. Wide publicity should be made of the Conference so that large number of students can participate in the program for which the Board shall also provide all assistance, like sending mass-mails/ SMSs to the students/ hosting the announcement on ICAI's website/ printing in the Students' Journal etc.

7. Under no circumstances, sponsorship from Private Coaching Institutes shall be accepted nor the name(s) of any such Institution(s) shall be displayed at the venue of the Event or anywhere else for organizing any of the activities relating to the programme. Also, under no circumstances photography/videography session of faculties associated with Private Institutes with the President/Vice-President/Chairman, Board of Studies - Operations/Vice-Chairman, Board of Studies - Operations, ICAI and with any other dignitaries shall be organized during the programme.
8. **A student Kit for Rs. 100/- approx.** can be provided which includes pen and writing pad with ICAI Logo on each if possible, and flyers along with conference Brochures to maintain quality standard along with price uniformity.
9. The Food Expenses allowed for 2 days per student who attends the conference is allowed for **Rs. 700/- approx.**

I. Grant from Board of Studies - Operations and Participation Fees – After Approval of the Conference from Board, the Regional Council/Branches are required to register the conference on Student Activity Portal compulsorily. The Number of Registrations for the Conference will be taken from the Portal only for calculating the grant.

(i) **Grant for CA Students Conferences will be Rs. 1000/- per student** who had registered on the portal and attended the programme as evidenced by the attendance register duly signed by coordinators of the programme.

(ii) **Reimbursement of travel and stay expenses of outstation experts (limited to 4 persons only):**

Experts from outside the city of event shall be reimbursed travelling expenses by Air (Economy Class)/Railway (1st AC/AC 2 Tier) where there is no connectivity by Air, as well as stay expenses upto maximum of 2 persons which shall include Chairmen of the Sessions and Speakers of any Session including Sub-Sessions.

It may be specifically noted that the amount of admissible grant is the aggregate amount of above (i) to (iii) subject to deficit, whichever is less.

(iii) In addition to the above, minimum participation fees of Rs. 500/- per student has to be charged from students or as approved by the Conference Director.

(iv) Board of Studies - Operations may appoint an Official as "Observer" and their Report, especially about compliance of Guidelines will be considered before processing the Claim for Grant.

J. Budget of the Conferences

1. The Budget approved by the Conference Director for the proposed Conference in itemized manner in the format of Receipt and Payment A/c given as **Annexure 'A (3)'** should be sent to Board of Studies - Operations well in advance for prior approval of the Competent Authority. Only after approval of the proposed budget, the programme can be organized. The Regional Office/Branches should not spend more than the Amount of Grant plus fees received. The Programmes should be organized on a self-supporting basis and in a cost-effective manner, exorbitant expenditure should be curtailed.
2. It is to be noted if the variation between the Actual Expenditure incurred and Budgeted Expenditure is more than 10%, in future, no Conference may be allocated to the hosting unit and will not be nominated for Best Branch Award.
3. Cost of the mementoes should not be more than the following: -

    1. For Chief Guest/Guest of Honour/Chief Guest at the Valedictory Session – **Upto Rs. 1,600/-.**
    2. For Chairmen of Technical Sessions, Keynote Speakers etc. – **Upto Rs. 800/-.**
    3. Students Speakers – **Upto Rs. 300/-.**

The mementoes must mention the information: -Name of the Programme, organized by the Board of Studies - Operations and Hosted By (Names of Regional Council/Branch and Students Association).

4. The Regional Council/ Office/Branch may claim reimbursement for organizing CA Students Conference by submitting a report on the event, along with duly Audited Accounts, in the prescribed Format **(Annexure 'A (2)')**. The Hosting unit should try to send the said claims to the Board within 15 days of conclusion of the programme. A statement of variances of Budgeted expenditure and actual expenditure with reasons thereof, also will have to be submitted with the Claim. An audited statement mentioning the travelling and stay expenses incurred on four Technical Session Chairmen should also be submitted along with audited accounts.

K. After Organisation of the Conference:

The following should be sent to the Board of Studies - Operations after completion of the conference: -

1. Hard copy of the attendance registers of the programme duly signed by the coordinators of the programme.
2. Complete sample of the student kit distributed at the conference.
3. Printed copy of the Programme structure along with the details of the experts invited (as Chairmen of Technical Sessions / Special address / keynote address etc.) viz name, ICAI Membership Number, Contact Details (Postal Address, Phone/Email Ids) and the theme / topic which they have Chaired or addressed in the programme.
4. Details of Paper Presenters viz name, ICAI students' registration number, contact details (phone/email Ids).
5. Pen drive containing all the photographs taken during the programme, video recording of the proceedings if done, e-copy of paper book, Power Point Presentation of best papers in each Technical Session along with videos.

Violation of any of the above guidelines will lead to withdrawal of the approval for the Conference and/or with holding of the grant payable for the conference, unless and until it is approved by the conference director. It will be appreciated if above rules are strictly adhered to.

Annexure 'A (1)'

SPECIMEN FORMAT OF PROGRAMME STRUCTURE

BRANCH LEVEL CONFERENCE OF CA STUDENTS AT ____(City)

Dates: _____& ____(Dates), _____(Month), 2024

Venue: _____

Organized by: Board of Studies - Operations, ICAI

Hosted by: …… (Branch name) of ICAI

Theme: "……."

Programme Schedule

Time*	Particulars
Day 1	
Pre- Conference Time	**Registration and Tea Break**
Around 45 minutes	**Inaugural Session**
Around 1 Hour	**Special Session:** **Interaction with Board of Studies - Operations, ICAI**
Around 1.15 Hours	**Technical Session: I** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 1 Hour	**Lunch Break**

Around 45 minutes	**Motivational Session: I** Session by CFOs, Industrialists, Start -ups Foundation, Business Leaders
Around 1.15 Hours	**Technical Session: II** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session**
Day 2	
Around 1.15 Hours	**Technical Session: III** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law to be presented with a latest case study based on relevant analysis by the Paper Presenter and accordingly number of marks to be given. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 1 Hour	**Lunch Break**
Around 45 minutes	**Motivational Session: II** Any topic on motivation for the students
Around 1.15 Hours	**Technical Session: IV** Any one Topic: Accounting Standards/ Auditing Standards/Direct Tax/Indirect Tax/Company Law/ Information Technology-SAP, Block Chain, strategic Management, Economics- Global trade and business, Intellectual property, barriers based on recent case studies only. **5 minutes to be kept for open Quiz of 3-4 questions based on the Technical Session from the student audience at the end of the session.**
Around 30 min	**Valedictory Session & Student Kit Distribution**

*Timings can be modified depending upon the Session requirements.

Students Eligible to attend the Students Conference: Students who have registered as Intermediate Students/ Students who are pursuing their Article ship Training/ Students who have completed their Practical Training but could not qualify their final examinations may attend the conference till next one year from the date of completion of Practical Training.(Foundation Students and Students who have completed one year beyond their Article ship training period will not be eligible to register for these Conferences)

Registration fees	Rs. _____ per student
Payment Mode	https://bosactivities.icai.org/

For Registration Queries contact: -

---------- Branch of ICAI

Address…….

Email ----------Website----------

Phone ---------- & Mobile ----------

Students (pursuing Practical Training/Industrial Training) are invited to contribute papers for presentation (1500 to 2000 words) for topics in Technical-Sessions and submit for approval a soft copy of the Paper at ----------(branch/RC Official mail id) by ---------- (last date) and a hard copy of the same along with Student's Photograph (with his/her name on the back of the photograph), ICAI Students' Registration Number, Course pursuing, complete postal address, Mobile, Landline numbers and e-mail ID be also sent to the address of Regional Council/ Branch of ICAI.

CA. ……. Conference Chairman & Chairman, Board of Studies - Operations, ICAI	CA. ……. Conference Co-Chairman & Vice-Chairman, Board of Studies - Operations, ICAI	CA. ……. Conference Director & Central Council Member, ICAI
CA. ……. Conference Coordinator & Chairman, _____ Branch of ICAI	CA. ……. Conference Coordinator & Chairman, _____ Branch of Students' Association	

Annexure 'A (2)'

SPECIMEN FORMAT OF RECEIPTS AND PAYMENT STATEMENT FOR ORGANIZING BRANCH LEVEL CONFERENCE OF CA STUDENTS AT _____ (CITY)

Venue: **Date of the Programme:**

Particulars	**Amount**
Receipts: - Receipts (Participation Fees X No. of students enrolled) - Sponsorship Receipts - Income from advertisements - Any other receipt (please specify) - Advance received from Board of Studies - Operations, ICAI - Grant receivable from Board of Studies - Operations, ICAI [No. of students x Grant receivable per student]	
Total	
Payments: - Food Expenses (Rs.700/-approx. per student for both days) - Backdrop, signs, Stands etc. - Advertisement - **Mementoes** o **To Chief Guest(s) / Dignitaries (No. of mementos @ upto Rs. 1600/- per person)** o **To Technical Session Chairmen and Experts requested for Special Session (No. of mementos @ upto Rs. 800/- per person)** o **To Student Technical Paper presenters (No. of mementos @ up to Rs. 300/- per person)** - Designing Expenses for Souvenir (Virtual only) and Stationery Expenses - Flower and Decoration Expenses - Student Kit (Rs 100/- approx.)	

- Travelling cost of Technical Session Chairmen and Special Session Speakers. (Give cost bifurcation along with names in additional sheet) - Accommodation Expenses for Technical Session Chairmen and Special Session Speakers only. (Give cost bifurcation along with names in additional sheet) - Photography & Videography Expenses - Misc. Expenses (Provide break up if the amount spent is material i.e. more than 1% of the total budget)	
Total	

This is to declare that _____Branch of ICAI has hosted the ……. Conference on _____ in accordance with the guidelines of the Board of Studies - Operations, ICAI.

All Expenses and Receipts contained in this Receipts and Payment Statement have been incurred as per those guidelines and being submitted to Board of Studies - Operations, ICAI.

Sign:	Sign:	Sign:
Auditors Name…….. ICAI Membership No. _____ Seal ……..	Chairman, _____ Branch of ICAI	Chairman, ----------Branch of Chartered Accountants Students' Association

Annexure 'A (3)'

SPECIMEN FORMAT OF BUDGET FOR ORGANIZING BRANCH LEVEL CONFERENCE OF CA STUDENTS AT _____ (City)

Venue: **Date of the Programme:**

Particulars	**Amount**
Receipts: - Receipts (Participation Fees X No. of students enrolled) - Sponsorship Receipts - Income from advertisements - Any other receipt (please specify) - Advance received from Board of Studies - Operations, ICAI - Grant receivable from Board of Studies - Operations, ICAI [No. of Students x Grant receivable per student]	
Total	
Payments: - Food Expenses (Rs. 700/-approx. per student for both days) - Backdrop, signs, Stands etc. - Advertisement - **Mementoes** o **To Chief Guest(s) / Dignitaries (No. of mementos @ upto Rs. 1600/- per person)** o **To Technical Session Chairmen and Experts requested for Special**	

Session (No. of mementos @ upto Rs. 800/- per person) ○ **To Student Technical Paper presenters (No. of mementos @ up to Rs. 300/- per person)** - Designing Expenses for Souvenir (Virtual only) and Stationery Expenses - Flower and Decoration Expenses - Student Kit (Rs 100/- approx.) - Travelling cost of Technical Session Chairmen and Special Session Speakers. (Give cost bifurcation along with names in additional sheet) - Accommodation Expenses for Technical Session Chairmen and Special Session Speakers only. (Give cost bifurcation along with names in additional sheet) - Photography & Videography Expenses - Misc. Expenses (Provide break up if the amount spent is material i.e. more than 1% of the total budget)	
Total	

This is to declare that _____Branch of ICAI has hosted the ……. Conference on _____ in accordance with the guidelines of the Board of Studies - Operations, ICAI.

All Expenses and Receipts contained in this Receipts and Payment Statement have been incurred as per those guidelines and are being submitted to Board of Studies - Operations, ICAI.

Sign:	Sign:	Sign:
Auditors Name…….. ICAI Membership No. …… Seal …….. 	Chairman, _____ Branch of ICAI	Chairman, ---------- Branch of Chartered Accountants Students' Association

Date:-

DECLARATION BY PAPER PRESENTERS FOR CA STUDENTS' CONFERENCE OF ICAI

1. **Name of Paper Presenter –**
2. **Student Registration No. of Paper presenter –**
3. **Inter/Final Student-**
4. **Correspondence Address (regd. with ICAI) -**
5. **Mobile No-**
6. **Email Id-**
7. **Articleship Start Date -**
8. **Articleship Completion Date -**

9. **Name of Regional Council/Branch of current Paper Presentation-**

10. **Topic of Current Presentation-**

11. **No. of times Paper presented in any of the CA students' conference organised by ICAI in 2024-25 (April 2024-March 2025)-**

12. **Date of Previous Paper presentation-**

13. **Place of Previous Presentation (Name of Regional Council/Branch)-**

14. **Topic of Previous Presentation-**

*** I hereby declare that I am aware of the eligibility criteria for presenting Paper which is-**

1. **Articleship Training of the Paper Presenter should be undergoing;**
2. **Student is not eligible to Present Paper in more than Two CA Students' Conference during the FY 2024-25;**
3. For **State Level CA Students Conference** only the Students having registered correspondence address with ICAI of the **respective State** can participate, for **Mega Conference** Students having registered correspondence address with ICAI of **respective Region** can participate, for **National Conference** Students for **PAN India** can participate while for **Branch Level Conference** Students from **City** can participate.

*****Students who have not yet started their Articleship or who have completed their Articleship, are not eligible to participate as Paper Presenter in any CA Students Conference of ICAI.***

*****I hereby declare that I am eligible as per the above criteria and the details furnished above are true and correct to the best of my knowledge and belief. I also undertake that in case any of the above information is found to be false or untrue or misleading/misrepresenting, I will be held liable for the same.**

Signature

(Name of Student)

Guidelines
for Conducting Courses
(ICITSS) – Information Technology &

(AICITSS) – Advanced Information Technology

At
Regional Councils, Branches & CPE Chapters of the Institute

Board Of Studies - Operations
The Institute of Chartered Accountants of India

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About ICITSS and AICITSS Courses

ICAI has developed the Integrated Course on Information Technology & Soft Skills (ICITSS) & Advanced Integrated Course on Information Technology & Soft Skills (AICITSS) for students pursuing Chartered Accountancy Course to develop an understanding for use of IT in the field of Accounting and Auditing which provides uniform theoretical and practical knowledge to CA students.

The Course at first level i.e., Information Technology Training which a student has to undergo before commencement of the article ship. The course provides basic understanding of tools used in the field of Information Technology. The training would focus on MS-Access, MS Excel, IDEA, Tally, ZOHO Books, , Oracle Fusion.

In the second level course, i.e. Advanced Information Technology Training, the student has to undergo after completion of Practical Training but before appearing in Final Examination. The Course provides training focused on application software relevant for the work of a professional Accountant including Forensic Accounting and Fraud Detection, RPA, Oracle Fusion, Microsoft (MS) Dynamics, MS Power BI, Python, KNIME, etc.

The students are required to visit **www.icaionlineregistration.org** for registration in IT and Soft Skills Courses.

UNIT 1: Establishing Information Technology Training Centres at Regional Councils and Branches

1. Introduction

The Institute of Chartered Accountants of India has been making earnest efforts to develop a contemporary body of knowledge and skill sets for its students by updating its curriculum from time to time. Considering the importance of Information Technology Training in CA Course, the Institute has setup its own Information Technology Training centres equipped with the latest computers, software and other infrastructural facilities at the branches and regional councils to impart quality education to our CA students. As on date, 166 Information Technology centres are operational across India and 1 centre at abroad (Dubai).

2. *Setting up of IT Centres*

(a) *Principle of Setting up of IT Centres at Branches and related Grant*

In order to ensure that the students pursuing CA course are able to undergo Information Technology Training, as prescribed under the CA curriculum, the Institute has set up IT Centres at Regional Councils and Branches to impart proper and uniform training. The Institute has therefore, decided that a Branch which is functioning either from rented premises or from its own premises, may be provided the maximum amount of Rs. 10 lakhs for setting up of IT Centres.

The amount of grant for setting up of IT Centres would be divided in the ratio of 75: 25 (i.e. 75% to be paid by the ICAI and 25% to be contributed by the Branch as matching collection).

(b) Guidelines for setting up IT Centres at CPE Chapters established under Branches/RCs

(i) The Reginal Councils or the branch office of the ICAI will open a separate bank account for the Information Technology Centre being established at a location within their respective jurisdiction. Such an account may be opened in a bank having CBS (computer bases system) branches so that the account can be accessed from any branch of the bank.

(ii) In this the separate account within jurisdiction of the RC, two senior officials of the RC, as may be nominated from time to time would be the signatories.

(iii) In respect of branches, the Branch Chairman and Treasurer of the branch will be the signatories.

(iv) For day-to-day Operations of the Information Technology Centre at the CPE Chapter, a separate bank account will be opened.

(v) In respect of bank account at CPE Chapter, the Convenor and the Deputy Convener will be the signatories.

(vi) All fees collected for imparting IT Training at the IT centre should be deposited in the separate account maintained by the respective Branch/ RCs for this purpose through CBS Branch of the concerned bank.

(vii) For meeting the expenses for functioning/running the IT Centre, grant as deemed necessary may be given from time to time by the concerned branch.

(viii) The income and expenditure statement of the IT Centre of the concerned chapters should be audited by a chartered accountant appointed by the concerned branch.

(ix) The Annual Audited Accounts of the IT Centre of the Chapter should be forwarded to the concerned Branch for being incorporated in the accounts of the branch.

(x) The IT centre of the chapter should ensure to the Head Office within 6 month of establishment that they will run on self-supporting basis.

3. *Hardware, Software and Other Infrastructure Requirements*

(i) Area Specification

Branches having their own premises may allocate space for the setting up of IT Centre. Branches operating from rented/leased accommodation may hire additional space, if required for setting up of the IT Centre. It is estimated that an area of 25 sq.ft. per seat may be allocated, meaning thereby, for a lab of 20 computers, the area should be in the range of 600 sq.ft to 650 sq. ft including the space for the faculty and the administrative staff. **Separate theory classroom should be avoided for both the training.** Training has to be imparted through computers installed in the Centre in a classroom fashion. The faculty can use the Data projector/Smart Board to impart training. However, each Branch shall decide the space requirement depending upon the average students' strength and number of computers to be installed to meet the training requirements.

The Lab should be furnished with reasonably good workstations and revolving chairs.

(ii) Number of Computers

Each Branch shall have minimum of 20 computers for the purpose of conducting Information Technology Training. Depending upon the students' strength within the jurisdiction of the Branch, requirement of computers may be increased or decreased. Only those branches will be allowed to set up the IT Centre with less than 20 computers which have member strength of less than 200.

(iii) Hardware

(a) **Computer:** The Computers should be branded with latest configuration available in market from time to time along with 5 years Onsite Warranty. The configuration of the branded desktops for ITT centres would be decided by BOS - Operations in consultation with DRT Directorate on periodic basis and the same would be communicated to branches time to time. The procedure to be followed by the RCs and Branches for making request to BOS - Operations for upgrade/replacement of existing ITT centre infrastructure / new purchases of Desktops is as under-

1. Requirement Analysis report for upgrade / replacement of Desktops and other ITT centre infrastructure (in case of new desktop requirements, the basis of analysis report base would be no. of student trained and batches conducted in last 2 years) along with recommendation of Branch Management Committee as per the requirement analysis report to be submitted to BOS - Operations for approval.
2. Submission of details of ITT Centre Reserve with the Branch
3. Submission of the proposal in prescribed format available at **Annexure-I** for in-principle approval of BOS - Operations.
4. Procurement of ITT centre assets by the branch as per ICAI procurements norms issued by Estate Development Directorate from time to time.
5. Submission of utilization certificate in case of requirement of Capital Grant.

Note: Under any conditions, assembled computers are not recommended for the IT Centre. All ITT centre assets including desktops should be purchased as per ICAI procurements norms issued by Estate Development Directorate. The hardware as above should support on-line examination-facilities- and other exams conducted by the Institute as well.

6. Branch ITT infrastructure should be updated on Assets Managements Utility on Online portal.

(b) **Smart class equipment 75" flat panel:** These assets to be looked after by the branches with utmost care. To safeguard the smart classes equipment branch can get its insurance done and the funding for insurance coverage of Smart Class equipments, including IFPs, OPS, Camera and Mikes, and related accessories, will need to be borne from the branch's own funds . Any damage to the smart class equipment & related assets will be sole responsibility of the branch.

(iv) ***Operating System/ Software***

Software as per approved curriculum to be maintained for the training purpose of the students as informed by BOS - Operations from time to time.

(v) ***Power Supply and Power Backup***

Electricity supply should be routed through CVT (Constant Voltage Transformer) or other similar equipment with a minimum supply of 10 KVA for 20-25 computers set-up. It is mandatory to use uninterrupted power supply (UPS) Units on all computers. DG set shall be provided by HRD(A) for smooth functioning of the IT Centre. Each branch may send its requirement to Deputy Secretary, HRD(A), Head Office regarding the capacity of the DG set mentioning the number of Computers, Printers, A.C. and other Infrastructure available in the IT centre.

(vi) ***Air-conditioning***

The temperature of the IT Centre may be maintained either through a centralized air-conditioning system, if available, or by installing window/split ACs. For 20 computers two ACs of 1.5 ton each will be sufficient.

(vii) ***Internet Connectivity***

All computers should have a Broadband Internet facility of a minimum of 100 Mbps by way of distributing the Internet link on LAN.

(viii) ***Resource Faculty***

a) **Recruitment Procedure**

The faculty for the ITT centres should be recruited through proper procedure. The procedure includes –

1. Advertisement of the position in newspaper, website of the branch, website of the Institute.
2. Interview conducted by a selection committee comprising of the members of Managing Committee of the branch.
3. Submit the CV of short-listed faculty along with short video of 5-7 minutes duration on ITT/Adv. ITT course topics along with recommendation of short-listed faculty to BOS - Operations.

The parameter of short video is as under-

- Relevance/usefulness of the concept to students
- Clarity of the topic chosen
- Technical soundness
- Voice Modulation and ability to communicate.
- Body language and overall personality of the faculty
- Dress code of the faculty

b) ***Qualification and Experience***

CA with D.I.S.A. (ICAI) having minimum. 3 years' experience in Information Technology related fields. CA having minimum. 5 years' experience in Information Technology related fields.M. Tech (CS/IT) or MCA or M.Sc. (CS/IT) or B.E./ B. Tech. (CS/IT) or MBA(IT) or 'B' Level Certification in Computer Application from DOEACC or M.Sc./ M.Com with at least 1 year PG Diploma in Computer Applications and minimum of 3 years teaching/ Information Technology related experience. Experience on ZOHO, KNIME, Python, MS-Dynamics, Power BI, Oracle Fusion and Tally will be given preference. In case of non-availability of faculty during peak season, the branch can call empaneled faculties from their nearby locations, the travel and accommodation expenses of these faculties could be reimbursed by Head Office in accordance with the entitlements set for the Section Officer of ICAI, while the honorarium would be paid to the faculties by the respective branch as per guidelines.

Note: **Faculties who are taking sessions in IT/Adv. IT will not be allowed to take sessions in OC/MCS and vice versa.**

- Faculty members of ITT centres must not be directly or indirectly associated with any of the private coaching conducting Chartered Accountancy courses. An undertaking for the same should be obtained by the branch, and if required, it should be produced before the inspecting officials of the ICAI. **(Annexure IV)**
- Further, no relative of the employee (wife, husband, brother, sister etc.) shall be engaged as a faculty for the aforestated classes. Regional Head/DCO Head/Chairman, Branch Incharge should share the names of the faculty members who are the relatives of the employees of ICAI and are registered in the portal taking classes.
- The faculty should not be allowed to take sessions more than 24 hours in a batch and 90 hours in aggregate per month for taking sessions at various batches in different places for both ITT and Advanced ITT.
- No member of the Central Council / Regional Council / Branch Managing Committee and their relatives shall be engaged as a faculty even if honorarium is not paid to them. Partners/relatives falling within the definition of 'relative' in the Income Tax Act,1961 of the aforestated members shall not be engaged as the faculty.

For Lab Assistant: The minimum qualification for IT centres lab assistant is BCA / BSc /B.Com /B.A or Graduate with minimum 1 year Diploma in Computer Applications / Hardware Maintenance. The person should have experience of managing computer lab of some reputed Institutes/ college.

c) *Faculty Honorarium*

The BOS - Operations has recommended the honorarium for Course on Information Technology at Regional Councils and Branches while allowing Branches to fix the honorarium rates in the given range depending on the local conditions--

Level	Honorarium per Hour
Faculty	Rs. 750/- to Rs. 1000/-
Lab Assistant	Rs. 300/-

*** In the case of smaller branches wherein the sustainability issue arises due to increase in the honorarium a deficit in the IT and Adv It course may be allowed to meet from the surplus of OC and MCS courses.**

(ix) **Insurance:** All capital assets of the lab including the premises, computers, air-conditioners, Smart class equipment's, software/books and other furniture and fixture should be covered by a

comprehensive insurance against loss due to theft, sabotage, fire, flood, earthquake and other natural calamities. The Insurance of all the ITT Centre's Assets shall be taken by the Branch on Annual basis.

4. *Request for Grant for setting up the IT Centre*

On the basis of the information given in Point 3 above, a detailed proposal in the prescribed format as per Annexure-I giving the infrastructural requirements, and the estimated budget along with a Form No. CG-IV/BR given in Annexure-II (B) issued by the Auditor stating that the Branch has sufficient funds to make the matching contribution of 25% of the cost proposal for setting the IT Centre may be sent to BOS - Operations, ICAI, A-29, Sector-62, NOIDA-201 309 with a copy addressed to Jt. Secretary, Accounts at Head Office of the Institute. Once the proposal is approved by the President/ Vice–President, Accounts Department will release 50% (of the 75% of the proposal cost) as first installment to the branch. Once this money is utilized, the branch is required to send its request for release of second installment of grant along with the certificate for Utilization of Grant as per format Form No. CG-III/BR given in **Annexure-II (A)**.

5. *Request for grant for expansion/ setting- up of additional IT Centre*

In case of larger branches with 1,000 or more members (where generally there are students in the range of 4,000) should have around 100 computers in their IT Centre. Funding upto Rs. 20,00,000 might be provided for creation of additional capacity in the existing IT Centre and/or establishment of additional IT Centre on the condition that 75% of the cost thereof would be borne by the Head Office and 25% would be borne by the branches. However, in case where branches are having sufficient ITT reserve / surplus fund available, the same shall be met out from branch fund.

6. *Grant of Accreditation of ITT Centre by BOS - Operations*

Once the IT Centre is set-up with necessary infrastructure in place, the Branch is required to send an application to Secretary, BOS - Operations, ICAI, NOIDA for grant of accreditation for imparting IT training in the prescribed Performa given in **Annexure–III**. After receiving the accreditation letter from BOS - Operations, the Branch can start enrolling the student for the training as per the guidelines included in this manual.

7. *Security of IT Centres*

The Branch shall install/ establish adequate security equipment's at the ITT centre and incur all the expenditure from the surplus fund on the following items given below:

(i) Closed circuit television (CCTV) with two way voice facility in class rooms
(ii) Smoke Detector
(iii) Fire Extinguisher
(iv) Central Locking system
(v) Switch box
(vi) Comprehensive Insurance / AMC
(vii) Biometric Machines
(viii) Smart class equipments

8. *Controlling and Monitoring of ITT centre*

The ITT centre established by the Branches/DCO/RCs are subject to control and monitoring mechanism issued by BOS - Operations from time to time.

UNIT-2: Organizing Information Technology Training (ICITSS)

1. Objective-Information Technology (ICITSS)

The course develops an understanding for use of Information Technology in the field of accounting and auditing and uniform theoretical and practical knowledge to all the aspiring CA students. The training components of the course focus on use of Application Software relevant for Accounting, Auditing and allied areas related to the CA profession. The training would focus on MS-Access, MS Excel, IDEA, Tally, ZOHO Books, , Oracle Fusion.

2. Eligibility

As a part of the New Scheme of Four Weeks Integrated Course on Information Technology and Soft Skills (ICITSS) consisting of Information Technology Training, a student has to mandatorily complete the Course on Information Technology from any of the IT Centres established at Regional Offices/ Branches/ Chapters of ICAI before commencement of Practical Training. The ICAI allows Commerce Graduates/Post-Graduates (with minimum 55% marks) or Other Graduates/Post- Graduates (with minimum 60% marks) and Intermediate level passed students of Institute of Company Secretaries of India and Institute of Cost Accountants of India to enter directly to its Intermediate Course and they need successfully complete Four Weeks Integrated Course on Information Technology and Soft Skills (ICITSS) before commencement of the Practical Training.

3. Duration

The classes are scheduled for minimum 6 hours per day, in 15 working days.

4. Fees

The fee shall be Rs. 6500 (Six Thousand Five Hundred only) per student on non-residential basis, inclusive of course material and tea/refreshment.

5. Suggested allocation of Time w.r.t Topics

The suggested allocation of hours among the broad areas of the course content is as follow:

S.No	Topic Name	Duration (Hours)
1	**E-Learning** (Basics of MS-Word, MS-PowerPoint, MS-Excel)	10
2	**E-Learning** (Overview of Statutory & Tax Compliance)	20
3	MS-Access	12
4	Data Analytics Using CAAT	30
5	Overview Of Accounting Package, Tally, ZOHO, ORACLE	48

- Lesson plan "Annexure VI"

6. Batch Size and Attendance

a. The IT Centres shall enroll students for batches of IT Course in the ratio of one student per Computer i.e. 1:1.
b. The batch size must be restricted to maximum 50 students.
c. In case of break in training on medical grounds/Loss of close family member, the student should seek prior written permission from the Chairman / Centre- In-charge of the branch.
d. 90% attendance of each student in a batch must be ensured. In case, a student fails to attend minimum 60% of the classes due to unavoidable reasons, he/she may be asked to complete balance hours of IT Training in the next available batch. However, the attendance in one batch is

less than 60%, then the student shall have to undergo the course with a fresh(new) registration by paying the fee of Rs. 6,500 again.

e. The compensation attendance of the 15 days of the students will be updated online by the POC through the compensation module available at POU dashboard.
   * The certificate date should be the same as the date of completion of 15 days' attendance in case of compensation.

Note: The attendance would be recorded through Biometric system.

7. Dress Code

The branches should ensure that students come in proper formal dress and uphold the grace of the Profession. They should not be permitted to enter the classroom in Jeans and short T-shirts. The necessary instructions may be put up on the notice board and also communicated to the students at time of the registration for these courses. These Instructions are to be adhered strictly.

8. Course Material

Students are issued a Study Material consisting of two books - Module I and Module – II by the respective branch on the first day of the batch.

The students are advised to study the concerned chapter in detail before the Class, to have a better understanding of the topic. The Board Of Studies - Operations keeps on updating the contents, adds practical case studies, and announces changes/ updates from time to time through Student's Journal "The Chartered Accountant Student", hosts on Institute's website at www.icai.org and also informs the IT Centres about the same.

9. Training details

The Regional Council/ branches of the ICAI will organize the Course on Information Technology (ICITSS) as per the detailed course contents provided by the BOS - Operations. They will ensure that all Modules of Course Material are taught as per the time duration specified in the syllabus. The course should be supported by intensive practical exercises so that the concepts are clearly understood by the students.

10. Module Tests

A student of Course on Information Technology (ICITSS) is required to pass two module tests as a part of the Course by securing at least 50% marks in individual test. The module test shall comprise of objective type and descriptive questions. The duration of each Module Test is one hour. Evaluation of the module test is to be done by the IT Centre. In case a student fails in a Module Test, one re-appearance for each test is allowed free of cost. For any additional reappearance, the student is required to pay a nominal fee of Rs.150/- per test. These two module tests carry 20% weightage in successfully completing the course.

11. Project

A student on the Course on Information Technology (ICITSS) is required to prepare a multi-disciplinary project of 100 marks covering all aspects of the course syllabus. The weightage of the project is 20%. The students are required to submit the project report and give viva, before appearing for the final Online Examination.

12. Eligibility for final Online Examination

A student of Course on Information Technology (ICITSS) becomes eligible to appear in the final Online Examination only if he/ she fulfills the following criteria:

a. 90% Attendance.
b. Successfully qualify Two Module Tests
c. Submission of the Project Report and

d. Payment of full fee for the course.

13. *Final Online Examination*

The final Online Examination is of objective type questions of 3 hours duration with 200 questions. This examination is to be held immediately after the completion of the batch and the date is intimated to students by the IT Centre in which he/ she is pursuing the course.

A Student has to complete the examination within the time allocated in one sitting. The Online Examination software generates the Questions Paper from the question bank randomly with questions selected for topics in proportion to hours allocated to respective topics of the course.

14. *Passing Requirements*

A student of Course on Information Technology (ICITSS) is required to secure minimum 60% Marks in aggregate taking into account Module Tests, Project and final Online Examination. The allocation of marks is as follows:

Two Module Tests	20%
Project Report	20%
Final On-Line Examination	60%

In case a candidate fails to secure 60% marks in the aggregate, he/she may be allowed to reappear for On-line Examination for two more attempts free of cost. However, if a candidate fails to secure 60% marks even after three attempts, he/she shall pay a nominal fee of Rs.300/- to the Regional Office/Branch of ICAI for every additional attempt.

15. *Information Technology Certificate*

The accredited IT Centre issues Certificate to students who successfully complete the Course and fulfill the passing requirement of the course.

16. *Unfair Means*

If any student is found using unfair means during module test or online examination or causes indiscipline in the class, disciplinary action as per ICAI guidelines will be taken against such student.

17. *Refreshment*

The POUs shall arrange to provide tea/refreshment to students during the training period. The cost shall not exceed Rs. 200/- per student.

18. *Change of Guidelines*

The above are general guidelines. The BOS - Operations can change training guidelines from time to time in order to make it effective and beneficial for the students including examination, syllabus, duration, centre infrastructure, etc.

19. *Fee Concessions to differently abled students*

The Institute has exempted differently abled students (>40% disability) from undergoing Information Technology (ICITSS) with accredited RCs/Branches of the ICAI. An alternative scheme has been designed as describes below:

Differently abled students are required to inform the BOS - Operations and POU about their option for exemption from undergoing ITT, along with the necessary documents, at the appropriate POU/branch. Such students are not required to pay any registration fee for the purpose of ITT. The POU shall provide them a set of course material. Since the minimum duration of the course is fifteen days (15), differently abled student is required to self-study such course material for a minimum of 10 days. Therefore, he/she can send a request to the POU for specially designed two set papers and inform about his/her submission of these test papers.

The answer sheets test papers are to be submitted at the POU. The student shall be issued certificate for Information Technology (ICITSS) on qualifying test papers with a minimum of 50% of marks in individual test and minimum 60% marks in aggregate.

UNIT – 3: (AICITSS) -Advanced Information Technology.

1. Objective-(AICITSS) - Advanced Information Technology

The Course develop practical skills to understand the intricacies of Forensic Auditing and fraud detection and to understand the concept of Audit. The Course provides training focused on application software relevant for the work of a professional Accountant including using Data analysis using audit tools, Accounting using ERP package, Advanced database concepts.

2. Eligibility

As a part of the New Scheme of Four Weeks Advance Integrated Course on Information Technology and Soft Skills (AICITSS), a student is required to complete AICITSS (AIT) after completion of Practical Training but before appearing in Final Examination under New scheme w.e.f., 1st July 2023.A student can complete the Course on Advanced Information Technology from any of the IT Centers established at Regional Offices/ Branches/ Chapters of ICAI.

A student registered on or before the commencement of the CA (Amendment) Regulation 2023, shall undergo and Advance Integrated Course on Information Technology and Soft Skills (AICITSS) during the last 2 years of his practical training without any break in continuity and on or before applying for membership of the Institute.

3. Duration

The classes are scheduled for minimum 6 hours per day, in 15 working days.

4. Fees

The fee shall be Rs. 7500 (Seven Thousand Five Hundred only) per student on non- residential basis, inclusive of course material and tea/refreshment.

5. Suggested allocation of Time w.r.t Topics:

The suggested allocation of hours among the broad areas of the course content is as follows:

S.No	Topic Name	Duration (Hours)
1	E-Learning Forensic Accounting and Fraud Detection	10
2	E-Learning Basics of Digital Forensic and Cyber Security	20
3	Robotic Process Automation	12
4	Auditing In Financial Business Process	36
5	Data Analytics	42

6. Batch Size and Attendance

- The IT Centres shall enroll students for batches of IT Course in the ration of one student per Computer i.e. 1:1.
- The batch size must be restricted to maximum 50 students.
- In case of break in training on medical grounds/Loss of close family member, the student should seek prior written permission from the Chairman / Centre- In-charge of the branch.
  - 90% attendance of each student in a batch must be ensured. In case, a student fails to

attend minimum 60% of the classes due to unavoidable reasons, he/she may be asked to complete balance hours of IT Training in the next available batch. However, the attendance in one batch is less than 60%, then the student shall have to undergo the course with a fresh(new) registration by paying the fee of Rs. 7,500 again.

- The compensation attendance of the 15 days of the students will be updated online by the POC through the compensation module available at POU dashboard.

* The certificate date should be the same as the date of completion of 15 days' attendance in case of compensation.

Note: The attendance would be recorded through Biometric system.

7. Dress Code

The branches should ensure that students come in proper formal dress and uphold the grace of the Profession. They should not be permitted to enter the classroom in Jeans and short T-shirts. The necessary instructions may be put up on the noticeboard and also communicated to the students at time of the registration for these courses. These Instructions are to be adhered strictly.

8. Course Material

Students are issued a Study Material consisting of two books - Module I and Module – II by the respective branch on the first day of the batch.

The students are advised to study the concerned chapter in detail before the Class, to have a better understanding of the topic. The Board Of Studies - Operations keeps on updating the contents, adds practical case studies, and announces changes/ updates from time to time through Student's Journal "The Chartered Accountant Student", hosts on Institute's website at www.icai.org and also informs the IT Centres about the same.

9. Training details

The Regional Council/ branches of the ICAI will organise Course on Advanced Information Technology (AICITSS) as per the detailed course contents provided by the BOS - Operations. They will ensure that all Modules of Course Material are taught as per the time duration specified in the syllabus. The course should be supported by intensive practical exercises so that the concepts are clearly understood by the students.

10. Differently abled students

The Institute has exempted differently abled students (>40% disability) from undergoing Advanced Information Technology (AICITSS) with accredited RCs/Branches of the ICAI. An alternative scheme has been designed as describes below:

Differently abled students are required to inform the BOS - Operations and POU about their option for exemption from undergoing Adv. ITT, along with the necessary documents, at the appropriate POU/branch. Such students are not required to pay any registration fee for the purpose of Adv. ITT. The POU shall provide them with a set of course material. Since the minimum duration of the course is fifteen days (15), differently abled student is required to self-study such course material for a minimum of 10 days. Therefore, he/she can send a request to the POU for specially designed two set papers and inform about his/her submission of these test papers.

The answer sheets test papers are to be submitted at the POU. The student shall be issued a certificate for Advanced Information Technology (Adv. ICITSS) on qualifying test papers with minimum 50% of marks in individual tests and minimum 60% marks in aggregate.

11. Advance Information Technology Certificate

The accredited IT centre issues certificates to students who attended 90% classes and

successfully completed the Course on Advanced Information Technology (AICITSS).

Note: The final students would be tested on Advanced Integrated Course on Information Technology and Soft Skills (AICITSS) through online test paper/ OMR Test Paper and the said test would be conducted by the Examination Department which they would be required to qualify with the requisite grades to be eligible to appear for Final Examination. The said grades would be reflected in the mark sheet of Final Examination.

12. Refreshment

The POUs shall arrange to provide tea/refreshment/food to students during the training period. The cost shall not exceed Rs. 200/- per student.

13. Change of Guidelines

The above are general guidelines. The BOS - Operations can change training guidelines from time to time in order to make it effective and beneficial for the students including examination, syllabus, duration, centre infrastructure, etc.

Unit 4: Fee Concessions

1. Concessions for Differently-abled Students

The differently abled students are exempted from undergoing the ICITSS (IT) and AICITSS (Adv. IT) Training at Regional offices/ branches of the ICAI, but have to follow the following scheme:

- Exemption from payment of fees Rs. 6500/- for ICITSS (IT). Such students are required to undertake self- study from the Study Materials and qualify two test papers for IT.
- Exemption from payment of fees Rs. 7500/- for Advanced ICITSS (Advanced IT). Such students are required to undertake self-study from the Study Material and pass the requisite exam.
- Differently abled students are required to inform the Board Of Studies - Operations about their option for exemption from undergoing ICITSS (IT) & Advanced ICITSS (Advanced IT), along with the necessary documents, while registering for the Intermediate Course.
- The POU shall provide them a set of course material on registration.
- Since the minimum duration of the course is fifteen days, a differently abled student is required to self-study such course material for a minimum period of 15 days. Therefore, he can send a request to the POU for specially designed two test papers and also inform about his schedule for submission of these test papers.
- The answer sheets test papers are to be submitted at the said POU. The student shall be issued certificate on qualifying the test papers.

The following shall be regarded as disability-

1. Physical disability.-

A. Locomotor disability (a person's inability to execute distinctive activities associated with movement of self and objects resulting from affliction of musculoskeletal
or nervous system or both), including-

(a) "Leprosy cured person" means a person who has been cured of leprosy but is suffering from-

(i) Loss of sensation in hands or feet as well as loss of sensation and paresis in the eye and eye-lid but with no manifest deformity;

(ii) Manifest deformity and paresis but having sufficient mobility in their hands and feet to enable them to engage in normal economic activity;

(iii) extreme physical deformity as well as advanced age which prevents him/her from undertaking any gainful occupation, and the expression "leprosy cured" shall construed accordingly;

(b) "cerebral palsy" means a Group of non-progressive neurological condition affecting body movements and muscle coordination, caused by damage to one or more specific areas of the brain, usually occurring before, during or shortly after birth;

(c) "Dwarfism" means a medical or genetic condition resulting in an adult height of 4 feet 10 inches (147 centimeters) or less;

(d) "Muscular dystrophy" means a group of hereditary genetic muscle disease that weakens the muscles that move the human body and persons with multiple dystrophy have incorrect and missing information in their genes, which prevents them from making the proteins they need for healthy muscles. It is characterized by progressive skeletal muscle weakness, defects in muscle proteins, and the death of muscle cells and tissue;

(e) "Acid attack victims" means a person disfigured due to violent assaults by throwing of acid or similar corrosive substance.

B. Visual impairment-

(a) "Blindness" means a condition where a person has any of the following conditions, after best correction-

(i) total absence of sight; or

(ii) Visual acuity less than 3/60 or less than 10/200 (Snellen) in the better eye with best possible correction; or

(iii) Limitation of the field of vision subtending an angle of less than10 degree.

(b) "low-vision" means a condition where a person has any of the following conditions, namely:-

(i) Visual acuity not exceeding 6/18 or less than 20/60 upto 3/60 or upto 10/200 (Snellen) in the better eye with best possible corrections; or

(ii) Limitation of the field of vision subtending an angle of less than40 degree up to 10 degree.

C. Hearing impairment-

(a) "Deaf" means persons having 70 DB hearing loss in speech frequencies in both ears;

(b) "Hard of hearing" means person having 60 DB to 70 DB hearing loss in speech frequencies in both ears;

D. "speech and language disability" means a permanent disability arising out of conditions such as laryngec to my or aphasia affecting one or more components of speech and language due to organic or neurological causes.

2. **Intellectual disability**, a condition characterised by significant limitation both in intellectual functioning (reasoning, learning, problem solving) and in adaptive behavior which covers a range of every day, social and practical skills, including-

(a) "specific learning disabilities" means a heterogeneous group of conditions wherein there is a deficit in processing language, spoken or written, that may manifest itself as a difficulty to comprehend, speak, read, write, spell, or to do mathematical calculations and includes such conditions as perceptual disabilities, dyslexia, dysgraphia, dyscalculia, dyspraxia and developmental aphasia;

(b) "autism spectrum disorder" means a neuro-developmental condition typically appearing in the first three years of life that significantly affects a person's ability to communicate, understand relationships and relate to others, and is frequently associated with unusual or stereotypical rituals or behaviours.

3. Mental behaviour,-

"Mental illness" means a substantial disorder of thinking, mood, perception, orientation or memory that grossly impairs judgment, behaviour, capacity to recognize reality or ability to meet the ordinary demands of life, but does not include retardation which is a condition of arrested or incomplete development of mind of a person, specially characterized by sub normality of intelligence.

4. **Disability caused** due to-

(a) Chronic neurological conditions, such as-

(i) "Multiple sclerosis" means an inflammatory, nervous system disease in which the myelin sheaths around the axons of nerve cells of the brain and spinal cord are damaged, leading to demyelination and affecting the ability of nerve cells in the brain and spinal cord to communicate with each other;

(ii) "Parkinson's disease" means a progressive disease of the nervous system marked by tremor, muscular rigidity, and slow, imprecise movement, chief ly affecting middle-aged and elderly people associated with degeneration of the basal ganglia of the brain and a deficiency of the neurotransmitter dopamine.

(b) Blood disorder-

(i) "haemophilia" means an inheritable disease, usually affecting only male but transmitted by women to their male children, characterised by loss orimpairment of the normal clotting ability of blood so that a minor would may result in fatal bleeding;

(ii) "Thalassemia" means a group of inherited disorders characterised by reduced or absent amounts of haemoglobin.

(iii) "Sickle cell disease" means a haemolytic disorder characterised by chronic anaemia, painful events, and various complications due to associated tissue and organ damage; "haemolytic" refers to the destruction of the cell membrane of red blood cells resulting in the release of haemoglobin.

5. **Multiple Disabilities** (more than one of the above specified disabilities) including deaf blindness which means a condition in which a person may have combination of hearing and visual impairments causing severe communication, developmental, and educational problems.

6. Any other category as may be notified by the Central Government.

A disabled student has to submit a certificate of suffering from disability, certified by a physician / surgeon / oculist working in a government hospital, as the case may be.

2. Fee Exemption in case of wards of Employees of ICAI

The wards of employees of ICAI are granted full fee concession for undergoing the Information Technology and Advanced Information Technology Course organized by the Regional Offices/Branches.

3. Exemption of CA Course fee for students who have lost their any parent during Covid-19 pandemic

For all the levels of the CA Course (Foundation, Intermediate and Final including ICITSS and AICITSS) exemption would be allowed to students who have lost their any parent during Covid-I9 pandemic.

Students affected during the period i.e. 1st April, 2020 to 31st March, 2023 would be allowed exemption from such fees.

Unit 5 -Registration for Soft skill Courses through Online Portal

1. **Registration for ICITSS and AICITSS through Online Portal**

The Board Of Studies - Operations has developed Online Registration Portal to facilitate students to register in soft skill Courses (ICITSS and Advanced ICITSS) and make the payment of the course fee online using Credit/Debit card from all across the Country.

The Online portal for ICITSS and Advanced ICITSS provides the facilities which are as under

- Single sign on for all the courses
- Online Registration for available Batch
- Online Payment
- Batch Transfer Facility
- Online Feedback Submission
- Online Certificate Generation
- Online Report Generation

The students are required to login at Online Portal **http://cloudcampus.icai.org** or **www.icaionlineregistration.org** and register in a particular batch launched by the Program Organising Unit. After registration, the students are required to take a print of the acknowledgement slip from the portal and submit the same along with other documents, as mentioned in the acknowledgement slip, to the concerned Programme Organising Centre at least two days before the commencement of the batch. After verifying the documents, the concerned POUs will confirm the registration.

2. **Online Portal Helpdesk**

In order to have a smooth functioning of the online portal, providing support to the Branches/Students and timely disposal of queries, the following helpdesk is created for support/ concerns/suggestions/inputs related to the Operations of the portal for respective courses through the following helplines:-

Course	Phone Number	Helpline Mail ID
ICITSS-IT	0120 – 3045987	helpdeskitt@icai.in
AICITSS-Adv.IT	0120 – 3045964	helpdeskadvitt@icai.in

Unit 6- Accounting Guidelines

ICITSS (IT) and AICITSS (Adv. IT) - HO share and Course Reserve

With an increase of IT and Adv. IT course fee, disbursement of the fee will be done in the following manner w.e.f. July 1, 2017:

a) The Head Office share will now be 10% instead of 15% i.e. Rs. 650 and Rs. 750 for IT and Adv. IT course respectively;
b) The Head Office will maintain IT and Adv. IT course fee Reserve of 25% in separate bank account opened for this purpose for future replacement of computers and other IT centre infrastructure.

Hence, the POUs would be transferred 65% of course fee after adjustment of Head Office share as mentioned above.

The funds would be transferred to POUs after 7 days of commencement of the batch after the adjustment of course fee remittance and reserve as per the procedure (per cycle once a week on Wednesday). The funds now would be transferred to POUs after confirmation of all the students registered in the said batch within stipulated time. Hence, for complete transfer of funds, the POUs are advised to confirm the students within two days of the start of the batch. The fee once paid will not be refunded under any circumstances. It is also not adjustable against any other courses in online registration portal for MCS/OC/IT of ICAI or any other courses organised by ICAI.

Annexure- I

The Institute of Chartered Accountants of India
Board Of Studies - Operations

Branch Name: _____
Format for Setting UP /Expansion of ITT Centre

Sr.	Particulars	Qty	Rate	Amount	Remarks
1.	**Computers**				
	Ultra Small Form Factor PC (Intel Core i5-Desktops Pre-loaded with Windows 11 Professional with Anti-Virus and 5 years onsite warranty(A)) – Refer SOW at Annexure-IV.				
2.	**Software**				
	MS Office 365				Provided by HO
	Tally ERP 9 Multi-user/ZOHO/KNIME/Power BI Other latest software				Provided by HO
	Total(B)				
3.	**Power Supply**				
	Online UPS (10 KVA capacity for 20 Computers set up with 30 minutes backup - approx. Rs. 1,60,000 Max.) **Total(C)**				
4.	**Furniture**				
	a. Computer Tables (For Students, cost max Rs. 4000 / table, it should be properly laminated)				
	b. Computer Chairs (For Students, cost Rs. 3500 max per chair). Chair should be cushioned, revolving with arms of reasonably good quality.				
	c. Table for Faculty, cost <5000				
	d. Chair for Faculty cost <4000				
	e. White Board< 5000				
	f. Notice/ Display Board< 4000				
	g. External Sign Board< 10000				
	h. Fans & Tube Lights< 2500				
	Total (D)				
5.	**Electrical Cabling**				
	Wire, Switches, Boards, Labour etc.**(E)**				
6.	**Networking**				
	(Cost of Switch, Router, LAN Card, Patch Cables etc.)**(F)**				
7.	**Air Conditioning** Max two ACs for **20 Computers,** cost Rs. 50,000 per AC max**(G)**				
8.	**Data Projector** (if not available with the Branch, Rs. 35,000 max)**(H)**				
9.	**Broad Band Connection** cost Rs. 5000 max **(I)**				
10.	**Mutli Functional Printer** cost Rs. 20,000 max **(J)**				
	Total A to J				

Annexure- II (A)

FORM NO. CG – III/BR

Date:

Sub: Certificate for Utilization of Grant (To be submitted by the BR).

We have verified from the records the utilization of the Capital Grant received on___ by the _____ Branch from Head Office and certify that___ Branch has utilized the capital grant for the purpose it was sanctioned at the time of release of 1st installment as per the original budget sanctioned. The details of utilization of the grant are as under:

Particulars	Budget		Amount Released	Utilized		Date of Utilization	Variations if any with the reasons
		Amount			Amount		

Further certified that the above assets have been physically verified by us to our satisfaction and that is in accordance with the records maintained by the Branch.

(Signature of the Auditor)

Annexure- II (B)

FORM NO. CG – IV/BR

Date:

To
The Deputy Secretary (Accounts),
The Institute of Chartered Accountants of India,ICAI
Bhawan, P.B. No. 7100,
Indraprastha Marg, New Delhi – 110002.

Sub: Surplus fund available with the_____Branch

Dear Sir,

This is to certify that the _____

Branch has surplus funds amounting to Rs.___ to meet its matching contribution towards Seminar Hall/Computer Lab. The sources of the funds generated by the branch are donations from members or revenue generated through advertisements in souvenirs/ banners /rentals from stalls etc. This is also certified that the above surplus does not include grants from the Institute and has not been earmarked for any other activity.

(Signature of the Auditor)

Annexure - III

BOS - Operations
The Institute of Chartered Accountants of India

PROFORMA OF PARTICULARS TO BE SUBMITTED BY BRANCHES SEEKING ACCREDITATION TO CONDUCT INFORMATION TECHNOLOGY TRAINING FOR STUDENTS OF CHARTERED ACCOUNTANCY COURSE

1. Name of the Branch :

2. Postal Address :

   E-mail Address :

   Website :

   Telephone Numbers :

   Facsimile :

3. (a) Name of Centre-In-Charge :

   (b) Qualifications and Experience of Centre-In-Charge :

4. Balance sheet of the branch for the last two years(Attach the Balance Sheets) :

5. Location of the branch - Details :

6. Type of Accommodation :

   (i) Owned / Leased / Rented :

(ii) Commercial / Residential :

7. Total Carpet Area :

8. Infrastructure of the branch :
   (i) Number of classrooms :
   (ii) Seating capacity of each classroom
   (iii) Furniture Detail :
   (iv) Whether proper facilities for lighting,ventilation, air conditioning: fans, etc are available in the rooms
   (v) Toilet and water facilities :
   (vi) Teaching Aids such as LCD projectors/ Smart class panels / White Boards/ markers, etc. :
   (vii) Generator availability for power backup If yes, specify KVA :

9. No. of Computer Labs :
   (i) Number of computers in each lab :
   (ii) Configuration of computers [give details] :
   (iii) Availability of Specialized Multimedia Lab. facility [give details] :
   (iv) Whether, computers are working in client / server environment or as independent desktops :
   (v) Platform used [Windows] :
   (vi) Details of Peripherals [Printers / scanners, etc]:
   (vii) UPS support for computer system If yes, specify KVA :

10. Library Facilities :
    If 'yes', give details
    (i) Number of books in the library :
    (ii) Number of Newspapers, Periodicals, Magazines, etc. :
    (iii) Seating capacity available for students :
    (iv) Number of Librarians :
    (v) Annual budget for library :

11. Faculty [Give details, in separate Annexure] :

(i) Number of Faculty :

(ii) Qualifications :

(iii) Experience/ Courses Handled :

(iv) Whether Part-time / Full-time / Visiting :

12. Software packages available :
[Give details of the version.
Copies of the software should
be licensed]

(A) Operating System/ Software

(i) Windows 10/ Windows 11 :
(ii) Office 365 :
(B) Additional Software:
(i) Tally.Prime Gold Multiuser version :
(vii) Virus scanners/ Acrobat Reader/ Winzip :
(viii) Software for conducting online examination:
(ix) Packages (Analysis,Audit tools/
CAAT/ Zoho/ Power BI/ Dynamics
such as demo version of /IDEA etc):
(x) Internet facility available : [Broadband]

13. Whether Facilities for On-line Examination :
available – If so, give details

14. Name of the Program Coordinator / person(s) :
who will be given the responsibility for
organizing classes managing the same.

15. Any other information considered relevant :

Signature
Name/Designation with Stamp

Date:
Place:

Annexure IV

DECLARATION From the Empanelled Faculties for Council Year 2025-2026

I, _____ (Name), Membership Number _____ (In case of CA) empanelled as **OC/MCS/ITT/Advanced ITT Faculty** for CA Students; hereby declare and affirm that:

(1) I have no direct or indirect association with the Management of ICAI in terms of Central Council, Regional Councils, Branch Managing Committee, CPE Study Centres/Chapters, Co-opted members of the Central Committees, regional committees/branch MCs; special invitees to any committees, neither as an elected member nor as an ICAI Employee. I wish to make it explicitly clear that there is no professional or financial relationship between me and ICAI.

(2) I further confirm that I or any of my family members are not engaged directly or indirectly associated with any of the private coaching institute/centres or conducting classes for the Chartered accountancy students and I have not been engaged in any coaching activities that could pose a conflict of interest with the interests of ICAI. My commitment to ethical practices and transparency in professional engagements is unwavering.

(3) I am submitting this declaration to provide assurance that my eligibility for any position or involvement with ICAI is solely based on my qualifications, skills, and experience, and not influenced by any conflicting affiliations.

(4) I understand the importance of maintaining a fair and unbiased approval process, and I assure ICAI that my application or association with your esteemed organization is in accordance with the eligibility criteria outlined in the relevant documentation.

(5) Should there be any changes in my professional circumstances that may affect this declaration, I undertake to inform ICAI, BOS - Operations promptly.

(6) I am committed to upholding the principles of honesty and integrity throughout the application/empanelment process.

(7) I am neither the relative of the employees (wife, husband, brother, sister etc.) of ICAI nor that of Regional Head/DCO Head/Chairman of RC/Branch, Branch-in Charge and

(8) I am neither the Central Council/Regional Council/Branch Managing committee nor the partner or relative falling within the definition of 'relative' in the Income tax Act,1961 of the afore-stated members.

Date:

Signature with Name
Mobile: _____
Email: _____

Annexure V

SCOPE OF WORK

Ultra-Small Form Factor Desktops PC pre-loaded with operating system Windows 11 professional and Anti-Virus.

Technical Specifications for Ultra Small Form Factor PCs :

Sr.	Feature	Specification
1	Processor	X 86 architecture based 14 core processor with minimum base frequency 1.60 GHZ and maximum 4.6 GHZ turbo frequency, 24MB cache or higher, 35 W maximum TDP specific for Ultra Small Form Factor, should work with 90 Watt or less power supply, should be latest launched.
2	Chipset	Latest commercial class chipset
3	Motherboard	OEM motherboard with OEM Logo (No sticker)
4	Memory	16 GB RAM 3200 MHz expandable to 64 GB DDR4 with at least two DIMM slots
5	Ports	Front:1 headphone/microphone combo; 1 SuperSpeed USB TypeA 10 Gbps signalling rate; 1 SuperSpeed USB Type-A 10Gbps signalling rate (charging)/ 1 SuperSpeed, USB Type-C® 20Gbps signalling rate Rear: 1 power connector; 1 RJ-45; 1 SuperSpeed USB Type-A 10 Gbps signalling rate; 2 SuperSpeed USB Type-A 5Gbps signalling rate; 1 DisplayPort™ 1.4; 1 HDMI 1.4 or higher
6	Hard Disk Drive	1 TB NVMe SSD
7	Graphics	Integrated HD/UHD Graphics
8	Display	19.5" inches or Bigger, (IPS/VA/TN), LED backlight with security key hole for attachment of cable lock (Kensington Lock-compatible). TCO 8.0 Certified .
9	Network / Ethernet Connectivity	Integrated 10/100/1000 Mbps, Gigabit Ethernet, wakeup on LAN, wifi 6E 802.11ax 2x2 with Bluetooth
10	CPU Form Factor	1.5 L or below. To be mounted at the back of display along with monitor.
11	Power Supply	90 W or Less External Power Adaptor .
12	Accessory	Desktop is to be securely attached with the monitor from security point of view.
13	Keyboard	Wired 104 Keys USB Keyboard of the same OEM make
14	Mouse	Wired 2 Button USB Optical Mouse of the same OEM make
15	Operating System	Licensed Windows 11 professional 64 Bit pre-loaded
16	Security	Trusted Platform Module (TPM) 2.0 security chip (Discrete),
17	Certification	Energy Star 8.0 or higher, Microsoft certification, ROHS certification, TCO 8.0, MIL STD 810H
18	BIOS (*Security Features*)	Power-on Password set up password, Configure USB port from BIOS. Support for chassis padlocks and/or cable lock devices.
19	Information Accessibility	Quoted product Brochure and specification sheets of the product to be available in public domain
20	Support	Drivers should be available for download from OEM site for at least 5 years from the date of purchase order
21	Warranty	5 Year on site comprehensive including TFT, (Parts/Labour), NBD warranty.

Sr.	Feature	Specification
22	VESA mount	VESA mount Bracket kit
23	Manageability	Computing endpoints with out-of-band manageability allowing Administrator to execute full remote control of computing endpoint over an Ethernet or Wi-Fi 802.11 connection, regardless of OS state. Endpoint could be on premise behind corporate firewall or outside the corporate firewall. IT admin should be able to monitor full boot up / reset sequence, including BIOS access, to identify any issue with the PC.
24	Certification criteria	All certifications shared to be for the form factor quoted only and not for generic model
25	Bill of Material	Complete Bill of material (BoM) with part to be submitted along with technical bid. These parts should be available on OEM website.

ICITSS (IT) Lesson Plan

Day Wise	Topic Name	Hours
	MS-ACCESS	**12**
Day 1	MANAGE DATABASES & CREATE & MANAGE TABLES, CREATE & MODIFY QUERIES, SQL COMMANDS	
Day 2	INTEGRATING MS ACCESS WITH MS OUTLOOK, MS WORD, MS EXCEL & MODIFY FORMS IN LAYOUT VIEW	
	DATA ANALYTICS USING CAAT TOOLS- MS EXCEL	**30**
Day 3	INTRODUCTION TO MICROSOFT EXCEL AND DATA FORMATTING, FORMATTING, TABLE, FORMULAS, TOTALLING ACROSS MULTIPLE SHEETS, CONSOLIDATION, FUNCTIONS	
Day 4	ADVANCED FUNCTIONS - SUMIF, COUNTIF, SUMIFS, COUNTIFS, TEXT FUNCTIONS, DATA VALIDATION, LOOKUP FUNCTIONS	
Day 5	DATA ARRANGEMENT, DATA SECURITY, WHAT-IF ANALYSIS, FINANCIAL FUNCTIONS	
Day 6	MACROS IN EXCEL, INTRODUCTION TO MACROS	
	DATA ANALYTICS USING CAAT TOOLS- IDEA	
Day 7	COMPUTER ASSISTED AUDIT TECHNIQUES (CAATS), DATA ANALYSIS IN CAATS, PRACTICAL LAB EXERCISES AND CASE STUDIES	
	OVERVIEW OF ACCOUNTING PACKAGE	**36**
Day 8	INTRODUCTION TO ZOHO BOOKS AND ERP, BUSINESS PROCESSES - P2P, O2C, H2R, GETTING STARTED WITH ZOHO BOOKS, DAILY POSTINGS & PERIOD END CLOSING IN MANAGEMENT ACCOUNTING, GL, AP, AR, ASSET ACCOUNTING, MAINTAINING CHART OF ACCOUNTS & INVENTORY	**12**
Day 9	MAINTAINING ACCOUNTING & INVENTORY TRANSACTIONS, BANK RECONCILIATION IN ZOHO BOOKS, FINANCIAL STATEMENT VERSION (FSV) IN ZOHO BOOKS, PAYROLL AND INCOME TAX, MULTI CURRENCY, VOUCHER ENTRY USING FOREIGN CURRENCY, AUDIT FEATURES	
	TALLY	**18**
Day 10	SIMPLIFYING CHART OF ACCOUNTS IN TALLY, RECORDING AND MAINTAINING BUSINESS TRANSACTIONS, ACCOUNTS PAYABLE AND RECEIVABLE USING TALLY, BANKING	
Day 11	FINANCIAL FEATURES, GENERATING MIS REPORTS, BUSINESS ACCOUNTING AND INDIRECT TAXATION GOODS AND - SERVICES TAX (GST),	
Day 12	ACCOUNTING AND INDIRECT TAXATION - TDS, MANAGEMENT OF BUSINESS DATA, QUICKLY CLOSE YOUR FINANCIAL YEAR BOOKS OF ACCOUNTS - AND MOVE TO THE NEXT FINANCIAL YEAR	
	ORACLE FUSION	**6**
Day 13	INTRODUCTION TO ORACLE FUSION APPLICATION	
Day 14	**INTEGRATED CASE STUDIES (STATUTORY & TAX COMPLIANCE)**	**6**
Day 15	**PRESENTATION ON E-LEARNING**	**6**

AICITSS(AIT) Lesson Plan

Day wise	Topic Name	Hours
Day-1	**INTRODUCTION TO DIGITAL FORENSIC AND CYBER SECURITY**	**6**
	ROBOTIC PROCESS AUTOMATION	**12**
Day-2	Technology And Its Effective Use in Finance & Accounts	
	Introduction To Robotic Process Automation (RPA)	
Day-3	RPA and Its Practical Use Cases	
	Impact Of RPA	
	AUDITING IN FINANCIAL BUSINESS PROCESS	**18**
Day-4	BASICS OFAUDITING IN FINANCIAL BUSINESS PROCESS	
	ORACLE FUSION ERP	
Day-5	P2P Cycle Audit	
	Order to Cash Audit	
	Fusion - Audit	
	MICROSOFT (MS) DYNAMICS	
Day-6	Explore The Core Capabilities of Microsoft Dynamics 365 Finance and Operations Apps	
	Describe Reporting and Integration Capabilities in Financeand Operations Apps	
	Learn The Fundamentals of Microsoft Dynamics 365 Finance	
	Describe The General Ledger in Dynamics 365 Finance	
	Describe Accounts Payable and Accounts Receivable in Dynamics 365 Finance	
	Explore Expense Management, Fixed Asset Management, And Budgeting in Dynamics 365 Finance	
Day-7	**INTEGRATED CASE STUDIES ON MODULE 1 TOPICS**	**6**
	DATA ANALYTICS	**48**
	MS POWER BI	**18**
Day-8	Introduction To Power BI	
	Connecting To Data Sources with Power BI Desktop	
Day-9	Querying And Shaping the Data	
	Data Visualizations and Data Extraction	
Day 10	Creating Reports and Output Options	
	PYTHON	**12**
Day-11	Python For Data Science	
	Data Analysis for Python	
Day-12	Introduction To Machine Learning	
	Data Visualization with Python	
	KNIME	**12**
Day-13	About Knime Analytics Platform	
	Visual Knime Workflows	
	Data Access	
Day-14	Big Data	
	Transformation, Analysis & Data Mining	
	Visualization And Deployment	
Day-15	INTEGRATED CASE STUDIES ON DATA ANALYTICS TPOICS	**6**

GUIDELINES

FOR

CA STUDENTS' NATIONAL TALENT SEARCH

"Chess Competition "

Board of Studies (Operations)

The Institute of Chartered Accountants of India

Objective

The Institute since its inception has been imparting education to students pursuing Chartered Accountancy courses through distance education mode across the country in a consistent manner that equips them with sound technical knowledge. For grooming them as all-round professionals, it has been felt that special efforts and vision need to be put in to improve their communication and presentation skills and extra-curricular activities for the overall development of their personality. In view of the above, the Board of Studies (Operations) organizes CA Students' National Talent contests for encouraging students' participation in the areas of their choice. With a view to develop analytical, problem-solving, creative and strategic thinking skill sets and conceptual clarity, it has decided to introduce Chess Competition as an activity under CA Students National Talent.

Structure of the Contest:

The Board of Studies (Operations) will organize a **Chess Competition** under the banner of CA Students' National Talent.

Students' Eligibility:

1. Students registered for Intermediate Course

   OR
2. Students registered for Final Course and are undergoing articleship training.

*** Students who have completed their Articleship are not eligible to participate.**

*** Students are allowed to participate <u>only</u> from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level and Finally at National Level organized by Board of Studies (Operations) of ICAI.

- The Branch level contests are to be organized between **the dates announced by Board of Studies (Operations)**
- The Regional Level Contest to be organized between **the dates announced by Board of Studies (Operations)**

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

***For Branches – Please ensure the participation of atleast 3 students at Branch level to host the event.**

Number of winners at Branch Level:

The Top Two Winners at Branch Level will be contesting at Regional Level.

Number of winners at Regional Level:

The Top two Winners at Regional Level will be contesting at Grand Finale to be organized by the head office.

National Level:

Out of 10 participants, best 2 participants will be the winners at the National Level

BRANCHES AND REGIONAL COUNCILS CONTESTS

Announcement of Event:. Branches and Regional Councils should take appropriate steps to organize the competition with the maximum possible participation by bringing the details of this competition to the attention of the students and encouraging them to participate in same by means of mass emails, announcements on notice boards at prominent places, etc. Duly drafted mass emails can be sent to students through the Board of Studies (Operations)/Head Office based on in receipt of same from respective POU.

Jury

A chess Arbiter well versed with the FIDE Rules be appointed as a Jury. Chess Arbiter along with Regional Council Member(s)/Central Council Member(s) shall be constituted to evaluate the contestants. The decision of the Jury shall be final & binding on all the participants.

Rules of the Chess Competition

At all three levels i.e Branch Level, Regional Level, and National Level the competition will be conducted as per the FIDE Rules. The competition format will be decided by the Arbiter based on the number of participants .

Note: Students should submit their mobile phones, smartwatch, earphones, or any other gadget which can be misused during the competitions

Prizes and certificates at Branch and Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level and Regional Level. The certificates will be signed by the Chairman and Secretary for Branch Level Competitions and by the Chairman, Regional Council and the Chairman, Students' Association of Regional Council for the Regional Level Competitions.

Participation certificate will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

**Max 3 signatories are allowed.*

Admissible Grant for Branches and Regional Councils:

At Branch level-

This will be a one-day event for organizing the **'Chess Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 15,000** / actual deficit, whichever is less for organizing the same.

If the number of contestants is more and cannot be completed in one day, the Competition could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/-

The grant for organizing the Competition shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

At Regional level-

This will be a one-day event for organizing the **'Chess Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Grant:

The grant for organizing these Competitions shall be released on the basis of claim duly signed by Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with audited Statement of Income and Expenditure as per past practice.

All participants at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Regional Level Competition. Wherever possible, the Regional Office may make necessary arrangements for their stay.

NATIONAL LEVEL CONTEST

Grand Finale of National Level CA Students' National Talent, - Chess Competition

Top two winners of the Chess Competition from each region will participate in the Grand Finale of the National Level. The general guidelines related to the Rules, Eligibility for participation, Jury and Evaluation are as mentioned above.

Schedule of National Level of CA Students' National Talent.

The National Level CA Students' Talents Search- Chess Competition would be organized on the appointed date approved by the Chairman, the Board of Studies.

Reimbursement of Expenses incurred by the contestants for participating at the National Level:

All participants of National Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for travel by Rajdhani and Shatabadi trains. They would also be paid an allowance @ Rs. 2500/- per day which would include expenses on boarding, lodging, and local conveyance. The daily allowance would be payable on actual expenses incurred upto a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Stay Arrangements

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the office may arrange a reasonable accommodation for the participants at economical rates.

Prize Distribution:

The prizes will be distributed to all winners during the event-

1st two winners of the National level - Chess Competition would be awarded a cash prize of Rs. 21,000/-, Rs.11,000/- respectively along with the Certificates of Participation and a Certificate for Winners.

GUIDELINES

FOR

CA STUDENTS' NATIONAL TALENT SEARCH ESSAY COMPETITION

Board of Studies (Operations)

The Institute of Chartered Accountants of India

Objective

The Institute since its inception has been imparting education to students pursuing Chartered Accountancy courses through distance education mode across the country in a consistent manner that equips them with sound technical knowledge. For grooming them as all-round professionals, it has been felt that special efforts and vision need to be put in to improve their communication and presentation skills and extra-curricular activities for the overall development of their personality. In view of the above, the Students Skills Enrichment Board (Board of Studies-Operations) organizes CA Students' National Talent contests for encouraging students' participation in the areas of their choice. With a view to develop writing skills and conceptual clarity, it has decided to introduce Essay Competition as an activity under CA Students National Talent.

Structure of the Contest:

The Board of Studies (Operations) will organize **Essay Competition** under the banner of CA Students' National Talent.

Students' Eligibility:

1. Students registered for Intermediate Course

OR

2. Students registered for Final Course and are undergoing articleship training.

*** Students who have completed their Articleship are not eligible to participate.**

*** Students are allowed to participate <u>only</u> from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level and Finally at National Level organized by Board of Studies (Operations) of ICAI.

- The Branch level contests to be organized between **the dates announced by Board of Studies (Operations).**
- The Regional Level Contest to be organized between **the dates announced by Board of Studies (Operations)**

  At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

***For Branches – Please ensure the participation of atleast 4 participants at Branch level to host the event.**

Number of winners at Branch Level:

The top Three Winners will be selected at the Branch Level and will contest at Regional Level.

Number of winners at Regional Level:

The top Three Winners will be selected at Regional Level and will contest at Grand Finale to be organized by head office.

National Level:

Out of a total of 15 participants, the best 3 participants will be selected as winners at National Level.

BRANCHES AND REGIONAL COUNCILS CONTESTS

Announcement of Event: The event will be announced well before time to the date of the event. Branches and Regional Councils should take appropriate steps to organize the contest with the maximum possible participation by bringing the details of this competition to the attention of the students and encouraging them to participate in same by means of mass emails. Duly drafted mass emails can be sent to students through the Board of Studies/Head Office based on such requests received from the concerned Branch/ Regional office.

Jury

An eminent Jury comprising of three senior Academicians/ Regional Council Members/Central Council Members shall be constituted to evaluate the top three essays submitted by the students. The decision of the Jury shall be final & binding on all the participants.

Rules of the Essay Competition

The essay writing Competition will be organized by inviting essays on relevant topics by the host branch/ Regional Council from the list of topics as shared by Board of Studies (Operations).

- Maximum word limit 1500-2000 words
- The language should be English only
- The typed essay should not be permitted, only handwritten essays at the venue will be accepted.
- The competition will be held at the venue of the branch/ Regional office
- The top three students have to present their essays before the audience and the Jury members.
- Each contestant will be given one hour – a timer will ring at the end of the 55th minute, signaling the contestant to conclude the writing in another five minutes

Note: Students should submit their mobile phones, smartwatch, earphones, or any other gadget which can be misused during the competitions

Evaluation Criteria for Essay Competition

The evaluation will be made based on content, coverage, facts, writing spirit inclined towards the topic, and logical presentation with due rationale.

(Total Maximum Marks 100)

S.No	Criteria	Maximum Marks could be awarded in each category
1.	Logical Introduction and Conclusion	10 Marks (5 Marks Each)
2.	Correct usage of Grammar	15 Marks
3.	Structural Coherence with no overlapping	10 Marks
4.	Original idea & creativity of the content	15 Marks
5.	Command over language	15 Marks
6.	Rationality and Recency of the content	15 Marks
7.	In case any idea is copied whether the reference source is quoted	5 Marks
8.	Real-life scenarios connected with the individual life of a student	5 Marks
9.	Lexical Resources (Vocabulary)	10 Marks

Prizes and certificates at the Branch and Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level & Regional Level. The certificates will be signed by the Chairman and Secretary for Branch Level Contest and by the Chairman of Regional Council, and the Chairman of Students' Association of Regional Council for the Regional Level Contest.

Admissible Grant for Branches and Regional Councils:

This will be a one-day event for organizing contest **'"Essay Competition"'** and the Branches and Regional Councils will be reimbursed a maximum of Rs. **15,000** / Actual deficit, whichever is less for organizing the contests.

If the number of contestants is more and cannot be completed in one day, the Contest could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/- .

At Regional level-

This will be a one-day event for organizing the **'Essay Competition'** and Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Grant:

The grant for organizing these Contests shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

Reimbursement of Expenses incurred by the contestants for participating in Regional Level:

All participants of CA Students Talent Search at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the Regional Office may arrange a reasonable accommodation for the participants at economical rates.

NATIONAL LEVEL CONTEST

Grand Finale of National Level CA Students' National Talent Search- Essay Competition

Top three winners of the Essay Competition from each region (based on the discretion of the Board of Studies (Operations)(Operations)will participate in the Grand Finale of the National Level. The general guidelines related to the Rules, Eligibility for participation, Jury and Evaluation are as mentioned above.

Schedule of National Level of CA Students' National Talent Search.

The National Level CA Students' Talent Search– Essay Competition would be organized on the appointed date approved by the Chairman, the Board of Studies.

Reimbursement of Expenses incurred by the contestants for participating at the National Level:

All participants of National Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for travel by Rajdhani and Shatabadi trains. They would also be paid an allowance @ Rs. 2500/- per day which would include expenses on boarding, lodging, and local conveyance. The daily allowance would be payable on actual expenses incurred upto a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Stay Arrangements

Stay arrangements will be made by the participants as per their entitlement near the venue. All participants are requested to share their travel plans on priority. The Organising Unit may arrange reasonable accommodation for the participants at economical rates.

Prize Distribution:

The prizes will be distributed to all winners during the event-

1st three winners of the National level - Essay Competition would be awarded a cash prize of Rs. 21,000/-, Rs.11,000/- and Rs.5,500/- respectively alongwith the Certificates of Participation and a Certificate for Winners.

GUIDELINES

FOR

CA STUDENTS' NATIONAL TALENT SEARCH-
"Poetry Competition"

Board of Studies (Operations)

The Institute of Chartered Accountants of India

Objective

The Institute since its inception has been imparting education to students pursuing Chartered Accountancy courses through distance education mode across the country in a consistent manner that equips them with sound technical knowledge. For grooming them as all-round professionals, it has been felt that special efforts and vision need to be put in to improve their communication and presentation skills and extra-curricular activities for the overall development of their personality. In view of the above, the Board of Studies (Operations) organizes CA Students' National Talent Search contests for encouraging students' participation in the areas of their choice. With a view to enhance vocabulary, sentence formation, syntax, fluency and the creative skills of the students, it has been decided to introduce Poetry Competition as an activity under CA Students National Talent Search. Poetry Competition also improves LSRW Skills i.e (Listening, Speaking, Reading , Writing)

Structure of the Contest:

The Board of Studies (Operations) will organize **Poetry Competition** under the banner of CA Students' National Talent Search.

Students' Eligibility:

1. Students registered for Intermediate Course

OR

2. Students registered for Final Course and are undergoing articleship training.

*** Students who have completed their Articleship are not eligible to participate.**

*** Students are allowed to participate <u>only</u> from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level and Finally at National Level organized by Board of Studies (Operations) of ICAI.

- The Branch level contests are to be organized between the dates announced by Board of Studies (Operations).
- The Regional level contest to be organized between the dates announced by Board of Studies (Operations).

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

***For Branches – Please ensure the participation of atleast 3 participants at Branch**

level to host the event.

Number of winners at Branch Level:

The Top Two Winners at Branch Level will be contesting at Regional Level.

Number of winners at Regional Level:

The Top three Winners at Regional Level will be contesting at Grand Finale to be organized by Head Office.

National Level:

Out of 15 participants, best 2 participants will be the winners at the National Level

BRANCHES AND REGIONAL LEVEL CONTESTS

Announcement of Event: The Branches and Regional Councils should take appropriate steps to organize the contest with the maximum possible participation by bringing the details of this competition to the attention of the students and encouraging them to participate in the same by means of mass emails. Announcements be placed at notice boards on prominent places, etc. Duly drafted mass emails can be sent to students through the Board of Studies (Operations) on receipt of the same from respective POU.

Jury

An eminent Jury comprising of three senior POETS / Regional Council Members/Central Council Members shall be constituted to evaluate the participating students. The decision of the Jury shall be final & binding on all the participants.

Rules of the Poetry Competition

The Poetry Competition will be organized by inviting participants to select the theme on which the poem will be presented on the day of competition

At Branch Level & Regional Level

- Each participant will be given max 5 minutes to present his/her Poem.
- Poetry can be written in any poetic style, which need to be submitted to the respective branch/RO well in advance.
- A poem in its entirety must be an original work by the person entering the contest.
- Only one poem per participant is allowed.
- Any entry containing cliché, overused phrases will not be accepted. Examples:
    - *Roses are red*
    - *I love you*
    - *All work and no play*
    - *Time after time*
- Contest entries must be at least 3 lines but cannot exceed 26 lines (including stanza breaks) and cannot exceed 55 characters per line (including spaces between words). Any submission that exceeds these limits will be automatically disqualified.
- The poem title **does not** count as a line.

- Poem must adhere to basic rules of capitalization:
    - Do not type poem in all capital letters.
    - Do not capitalize the first letter of every word.
    - Only capitalize words that are proper (i.e. Names and places).
    - The first word of each line **may** be capitalized if it is done consistently throughout.
- Do not use "texting" lingo. Properly spell out all words and numbers.
- Poems containing language that is vulgar, offensive, or wholly inappropriate will not be accepted.
- Participant has to speak only in English/Hindi.
- The participant will be allowed to select the topic once only.
- Participants will not be allowed to take any paper or material with him or her during the recitation of the poem

In the case of a tie, the winner will be decided by the panel of judges by mutual discussion.

Note: Students should submit their mobile phones, smartwatch, earphones, or any other gadget which can be misused during the competitions

Evaluation Criteria for Poetry Competition

The evaluation are judged based on poetic technique, effectiveness, style, and creativity. The following criteria to be considered while evaluating the performance of the participants:

(Total Maximum Marks 100)

S.No	Criteria	Maximum Marks could be awarded in each category
1.	Poem is wonderfully and concisely populated with vivid, interesting & relevant details	20 Marks
2.	Unconventional language and unordinary syntax	20 Marks
3.	Poem is nicely populated with strong, authentic, distinctive language; colorful creativity; and beautiful imagination	20 Marks
4.	Punctuation is used expertly to emphasize the desired tone, to intensify certain words or phrases, to give signals, and to indicate pauses.	20 Marks
5.	Worthwhile Message	10 Marks
6	Way of Presentation	10 Marks

		Total	**100 Marks**

Prizes and certificates at the Branch / Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level & Regional Level. The certificates will be signed by the Chairman and Secretary of the Branch for Branch Level Contest and by the Chairman of Regional Council, and the Chairman of the Students' Association of Regional Council for the Regional Level Contest.

Participation certificate will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

Admissible Grant for Branches and Regional Councils:

This will be a one-day event for organizing the '**Poetry Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 15,000** / Actual deficit, whichever is less for organizing the same.

If the number of contestants is more and cannot be completed in one day, the Contest could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/- .

At Regional level-

This will be a one-day event for organizing the **'Poetry Competition'** and the Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Grant:

The grant for organizing Poetry Competition shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

Reimbursement of Expenses incurred by the contestants for participating in Regional Level:

All participants of CA Students Talent Search "Poetry Competition" at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the Regional Office may arrange a reasonable accommodation for the participants at economical rates.

At National Level
Three winners of the Poetry Competition at the Regional Level from each region will participate in National Level CA Students' Talent Search.

Rules for Poetry Competition

- Each participant will be given 5 minutes to present his/her Poem.
- Poetry can be written in any poetic style, which need to be submitted to the respective branch/RO well in advance.
- A poem in its entirety must be an original work by the person entering the contest.
- Only one poem per participant is allowed.
- Any entry containing cliché, overused phrases will not be accepted. Examples:
    - *Roses are red*
    - *I love you*
    - *All work and no play*
    - *Time after time*
- Contest entries must be at least 3 but cannot exceed 26 lines (including stanza breaks) and cannot exceed 55 characters per line (including spaces between words). Any submission that exceeds these limits will be automatically disqualified.
- The poem title **does not** count as a line.
- Poem must adhere to basic rules of capitalization:
    - Do not type poem in all capital letters.
    - Do not capitalize the first letter of every word.
    - Only capitalize words that are proper (i.e. Names and places).
    - The first word of each line **may** be capitalized if it is done consistently throughout.
- Do not use "texting" lingo. Properly spell out all words and numbers.
- Poems containing language that is vulgar, offensive, or wholly inappropriate will not be accepted.
- Participant has to speak only in English/Hindi.
- The participant will be allowed to select the topic once only.
- Participants will not be allowed to take any paper or material with him or her during the recitation of the poem
- In case of any conflict etc., the decision of the Jury will be final.

The ***evaluation criteria and selection of Jury*** will be followed as mentioned above in the guidelines.

Prizes and certificates at National Level

Participation certificates will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

Top two winners of the National Level (Grand Finale) - Poetry Competition conducted by Board of Studies (Operations) would be awarded prizes of Rs. 21,000/- and Rs.11,000/-. Based on the marks allotted by the Judges first and the second winner will be declared.

Reimbursement of Expenses incurred by the contestants for participating at National Level:

All participants of CA Students Talent Search "Poetry Competition" at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or

airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Accommodation:

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the office may arrange a reasonable accommodation for the participants at economical rates.

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GUIDELINES

FOR

CA STUDENTS' NATIONAL TALENT SEARCH
"Extempore Competition"

Board of Studies (Operations)

The Institute of Chartered Accountants of India

Objective

The Institute since its inception has been imparting education to students pursuing Chartered Accountancy courses through distance education mode across the country in a consistent manner that equips them with sound technical knowledge. For grooming them as all-round professionals, it has been felt that special efforts and vision need to be put in to improve their communication and presentation skills and extra-curricular activities for the overall development of their personality. In view of the above, the Board of Studies (Operations) organizes CA Students' National Talent contests for encouraging students' participation in the areas of their choice. With a view to enhance oral Communication skills & Presentation skills, it has been decided to introduce Extempore Competition as an activity under CA Students National Talent.

Structure of the Contest:

The Board of Studies (Operations) will organize **Extempore Competition** under the banner of CA Students' National Talent.

Students' Eligibility:

1. Students registered for Intermediate Course

   OR
2. Students registered for Final Course and are undergoing articleship training.

Students who have completed their Articleship are not eligible to participate.

*** Students are allowed to participate <u>only</u> from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level, and Finally at the National Level organized by the Board of Studies (Operations) of ICAI.

- The Branch level contests are to be organized between **the dates announced by Board of Studies (Operations)**
- The Regional Level Contest to be organized between **the dates announced by Board of Studies (Operations)**

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

***For Branches – Please ensure the participation of atleast 3 students at Branch level to host the event.**

Number of winners at Branch Level:

The Top Two Winners at Branch Level will be contesting at Regional Level.

Number of winners at Regional Level:

The Top three Winners at Regional Level will be contesting at Grand Finale to be organized by Head Office.

National Level:

Out of 15 participants, best 2 participants will be the winners at the National Level

BRANCHES AND REGIONAL LEVEL CONTESTS

Announcement of Event: The Branches and Regional Councils should take appropriate steps to organize the contest with the maximum possible participation by bringing the details of this competition to the attention of the students and encouraging them to participate in the same. Announcements be placed at notice boards on prominent places, etc.

Jury

An eminent Jury comprising of two /three senior Academicians/ Regional Council Members/Central Council Members shall be constituted to evaluate the participating students. The decision of the Jury shall be final & binding on all the participants. Jury will be looking for clarity of thought, logical organization, sincerity and the effective use of plain English.

Rules of the Extempore Competition

The Extempore Competition will be organized by inviting participants on the spot topics by the host Branch/ Regional Council from the list of topics as shared by Board of Studies (Operations).

At Branch & Regional Level

- Each participant will be given 5 minutes to speak extempore on a topic picked up by him or her.
- Bunch of the topics will be given to select any one randomly.
- He/she will be given 2 minutes prior to the speech to think over the topic.
- Participant has to speak only in English.
- The participant will be allowed to select the topic once only.
- Participants will not be allowed to take any paper or material with him or her during the speech.
- Paper will be provided to make notes about the topic but they will not be allowed to carry them for the speech.
- In case of any conflict etc., the decision of the Judges will be final

In the case of a tie, the winner will be decided by the panel of judges by way of common Question/s.

Note: Students should submit their mobile phones, smartwatch, earphones, or any other gadget which can be misused during the competitions

Evaluation Criteria for Extempore Competition

The evaluation will be based on clarity of thought, logical organization, sincerity and the effective communication skills etc. The following criteria to be considered while evaluating the performance of the participants:

(Total Maximum Marks 100)

S.No	Criteria	Maximum Marks could be awarded in each category
1.	Clear presentation of ideas	20 Marks
2.	Content Flow	15 Marks
3.	Relevance of content in present context	15 Marks
4.	Body Language	20 Marks
5.	Voice projection/Inflection	10 Marks
6.	Diction/Enunciation	10 Marks
7.	Poise/ Self Confidence	10 Marks
	Total	**100 Marks**

Prizes and certificates at Branch and Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level and Regional Level. The certificates will be signed by the Chairman and Secretary for Branch Level Competitions and by the Chairman, Regional Council and the Chairman, Students' Association of Regional Council for the Regional Level Competitions.

Participation certificate will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

**Max 3 signatories are allowed.*

Admissible Grant for Branches and Regional Councils:

At Branch level-

This will be a one-day event for organizing the **'Extempore Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 15,000** / actual deficit, whichever is less for organizing the same.

If the number of contestants is more and cannot be completed in one day, the Competition could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/-

The grant for organizing the Competition shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

At Regional level-

This will be a one-day event for organizing the **'Extempore Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Grant:

The grant for organizing these Competitions shall be released on the basis of claim duly signed by Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with audited Statement of Income and Expenditure as per past practice.

All participants at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Regional Level Competition. Wherever possible, the Regional Office may make necessary arrangements for their stay.

At National Level

Three winners of the Extempore Competition at the Regional Level from each region will participate in National Level CA Students' Talent Search. A Grooming Session would also be organized for the contestants participating at the Grand Finale i.e at the National Level as per the discretion of the Board.

Rules for Extempore Competition

- Topics of the National Level (Grand Finale) will be different from the Regional Level which shall be provided by Board of Studies (Operations).
- Each participant will be given 5 minutes to speak extempore on a topic picked up by him or her.
- Bunch of the topics will be given to select any one randomly.
- He/she will be given 2 minutes prior to the speech to think over the topic.
- Participant has to speak only in English.
- The participant will be allowed to select the topic once only.
- Participants will not be allowed to take any paper or material with him or her during the speech.
- Paper will be provided to make notes about the topic but they will not be allowed to carry them for the speech.
- For Grand Finale one question will be posed by the Jury to each participants.
- In case of any conflict etc., the decision of the Jury will be final.

The ***evaluation criteria and selection of Jury*** will be followed as mentioned above in the guidelines.

Prizes and certificates at National Level

Participation certificates will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

Top two winners of the National Level (Grand Finale) - Extempore Competition conducted by Board of Studies (Operations) would be awarded prizes of Rs. 21,000/- and Rs.11,000. Based on the marks allotted by the Judges first and the second winner will be declared.

Reimbursement of Expenses incurred by the contestants for participating at National Level:

All participants of CA Students Talent Search "Extempore Competition" at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Accommodation:

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the office may arrange a reasonable accommodation for the participants at economical rates.

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GUIDELINES

FOR

CA STUDENTS' NATIONAL TALENT SEARCH- "Sketching Competition "

Board of Studies (Operations)
The Institute of Chartered Accountants of India

Objective

The Institute since its inception has been imparting education to students pursuing Chartered Accountancy courses through distance education mode across the country in a consistent manner that equips them with sound technical knowledge. For grooming them as all-round professionals, it has been felt that special efforts and vision need to be put in to improve their communication and presentation skills and extra-curricular activities for the overall development of their personality. In view of the above, the Board of Studies (Operations) organizes CA Students' National Talent contests for encouraging students' participation in the areas of their choice. With a view to improve creative skills . Sketching competition is planned to encourage open ended thinking of the students .

Structure of the Contest:

The Board of Studies (Operations) will organize **Sketching Competition** under the banner of CA Students' National Talent Search.

Students' Eligibility:

1. Students registered for Intermediate Course

OR

2. Students registered for Final Course and are undergoing articleship training.

***Students who have completed their Articleship are not eligible to participate.**

*** Students are allowed to participate <u>only</u> from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level, and finally at the National Level organized by the Board of Studies of ICAI.

- The Branch level contests are to be organized between **the dates announced by Board of Studies (Operations)**
- The Regional Level Contest to be organized between **the dates announced by Board of Studies (Operations)**

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

***For Branches – Please ensure the participation of atleast 3 students at Branch level to host the event.**

Number of winners at Branch Level:

The top two Winners at Branch Level will be contesting at Regional Level.

Number of winners at Regional Level:

The top two Winners at Regional Level will be contesting at Grand Finale to be organized by Head Office.

BRANCHES AND REGIONAL LEVEL CONTESTS

Announcement of Event: The Branches and Regional Councils should take appropriate steps to organize the contest with the maximum possible participation by bringing the details of this competition to the attention of the students and encouraging them to participate in the same. Announcements be placed at notice boards on prominent places, etc.

Jury

An eminent Jury comprising of three person : Subject expert / Regional Council Members/Central Council Members shall be constituted to evaluate the participating students. The decision of the Jury shall be final & binding on all the participants.

Rules of the Sketching Competition at Branch Level & Regional Level

- Registration of eligible students to participate .
- The theme will be given by the BOS on which the students will prepare their Sketch .
- Each participant will be given 2 hours to draw his/her sketch.
- No group participation is allowed.
- Competition is open to all 2 and 3-dimensional artists.
- White Handmade paper or chart of minimum A4 size can be used.
- The art must be original, created in pencil (graphite, charcoal pencils).
- Photographs, paintings or digital art are not accepted for this contest.
- Finished art should not contain any material that is offensive or disgraceful towards any person, profession or community
- Once submitted, pencil art cannot be withdrawn or replaced by another.
- The decision of the judges will be final and cannot be challenged.
- The submitted art which does not follow these rules will be subjected to disqualification.

Evaluation Criteria for Sketching Competition

The evaluation is judged based on final Sketch presented by the participants. The following criteria to be considered while evaluating the performance of the participants:

(Total Maximum Marks 100)

S.No	Criteria	Maximum Marks could be awarded in each category
1.	Interpretation and the clarity of the theme to the viewer	25 Marks
2.	Creativity and originality of the depicted theme.	25 Marks
3.	Quality of artistic composition and overall design based on the theme	15 Marks
4	Overall Neatness	10 Marks
4.	Overall impression of the art.	25 Marks
	Total	**100 Marks**

Prizes and certificates at Branch and Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level and Regional Level. The certificates will be signed by the Chairman and Secretary for Branch Level Competitions and by the Chairman, Regional Council and the Chairman, Students' Association of Regional Council for the Regional Level Competitions.

Participation certificate will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

**Max 3 signatories are allowed.*

Admissible Grant for Branches and Regional Councils:

At Branch level-

This will be a one-day event for organizing the **'Sketching Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 15,000** / actual deficit, whichever is less for organizing the same.

If the number of contestants is more and cannot be completed in one day, the Competition could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/-

The grant for organizing the Competition shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

At Regional level-

This will be a one-day event for organizing the **'Sketching Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Grant:

The grant for organizing these Competitions shall be released on the basis of claim duly signed by Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with audited Statement of Income and Expenditure as per past practice.

All participants at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Regional Level Competition. Wherever possible, the Regional Office may make necessary arrangements for their stay.

National Level:

Two winners of the Sketching Competition at the Regional Level from each region will participate in National Level CA Students' Talent Search.

Rules, evaluation criteria and selection of Jury will be followed as mentioned above in the guidelines.

Reimbursement of Expenses incurred by the contestants for participating at the National Level:

All participants of National Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for travel by Rajdhani and Shatabadi trains. They would also be paid an allowance @ Rs. 2500/- per day which would include expenses on boarding, lodging, and local conveyance. The daily allowance would be payable on actual expenses incurred upto a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Stay Arrangements

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the office may arrange a reasonable accommodation for the participants at economical rates.

Prizes and certificates

Participation certificates will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

Top two winners of the National Level – Sketching Competition conducted by Board of Studies (Operations) would be awarded prizes of Rs. 21,000/- and Rs.11,000.

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GUIDELINES

FOR

CA STUDENTS' NATIONAL TALENT SEARCH

DEBATE COMPETITION

Board of Studies (Operations)

The Institute of Chartered Accountants of India

Objective

The Institute since its inception has been imparting education to students pursuing Chartered Accountancy courses through distance education mode across the country in a consistent manner that equips them with sound technical knowledge. For grooming them as all-round professionals, it has been felt that special efforts and vision need to be put in to improve their communication and presentation skills and extra-curricular activities for the overall development of their personality. In view of the above, the Board of Studies (Operations) organizes CA Students' National Talent Search contests for encouraging students' participation in the areas of their choice. With a view to develop oratory skills and conceptual clarity, it has decided to introduce Debate Competition as an activity under CA Students National Talent Search.

Structure of the Contest:

The Board of Studies (Operations) will organize **Debate Competition** under the banner of CA Students' National Talent Search.

Students' Eligibility:

1. Students registered for Intermediate Course
   OR
2. Students registered for Final Course and are undergoing articleship training.

*** Students who have completed their Articleship are not eligible to participate.**

*** Students are allowed to participate <u>only</u> from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search will be organized in three stages i.e. Branch Level, Regional Level, and Finally at the National Level organized by the Board of Studies (Operations) of ICAI.

- The Branch level contests will be organized between **the dates announced by Board of Studies (Operations)**
- The Regional Level Contest will be organized between **the dates announced by Board of Studies (Operations)**

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

***For Branches – Please ensure the participation of atleast 2 teams wherein each team will be having 2 Debators, one will be speaking 'For' the motion and other**

'Against' , at Branch level to host the event.

Announcement of Event: The Branches and Regional Councils should take appropriate steps to organize the contest with the maximum possible participation by bringing the details of this competition to the attention of the students and encouraging them to participate in the same by means of mass emails. Announcements be placed at notice boards on prominent places, etc. Duly drafted mass emails can be sent to students through the Board of Studies (Operations) on receipt of the same from respective POU.

Medium

English

Number of winners at Branch Level:

The Top Two Winners (**One 'For' and One 'Against' the motion**) at Branch Level will be contesting at Regional Level.

Number of winners at Regional Level:

The Top Four Winners (**Two ' For' and Two 'Against' the motion**) at Regional Level will be contesting at Grand Finale to be organized by Head Office.

National Level:

Out of 20 participants, best 4 participants (**Two ' For' and Two 'Against' the motion**) will be the winners at the National Level

Jury

An eminent Jury comprising of three senior Academicians/ Regional Council Members/Central Council Members shall be constituted to evaluate the participating students. The decision of the Jury shall be final & binding on all the participants. Jury will be looking for clarity of thought, logical organization, sincerity and the effective use of plain English.

Rules of the Debate Competition

The Debate Competition will be organized by inviting debates on relevant topics by the host Branch/ Regional Council from the list of topics as shared by Board of Studies (Operations).

At Branch Level

- Debate will be '**For'/'Against'** motion related to topic chosen from amongst the topics given by Board of Studies (Operations).
- For every topic there should be equal no. of participants who are speaking '**For'** and '**Against'** the motion. It is expected that the Branch shall be closely monitoring enrolment of students for varying topics in a balanced manner.
- Two participants (one **'For'** & One **'Against'** the motion on a given topic). The 'For' & 'Against' debate by the participant on a given topic should be followed.
- The medium of Debate Competition would be held in English language only.

*In case of larger participants, **the Preliminary Round may be conducted**. The participants will speak **'For'/'Against'** the motion for 3 minutes each i.e., 6 minutes for a pair. However,*

preliminary round may be conducted without pairing to promote larger participation of students. The Branches may ensure that equal pairing should be there in the final round.

- After the Preliminary Round, Top 6 students '**For**' and top 6 students '**Against**' (i.e., 12 students) will go to Final round for **each topic**.
- In the Final Round, total time allowed to each pair shall be 10 minutes -

  3 minutes + 3 minutes (Presentation **'For'** & **'Against'** on each topic one by one followed by ***2 minutes + 2 minutes*** (Rebuttal Round/Counter-argument).

- During Rebuttal Round, the judges' decision to allow/disallow the speaker to speak will be final in the event of any chaos.
- A panel of judges will evaluate the performance of the contestants. It is to be taken into consideration that the Judges (at all levels of the competition) should not be related to any of the participants. To clarify, the contestants should not be a relative/articled assistant and or relative of Judge or his/her partner.
- The Panel of Judges will be different for Preliminary Round and Final Round.
- One participant from "For" and one participant from "Against" will be chosen as winners from Final Round.
- In case of any conflict etc., the decision of the Judges will be final.

At Regional Level

- Debate will be '**For'/'Against'** motion related to topic chosen from amongst the topics given by Board of Studies (Operations).
- Topics of Regional Level shall be different to Branch Level which shall be provided by Board of Studies (Operations). It should be ensured that the topics must be published and/or mailed to every participant simultaneously.
- The medium of Debate Competition would be held in English language only.
- The choice of '**For'** and '**Against'** of any topic must be divided equally amongst the participants to maintain parity i.e., for every topic there should be equal no. of participants who are speaking '**For'** and '**Against'** the motion. The final allotment of topic shall be done by Regional Officials on the basis of FIFO.
- In case of larger participants, **the Preliminary Round may be conducted**. The participants will speak **'For'/'Against'** the motion for 3 minutes each i.e. 6 minutes for a pair.
- In the event of Preliminary Round, Top 5 students **'For'** and top 5 students **'Against'** (i.e. 10 students) will go to Final round for **each topic**.
- In Final Round, Total time allotment to each pair shall be 12 minutes –

  3 minutes + 3 minutes (Presentation **'For' & 'Against'** on each topic)
  2 minutes + 2 minutes (Rebuttal Round/counter-argument) by pair of each topic among participants.
  1 minutes + 1 minutes (Judges' question round) to each participant.

  In Final Round, the Judges will pose 1 Question to each Participant and One minute shall be allotted to each participant to answer.
- A panel of judges will evaluate the performance of the contestants. It is to be taken into consideration that the Judges (at all levels of the competition) should not be related to any of the participants. To clarify, the contestants should not be a relative/articled assistant and or relative of Judge or his/her partner.

- The Panel of Judges will be different for Preliminary Round and Final Round.
- Two participants from **'For'** side and two participants from **'Against'** side will be chosen as winners from Final Round.
- In case of any conflict etc., the decision of the Judges will be final.

Note: Students should submit their mobile phones, smartwatch, earphones, or any other gadget which can be misused during the competitions

Evaluation Criteria for Debate Competition

The evaluation will be based on the coverage of the subject matter, language command, capacity to engage the audience, etc. The following criteria to be considered while evaluating the performance of the participants:

(Total Maximum Marks 100)

S.No	Criteria	Maximum Marks could be awarded in each category
1.	Lucidity of language	10 Marks
2.	Style of delivery	10 Marks
3.	Capacity to engage the attention of the audience	10 Marks
4.	Precision of expression	10 Marks
5.	Depth of coverage of the subject matter including reference to latest developments in the concerned area	30 Marks
6.	Application of Presence of Mind during Rebuttal/Judges Question round	20 Marks
7.	Adherence to time limit	10 Marks
	Total	**100 Marks**

Prizes and certificates at the Branch / Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level & Regional Level. The certificates will be signed by the Chairman and Secretary of the Branch for Branch Level Contest and by the Chairman of Regional Council, and the Chairman of the Students' Association of Regional Council for the Regional Level Contest.

Participation certificate will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

Admissible Grant for Branches and Regional Councils:

This will be a one-day event for organizing the '**Debate Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 15,000** / Actual deficit, whichever is less for organizing the same.

If the number of contestants is more and cannot be completed in one day, the Contest could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/-

The grant for organizing the Competition shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

At Regional level-

This will be a one-day event for organizing the **'Debate Competition'** and Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Expenses incurred by the contestants for participating in Regional Level:

All participants at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the Regional Office may also give options to the participants from which they can choose from.

NATIONAL LEVEL CONTEST

Grand Finale of CA Students' National Talent Search - Debate Competition

Four winners of the Debate Competition from each region will participate in the Grand Finale of the National Level.

Schedule of Grand Finale of CA Students' National Talent Search - Debate Competition

The Grand Finale of CA Students' National Talent Search - Debate Competition would be organized on the appointed date approved by the Chairman, the Board of Studies (Operations).

Rules for Debate Competition

1. Debate will be 'For' / 'Against' a motion related to a topic chosen from amongst the topics given by Board of Studies (Operations).
2. Topics of the National Level (Grand Finale) will be different from the Regional Level which shall be provided by Board of Studies (Operations).

3. The choice of **'For' and 'Against'** any topic must be divided equally amongst the participants to maintain parity i.e., for every topic there should be an equal no. of participants who are speaking **'For' and 'Against'** the motion. Approval of the topic (**'For' and 'Against')** will be given by Board of Studies (Operations).

4. In this Round, the Total time allotment to each pair shall be 12 minutes –

3 minutes + 3 minutes (Presentation **'For' and 'Against'** on each topic)

2 minutes + 2 minutes (Rebuttal Round/counter-argument) by pair of each topic among participants.

1 minute + 1 minute (Judges' question round) to each participant.

In this Round, the Judges will pose 1 Question to each Participant and One minute shall be allotted to each participant to answer.

5. A panel of judges will evaluate the performance of the contestants. It is to be taken into consideration that the Judges (at all levels of the competition) should not be related to any of the participants. To clarify, the contestants should not be a relative/ articled assistant and or relative of Judge or his/her partner.

6. Top 2 participants from 'For' side and 'Against' side will be chosen as winners.

7. In case of any conflict etc., the decision of the Judges will be final.

Note: Students should submit their mobile phones, smartwatch, earphones, or any other gadget which can be misused during the competitions

Evaluation Criteria for Debate Competition

The evaluation will be based on the coverage of the subject matter, language command, capacity to engage the audience, etc. The following criteria to be considered while evaluating the performance of the participants:

(Total Maximum Marks 100)

S.No	Criteria	Maximum Marks could be awarded in each category
1.	Lucidity of language	10 Marks
2.	Style of delivery	10 Marks
3.	Capacity to engage the attention of the audience	10 Marks
4.	Precision of expression	10 Marks
5.	Depth of coverage of the subject matter including reference to latest developments in the concerned area	30 Marks
6.	Application of Presence of Mind during Rebuttal/Judges Question round	20 Marks
7.	Adherence to time limit	10 Marks
Total		**100 Marks**

Reimbursement of Expenses incurred by the contestants for participating at the National Level:

All participants of National Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for travel by Rajdhani and Shatabadi trains. They would also be paid an allowance @ Rs. 2500/- per day which would include expenses on boarding, lodging, and local conveyance. The daily allowance would be payable on actual expenses incurred upto a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Stay Arrangements

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the office may arrange a reasonable accommodation for the participants at economical rates.

Prize Distribution:

The prizes will be distributed to all winners during the event. Top four winners of the National Level – Debate Competition conducted by Board of Studies (Operations) would be

awarded prizes of Rs.21,000 and Rs.11,000 (Two 'For' and Two 'Against'). Based on the marks allotted by the judges first and the second winner will be declared.

GUIDELINES

FOR

CA STUDENTS' NATIONAL TALENT SEARCH

BEST PRESENTER (PPT)



Board of Studies (Operations)

The Institute of Chartered Accountants of India

Objective

The Institute since its inception has been imparting education to students pursuing Chartered Accountancy course through distance education mode across the country in a consistent manner which equips them with sound technical knowledge. For grooming them as all-round professionals, it has been felt that special efforts and vision need to put in to improve their communication and presentation skills and extra-curricular activities for overall development of their personality.

Structure of the Contest:

The Board of Studies (Operations) will organize the **Best Presenter (PPT)** under the banner of CA Students' National Talent Seach.

Students' Eligibility:

1. Students registered for Intermediate Course
   OR
2. Students registered for Final Course and are undergoing articleship training.

Students who have completed their Articleship are not eligible to participate.

*** Students are allowed to participate only from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level and Finally at National Level organized by Board of Studies (Operations) of ICAI.

- The Branch level contests are to be organized between **the dates announced by Board of Studies (Operations)**
- The Regional Level Contest to be organized between **the dates announced by Board of Studies (Operations)**

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

***For Branches – Please ensure the participation of atleast 3 students at Branch level to host the event.**

GUIDELINES FOR BRANCHES AND REGIONAL COUNCILS

Announcement of Event: Event will be announced well before time to the date of the event. Branches and Regional Councils should take appropriate steps to organize the contest with maximum possible participation by bringing the details of this competition to the attention of the students and encourage them to participate in the same .

Timelines and Activities: To be followed as per the dates decided by Board of Studies (Operations).

Best Presenter (PPT)

Presentation skills help create innovative ideas, when students come up with creative and interesting slides to illustrate their talk. The use of presentation aids makes for a much more interesting talk, and the creation of such aids can help develop students' confidence.

Announcement of Event: Event is to be announced well in time. Branches and Regional Councils should take appropriate steps to organize the contest with maximum possible participation by bringing the details of the competition to the attention of the students and encouraging them to participate in the same by means of mass mails, web hosting etc.

Timelines and Activities: To be followed as per the dates decided by Board of Studies (Operations).

Medium: English

Students' Eligibility

Students registered for Intermediate Course & Final Course (undergoing articleship) are eligible to participate in the said contests. Students who have completed their Articleship are not eligible to participate.

Number of winners

At Branch Level: Top two winners at Branch Level will be contesting at Regional Level.

At Regional Level: Top Three winners from each Region will be contesting at National Level

Jury

An eminent Jury comprising of three senior Academicians/ Regional Council Members/Central Council Members shall be constituted to evaluate the participating students. The decision of the Jury shall be final & binding on all the participants. Jury will be looking for clarity of thought, logical organization, sincerity and the effective use of plain English.

Rules at Branch Level / Regional Level:

1. The students have to choose a topic amongst the topics given by Board of Studies (Operations).
2. Topics of Branch Level and Regional Level shall be different.
3. In case of larger participants, **the Preliminary Round may be conducted** - The participant will present the PPT for maximum 5 minutes which comprises of brief introduction about them and brief about the chosen topic.
4. Top 10 participants will go to the Final Round.
5. In final round, there will be a presentation of maximum 10 minutes by Top 10 participants.
6. A panel of judges will evaluate the performance of the contestants. It is to be taken into consideration that the Judges (at all levels of the competition) should not be related to any of the participants. To clarify, the contestants should not be a relative/ articled assistant and or relative of Judge or his/her partner.
7. The Panel of Judges will be different for Preliminary Round and Final Round.
8. Participants will bring his / her own PPT in a pen drive and any other backup device for the presentation and ICAI will only provide the platform for performance.
9. Participants should ensure to reach venue 30 minutes before commencement of competition for submission of their presentation to branch officials.
10. In case of any conflict etc., the decision of the Judges will be final.

Criteria for evaluation of performance:

Evaluation will be based on the coverage of the subject matter, language command, capacity to engage the audience etc. The following criteria to be considered while evaluating the performance of the participants:

1.	Lucidity of language	10 marks
2.	Style of delivery	10 marks
3.	Capacity to engage the attention of the audience	10 marks
4.	Precision of expression	10 marks
5.	Depth of coverage of the subject matter including reference to latest developments in the concerned area	25 marks
6.	Creativity & Layout of the PPT Presentation	25 marks
7.	Adherence to time limit	10 marks
	Total	**100 marks**

Prizes and certificates at Branch and Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level and Regional Level. The certificates will be signed by the Chairman and Secretary for Branch Level Competitions and by the Chairman, Regional Council and the Chairman, Students' Association of Regional Council for the Regional Level Competitions.

Participation certificate will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

**Max 3 signatories are allowed.*

Admissible Grant for Branches and Regional Councils:

At Branch level-

This will be a one-day event for organizing the **'Best Presenter PPT'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 15,000** / actual deficit, whichever is less for organizing the same.

If the number of contestants is more and cannot be completed in one day, the Competition could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/-

The grant for organizing the Competition shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

At Regional level-

This will be a one-day event for organizing the **'Best Presenter PPT'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Grant:

The grant for organizing these Competitions shall be released on the basis of claim duly signed by Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with audited Statement of Income and Expenditure as per past practice.

All participants at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Regional Level Competition. Wherever possible, the Regional Office may make necessary arrangements for their stay.

NATIONAL LEVEL

Grand Finale of National Level CA Students' National Talent Search

Three winners of Best Presenter (PPT) contest will participate in the Grand Finale of National Level CA Students' Talent Search on the date approved by the Chairman, Board of Studies (Operations).

A Grooming Session would also be organized for the contestants participating at the Grand Finale with respect to various aspects so that the students can perform and showcase their talent well at the Grand Finale.

In Best Presenter (PPT) out of 15 participants, Top two participants will be the winners at the National Level.

Medium: English

Rules for Best Presenter (PPT)

1. The students have to choose a topic amongst the topics given by Board of Studies (Operations).
2. Topics of Regional Level and National Level shall be different.
3. The presentation will be of maximum 10 minutes by each participant. The Judges will pose a question based on their PPT at the end of presentation to each participant. The evaluation will be based on PPT and the answer given by the participant.
4. A panel of judges will evaluate the performance of the contestants. It is to be taken into consideration that the Judges (at all levels of the competition) should not be related to any of the participants. To clarify, the contestants should not be a relative/ articled assistant and or relative of Judge or his/her partner.
5. Participants will bring his / her own PPT in a pen drive and any other backup device for the presentation and ICAI will only provide the platform for performance.
6. Participants should ensure to reach venue 30 minutes before commencement of competition.
7. In case of any conflict etc., the decision of the Judges will be final.

Criteria for evaluation of performance:

Evaluation will be based on the coverage of the subject matter, language command, capacity to engage the audience etc. The following criteria to be considered while evaluating the performance of the participants:

1.	Lucidity of language	10 marks
2.	Style of delivery	10 marks
3.	Capacity to engage the attention of the audience	10 marks
4.	Precision of expression	10 marks
5.	Depth of coverage of the subject matter including reference to latest developments in the concerned area	25 marks
6.	Creativity & Layout of the PPT Presentation	25 marks
7.	Adherence to time limit	10 marks
	Total	**100 marks**

Reimbursement of Expenses incurred by the contestants for participating at National Level:

All participants of CA Students Talent Search "Extempore Competition" at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Accommodation:

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the office may arrange a reasonable accommodation for the participants at economical rates.

Prize Distribution:

Participation certificates will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

Top two winners of National level- Best Presenter (PPT) would be awarded prizes of Rs. 21,000/- and Rs.11,000/- .

GUIDELINES

FOR

CA STUDENTS' NATIONAL TALENT SEARCH QUIZ COMPETITION

Board of Studies (Operations)

The Institute of Chartered Accountants of India

Objective

The Institute since its inception has been imparting education to students pursuing Chartered Accountancy course through distance education mode across the country in a consistent manner which equips them with sound technical knowledge. The National Quiz Competition aims to create a dynamic and contemporary platform for CA students. By fostering healthy competition and promoting intellectual curiosity, the Competition aims to enhance participants' problem-solving abilities, critical thinking skills, and overall knowledge of business environment. Through this engaging event, Board of Studies (Operations) aspire to encourage networking and collaboration among students from diverse backgrounds. Recognizing and celebrating top talents, the Competition seeks to inspire excellence and cultivate a strong sense of belongingness , contributing to the growth and integrity of the accounting profession on a national scale.

Structure of the Competition:

The Board of Studies (Operations) will organize **Quiz Competition** under the banner of CA Students' National Talent Search.

Students' Eligibility:

1. Students registered for Intermediate Course
   OR
2. Students registered for Final Course and are undergoing articleship training.

*** Students who have completed their Articleship are not eligible to participate.**
*** Students are allowed to participate <u>only</u> from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level and Finally at National Level organized by Board of Studies (Operations) of ICAI.

- The Branch level Competitions will be organized between **the dates announced by Board of Studies (Operations).**
- The Regional Level Competition will be organized between **the dates announced by Board of Studies (Operations).**

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level

Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

*** For Branches – Please ensure that there should be atleast 3-4 teams of 2 participants each at Branch level to host the event.**

Announcement of Event: Event will be announced well before time. Branches and Regional Councils should take appropriate steps to organize the Competition with maximum possible participation by bringing the details of this competition to the attention of the students and encourage maximum participation.

Timelines and Activities: To be followed as per the dates decided by Board of Studies (Operations).

1. Quiz Competition

The Quiz Competition will be based on General Awareness.

Number of winners at Branch Level: One team, comprising of 2 students will be selected at Branch Level and will contest at Regional Level.

Number of winners at Regional Level: Two teams, comprising of 2 students each, will be selected at Regional level and will contest at National level based on the discretion of the Board.

Rules of Competition:

(i) Medium of questions in Quiz Competition would be English. However, if any participant wants to speak in Hindi, the option will be given.

(ii) There can be a maximum of 10 teams, each team consisting of two students. If there are more participants, the teams have to be selected by a process of elimination.

(iii) There will be four rounds of Quiz Competition covering area of 80% on General Awareness and 20% on subjects of CA course (Auditing, Accounting, Corporate Laws and Taxation). Additionally, there will be a Rapid-Fire Round.

(iv) Two questions will be asked in each round to each team. The students will be given 60 seconds for answering each of the questions.

(v) In each round, the questions will be addressed turn-by-turn to each team. For example, Q. No. 1 will be addressed to Team A. If Team A answers the question correctly, then Q. No. 2 will be addressed to Team B. If Team A does not answer Question No.1 correctly, the question will pass on to Team B. A question will pass once and there will be no subsequent passing. As usual, the Question No. 2 will be addressed to Team B, the Question No. 3 will be addressed to Team C and so on.

(vi) At the end, there shall be a **Rapid Fire Round** in which five questions will be addressed to each team. Each team will be given one minute to answer all the five questions instantaneously. Students may choose not to answer a question. There will be no passing in Rapid Fire Round.

(vii) Each question shall carry 5 points. 5 marks shall be awarded for each correct answer of the question. Further, for answering correctly any question which has been passed by the previous team 2 marks shall be awarded.

(viii) Appropriate Computer software may be used to manage Quiz, record time and performance of each team. Manual systems may also be used wherein the Quiz Master may use stop clock for the purpose of recording time.

(ix) The Quiz Competition may be conducted by a professional Quiz Master. However, the Quiz Master should not be a person whose articled assistant/relative of the articled assistant/relative of his/her partner is a participant in the Competition.

Number of winners:

Winners at Branch level as elaborated above will participate at Regional Level Competitions. Winners of Regional Level Competition from each region will participate in National Level of CA Students' National Talent Search.

Prizes and certificates at Branch and Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level and Regional Level. The certificates will be signed by the Chairman and Secretary for Branch Level Competitions and by the Chairman, Regional Council and the Chairman, Students' Association of Regional Council for the Regional Level Competitions.

Participation certificate will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

**Max 3 signatories are allowed.*

Admissible Grant for Branches and Regional Councils:

At Branch level-

This will be a one-day event for organizing the **'Quiz Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 15,000** / actual deficit, whichever is less for organizing the same.

If the number of contestants is more and cannot be completed in one day, the Contest could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/-

The grant for organizing the Competition shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

At Regional level-

This will be a one-day event for organizing the **'Quiz Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Expenses incurred by the Contestants for participating in Regional Level:

All participants at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Regional Level Competition. Wherever possible, the Regional Office may make necessary arrangements for their stay.

NATIONAL LEVEL

Grand Finale of National Level CA Students' National Talent Search.

Two winning teams (4 participants) of Quiz contest from each region will participate in the Grand Finale of National Level CA Students' Talent Search.

Time Schedule of National Level of CA Students' National Talent Search.

The National Level CA Students' Talent Search will be organized on the date approved by the Chairman, Board of Studies (Operations).

1. QUIZ CONTEST

Rules of Contest:

(i) Medium of questions in Quiz Contest would be English and questions will be covering area of 80% on General Awareness and 20% on subjects of CA course (Auditing, Accounting, Corporate Laws and Taxation).

(ii) The students will be given 60 seconds for answering each of the questions.

(iii) There will be preliminary round in which 10 teams comprises of 2 students per team. The team will contest independently. There will be 5 questions per team & marks will be allotted accordingly. In each round, the questions will be addressed turn-by-turn to each team. For

example, Q. No. 1 will be addressed to Team A. If Team A answers the question correctly, then Q. No. 2 will be addressed to Team B. If Team A does not answer Question No.1 correctly, the question will pass on to Team B. A question will pass once and there will be no subsequent passing. As usual, the Question No. 2 will be addressed to Team B, the Question No. 3 will be addressed to Team C and so on.

(iv) Each question shall carry 5 points. 5 marks shall be awarded for each correct answer of the question. Further, for answering correctly any question which has been passed by the previous team 2 marks shall be awarded.

(v) After round 1 out of 10, only 5 best teams will go to round 2. The 5 teams who scores least in the round one will be eliminated. All teams at this level are at par.

(vi) In second round, the questions will be addressed turn-by-turn to each 5 teams. There will be 5 questions per team & marks will be allotted accordingly i.e. Each question shall carry 5 points. 2 points shall be awarded for questions which have been passed.

For example, Q. No. 1 will be addressed to Team A. If Team A answers the question correctly, then Q. No. 2 will be addressed to Team B. If Team A does not answer Question No.1 correctly, the question will pass on to Team B. A question will pass once and there will be no subsequent passing. As usual, the Question No. 2 will be addressed to Team B, the Question No. 3 will be addressed to Team C and so on.

(vi) Third Round will be a **Buzzer Round** and a total of 20 questions will be asked in this round. The team which presses the buzzer first will be asked the question. There will be no passing in case of a wrong answer. Each right answer will be awarded 5 points. There will be negative marking of 2 points in case the team which presses the buzzer is unable to answer correctly.

(vi) At the end, there shall be a **Rapid Fire Round** in which five questions will be addressed to each team. Each team will be given one minute to answer all the five questions instantaneously. Students may choose not to answer a question. There will be no passing in Rapid Fire Round. Each question shall carry 5 points.

Reimbursement of Expenses incurred by the contestants for participating at the National Level:

All participants of National Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for travel by Rajdhani and Shatabadi trains. They would also be paid an allowance @ Rs. 2500/- per day which would include expenses on boarding, lodging, and local conveyance. The daily allowance would be payable on actual expenses incurred upto a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by
air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Stay Arrangements

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the Office may arrange a reasonable accommodation for the participants at economical rates.

Certificate of Participation and Prize Distribution:

Certificate of participation will be given to all the participants. Top two Winning Teams of the National level would be awarded a cash prize of Rs. 21,000/-, Rs.11,000/- respectively and Certificate for Winning the Competition and cash prize will be equally distributed among each participants of winning teams.

In addition, 1st winning team of Quiz will be considered for nomination in SAFA Quiz Contest.

GUIDELINES

FOR

CA STUDENTS' NATIONAL TALENT SEARCH-
"Drama by Student's Team "

Board of Studies (Operations)

The Institute of Chartered Accountants of India

Objective

The Institute since its inception has been imparting education to students pursuing Chartered Accountancy courses through distance education mode across the country in a consistent manner that equips them with sound technical knowledge. For grooming them as all-round professionals, it has been felt that special efforts and vision need to be put in to improve their communication and presentation skills and extra-curricular activities for the overall development of their personality. In view of the above, the Board of Studies (Operations) organizes CA Students' National Talent Search contests for encouraging students' participation in the areas of their choice. With a view to develop and unveiling their hidden talent and adding color to their act of speaking, character creation, emotional awareness, etc. it has decided to introduce '**Drama by Students Team' erstwhile "Nukkad Natak"** as an activity under CA Students National Talent Search.

Structure of the Contest:

The Board of Studies (Operations) will organize ***Drama by Student's Team*** under the banner of CA Students' National Talent Search .

Students' Eligibility:

1. Students registered for Intermediate Course

OR

2. Students registered for Final Course and are undergoing articleship training.

*** Students who have completed their Articleship are not eligible to participate.**

*** Students are allowed to participate <u>only</u> from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level and Finally at National Level organized by Board of Studies (Operations) of ICAI.

- The Branch Level contest is to be organized between **the announced by Board of Studies (Operations).**
- The Regional Level Contest to be organized between **the announced by Board of Studies (Operations).**

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will

Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

*** For Branches – Please ensure that there should be atleast 3-4 teams of maximum 5-6 participants each at Branch level to host the event.**

Number of winners at Branch Level:

One team, comprising of maximum 6 students, will be selected at the Branch Level and will contest at Regional Level.

Number of winners at Regional Level:

One team, comprising of maximum 6 students, will be selected at Regional Level and will contest at Grand Finale.

National Level:

Out of total 5 teams, the best 3 teams will be selected as winners at the National level.

BRANCHES AND REGIONAL COUNCILS CONTEST

Announcement of Event: The event will be announced well before time to the date of the event. Branches and Regional Councils should take appropriate steps to organize the contest with the maximum possible participation by bringing the details of this competition to the attention of the students and encouraging them to participate in same by means of mass emails. Duly drafted mass emails can be sent to students through the Board of Studies (Operations)/Head Office based on such requests received from the concerned Branch/ Regional office.

Jury

An eminent Jury comprising of three senior Academicians/ Regional Council Members/Central Council Members shall be constituted to evaluate the top three essays submitted by the students. The decision of the Jury shall be final & binding on all the participants.

Performance & Duration:

1. It will be a team performance on any topic related to Chartered Accountancy Profession/curriculum.
2. Each team will be given 10 minutes of time for their performance.
3. Medium of language for the Drama competition will be English, Hindi, or both.
4. Negative marking will be done for the performances which is not completed within the stipulated time frame.
5. Participants will bring their own dress, accessories, etc.
6. ICAI will only provide the platform for performance and the students have to bear the cost of dress, accessories, etc.
7. Decision of the judges will be final.

Evaluation Criteria

(Total Maximum Marks 100)

S.No	Criteria	Maximum

		marks could be allotted
1.	**Whether the drama narrates the theme?** • Understanding of Piece and the clarity in the thought process • Compelling idea and originality of the work • Did the play strongly challenge the ability (potential) of the actors?	20 Marks
2.	**Acting of the Participants-** • Characterization • Energy level • Teamwork • Movement and use of stage space	20 Marks
3.	**Voice** – • Voice, Pitch, Texture, Diction, Command over language • Could the actors be heard? • Were pronunciation and articulation correct for each character?	10 Marks
4.	**Tempo –** • Pace and Rhythm, was it too fast to follow intelligently? was it too slow?	10 Marks
5.	**Stage Presentation –** • Costumes, Props, Appeal to the Audience, Attention to Details	10 Marks
6.	**Dramatic Achievement –** Performance craft, Level of dramatic difficulty achieved, the overall impression of the narrative	20 Marks
7.	**Adherence to the allotted timings**	10 Marks

Prizes and certificates at the Branch and Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level & Regional Level. The certificates will be signed by the Chairman and Secretary for Branch Level Contests and by the Chairman of Regional Council and the Chairman, Students' Association of Regional Council for the Regional Level Contests.

Admissible Grant for Branches and Regional Councils:

This will be a one-day event for organizing contest '**Drama by Student's Team'** and the Branches and Regional Councils will be reimbursed a maximum of Rs. **15,000** / Actual deficit, whichever is less for organizing the contests.

At Regional level-

This will be a one-day event for organizing the **'Drama by Student's Team'** and Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Grant:
The grant for organizing said Contest shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

Reimbursement of Expenses incurred by the contestants for participating in Regional Level:

All participants of CA Students Talent Search at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the Regional Office may arrange reasonable accommodation for the participants at economical rates.

NATIONAL LEVEL CONTEST

Grand Finale of CA Students' National Talent Search – Drama by Student's Team

The Winning team comprising of maximum 6 participants of the **Drama by Students Team** from each region (based on the discretion of the Board of Studies (Operations) will participate in the Grand Finale at the National Level.

Time Schedule of National Level of CA Students' National Talent Search.

The National Level CA Students' Talent Search – Drama by Students Team would be organized on the appointed date approved by the Chairman, the Board of Studies (Operations).

Reimbursement of Expenses incurred by the contestants for participating in the National Level:

All participants of National Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for travel by Rajdhani and Shatabadi trains. They would also be paid an allowance @ Rs. 2500/- per day which would include expenses on boarding, lodging, and local conveyance. The daily allowance would be payable on actual expenses incurred upto a maximum

of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Stay Arrangements

Stay arrangements will be made by the participants as per their entitlement near the venue. All participants are requested to share their travel plans on priority.

Prize Distribution:

The prizes will be distributed to all winners during the event-

1st two winning teams of the National level - Drama Competition would be awarded a cash prize of Rs. 21,000/-, and Rs.11,000/- respectively alongwith the Certificates of Participation and a Certificate for Winners.

GUIDELINES

FOR

CA STUDENTS' NATIONAL TALENT SEARCH- "Dashboard Visualisation Competition "

Board of Studies (Operations)

The Institute of Chartered Accountants of India

Objective

The objective of conducting a Dashboard Visualization Competition for CA students is to equip them with the next age skill sets necessary to thrive in the modern business world. The competition aims to provide students with hands-on experience in creating interactive and visually appealing dashboards using data visualization tools, which are essential for effective communication of complex financial information to stakeholders. The competition will encourage students to apply their knowledge of financial analysis to create impactful dashboards that provide valuable insights to decision-makers.

Specifically, the competition aims to achieve the following objectives:

Develop Data Visualization Skills: The competition will provide students with an opportunity to develop their data visualization skills by working with real-world data and creating interactive dashboards. Students will learn how to identify key data points and present them in a visually appealing and easy-to-understand format.

Foster Critical Thinking: By analyzing data and presenting it in a meaningful way, students will develop critical thinking skills that are essential in the field of accounting and finance. They will learn how to interpret data, identify trends and patterns, and draw conclusions that can help businesses make informed decisions.

Encourage Innovation: The competition will encourage students to think outside the box and come up with innovative ways to present financial data. This will help them develop a creative mindset that can be applied to other aspects of their professional lives.

Enhance Professionalism: Through the competition, students will learn how to present their work in a professional manner. They will be required to adhere to strict guidelines regarding data accuracy, design aesthetics, and presentation skills. This will prepare them for the professional world, where they will be expected to communicate financial information to stakeholders in a clear and concise manner.

With a view to imbibe these skills sets, it has been decided to introduce **"Dashboard Visualization Competition"** as an activity under CA Students National Talent Search**.**

Structure of the Contest:

The Board of Studies (Operations) will organize **"Dashboard Visualization Competition"** under the banner of CA Students' National Talent Search.

Students' Eligibility:

1. Students registered for Intermediate Course
OR
2. Students registered for Final Course and are undergoing articleship training.

*** Students who have completed their Articleship are not eligible to participate.**

*** Students are allowed to participate <u>only</u> from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level and Finally at National Level organized by Board of Studies (Operations) of ICAI.

- The Branch level contests are to be organized between **the announced by Board of Studies (Operations).**
- The Regional level contest to be organized between **the announced by Board of Studies (Operations).**

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

***For Branches – Please ensure the participation of atleast 3 participants at Branch level to host the event.**

BRANCHES AND REGIONAL LEVEL CONTESTS

Announcement of Event: The Branches and Regional Councils should take appropriate steps to organize the contest with the maximum possible participation by bringing the details of this competition to the attention of the students and encouraging them to participate in the same by means of mass emails. Announcements be placed at notice boards on prominent places, etc. Duly drafted mass emails can be sent to students through the Board of Studies (Operations) on receipt of the same from respective POU.

Jury

An eminent Jury comprising of three senior Academicians/Data Analysts/ Regional Council Members/Central Council Members shall be constituted to evaluate the performance of

participating students. The decision of the Jury shall be final & binding on all the participants. The competition should have a clear set of criteria on which the participants will be judged. Jury should be selected based on their expertise in data visualization, analysis, and interpretation.

Rules of the Competition

Data Set Access: The data sets should be made available to all participants at the same time. Participants will have a set amount of time to clean, process, analyze, interpret, and develop their dashboards. The exact amount of time provided should be clearly communicated to participants.

Data Set Details: Participants should receive a detailed description of the data set they will be working with, including the source of the data, the format, and the specific variables or data fields included.

Dashboard Visualization Tools: Participants have to use Excel, Power BI, &Tableau to create their dashboards on each of these platforms. The dashboard should be interactive, user-friendly, and able to communicate key insights from the data.

Dashboard Requirements:

Participants should be given clear instructions about what should be included in their dashboard, the type of data analysis that should be performed, and the level of interactivity required. These will be informed alongwith data set.

The dashboard should include the following elements:

1. A clear and concise title
2. A brief description of the data set
3. A summary of the key insights or trends in the data
4. Interactive charts and graphs that illustrate the insights
5. A well-designed layout that makes it easy to navigate the dashboard
6. A clear call to action or recommendation based on the insights

Branch Level:

- Each branch of ICAI can organize its own Dashboard Visualization Competition.
- Participants will need to submit their registration by a specified deadline.
- The branch-level competition will be judged by a panel of judges appointed by the branch.
- Branches should made available the necessary IT infrastructure for conducting the competition. All the computer systems used for the competition should be of same configuration and thoroughly checked for its performance before competition.
- One winner at the branch-level competition will qualify for the regional-level competition.

Regional Level:

- Each region of ICAI can organize its own Dashboard Visualization Competition.
- Winners at Branch level will participate at the Regional Level.
- The regional-level competition will be judged by a panel of judges appointed by the regional office.

- Regional Councils should made available the necessary IT infrastructure for conducting the competition. All the computer systems used for the competition should be of same configuration and thoroughly checked for its performance before competition.
- Two winners at regional-level competition will qualify for the national-level competition.

National Level:

- The national-level competition will be organized by ICAI at a specified location.
- The national-level competition will be judged by a panel of judges appointed by ICAI.
- The first two winners at the national-level competition will be declared as the overall winner and will be presented with prize money.

Checklist for Computer Systems to be Used by Students in Dashboard Visualization Competition:

To ensure that all participants have a smooth and seamless experience during the Dashboard Visualization Competition, it is essential to provide them with the appropriate computer systems and software. The following checklist outlines the minimum requirements for the computer systems to be used by students in the competition:

Operating System: The computer system should have a Windows 10 or above operating system.

Processor: The processor should be a minimum of Intel Core i3 or equivalent.

RAM: The computer system should have a minimum of 8GB RAM.

Graphics Card: The graphics card should be a minimum of 1GB dedicated memory to support data visualization software.

Storage: The computer system should have a minimum of 256GB storage space for the operating system, software, and data.

Screen Resolution: The screen resolution should be a minimum of 1920 x 1080 to support the visualization of data dashboards.

Internet Connectivity: The computer system should have stable internet connectivity to access online data sources, software updates, and submit the final dashboard.

Software: The computer system should have the following software installed:

a. Microsoft Excel or Google Sheets for data preparation and analysis.

b. Data visualization tools such as Tableau and Power BI to create interactive dashboards.

c. Web browsers such as Google Chrome, Mozilla Firefox, or Microsoft Edge to access online data sources and web-based software.

Security: The computer systems should have up-to-date antivirus software installed to ensure data security and protect against malware.

Uniformity: All systems should be of same configuration.

Technical Assistant: One technical assistant should be available for trouble shooting any technical glitches. In case of same, equivalent extra time be awarded to the students.

Backup: Participants should be advised to back up their work regularly to avoid loss of data due to system crashes or other technical issues.

By ensuring that each participant has a computer system that meets the minimum requirements outlined in this checklist, the competition organizers can minimize technical issues and ensure that all participants have an equal opportunity to showcase their skills.

Timing for preparation of the Competition: Each participant will be given 3 hours time to prepare their dashboard. Further, they will be given 5 mins to present their dashboard before the jury members followed by 2 mins for the Q&A.

Evaluation Criteria for Dashboard Visualization Competition:

The evaluation criteria for the Dashboard Visualization Competition will be divided into several categories that will assess the participants' skills in each stage of the data analysis and visualization process. The categories and the corresponding evaluation criteria are as follows:

Parameters	**Marks**
Data Cleaning and Preparation: a. Accuracy and completeness of the data: The extent to which the data has been accurately collected, cleaned and prepared for analysis. b. Data transformation and manipulation: The extent to which the data has been transformed and manipulated to be used for dashboard visualization. c. Efficiency of the data preparation process: The speed and efficiency of the data preparation process.	**10**
Data Analysis: a. The extent of data analysis: The depth and extent to which the data has been analyzed to derive insights and support decision-making. b. Identification of trends and patterns: The ability to identify patterns and trends in the data. c. Use of appropriate statistical methods: The appropriate use of statistical methods to analyze the data.	**20**
Dashboard Design and Visualization: a. Use of appropriate data visualization techniques: The use of appropriate data visualization techniques that effectively communicate	**25**

the insights derived from the data. b. Design aesthetics: The design aesthetics of the dashboard, including color schemes, fonts, and layout. c. Interactivity: The interactivity of the dashboard, including the ability to filter, sort and drill down into the data.	
Interpretation and Insight Generation: a. Clarity and accuracy of the insights: The clarity and accuracy of the insights generated from the data analysis. b. Usefulness of the insights: The usefulness of the insights in supporting decision-making. c. Creativity and innovation: The creativity and innovation demonstrated in the interpretation and generation of insights.	**15**
Presentation: a. Professionalism and clarity: The level of professionalism and clarity in the presentation of the dashboard. b. Communication skills: The ability to communicate the insights and the story behind the data in a clear and concise manner. c. Time management: The ability to present within the given time limit and effectively manage the time allotted for the presentation.	**15**
Q&A: The participant's ability to answer questions from the judges should be evaluated. The participant should be able to demonstrate a good understanding of their dashboard and approach to develop the same.	**15**

Note: Students should submit their mobile phones, smartwatch, earphones, or any other gadget which can be misused during the competitions

Prizes and certificates at the Branch / Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level & Regional Level. The certificates will be signed by the Chairman and Secretary of the Branch for Branch Level Contest and by the Chairman of Regional Council, and the Chairman of the Students' Association of Regional Council for the Regional Level Contest.

Participation certificate will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

Admissible Grant for Branches and Regional Councils:

This will be a one-day event for organizing the **'Dashboard Visualization Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 15,000** / actual deficit, whichever is less for organizing the Branch Level Competition.

For organizing the Regional Level Competition the Region will be reimbursed a maximum of **Rs. 60,000** / actual deficit whichever is less.

If the number of contestants is more and cannot be completed in one day, the Contest could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/ actual deficit whichever is less and for organizing Branch Level Competition and for organizing Regional Level Competition the Region will be reimbursed a maximum of **Rs. 60,000** / actual deficit whichever is less.

Reimbursement of Grant:

The grant for organizing the Competition shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

Reimbursement of Expenses incurred by the contestants for participating in Regional Level:

All participants at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the Regional Office may also give options to the participants from which they can choose from.

Schedule of National Level of CA Students' National Talent Search - Dashboard Visualization Competition

The National Level CA Students' – **Dashboard Visualization Competition** would be organized on the appointed date approved by the Chairman, the Board of Studies (Operations).

Reimbursement of Expenses incurred by the contestants for participating at the National Level:

All participants of National Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for travel by Rajdhani and Shatabadi trains. They would also be paid an allowance @ Rs. 2,500/- per day which would include expenses on boarding, lodging, and local conveyance. The daily allowance would be payable on actual expenses incurred upto a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Stay Arrangements

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the office may arrange a reasonable accommodation for the participants at economical rates.

Prize Distribution:

The prizes will be distributed to all winners during the event-

Top two winners of the National Level – Dashboard Visualisation Competition would be awarded a cash prize of Rs. 21,000/-, Rs.11,000/- respectively along with the Certificates of Participation and a Certificate for Winners.

CA STUDENTS' NATIONAL TALENT SEARCH

GUIDELINES

FOR

ELOCUTION COMPETITION

Board of Studies (Operations)

The Institute of Chartered Accountants of India

ELOCUTION COMPETITION

Objective: The Institute since its inception has been imparting education to students pursuing Chartered Accountancy course through distance education mode across the country in a consistent manner which equips them with sound technical knowledge. For grooming them as all-round professionals, it has been felt that special efforts and vision need to put in to improve their communication and presentation skills and extra-curricular activities for overall development of their personality. Based on aforestated background, it has been decided to organize CA Students' National Talent Search –- Elocution Competition.

Structure of the Competition:

The Board of Studies (Operations) will organize **"Elocution Competition"** under the banner of CA Students' National Talent Search.

Students' Eligibility:

1. Students registered for Intermediate Course

OR

2. Students registered for Final Course and are undergoing articleship training.

*** Students who have completed their Articleship are not eligible to participate.**

*** Students are allowed to participate only from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level and Finally at National Level organized by Board of Studies (Operations) of ICAI.

- The Branch level Competitions will be organized between **the dates announced by Board of Studies (Operations).**
- The Regional Level Competition will be organized between **the dates announced by Board of Studies (Operations).**

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional

Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

***For Branches – Please ensure the participation of atleast 4 students at Branch level to host the event.**

BRANCH AND REGIONAL LEVEL COMPETITION

Announcement of Event:

The Branches and Regional Councils should take appropriate steps to organize the Competition with the maximum possible participation by bringing the details of this competition to the attention of the students and encouraging them to participate in the same by means of mass emails. Announcements be placed at notice boards on prominent places, etc.

Jury

An eminent Jury comprising of three senior Academicians/ Regional Council Members/Central Council Members shall be constituted to evaluate the participating students. The decision of the Jury shall be final & binding on all the participants. Jury (at levels of the competition) should not comprise of a person whose articled assistant/relative or the articled assistant/relative of his/her partner is a participant in the Competition.

Rules of the Competition -

Medium: English

Topics: A list of topics for the Competition will be provided by the Board of Studies (Operations) for each Level of Competition. Each contestant has to submit the topic on which he /she will be speaking, out of the list of topics, well in advance. The Board of Studies (Operations) reserves the right to accept or reject the topic.

Competition Rounds will be organised as –

- **Preliminary Round –** Presentation by the contestants. Each Contestant shall be given 10 minutes time for their presentation. Students are not allowed to use PPTs. One question may be posed to each contestant related to their topic. Based on their presentation, best 10 contestants will move to Round 2 out of all the students.

- **2nd Round-** 2-3 questions to be posed to each contestant and best 5 will be selected for final round.
- **3rd Round –** At Final round, one common question will be posed to each contestant and based on their answers, winners will be selected.

Number of winners at Branch Level:

Top Two (02) winners from each Branch will be selected to participate at Regional Level.

Number of winners at Regional Level: Top Three (03) winners from each Region will be selected to participate at National Level.

Evaluation Parameters:

Evaluation will be based on the coverage of the subject matter, language command, capacity to engage the audience etc.

The following criteria may be taken into account while evaluating the performance of the participants:

1.	Lucidity of language	10 marks
2.	Style of delivery	10 marks
3.	Capacity to engage the attention of the audience	10 marks
4.	Precision of expression	10 marks
5.	Depth of coverage of the subject matter including reference to latest developments in the concerned area	50 marks
6.	Adherence to time limit	10 marks
	Total	100 marks

Prizes and certificates at Branch and Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level and Regional Level. The certificates will be signed by the Chairman and Secretary for Branch Level Competitions and by the Chairman, Regional Council and the Chairman, Students' Association of Regional Council for the Regional Level Competitions.

Participation certificate will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

**Max 3 signatories are allowed.*

Admissible Grant for Branches and Regional Councils:

At Branch level-

This will be a one-day event for organizing the **'Elocution Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 15,000** / actual deficit, whichever is less for organizing the same.

If the number of contestants is more and cannot be completed in one day, the Competition could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/-

The grant for organizing the Competition shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

At Regional level-

This will be a one-day event for organizing the **'Elocution Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Grant:

The grant for organizing these Competitions shall be released on the basis of claim duly signed by Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with audited Statement of Income and Expenditure as per past practice.

All participants at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Regional Level Competition. Wherever possible, the Regional Office may make necessary arrangements for their stay.

National Level of CA Students' Talent Search- Elocution Contest

Schedule of National Level of CA Students' Talent Search- Elocution Contest

The National Level CA Students' Talent Search– Elocution Contest would be organized on **dates decided** by the Chairman , Board of Studies (Operations).

Contest Rounds will be organised as –

- **Preliminary Round –** Presentation by the contestants. Each Contestant shall be given 7 minutes time for their presentation. Students are not allowed to use PPTs. One question may be posed to each contestant related to their topic. Based on their presentation, best 10 contestants will move to Round 2 out of all the students.
- **2nd Round-** 2-3 questions to be posed to each contestant and best 5 will be selected for final round of Grand Finale at National level.
- **3rd Round –** At Final round, one common question will be posed to each contestant and based on their answers, best 2 winners will be selected.

Reimbursement of Expenses incurred by the contestants for participating at the National Level:

All participants of National Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for travel by Rajdhani and Shatabadi trains. They would also be paid an allowance @ Rs. 2500/- per day which would include expenses on boarding, lodging, and local conveyance. The daily allowance would be payable on actual expenses incurred upto a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Stay Arrangements

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the Office may arrange a reasonable accommodation for the participants at economical rates.

Certificate of Participation and Prize Distribution:

Certificate of participation will be given to all the participants. The prize alongwith the certificates will be distributed to all the winners during the event. Top two winners of National level-Elocution would be awarded a cash prize of Rs. 21,000/-, Rs.11,000/- respectively.

Top two winners of National level-Elocution will be considered for nomination in SAFA Elocution Contest.

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CA STUDENTS' NATIONAL TALENT SEARCH-

GUIDELINES

FOR

PITCH DECK COMPETITION

Board of Studies (Operations)

The Institute of Chartered Accountants of India

Objective

The objective of the entrepreneurial mindset is to cultivate a way of thinking and approaching challenges that is focused on identifying and capitalizing on opportunities. This mindset involves being creative, resourceful, and adaptable in the face of uncertainty and risk. With a view to imbibe these skills sets, it has been decided to introduce **"Pitch Deck Competition"** as an activity under CA Students National Talent Search .

Structure of the Contest:

The Board of Studies (Operations) will organize **"Pitch Deck Competition"** under the banner of CA Students' National Talent Search .

Students' Eligibility:

1. Students registered for Intermediate Course
OR
2. Students registered for Final Course and are undergoing articleship training.

*** Students who have completed their Articleship are not eligible to participate.**

*** Students are allowed to participate only from the branch with which they are registered for articleship/of the concerned level of course pursued.**

The student participated in from one branch shall not be allowed to participate from another branch.

*** Students will be allowed to participate in any one of the Competition announced simultaneously.**

The CA Students National Talent Search would be organized in three stages i.e. Branch Level, Regional Level and Finally at National Level organized by Board of Studies (Operations) of ICAI.

- The Branch level contests to be organized between the dates announced by Board of Studies (Operations)
- The Regional Level Contest to be organized between the dates announced by Board of Studies (Operations)

At the first level, the competition will be organized at the Branch Level and the winners of the Branch Level would Competition at Regional Level. For 1st level Competition, the Regional Councils will also be treated as Branches and winners from each Regional Council will be selected for contesting at second level i.e. Regional level. Finally, the winners of the Regional Level will Competition in the Grand Finale at National Level organized by Head Office. For Branch Level Competitions, Branches and Regional Councils are requested to propagate the events amongst the students for remarkable participation.

*** For Branches – Please ensure that there should be atleast 3-4 teams of maximum**

2-3 participants each at Branch level to host the event.

BRANCHES AND REGIONAL LEVEL CONTESTS

Announcement of Event: The Branches and Regional Councils should take appropriate steps to organize the contest with the maximum possible participation by bringing the details of this competition to the attention of the students and encouraging them to participate in the same by means of mass emails. Announcements be placed at notice boards on prominent places, etc. Duly drafted mass emails can be sent to students through the Board of Studies (Operations) on receipt of the same from respective POU.

Jury

An eminent Jury comprising of three senior Academicians/ Regional Council Members/Central Council Members shall be constituted to evaluate the participating students. The decision of the Jury shall be final & binding on all the participants. Jury will be looking for clarity of thought, logical organization, sincerity and the effective use of plain English.

Rules of the Competition

Team Size: 2-3 students

Branch Level:

- Each branch of ICAI can organize its own Pitch Deck Competition.
- Participants will need to submit their pitch deck by a specified deadline.
- The pitch deck must follow the specified format (as per Annexure A) and include key elements such as the problem being solved, the solution, market opportunity, revenue model, and competition.
- The branch-level competition will be judged by a panel of judges appointed by the branch.
- **First Winning Team at** the Branch-level competition will qualify for the regional-level competition.
- Each team will be given 15 mins time to present their idea, followed by 5 mins of Q& A round.

Regional Level:

- Each region of ICAI can organize its own Pitch Deck Competition.
- Participants will need to submit their pitch deck by a specified deadline.
- The pitch deck must follow the specified format (as per Annexure A) and include key elements such as the problem being solved, the solution, market opportunity, revenue model, and competition.
- The regional-level competition will be judged by a panel of judges appointed by the regional office.
- **The First Winning Team** at the Regional-level competition will qualify for the national-level competition.
- Each team will be given 15 mins time to present their idea, followed by 5 mins of Q& A round.

National Level:

- The national-level competition will be organized by ICAI at a specified location.
- Participants will need to submit their pitch deck by a specified deadline.
- The pitch deck must follow the specified format (as per Annexure A) and include key elements such as the problem being solved, the solution, market opportunity, revenue model, and competition.
- The national-level competition will be judged by a panel of judges appointed by ICAI.
- The first two winning teams at the national-level competition will be declared as the overall winner and will be presented with prize money.
- Each team will be given 15 mins time to present their idea, followed by 5 mins of Q& A round.

Evaluation Parameters:

Parameters	Marks (Max Marks 100)
Problem and Solution: The problem and solution being addressed should be clearly identified and explained. The solution should be innovative, feasible, and scalable.	20
Market Opportunity: The market opportunity should be clearly defined and should show a potential for growth.	10
Revenue Model: The revenue model should be clearly explained and should show a potential for generating revenue.	10
Competition: The competition should be clearly identified, and the solution should show how it is better than or different from existing solutions.	10
Presentation: The presentation should be engaging, clear, and concise. The pitch deck should be well-designed and easy to follow.	15
Q&A: The participant's ability to answer questions from the judges should be evaluated. The participant should be able to demonstrate a good understanding of their solution, market, and competition.	15
Overall Impact: The overall impact of the pitch deck should be evaluated. The solution should show potential for creating value, making an impact, and addressing a significant problem.	20

Note: Students should submit their mobile phones, smartwatch, earphones, or any other gadget which can be misused during the competitions

Prizes and certificates at the Branch / Regional Level:

Prizes and Certificates would be awarded to the winners of the Branch Level & Regional Level. The certificates will be signed by the Chairman and Secretary of the Branch for Branch Level Contest

and by the Chairman of Regional Council, and the Chairman of the Students' Association of Regional Council for the Regional Level Contest.

Participation certificate will be given to all Participants. The prizes along with the Certificate will be distributed to all winners during the event.

Admissible Grant for Branches and Regional Councils:

This will be a one-day event for organizing the **'Pitch Deck Competition'** and the Branches and Regional Councils will be reimbursed a maximum of **Rs. 15,000** / actual deficit, whichever is less for organizing the same.

If the number of contestants is more and cannot be completed in one day, the Contest could be held for 2 days also. The amount of the grant shall, however, remain the same i.e. Rs 15000/-

The grant for organizing the Competition shall be released on the basis of a claim duly signed by the Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format together with an audited Statement of Income and Expenditure as per earlier practice.

At Regional level-

This will be a one-day event for organizing the **'Pitch Deck Competition'** and Regional Councils will be reimbursed a maximum of **Rs. 60,000** / actual deficit, whichever is less for organizing the same.

Reimbursement of Expenses incurred by the contestants for participating in Regional Level:

All participants at the Regional Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for actual travel by Rajdhani and Shatabadi trains.

They would also be paid an allowance @ Rs. 2,500/- per day for boarding, lodging, and conveyance, up to a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey, including travel time. **(* Five days maximum will be applicable depending on the distance and time required for travelling i.e. students need to reach a day prior to the event and leave the next day accordingly the total no. of days can be calculated based on travelling time.)**

Accommodation:

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the Regional Office may also give options to the participants from which they can choose from.

Schedule of National Level of CA Students' National Talent - Pitch Deck Competition

The National Level CA Students' – **Pitch Deck Competition** would be organized on the appointed date approved by the Chairman, the Board of Studies (Operations).

Reimbursement of Expenses incurred by the contestants for participating at the National Level:

All participants of National Level will be reimbursed to and fro 2 Tier AC railway fare by the shortest route (including service tax paid) or airfare by any airline, whichever is less. There would be no restriction for travel by Rajdhani and Shatabadi trains. They would also be paid an allowance @ Rs. 2500/- per day which would include expenses on boarding, lodging, and local conveyance. The daily allowance would be payable on actual expenses incurred upto a maximum of five days to meet the daily and incidental expenses subject to an actual number of days spent from the commencement of the journey till the end of the journey including travel time.

Further, in case the journey time is exceedingly more than 24 hours, the participants may travel by air for which maximum reimbursement shall be made which will be double the fare amount of 2 Tier AC Train fare or actuals whichever is less.

Stay Arrangements

Students have to make their own arrangements for their stay at the place of the Contest. Wherever possible, the Office may arrange a reasonable accommodation for the participants at economical rates.

Certificate of Participation and Prize Distribution:

Certificate of participation will be given to all the participants. Top two Winning Teams of the National level would be awarded a cash prize of Rs. 21,000/-, Rs.11,000/- respectively and Certificate for Winning the Competition and cash prize will be equally distributed among each participants of winning teams.

Annexure A

Format for the Pitch Deck

Slide 1: Cover Slide
Title of Pitch Deck Competition
Name of Participant(s)
Name of Branch/Region/National Competition

Slide 2: Problem Statement
Identify the problem being solved
Explain why it is important
Provide statistics or evidence to support the problem statement

Slide 3: Solution
Explain the solution being proposed
Show how the solution addresses the problem
Highlight the unique selling proposition (USP) of the solution

Slide 4: Market Opportunity
Define the target market for the solution
Estimate the size of the market opportunity
Explain why the solution is needed in the market

Slide 5: Revenue Model
Explain the revenue model for the solution
Show how the solution will generate revenue
Highlight the potential for scalability and profitability

Slide 6: Competition
Identify the competition in the market
Explain how the solution is better or different from existing solutions
Highlight any competitive advantages or barriers to entry
Key differentiator from the Competition

Slide 7: Team
Introduce the team behind the solution
Highlight the team's qualifications, skills, and experience
Explain why the team is capable of executing the solution

Slide 8: Milestones
Highlight the key milestones for the solution
Show how the solution will progress over time
Include any achievements or milestones achieved so far

Slide 9: Financial Projections
Provide financial projections for the solution
Include revenue, costs, profits, and cash flow
Highlight the potential for growth and scalability

Slide 10: Call to Action
Summarize the key points of the pitch deck
Call to action for investors or supporters to take action

Management & Communication Skills Course

1. Objectives:

The Management & Communication Skills Course aims to equip the students to the profession with some essential skills, such as-

- To sharpen communication and presentation skills
- To develop inter-personal and leadership skills
- To provide an understanding of contemporary business environment and opportunities
- To prepare the student for a career either in employment or in practice, by educating them to be adaptable and accountable
- To develop leadership skills.
- Strengthening Interpersonal Skills.
- Change Management and
- Ethical Leadership

2. Eligibility:

The students who have undergone only one, i.e. either GMCS/GMCS-II/MCS under the final (old) course, have to undergo the remaining component i.e. Advanced ICITSS(MCS).

It is further clarified that following is the position in respect of different categories of students who are required to undergo Advanced ICITSS (MCS), with reference to their eligibility to appear in Final Examination. Final (NEW) Examination to be held under the syllabus approved by the council under regulation 31(v) of the CA Regulations, 1988.

S.No.	Category	Remarks	When to Complete
1	Registered in Final (New) Course (registration for which commenced from 1st July, 2023)	Should complete Advanced ICITSS (MCS).	Before appearing in Final (New) Examination
2	Converted from Final (Old) Course (i.e. students registered in Final (Old) Course before 1st July 2017 under the syllabus approved by the Council U/R 31(ii) of the CA Regulations) to Final (New) Course - **Not appeared** in Final (Old) exam earlier	Should complete Advanced ICITSS (MCS) if not completed earlier, upon conversion to the Final (New) Course.	Before appearing in Final (New) Examination
3	Converted from Final (Old) Course (i.e. students registered in Final(Old) Course before 1st July, 2017 under the syllabus approved by the Council U/R 31(ii) of the CA Regulations) to Final (New) Course- **Appeared** in Final (Old) exam earlier	Should complete Advanced ICITSS (MCS that has not been completed earlier), upon conversion to the Final(New) Course.	Either before or after appearing in Final (New) Exam but in any case, before applying for membership

Students are required to take note of the above and act accordingly.

Or

Students can undergo 4-weeks Residential Course Program on Professional Skills Development in lieu of MCS Course by paying the required fee.

3. Duration:

The duration of the course is 15 days full time. Classes are held for 6 hours each day for 6 days a week (15 days X 6 hours per day = 90 hours).

The suggested allocation of time among the broad areas of the course contents is as follows:

Day	Topic	Objectives to cover	Time allotted
Day 1	**Introduction of the Course**	• Overview • Objective • Icebreaking	**3 hours**
	Effective Communication	• Winning Communication Strategy • Art of giving and receiving feedback	**3 hours**
Day 2	**Express to Impress**	• Public speaking • Building Confidence • Overcoming fears • Articulation Skills • Presenting with- • F – Fact • D- Data • S- Stories	**3 hours**
		• Impromptu Public Speaking (Topics for Devil's Advocate to be given for 9th day)	**3 hours**
Day 3	**Business Communication**	**Management of meetings** • Types of meetings – in-house, client, meetings with Regulators, mock meetings • Agenda setting • Drafting Minutes • Do's and don't's	**3 hours**
		Written communication-– official letters, reports, minutes, press release (to emphasize on the guidelines), *[code of ethics to be followed while using and form of Press), compliance (firm specific).]	**3 hours**
Day 4	**Meaning and Importance of Emotional Intelligence**	• Rationality, Empathy and Assertiveness • Emotional Quotient vs Emotional intelligence • Requirement for Emotionally intelligent leaders	**3 hours**

		• Fostering Emotionally Intelligence for Motivation • Emotional Bank Account • Emotional Balance • Case studies	
	Interpersonal Skills	Interpersonal Effectiveness, Assertive Skills & Perception Management	**3 hours**
Day 5	**Stress Management**	• Stress Management during workplace • Work life Balance	**1 hour 30 mins**
	Change Management and succeeding in VUCA world	• Full form of VUCA • Managing Volatility, Uncertainty and Ambiguity • 7 element to succeed in pandemonium times	**1 hour 30 mins**
	Negotiation Skills	• Art of Negotiation, Conflict Management	**3 hours**
Day 6	**Leadership- How to become a vigilant leader**	• Qualities of a leader • Strategies for effective leadership • Managing People • Effective decision making	**3 hours**
		• Developing a growth mindset • Delegation – learn the art & science • Case studies – To understand leadership concepts	**3 hours**
Day 7	**Strategic Thinking**	• Understanding Strategic Thinking	**3 hours**
		• Strategies in Business and Business Models • Suitable business strategy case studies – both from India and global fields	**3 hours**
Day 8	**Teamwork & building successful Teams**	• Stages of team building • Characteristics of a successful team • Clarity of roles in a team • Team Building Barriers • Role of Team Leader in building a cohesive team	**3 hours**
		• How to build teamwork culture • Role of effective communication in a successful team • Workshop on Team Building for a Strong synergy and effective output • Managing success, failure, ego and talent in team building	**3 hours**
Day 9	**Public Speaking**	• Prepared Speech • Devil's Advocate (Topics to be allotted for presentation on Day 13)	**6 hours**
Day 10 & 11	**Interview Preparation**	• Resume writing, Resume evaluation, workshop, Group Discussion- Tips and Practice, • Focus on Deliverables/Value addition • Mock group discussion	**6 hours**
		• Interview- Tips and Practice. • Mock Interviews	**6 hours**

Day 12	**Diversity & Inclusion**	• What is Diversity in workplace • What is Inclusion in workplace • Benefits of Diversity & Inclusion • Case studies on how to build a diverse and inclusive workplace	**3 hours**
	Client Orientation	• Client Relationship Management (CRM) • Client Interfacing` • Office etiquettes • Professional Networking • *[Setting up practice as CA • Benefits of ICAI CPE Seminars, conferences etc as a networking platform • ICAI Rules on networking for firms, Mergers etc • Dealing with Officials from IT, GST, ITAT, NCLT]	**3 hours**
Day 13	**Design Thinking**	• What is Design Thinking & its benefits • How it works • Phases of Design Thinking	**3 hours**
	Professional Opportunities for CAs	**Professional Avenues** Corporate Finance • Risk management • Business Valuation, M&A • I-Banking • Capital market, IPO related services • GST • International Tax • IBC• Forensic Audit • IS Audit • Technology Consulting • Other consulting / Advisory services Enhancing Opportunities for Women Members - Identifying emerging areas for upliftment of women members wherein they can contribute their services for their professional growth.	**3 hours**
Day 14	**Practical/ Testing of Presentation Skills – presentation by students**	Student assessments based on usual parameters like Content, Articulation, Confidence, Slide Layouts Innovation, Modulation Etc	**6 hours**
Day 15	**360-degree Professional Ethics**	Case Discussions on Professional Ethics covering practice and industry examples	**3 hours**
	Extempore	• Reflections on learning from the Course • Talk on professionalism	**3 hours**
		Prize distribution for the winners of the Presentation Competition (Letter of Appreciation Only)	

Each day comprises of 6 hours session.

Day 1	**Introduction of the Course** **Effective Communication**
Day 2	**Express to Impress**
Day 3	**Business Communication**

Day 4	**Meaning and Importance of** **Emotional Intelligence** **Interpersonal Skills**
Day 5	**Stress Management** **Change Management and succeeding in VUCA world** **Negotiation Skills**
Day 6	**Leadership- How to become a vigilant leader**
Day 7	**Strategic Thinking**
Day 8	**Teamwork & building successful Teams**
Day 9	**Public Speaking**
Day 10 & 11	**Interview Preparation**
Day 12	**Diversity & Inclusion** **Client Orientation**
Day 13	**Design Thinking** **Professional Opportunities for CAs**
Day 14	**Practical/ Testing of Presentation Skills – presentation by students**
Day 15	**360-degree Professional Ethics** **Extempore by students**

4. Teaching Methodology:

Multiple methods including lectures, case studies, role-plays, presentations, group discussions, management games, projects etc. should be used.

5. Enrollment of Students:

The Organizing Centre must arrange the batch well in advance and give wide publicity through website. A communication should be sent to the Central Office well in advance. All Organizing Centres must adapt a transparent procedure to enroll the students. The enrolment of students shall be done on "First Come First Serve" basis through online portal www.icaionlineregistration.org**.**

6. Batch Size:

To enable intensive training, batch size may be restricted to 50 students. The minimum size of a batch should not be less than 12 students. In case, the batch size is less than 12 or more than 50 students, approval from Board of Studies is required, but in any case, no batch size should exceed 50 without seeking the approval from BOS- Operations.

7. Fee:

The fee shall be INR.7000/- (INR Seven Thousand only) per student on non-residential basis, inclusive of course material and tea/refreshment. The fee is to be paid through online payment gateway only. Payment through Demand Draft is not allowed. Except for Dubai Overseas Office where fee is paid through offline mode (i.e Demand Draft).

Batch Transfer Fee for student for non-informing about their absence from MCS classes

Students who would not inform about their absence after confirmation of allotment of a batch, at least 3 days before the commencement of MCS course, the Batch Transfer Fee of INR 500/- (INR Five Hundred Only) may be imposed. (No waiver in any case will be allowed)

The organizing center shall collect this Batch Transfer Fee from the student in the form of a Demand Draft of Rs.500/- in favor of Secretary, ICAI payable at New Delhi, and send it to Board of Studies as per the prevalent practice.

8. Faculty:

(i) Faculty Members may be drawn from experienced and well-known members of the profession, management consultants/trainers and members of the academic community from Universities/Management Institutes etc. having the experience & qualification as per the faculty criteria (Faculty criteria enclosed at the end of the guidelines). Eminent person of regional/national repute may be invited for interactive sessions**.**

(ii) The procedure for selection of faculty members is as follows:

- The persons, who wish to be empaneled as faculty for MCS Course, shall have to register themselves on the portal www.icaionlineregistration.org with the respective POUs by fulfilling the eligibility criteria.
- The persons after successful registration at the portal, shall contact the concerned POUs for verification of their testimonials. The POUs will verify the documents supporting his/her essential qualifications and experiences filled in on the portal and with reference to the faculty criteria framed by BOS- Operations.
- The Chairman/Secretary of concerned POUs after verifying supporting documents will forward the list to the BOS-Operations for approval, along with their recommendations/remarks, if any, against each applicant.

(iii) Faculties who are taking sessions in ITT will not be allowed to take sessions in OC/MCS and vice versa.

(iv) The person at the time of applying for empanelment of faculty shall be required to submit the following undertakings to the concerned POUs: -

(a) I also understand that my services are subject to feedback of students and other criteria of ICAI and if not found satisfactory I may be debarred at any stage of engagement.

(b) I hereby give undertaking that at present I am not engaged in any CA coaching classes organized by other than ICAI and its Regional Councils and Branches. I will not advertise myself and I shall not take the data of students during the entire batch(es) and if in future at any stage I will be found to engage in any CA coaching classes organized by other than ICAI and its Regional Councils and Branches, my candidature may be cancelled.

The above undertakings shall also be counter signed by the Chairman/Secretary of the concerned POUs.

(v) There should be an optimum balance of CA faculty / HR Trainer to be kept in the panel. No member of the Central Council / Regional Council / Branch Managing Committee shall be engaged as a faculty.

(vi) The remuneration of the faculty members/trainers shall be paid based on the location of the Organizing Centre, as under:

- Centre having more than 2000 members: Rs.1500/- to Rs.2000/- per session of 1½ hours.
- Centre having 2000 or less than 2000 members: Rs.1000/- to Rs.1500/- per session of 1½ hours.
- For FWRP Rs. 2000 per session of 1 hour duration.

The criteria for selection of faculty for MCS Program is available at the end of the guidelines.

- **Branches shall pay the remuneration as recommended above.**

(vii) The criteria for empanelment of faculty for different topics is available at the end of the guidelines.

(viii) The faculty should not be allowed to take sessions of more than **12hours (maximum 2 days)** in a batch of OC & MCS and maximum 60 hours **in aggregate per month** for taking sessions at various batches in different places for both MCS and OC. With a view to ensure adherence to this requirement, it has been decided to take undertaking from each Faculty. Also, the online portal will monitor the same. Further, the Branch/RC/DCO Head/Convener of Chapter must sign a declaration to this effect that no faculty has been paid beyond this. Format of the declaration is given at the end of these guidelines.

(ix)The faculty getting the marginal feedback shall be removed from taking the sessions. For enrolling as a faculty again for taking the sessions in MCS /OC the organizing center shall be taking the approval from the concerned Regional Head.

(x) The faculties will have to attend the FDP sessions conducted by BOS- Operations from time to time to keep themselves updated with new teaching methodology for MCS and OC classes.

9. Premises:

The Course will be organized by the Regional Councils at the Regional Headquarters and by branches at the Branch premises, wherever available. Where there is no premise of the branch, it could hire the venue for conducting the Course. In no case, outsourcing of batch shall be allowed.

10. Inauguration and Valedictory Sessions:

The Organizing Centers may hold only Inaugural and Valedictory Program of not exceeding 15 minutes duration.
At the **Regional Council,** Inaugural and Valedictory may be attended by the following esteemed members:

a) Chairman & Vice Chairman, BOS- Operations
b) CCMs of the city
c) Chairman, Regional Council
d) Chairman, Students' Association
e) Chairman, RMC

At the **Branch level**, Inaugural and Valedictory may be attended by:

b) Chairman & Vice Chairman, BOS - Operations

c) Branch Chairman
c) CCMs of the city
d) Regional Council Members, if any, from the city
e) Chairman, Branch Students' Association
f) Chairman, RMC

All POUs are hereby advised that after the launch of each batch they will be inviting the members as per the above criteria, so that if they happen to be in the place where the program is being held, they could come and address the students during the inaugural or valedictory session or may interact with students during lunch time or after the session is over on the days of inaugural or valedictory. The time limit of 15 minutes should be strictly maintained.

11(a). Exemption of fee for Disabled Students:

Students, suffering from 40% or above disability of permanent nature are exempted from payment of fee and compulsorily attending MCS Course. Such students can either opt to (i) attend all the classes or (ii) appear in two test papers of 3 hours each after a period of 15 days from the date of registration after thoroughly studying the Background Material. In case, the student opts to take the tests, the organizing Branch/Regional Council may contact the Board of Studies to obtain test papers.

The following shall be regarded as disability-

1. ***Physical disability. -***

A. **Locomotor disability** (a person's inability to execute distinctive activities associated with movement of self and objects resulting from affliction of musculoskeletal
or nervous system or both), including-

(a) "leprosy cured person" means a person who has been cured of leprosy but is suffering from-

(i) loss of sensation in hands or feet as well as loss of sensation and paresis in the eye and eye-lid but with no manifest deformity;

(ii) manifest deformity and paresis but having sufficient mobility in their hands and feet to enable them to engage in normal economic activity;

(iii) extreme physical deformity as well as advanced age which prevents him/her from undertaking any gainful occupation, and the expression "leprosy cured" shall construed accordingly;

(b) "cerebral palsy" means a Group of non-progressive neurological condition affecting body movements and muscle coordination, caused by damage to one or more specific areas of the brain, usually occurring before, during or shortly after birth;

(c) "dwarfism" means a medical or genetic condition resulting in an adult height of 4 feet 10 inches (147 centimeters) or less;

(d) "muscular dystrophy" means a group of hereditary genetic muscle disease that weakens the muscles that move the human body and persons with multiple dystrophy have incorrect and missing information in their genes, which prevents them from making the proteins they need for healthy muscles. It is characterized by progressive skeletal muscle weakness, defects in muscle proteins, and the death of muscle cells and tissue;

(e) "acid attack victims" means a person disfigured due to violent assaults by throwing of acid or similar corrosive substance.

B. **Visual impairment-**

(a) "blindness" means a condition where a person has any of the following conditions, after best correction-
(i)total absence of sight; or
(ii) visual acuity less than 3/60 or less than 10/200 (Snellen) in the better eye with best possible correction; or
(iii) limitation of the field of vision subtending an angle of less than10 degree.

(b) "low-vision" means a condition where a person has any of the following conditions, namely:-
(i) visual acuity not exceeding 6/18 or less than 20/60 upto 3/60 orupto 10/200 (Snellen) in the better eye with best possible corrections; or

(ii) limitation of the field of vision subtending an angle of less than40 degree up to 10 degree.

C. **Hearing impairment-**

(a) "deaf" means persons having 70 DB hearing loss in speech frequencies in both ears;

(b) "hard of hearing" means person having 60 DB to 70 DB hearing loss in speech frequencies in both ears;

c) "speech and language disability" means a permanent disability arising out of conditions such as larynges to my or aphasia affecting one or more components of speech and language due to organic or neurological causes.

2. Intellectual disability, a condition characterized by significant limitation both in intellectual functioning (reasoning, learning, problem solving) and in adaptive behavior which covers a range of every day, social and practical skills, including-

(a) "specific learning disabilities" means a heterogeneous group of conditions wherein there is a deficit in processing language, spoken or written, that may manifest itself as a difficulty to comprehend, speak, read, write, spell, or to do mathematical calculations and includes such conditions as perceptual disabilities, dyslexia, dysgraphia, dyscalculia, dyspraxia and developmental aphasia.

(b) "autism spectrum disorder" means a neuro-developmental condition typically appearing in the first three years of life that significantly affects a person's ability to communicate, understand relationships and relate to others, and is frequently associated with unusual or stereotypical rituals or behaviors.

3. Mental behavior,-

"Mental illness" means a substantial disorder of thinking, mood, perception, orientation or memory that grossly impairs judgment, behavior, capacity to recognize reality or ability to meet the ordinary demands of life, but does not include retardation which is a condition of arrested or incomplete development of mind of a person, specially characterized by sub normality of intelligence.

4. Disability caused due to-

(a) chronic neurological conditions, such as-

(i) "multiple sclerosis" means an inflammatory, nervous system disease in which the myelin sheaths around the axons of nerve cells of the brain and spinal cord are damaged, leading to demyelination and affecting the ability of nerve cells in the brain and spinal cord to communicate with each other.

(ii) "Parkinson's disease" means a progressive disease of the nervous system marked by tremor, muscular rigidity, and slow, imprecise movement, chiefly affecting middle-aged and elderly people associated with degeneration of the basal ganglia of the brain and a deficiency of the neurotransmitter dopamine.

(b) Blood disorder-

(i) "hemophilia" means an inheritable disease, usually affecting only male but transmitted by women to their male children, characterized by loss or impairment of the normal clotting ability of blood so that a minor would may result in fatal bleeding;

(ii) "thalassemia" means a group of inherited disorders characterized by reduced or absent amounts of hemoglobin.

(iii) "sickle cell disease" means a hemolytic disorder characterized by chronic anemia, painful events, and various complications due to associated tissue and organ damage; "hemolytic" refers to the destruction of the cell membrane of red blood cells resulting in the release of hemoglobin.

5. Multiple Disabilities (more than one of the above specified disabilities) including deaf blindness which means a condition in which a person may have combination of hearing and visual impairments causing severe communication, developmental, and educational problems.

6. Any other category as may be notified by the Central Government.

A disabled student has to submit a certificate of suffering from disability, certified by a physician / surgeon / oculist working in a government hospital, as the case may be.

11. (b) Fee Exemption in case of wards of Employees of ICAI:

The wards of employees of ICAI are granted full fee concession for undergoing the MCS Course organized by the Regional Offices/Branches.

12. Accounting Guidelines:
The Organizing Center should keep proper records of the transactions. The organizing center should maintain batch wise details of transactions. There should be a separate bank account.

13. Online Portal

Online Portal for OC/MCS is operational. The organizing centers shall launch the batches of MCS course through online portal www.icaionlineregistation.org only. All batches are conducted physically across all ICAI branches.

The student registration, student attendance, faculty allocation, faculty feedback, certificate generation (which has the scanned signatures of Chairman, BOS- Operations /Vice-Chairman, BoS- Operations are to done through online mode only. The user manual related to the portal is uploaded on the website http://www.icaionlineregistration.org.

14. Dress Code:

Students, while undergoing MCS Course, shall adhere to the formal Dress Code as per the local culture and tradition.

Advisory Dress Code: - Male Students: Full Sleeves Shirts and Trousers.

Female Students: Sarees/ Salwar Kurta/ Suit.

15. Provision of Lunch: The organizing centers may provide good quality lunch to the students on each day of the batch.

16. No relative of the employee of ICAI (wife, husband, brother, sister etc.) shall be engaged as a faculty for the afforested classes:

No relative of the employee (wife, husband, brother, sister etc.) shall be engaged as a faculty for the afforested classes. Regional Head/DCO Head/Chairman, Branch In charge to share the names of the faculty members who are the relatives of the employees of ICAI and are registered in the portal /taking classes.

17. Installation of CCTV Camera with Sound and Wifi -The Branches which are conducting the course in their own Branch premises are required to Install CCTV camera in the classrooms. The recording of the sessions may be viewed by the Competent Authority of the Branch. The observations to be sent to the Board of Studies.

18. General:

- **Leave to students: Students are required to complete the Course without discontinuity.** However, in exceptional circumstances, cases of absence of students for maximum 1.5 days or 3 sessions may be allowed by the Chairman/Secretary of the Organizing Centre. In such cases 90% of attendance is the benchmark without fail.

  The exceptional circumstances are: a) Medical reasons and b) Death of a close relative. Only in these above circumstances, the students do not have to do the compensatory classes for 1.5 days. Beyond 1.5 days even they will have to do the compensatory classes. Rest of the students who take leave (not in

exceptional circumstances) will have to do the compensatory classes to get their certificates. The students can take compensatory classes in their own or nearby branches OR submit a project on the classes, if applicable that they have missed which will have to be evaluated by the faculty. Certificate shall not be issued to the student unless the student completes the course.

- "No cameras/ photographs be allowed in the MCS/ OC sessions and uploaded on social networking sites".

- In cases of absence of students for more than 1.5 days or 3(three) sessions, the organizing center to inform Board of Studies for cancellation of the student from the batch. The organizing center to inform the Chairman & Vice Chairman, BOS-Operations about the absence of the student on the second day of the of the batch for cancellation.
- For misbehavior, nuisance in the class, the faculty will have the power to make a note and based on which issue of Course Completion Certificate may be withheld.

- Background Material prepared by the BOS- Operations should be distributed to the participants at the time of their registration for the course. Requisition for adequate copies of Background Material along with details of the course should be sent to - **email: noidastores@icai.in** with a copy to the respective helpdesk of the courses and the BOS - Operations at least one month prior to the commencement of the batch for timely dispatch.
- The course fee shall be paid through payment gateway. The funds will directly come to HO account. After deducting the remittance @ INR.500/- (INR Five Hundred only) per student the balance amount shall be transferred to the organizing center account.

Undertaking from Faculty Format

I Mr./Ms./CA./Dr. "_____" hereby give an undertaking that I shall not take sessions of more than 12 hours in a batch of MCS Course. Further I shall not take sessions beyond 60 hours in aggregate per month at various batches in different places both for OC and MCS. I have also noted that beyond 60 hours sessions in a month, no payment shall be paid to the undersigned.

Name of faculty :
Branch/DCO Name :
Signature of the faculty :
Dated :

(Submitted to: Branch In charge /RC/DCO Head/ as the case may be)

Declaration from POU

We hereby declare that the following faculty engaged for MCS Course has not taken any sessions of more than 12 hours in a batch of MCS Course and in aggregate 60 hours per month at various batches of both OC and MCS Course in different places. Declarations received from the concerned faculty members are enclosed herewith.

S No	Name of faculty	Batch wise duration	Total Duration	Amount Paid

Further none of the above faculty has been paid remuneration beyond 60 hours in a month.

Sign of Branch In charge/RC/DCO Head/:
Name of the Official:
Name of the Branch:
Dated :

(To be submitted to: The Board of Studies – Operations , HO along with the Batch Completion Report)

DECLARATION From the Empanelled Faculties for Council Year 2024-2025

I, _____ (Name), Membership Number _____ (In case of CA) empanelled as **OC/MCS/ITT/Advanced ITT Faculty** for CA Students; hereby declare and affirm that:

(1) I have no direct or indirect association with the Management of ICAI in terms of Central Council, Regional Councils, Branch Managing Committee, CPE Study Centres/Chapters, Co-opted members of the Central Committees, regional committees/branch MCs; special invitees to any committees, neither as an elected member nor as an ICAI Employee. I wish to make it explicitly clear that there is no professional or financial relationship between me and ICAI.

(2) I further confirm that I or any of my family members are not engaged directly or indirectly associated with any of the private coaching institute/centres or conducting classes for the Chartered accountancy students and I have not been engaged in any coaching activities that could pose a conflict of interest with the interests of ICAI. My commitment to ethical practices and transparency in professional engagements is unwavering.

(3) I am submitting this declaration to provide assurance that my eligibility for any position or involvement with ICAI is solely based on my qualifications, skills, and experience, and not influenced by any conflicting affiliations.

(4) I understand the importance of maintaining a fair and unbiased approval process, and I assure ICAI that my application or association with your esteemed organization is in accordance with the eligibility criteria outlined in the relevant documentation.

(5) Should there be any changes in my professional circumstances that may affect this declaration, I undertake to inform ICAI, BoS promptly.

(6) I am committed to upholding the principles of honesty and integrity throughout the application/empanelment process.

(7) I am neither the relative of the employees (wife, husband, brother, sister etc.) of ICAI nor that of Regional Head/DCO Head/Chairman of RC/Branch, Branch-in Charge and

(8) I am neither the Central Council/Regional Council/Branch Managing committee nor the partner or relative falling within the definition of 'relative' in the Income tax Act,1961 of the afore-stated members.

Date:

Signature with Name

Mobile: _____

Email: _____

Criteria for Empanelment of faculty for OC/MCS Course

Following eligibility criteria, based on their qualifications and experience, be adopted for empanelment of faculties:

1. **Professional Qualification**: A CA qualification(practicing) or equivalent is essential to demonstrate a deep understanding of the specific challenges & requirements of the accounting profession.
2. **Advanced Degrees**: A Minimum of a master's degree in a relevant field such as Psychology, Sociology, Business Administration, Management, Organizational Communication, Law, or a related discipline. A Ph.D. is desirable for such programs. Any other allied courses in line with the advanced degree may also be considered. Certificate Course on Soft Skills Development, Leadership Skills, High Impact Presentation Skills, Training and Development and any Executive Education Programs in Communication Skills, Program in Leadership and Change Management, strategic thinking and NLP Trainer Certification may also be considered.
3. **Professional experience**: Typically, 5-15 years of relevant professional experience. This experience may include a combination of industry practice, teaching and potentially some form of management and leadership experience. This experience should demonstrate a significant impact in their field, leadership capabilities, and a record of effective teaching and program development.
4. **Previous Residential program experience.**
5. **Communication Skills**: (a) Clear and effective communication skills, both verbal and written; (b) Ability to convey complex concepts in an accessible and understandable manner.
6. **Teaching and Training experience**: (a) Proven experience in conducting training sessions or workshops, especially in a residential or immersive setting; (b) Demonstrated ability to engage and effectively communicate with diverse groups of participants.
7. **Industry Experience**: Practical experience and a strong background in the industry related to the skill being taught;(b) Knowledge of real-world application and industry trends.
8. **Curriculum Development:** Experience creating structured lesson plans and hands-on activities.
9. **Facilitation and interpersonal skills**: (a) Strong facilitation skills to lead group discussions, interactive activities, and collaborative projects. ;(b) Excellent interpersonal skills to build rapport with participants and create a positive learning environment.
10. **Technological Proficiency:** Familiarity with relevant technologies to enhance learning experience and (b) Capability to integrate technology into skill development activities.
11. **Student engagement and mentoring**: (a) commitment to student success through engagement, mentorship, and support; (b) Evidence of fostering positive and inclusive learning environment.

Remarks: 1. Any canvassing by or on behalf of the proposed faculty or bringing political or other outside influence, about their engagement / selection shall be considered as DISQUALIFICATION.

2. Any matter for which no specific instruction has been given shall be decided by ICAI-BoS and the decision shall be final and binding on the proposed faculty(ies).

3. Mere fulfilling the minimum eligibility criteria mentioned herein may not entitle a proposed faculty to be considered for empanelment. ICAI-BoS reserves the right to fix higher criteria for consideration of applications for empanelment.

4. Request for empanelment of Faculties for OC and MCS regulatory program will be considered as per the requirement of the branch/regional office and as per the availability/non-availability of the faculties for the OC and MCS regulatory program.

5. ICAI BOS- Operations reserves the right to consider recommending or not to recommend the faculty(ies) for empanelment to OC and MCS regulatory program. The ICAI BOS - Operations has the right to set different as well as higher norms while considering/recommending, taking into account the specific requirement of the branches/regional offices.

6. Experience will be considered continuous only from the date of joining the assignment/job/paid assistant opening of the firm. Proposed faculty should take note of this requirement before submitting their experience details. Ensure all dates and durations are accurately reported to reflect continuous, uninterrupted experience.

Note:

1. With a view to give diverse exposure to students, sometimes organizing centres may invite eminent persons from any field say, from the spiritual / sports world or having achieved their excellence in their respective field to share their experiences.
2. The same faculty should not be assigned classes for more than two days. The faculty members must adhere to the time allotted for a particular session.
3. The remuneration of the faculty members/trainers shall be paid on the basis of the location of the Organizing Centre, which is as under:

- Centre having more than 2000 members: Minimum Rs.1500/- to Rs.2000/- per session of 1½ hours
- Centre having 2000 or less than 2000 members: Minimum Rs.1000/- to Rs.1500/- per session of 1½ hours
- Batch wise/Session wise faculty payment details be prepared and submitted on regular basis.

4. No member of the Central Council / Regional Council / Branch Managing Committee shall be engaged as a faculty even if honorarium is not paid to them. Partners/relatives falling within the definition of 'relative' in the Income Tax Act,1961of the aforestated members shall not be engaged as the faculty. Members are requested not to intervene in the middle of the sessions.

5. Members of the Institute are eligible to be the faculty of MCS/OC.
6. Faculty taking sessions should attend the Faculty Development Program.

Code of Conduct for Empanelled Faculties for Regulatory Program of MCS

Code of Conduct	Description
Professional Integrity	Maintain the highest standards of integrity and professionalism in all dealings.
Respect for Participants	Treat all participants with respect and dignity, fostering an inclusive environment.
Confidentiality	Safeguard the confidentiality of all sensitive information related to participants and the program.
Adherence to Guidelines	Follow all program guidelines and regulations as set forth by the governing body.
Continuous Improvement	Engage in ongoing professional development to enhance teaching skills and knowledge.
Feedback Mechanism	Encourage and facilitate feedback from participants to improve the learning experience.
Punctuality and Attendance	Be punctual and maintain consistent attendance for all scheduled sessions.
Conflict of Interest	Disclose any potential conflicts of interest and avoid situations that may compromise impartiality.
Ethical Conduct	Uphold ethical standards in all interactions, avoiding any form of discrimination or harassment.
Compliance with Regulations	Ensure compliance with all relevant laws and regulations governing the program.
Resource Management	Use provided resources responsibly - Assist in maintaining training facilities and equipment
Representation -	Positively represent the institution and the regulatory program. Refrain from making unauthorized statements on behalf of the institution

All empanelled faculties are required to adhere strictly to this Code of Conduct to ensure a professional and effective learning environment for all participants. Thank you for your commitment to excellence in education.

Guidelines for organizing ICITSS-Orientation Course

1. Objectives:

The Orientation Course aims to equip the entrants of the profession -

- To familiarize with various dimensions of the Indian Accountancy Profession.
- To develop effective communication and presentation skills.
- To groom and motivate the entrants to be knowledgeable and skilled professionals.
- To expand the significance of practical training in the life of a professional.
- To foster values such as integrity, transparency and Independence in the budding professionals.

2. Eligibility:

The students are required to undergo Orientation Course & ITT before registering for practical training.

3. Duration:

The duration of the course shall be 90 hours (15 days X 6 hours per day). Classes are held for 6 hours each day for 6 days a week.

The suggested allocation of time among the broad areas of the course contents is as follows:

Syllabus Orientation Course:

	Topic	Objectives to Cover	Time Allotted
Day 1	**An overview of ICAI**	• Brief History • Roles and Responsibilities of ICAI • Vision of ICAI – Video Introduction by Eminent Chartered Accountants • Organizational Structure of ICAI • Standing & Non-Standing Committees of ICAI and important departments of ICAI • Icebreaking • ICAI at your service – Important Initiatives for students • Brand ICAI - Economic value which ICAI contributes in the GDP of the nation,	3 Hours

		- **I** am '**I**' in ICAI • Case study about ICAI and building brand equity of ICAI (Installation of BOS App)	
	SWOT Analysis of my skill sets	• Important skill sets needed by Industry • Preparation of SWOT sheets by each student • SWOT Analysis of students through tools like group discussion/ presentations/ interviews /PPT • Evaluation of the class dynamics and demography by the Trainer (Preparation of SWOT sheet of the entire class as a whole by the trainer to be shared with other faculties who will be taking the class)	3 hours
Day 2	**Visualizing the Future – Article Training**	**Three Ws of Articleship Training -What, When and Why** • **What** – Rules of Articled Training in CA Course, code of conduct • **When** – When to do both Practical and Industrial Trainings • **Why** - Importance and benefits of Articleship Training for development of competency-based skill sets. • **Understanding Organization and its structure** • Organizational behavior and culture (CA Firm and Client Organisation) • Cultural and Ethical prerequisites for a CA professional • Emerging areas for articleship experience • Case Studies on importance of Articleship in CA students' life	**3 hours**
	Business Environment – Indian & Global	• Awareness of the Current Updates • Understand the business scenarios • Understand various factors affecting business • Case Studies about evolving business formats	3 Hours
Day 3	**Fundamental pillars of success – Attitude, Values & Ethics**	• Learn to Develop positive attitude • How the values are formulated • Influence of culture on values and • learning • How to work ethically • Case studies on organizational culture • emphasizing the importance of attitude, values & ethics	3 Hours

Day 4	**Self- Analysis, Planning & Prioritizing**	• Learn about different techniques of Self Analysis • Learn about Planning and its importance • Learn about Prioritizing, benefits and tools for Prioritizing • Case studies	2 hours
	Goal Setting & Accountability	• Understand the importance of personal goal in one's life and the process of Goal Setting • Understand the importance of Accountability and Ownership	2 hours
	Stress & Time Management	• Tools of Stress Management • Staying focused • Learn about Time Management and time wasters • Learn various tools of time management • Learn time management process and ways to overcome procrastination	2 hours
Day 5	**Introduction to Effective Communication, Listening Skills, Conversational Skills & Interpersonal Skills**	• Understand what effective communication • Know & overcome the barriers in communication & importance of listening, tips to improve listening • Learn about Conversational Skills • Learn and demonstrate good Interpersonal Skills	3 hours
	Business Communication Etiquettes	• Understand the benefits of effective Business Communication • Learn how to excel in all areas of written Business Communication • Case studies on Do's and Don'ts	2 Hours
	Articulation Skills	• Understand the need of Articulation Skills in verbal communication • Identify and learn various articulation techniques used in communication	1 hour
Day 6	**Extempore by the student**	• Learn about Public Speaking and fears associated with it • Tips to start with confidence • Body language • Speaking in the class on a given topic - about the student, family background or any other topic given by the trainer (as a Psychometric Test) • Extempore by the student about his/ her experience and knowledge gained in the training and how it can be used in his future profession (as a	6 hours

		• Psychometric Test)	
Day 7	**Importance of Motivation for high performance**	• Learn about motivation and its significance • Learn different motivational theories • Case studies - Learn what keeps people motivated in an organization	3 hours
	Reading and Comprehension Skills	• Understand the importance of reading skills in business communication • Identify and learn reading techniques • Learn comprehension reading strategies • Speed Reading • Book/Document Review - Understand the basic concept of critical review • Steps to write critical review of a text • Case studies on Book/Document review	3 hours
Day 8	**Art of Questioning**	• Learn to ask meaningful questions • Understand the importance of curious questioning	1 hour 30 minutes
	Group Discussion & its significance	• Group Discussion and the key skills required • Group Discussions in day-to-day life • Roles to be played and avoided in Group Discussion	1 hour 30 minutes
	Making Effective Presentations - Art of Presentation	• Understand the elements of presentation • Learn to structure your presentation • Approach to prepare content for effective presentations • Importance of effective presentations	3 hours
Day 9	**Case based presentations related to Industries**	• Understanding of the Industry cases and drawing inferences for Effective Decision Making • Students to present in the class on the allotted case (students will be provided case studies for presentations)	4 hours
	Introduction to Project Report/ Pitch Deck Presentation	• Understand the content and importance of Project Report • Allotment of topics for Pitch Deck Presentation to be given on Day 14	2 hours
Day 10	**Understanding Teams and team building approach / Relationship Management**	• Learn about Teamwork and its importance • Understand stages in team development • Learn characteristics of high performing team and ineffective Team • Case Studies/Group activity	6 hours
Day 11	**Code of Conduct for CA students**	Awareness about the Code of Conduct of Students and consequences of Compliance	1 hours
	Office	Understand what Etiquette is and what all	2 hours

	Etiquettes	Etiquettes to be followed in the Office	
	Executive Presence	• Understand the practical benefits of Personal Grooming • Learn some tips on Personal Grooming	3 hours
Day 12	**Developing Research Aptitude**	• Importance of Research • Types of research • Research methodologies to be adopted	3 hours
	Business Domains and their significance	• Know various sectors (Banking, Financial Service, Manufacturing, Capital Market, FINTECH) • Growth rate and significance of each sector • Trend Analysis • Evolving formats of business	2 hours
	Comparison between Inter firm and Intra firm	• Understand the Inter firm and Intra firm comparison • Need for both the techniques	1 hour
Day 13	**Social Media - Evolving Platforms of Communication**	• Adapting to the changing aspects in social media and other evolving mediums • Creative thinking for social media engagement • Social media - Dos & Don'ts – using social media judiciously	3 hours
	Adaptability and flexibility	Ability to adapt to changes, pick up on new technologies and adjust to changing business surroundings.	3 hours
Day 14	**Practical/ Testing of Verbal Skills**	• Presentations/Group Discussions on Recent Topics • Submission of Project Report (to be evaluated)	6 hours
Day 15	**Extempore by the students**	On the learning experience of the last 14 days	3 hours
	Final Swot analysis vis-vis first day	Faculty to discuss the Final Swot analysis of students vis-vis first day	3 hours

Revised Syllabus of Orientation Course

Each day comprises of 6 hours session

An overview of ICAI & SWOT Analysis of my skill sets	**Day 1**
Visualizing the Future – Article Training, Business Environment – Indian & Global	**Day 2**
Fundamental pillars of success – Attitude, Values & Ethics	**Day 3**
Self- Analysis, Planning & Prioritizing Goal Setting & Accountability Stress & Time Management	**Day 4**
Introduction to Effective Communication, Listening Skills, Conversational Skills & Interpersonal Skills Business Communication Etiquettes Articulation Skills	**Day 5**
Extempore by the student	**Day 6**
Importance of Motivation for high performance Reading and Comprehension Skills	**Day 7**
Art of Questioning Group Discussion & its significance Making Effective Presentations - Art of Presentation	**Day 8**
Case based presentations related to Industries Introduction to Project Report/ Pitch Deck Presentation	**Day 9**
Understanding Teams and team building approach / Relationship Management	**Day 10**
Code of Conduct for CA students Office Etiquettes Executive Presence	**Day 11**
Developing Research Aptitude Business Domains and their significance Comparison between Inter firm and Intra firm	**Day 12**
Social Media - Evolving Platforms of Communication Adaptability and flexibility	**Day 13**
Practical/ Testing of Verbal Skills	**Day 14**
Extempore by the students Final Swot analysis vis-vis first day	**Day 15**

The Board of Studies Operations has finalized a "Session Plan" to facilitate systematic course delivery. The program is to be organized as per the Session Plan.

4. Teaching Methodology:

Multiple methods including lectures, case studies, presentations, group discussions, management games, projects etc. should be used.

5. Enrolment of Students:
The Organizing Centre must arrange the batch well in advance and give wide publicity through website. A communication should be sent to the Central Office well in advance. All Organizing Centres must adapt a transparent procedure to enroll the students. The enrolment of students shall be done on "First Come First Serve" basis through online portal www.icaionlineregistration.org**.**

6. Batch Size:
To enable intensive training, batch size may be restricted to 50 students. The minimum size of a batch should not be less than 12 students. In case, the batch size is less than 12 or more than 50 students, approval from Board of Studies-operations is required, but in any case, no batch size should exceed 50 without seeking the approval from BOS-Operations.

7. Fee:
The fee shall be INR. 7000 (INR Seven Thousand only) per student on non-residential basis, inclusive of course material and tea/refreshment. The fee is to be paid through online payment gateway only. Payment through Demand Draft is not allowed. Except for Dubai Overseas Office where fee is paid through offline mode (i.e Demand Draft).

Batch Transfer Fee for student for non-informing about their absence from OC classes

Students who would not inform about their absence after confirmation of allotment of a batch, at least 3 days before the commencement of OC course, the Batch Transfer Fee of INR 500/- (INR Five Hundred Only) may be imposed w.e.f. 01.04.2024 for the student of OC program/. (No waiver in any case will be allowed)

The organizing center shall collect this Batch Transfer Fee from the student in the form of a Demand Draft of INR.500/- (INR Five Hundred Only) in favor of Secretary, ICAI payable at New Delhi, and send it to Board of Studies-operations.

8. Faculty:

(i) Faculty Members may be drawn from experienced and well-known members of the profession, management consultants/trainers and members of the academic community from Universities/Management Institutes having corporate experience etc. having the experience &

qualification as per the faculty criteria (Faculty criteria enclosed at the end of the guidelines). Eminent person of regional/national repute may be invited for interactive sessions**.**

(ii) The procedure for selection of faculty members is as follows:

- The persons, who wish to be empaneled as faculty for OC, shall have to register themselves on the portal www.icaionlineregistration.org with the respective POUs by fulfilling the eligibility criteria.
- The persons after successful registration at the portal, shall contact the concerned POUs for verification of their testimonials. The POUs will verify the documents supporting his/her qualifications and experience filled in on the portal and with reference to the faculty criteria framed by BOS-Operations.
- The Chairman/Secretary of concerned POUs after verifying supporting documents will forward the list to the BOS – Operations for approval, along with their recommendations/remarks, if any, against each applicant.

(iii) **Faculties who are taking sessions in ITT will not be allowed to take sessions in OC and vice versa.**

(iv) The person at the time of applying for empanelment of faculty shall be required to submit the following undertakings to the concerned POUs:-

(a) I also understand that my services are subject to feedback of students and other criteria of ICAI and if not found satisfactory I may be debarred at any stage of engagement.

(b) I hereby give undertaking that at present I am not engaged in any CA coaching classes organized by other than ICAI and its Regional Councils and Branches. I will not advertise myself and I shall not take the data of students during the entire batch(es) and if in future at any stage I will be found to engage in any CA coaching classes organized by other than ICAI and its Regional Councils and Branches, my candidature may be cancelled.

The above undertakings shall also be counter signed by the Chairman/Secretary of the concerned POUs.

(v) There should be an optimum balance of practicing CA faculty / HR Trainer to be kept in the panel. No member of the Central Council / Regional Council / Branch Managing Committee shall be engaged as a faculty.

(vi) The remuneration of the faculty members/trainers shall be paid based on the location of the Organizing Centre, as under:

- Centre having more than 2000 members: Rs.1500/- to Rs.2000/- per session of 1½ hours.
- Centre having 2000 or less than 2000 members: Rs.1000/- to Rs.1500/- per session of 1½ hours.

(vii) The criteria for selection of faculty for OC Program is available at the end of the guidelines.

★**Branches shall pay the remuneration as recommended above .**

(viii) The faculty should not be allowed to take sessions of more than 12 hours (maximum 2 days) in a batch of OC and maximum 60 hours in aggregate per month for taking sessions at various batches in different places for both MCS and OC. With a view to ensure adherence to this requirement, it has been decided to take undertaking from each Faculty. Also, the online portal will monitor the same. Further, the Branch/RC/DCO Head/Convener of Chapter must sign a declaration to this effect that no faculty has been paid beyond this. Format of the declaration is given at the end of these guidelines.

(ix) The faculty getting the moderate/marginal feedback shall be removed from taking the sessions**.** For enrolling as a faculty again for taking the sessions in MCS / OC the organizing center shall be taking the approval from the concerned Regional Head.

(x) The faculties will have to attend the FDP sessions conducted by BOS- Operations from time to time to keep themselves updated with new teaching methodology for MCS and OC classes.

9. Premises:

The Course will be organized by the Regional Councils and by Branches at the Branch level and by CPE Chapters (having IT Centre) at CPE Chapter level at their own premises, wherever available. Where there is no premise, it could hire venue for conducting the Program. In any case, outsourcing of conduct of the Orientation Course shall not be allowed.

10. Inauguration and Valedictory Sessions:

The Organizing Centers may hold Inaugural and Valedictory Program of not exceeding 15 minutes duration.

At the **Regional Council,** Inaugural and Valedictory may be attended by the following esteemed members:

a) Chairman and Vice Chairman, BOS-Operations
b) CCMs of the particular city
c) Chairman, Regional Council
d) Chairman, Students' Association
e) Chairman, RMC

At the **Branch level**, Inaugural and Valedictory may be attended by :

a) Chairman and Vice Chairman BOS-Operations

b) Branch Chairman
c) CCMs of the particular city

d) Regional Council Members, if any, from the city
e) Chairman, Branch Students' Association
f) Chairman, RMC

All POUs are hereby advised that after the launch of each batch they will be inviting the members as per the above criteria, so that if they happen to be in the place where the programme was being held, they may address the students during the inaugural or valedictory session or may interact with students during lunch time or after the session is over. The time limit of 15 minutes should be strictly maintained.

11. (a) Exemption from payment of fees to Disabled Students:

Disabled Students, suffering from 40% or above permanent disability are exempted from payment of fee and compulsorily attending Orientation Course. Such students can either opt to (i) attend all the classes or (ii) appear in two test papers of 3 hours each after a period of 15 days from the date of registration after thoroughly studying the OC Study Manual. In case the student opts to take the tests, the Program Organizing Unit (POU) may contact the Secretary, BOS-Operations to obtain the test papers.

The following shall be regarded as disability-

1. Physical disability.-

A. Locomotor disability (a person's inability to execute distinctive activities associated with movement of self and objects resulting from affliction of musculoskeletal
or nervous system or both), including-

(a) "leprosy cured person" means a person who has been cured of leprosy but is suffering from-

(i) loss of sensation in hands or feet as well as loss of sensation and paresis in the eye and eye-lid but with no manifest deformity;

(ii) manifest deformity and paresis but having sufficient mobility in their hands and feet to enable them to engage in normal economic activity;

(iii) extreme physical deformity as well as advanced age which prevents him/her from undertaking any gainful occupation, and the expression "leprosy cured" shall construed accordingly;

(b) "cerebral palsy" means a Group of non-progressive neurological condition affecting body movements and muscle coordination, caused by damage to one or more specific areas of the brain, usually occurring before, during or shortly after birth;

(c) "dwarfism" means a medical or genetic condition resulting in an adult height of 4 feet 10 inches (147 centimeters) or less;

(d) "muscular dystrophy" means a group of hereditary genetic muscle disease that weakens the muscles that move the human body and persons with multiple dystrophy have incorrect and missing information in their genes, which prevents them from making the proteins they need for healthy muscles. It is characterized by progressive skeletal muscle weakness, defects in muscle proteins, and the death of muscle cells and tissue;

(e) "acid attack victims" means a person disfigured due to violent assaults by throwing of acid or similar corrosive substance.

B. Visual impairment-

(a) "blindness" means a condition where a person has any of the following conditions, after best correction-
(i)total absence of sight; or
(ii) visual acuity less than 3/60 or less than 10/200 (Snellen) in the better eye with best possible correction; or
(iii) limitation of the field of vision subtending an angle of less than10 degree.

(b) "low-vision" means a condition where a person has any of the following conditions, namely:-
(i) visual acuity not exceeding 6/18 or less than 20/60 up to 3/60 or upto 10/200 (Snellen) in the better eye with best possible corrections; or

(ii) limitation of the field of vision subtending an angle of less than40 degree up to 10 degree.

C. Hearing impairment-

(a) "deaf" means persons having 70 DB hearing loss in speech frequencies in both ears;

(b) "hard of hearing" means person having 60 DB to 70 DB hearing loss in speech frequencies in both ears;

D. "speech and language disability" means a permanent disability arising out of conditions such as larynges to my or aphasia affecting one or more components of speech and language due to organic or neurological causes.

2. Intellectual disability, a condition characterized by significant limitation both in intellectual functioning (reasoning, learning, problem solving) and in adaptive behavior which covers a range of every day, social and practical skills, including-

(a) "specific learning disabilities" means a heterogeneous group of conditions wherein there is a deficit in processing language, spoken or written, that may manifest itself as a difficulty to comprehend, speak, read, write, spell, or to do mathematical calculations and includes such conditions as perceptual disabilities, dyslexia, dysgraphia, dyscalculia, dyspraxia and developmental aphasia;

(b) "autism spectrum disorder" means a neuro-developmental condition typically appearing in the first three years of life that significantly affects a person's ability to communicate, understand relationships and relate to others, and is frequently associated with unusual or stereotypical rituals or behaviors.

3. Mental behavior,-

"Mental illness" means a substantial disorder of thinking, mood, perception, orientation or memory that grossly impairs judgment, behavior, capacity to recognize reality or ability to meet the ordinary demands of life, but does not include retardation which is a condition of arrested or incomplete development of mind of a person, specially characterized by sub normality of intelligence.

4. Disability caused due to-

(a) chronic neurological conditions, such as-

(i) "multiple sclerosis" means an inflammatory, nervous system disease in which the myelin sheaths around the axons of nerve cells of the brain and spinal cord are damaged, leading to demyelination and affecting the ability of nerve cells in the brain and spinal cord to communicate with each other;

(ii) "Parkinson's disease" means a progressive disease of the nervous system marked by tremor, muscular rigidity, and slow, imprecise movement, chief ly affecting middle-aged and elderly people associated with degeneration of the basal ganglia of the brain and a deficiency of the neurotransmitter dopamine.

(b) Blood disorder-

(i) "hemophilia" means an inheritable disease, usually affecting only male but transmitted by women to their male children, characterized by loss or impairment of the normal clotting ability of blood so that a minor would may result in fatal bleeding;

(ii) "thalassemia" means a group of inherited disorders characterized by reduced or absent amounts of hemoglobin.

(iii) "sickle cell disease" means a hemolytic disorder characterized by chronic anemia, painful events, and various complications due to associated tissue and organ damage; "hemolytic" refers to the destruction of the cell membrane of red blood cells resulting in the release of hemoglobin.

5. Multiple Disabilities (more than one of the above specified disabilities) including deaf blindness which means a condition in which a person may have combination of hearing and visual impairments causing severe communication, developmental, and educational problems.

6. Any other category as may be notified by the Central Government.

A disabled student has to submit a certificate of suffering from disability, certified by a physician / surgeon / oculist working in a Government hospital, as the case may be.

11. (b) Fee Exemption in case of wards of Employees of ICAI:

The wards of employees of ICAI are granted full fee concession for undergoing the Orientation Course organized by the Regional Offices/Branches.

12. Accounting Guidelines:

The Organizing Center should keep proper records of the transactions. The organizing center should maintain batch wise details of transactions. There should be a separate bank account.

13. Online Portal:

Online Portal for OC/MCS is operational. The organizing centers shall launch the batches of Orientation Course through online portal www.icaionlineregistration.org only. No batches are to be conducted in the offline mode and no certificates are to be issued through offline mode.

The student registration, student attendance, faculty allocation, faculty feedback, certificate generation are to be done through online mode only. The user manual related to the portal is uploaded on the portal itself.

14. Dress Code:

Students, while undergoing Orientation Course, shall adhere to the formal Dress Code as per the local culture and tradition.
Advisory Dress Code: - Male Students: Full Sleeves Shirts and Trousers; Female Students: Sarees/ Salwar Kurta/ Suit. While appearing before the appellate authority, they may also wear a suit and a tie.

15. Provision of Lunch:

The organizing centers may provide good quality lunch to the students on each day of the batch (for physical batches only)

16. Installation of CCTV Camera with sound in the classroom

The Branches which are conducting the course in their own Branch premises are required to Install CCTV camera in the classrooms. The recording of the sessions may be viewed by the Competent Authority of the Branch. The observations to be sent to the BOS- Operations.

17. No relative of the employee of ICAI (wife, husband, brother, sister etc.) shall be engaged as a faculty for the aforestated classes:

No relative of the employee (wife, husband, brother, sister etc.) shall be engaged as a faculty for the aforestated classes. Regional Head/DCO Head/Chairman, Branch Incharge to share the names of the faculty members who are the relatives of the employees of ICAI and are registered in the portal /taking classes.

18. General:

- **Leave to students: Students are required to complete the Course without discontinuity.** However, in exceptional circumstances, cases of absence of students for maximum two days or four sessions may be allowed by the Chairman/Secretary of the Organizing Centre.
- The exceptional circumstances are : a)Medical reasons and b) Death of a close relative. Only in these above circumstances, the students do not have to do the compensatory classes for 2 days. Beyond 2 days even they will have to do the compensatory classes. Rest of the students who take leave (not in exceptional circumstances) will have to do the compensatory classes to get their certificates. The students can take compensatory classes in their own or nearby branches OR submit a project on the classes that they have missed which will have to be evaluated by the faculty. Certificate shall not be issued to the student unless the student completes the course.
- Students are required to maintain discipline and decorum apart from adhering to the dress code specified above. For misbehavior/ nuisance in the class, the faculty will have the power to make a note and based on which issue of Program Completion Certificate may be withheld.
- No cameras/ photographs be allowed in the sessions and uploaded on social networking sites.
- Background Material prepared by the BOS- Operations should be distributed to the participants at the time of their registration for the course. Requisition for adequate copies of Background Material along with details of the course should be sent to - **email: noidastores@icai.in** with a copy to the respective helpdesk of the courses and the BOS-Operations at least one month prior to the commencement of the batch for timely dispatch.
- Requisition for adequate copies of Trainers' Manual (for distribution to Resource Person/Faculty Member) along with soft copies / CDs should also be sent to the BOS – Operations as above.
- The course fee shall be paid through payment gateway. The funds will directly come to HO account. After deducting the remittance @ Rs.500/- per student the balance amount shall be transferred to the organizing center account.

Undertaking from Faculty Format

I Mr./Ms./CA./Dr. "_____" hereby give an undertaking that I shall not take sessions of more than 12 hours in a batch of MCS Course. Further I shall not take sessions beyond 60 hours in aggregate per month at various batches in different places both for OC and MCS. I have also noted that beyond 60 hours sessions in a month, no payment shall be paid to the undersigned.

Name of faculty :
Branch/DCO Name :
Signature of the faculty :
Dated :

(Submitted to: Branch In charge /RC/DCO Head/ as the case may be)

Declaration from POU

We hereby declare that the following faculty engaged for MCS Course has not taken any sessions of more than 12 hours in a batch of MCS Course and in aggregate 60 hours per month at various batches of both OC and MCS Course in different places. Declarations received from the concerned faculty members are enclosed herewith.

S No	Name of faculty	Batch wise duration	Total Duration	Amount Paid

Further none of the above faculty has been paid remuneration beyond 60 hours in a month.

Sign of Branch In charge/RC/DCO Head/:
Name of the Official:
Name of the Branch:
Dated :

(To be submitted to: The Board of Studies –Operations, HO along with the Batch Completion Report)

DECLARATION From the Empanelled Faculties for Council Year 2024-2025

I, _____ (Name), Membership Number _____ (In case of CA) empanelled as **OC/MCS/ITT/Advanced ITT Faculty** for CA Students; hereby declare and affirm that:

(1) I have no direct or indirect association with the Management of ICAI in terms of Central Council, Regional Councils, Branch Managing Committee, CPE Study Centres/Chapters, Co-opted members of the Central Committees, regional committees/branch MCs; special invitees to any committees, neither as an elected member nor as an ICAI Employee. I wish to make it explicitly clear that there is no professional or financial relationship between me and ICAI.

(2) I further confirm that I or any of my family members are not engaged directly or indirectly associated with any of the private coaching institute/centres or conducting classes for the Chartered accountancy students and I have not been engaged in any coaching activities that could pose a conflict of interest with the interests of ICAI. My commitment to ethical practices and transparency in professional engagements is unwavering.

(3) I am submitting this declaration to provide assurance that my eligibility for any position or involvement with ICAI is solely based on my qualifications, skills, and experience, and not influenced by any conflicting affiliations.

(4) I understand the importance of maintaining a fair and unbiased approval process, and I assure ICAI that my application or association with your esteemed organization is in accordance with the eligibility criteria outlined in the relevant documentation.

(5) Should there be any changes in my professional circumstances that may affect this declaration, I undertake to inform ICAI, BoS promptly.

(6) I am committed to upholding the principles of honesty and integrity throughout the application/empanelment process.

(7) I am neither the relative of the employees (wife, husband, brother, sister etc.) of ICAI nor that of Regional Head/DCO Head/Chairman of RC/Branch, Branch-in Charge and

(8) I am neither the Central Council/Regional Council/Branch Managing committee nor the partner or relative falling within the definition of 'relative' in the Income tax Act,1961 of the afore-stated members.

Date:

Signature with Name

Mobile: _____

Email: _____

Criteria for Empanelment of faculty for OC/MCS Course

Following eligibility criteria, based on their qualifications and experience, be adopted for empanelment of faculties:

1. **Professional Qualification**: A CA qualification or equivalent is essential to demonstrate a deep understanding of the specific challenges & requirements of the accounting profession.
2. **Advanced Degrees**: A Minimum of a master's degree in a relevant field such as Psychology, Sociology, Business Administration, Management, Organizational Communication, Law, or a related discipline. A Ph.D. is desirable for such programs. Any other allied courses in line with the advanced degree may also be considered. Certificate Course on Soft Skills Development, Leadership Skills, High Impact Presentation Skills, Training and Development and any Executive Education Programs in Communication Skills, Program in Leadership and Change Management, strategic thinking and NLP Trainer Certification may also be considered.
3. **Professional experience**: Typically, 5-15 years of relevant professional experience. This experience may include a combination of industry practice, teaching and potentially some form of management and leadership experience. This experience should demonstrate a significant impact in their field, leadership capabilities, and a record of effective teaching and program development.
4. **Previous Residential program experience.**
5. **Communication Skills**: (a) Clear and effective communication skills, both verbal and written; (b) Ability to convey complex concepts in an accessible and understandable manner.
6. **Teaching and Training experience**: (a) Proven experience in conducting training sessions or workshops, especially in a residential or immersive setting; (b) Demonstrated ability to engage and effectively communicate with diverse groups of participants.
7. **Industry Experience**: Practical experience and a strong background in the industry related to the skill being taught;(b) Knowledge of real-world application and industry trends.
8. **Curriculum Development:** Experience creating structured lesson plans and hands-on activities.
9. **Facilitation and interpersonal skills**: (a) Strong facilitation skills to lead group discussions, interactive activities, and collaborative projects. ;(b) Excellent interpersonal skills to build rapport with participants and create a positive learning environment.
10. **Technological Proficiency:** Familiarity with relevant technologies to enhance learning experience and (b) Capability to integrate technology into skill development activities.
11. **Student engagement and mentoring**: (a) commitment to student success

through engagement, mentorship, and support; (b) Evidence of fostering positive and inclusive learning environment.

Remarks: 1. Any canvassing by or on behalf of the proposed faculty or bringing political or other outside influence, about their engagement / selection shall be considered as DISQUALIFICATION.

2. Any matter for which no specific instruction has been given shall be decided by ICAI BOS - Operations and the decision shall be final and binding on the proposed faculty(ies).

3. Mere fulfilling the minimum eligibility criteria mentioned herein may not entitle a proposed faculty to be considered for empanelment. ICAI BoS- Operations reserves the right to fix higher criteria for consideration of applications for empanelment.

4. Request for empanelment of Faculties for OC and MCS regulatory program will be considered as per the requirement of the branch/regional office and as per the availability/non-availability of the faculties for the OC and MCS regulatory program.

5. ICAI BOS - Operations reserves the right to consider recommending or not to recommend the faculty(ies) for empanelment to OC and MCS regulatory program. The ICAI BOS - Operations has the right to set different as well as higher norms while considering/recommending, taking into account the specific requirement of the branches/regional offices.

6. Experience will be considered continuous only from the date of joining the assignment/job/paid assistant opening of the firm. Proposed faculty should take note of this requirement before submitting their experience details. Ensure all dates and durations are accurately reported to reflect continuous, uninterrupted experience.

Note:

1. With a view to give diverse exposure to students, sometimes organizing centers may invite eminent persons from any field say, from the spiritual / sports world or having achieved their excellence in their respective field to share their experiences.
2. The same faculty should not be assigned classes for more than two days. The faculty members must adhere to the time allotted for a particular session.
3. The remuneration of the faculty members/trainers shall be paid on the basis of the location of the Organizing Centre, which is as under:
    - Centre having more than 2000 members: Minimum Rs.1500/- to Rs.2000/- per session of 1½ hours
    - Centre having 2000 or less than 2000 members: Minimum Rs.1000/- to Rs.1500/- per session of 1½ hours
    - Batch wise/Session wise faculty payment details be prepared and submitted on regular basis.

4. No member of the Central Council / Regional Council / Branch Managing Committee shall be engaged as a faculty even if honorarium is not paid to them. Partners/relatives falling within the definition of 'relative' in the Income Tax Act,1961of the aforestated members shall not be engaged as the faculty. Members are requested not to intervene in the middle of the sessions.

5. Members of the Institute are eligible to be the faculty of MCS/OC.
6. Faculty taking sessions should attend the Faculty Development Program.

Code of Conduct for Empanelled Faculties for Regulatory Program of Orientation

Code of Conduct	Description
Professional Integrity	Maintain the highest standards of integrity and professionalism in all dealings.
Respect for Participants	Treat all participants with respect and dignity, fostering an inclusive environment.
Confidentiality	Safeguard the confidentiality of all sensitive information related to participants and the program.
Adherence to Guidelines	Follow all program guidelines and regulations as set forth by the governing body.
Continuous Improvement	Engage in ongoing professional development to enhance teaching skills and knowledge.
Feedback Mechanism	Encourage and facilitate feedback from participants to improve the learning experience.
Punctuality and Attendance	Be punctual and maintain consistent attendance for all scheduled sessions.
Conflict of Interest	Disclose any potential conflicts of interest and avoid situations that may compromise impartiality.
Ethical Conduct	Uphold ethical standards in all interactions, avoiding any form of discrimination or harassment.
Compliance with Regulations	Ensure compliance with all relevant laws and regulations governing the program.
Resource Management	Use provided resources responsibly - Assist in maintaining training facilities and equipment.
Representation -	Positively represent the institution and the regulatory program. Refrain from making unauthorized statements on behalf of the institution

All empanelled faculties are required to adhere strictly to this Code of Conduct to ensure a professional and effective learning environment for all participants. Thank you for your commitment to excellence in education.

POLICY FOR SETTING UP OF ADDITIONAL READING ROOMS

Board of Studies (Operations)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Objective:

The primary objective of establishing Additional Reading Rooms is to create an ideal and supportive reading environment for students undertaking the Chartered Accountancy (CA) course. These dedicated spaces are designed to address the challenges faced by students who struggle to focus on their studies due to limited reading space available at their residences. By providing these Additional Reading Rooms, we aim to alleviate the shortage of suitable study areas and offer CA students a conducive setting to enhance their learning experience free from distractions, enabling students to concentrate and engage deeply with their course materials. Ultimately, the establishment of Additional Reading Rooms, in conjunction with the existing Libraries and Reading Rooms, will play a crucial role in supporting the educational journey of CA students and will help to foster a sense of community among CA students, facilitating peer interactions and collaborative learning opportunities.

Policy framework:

The Regional Councils and Branches can establish Reading Room in their Branch/Regional Council premises or outside. The Reading Room which is established outside the premises are known as Additional Reading Room. This policy will cover the aspects related to Reading Room/ Library/Additional Reading Room.

A) Setting up of Reading Room:

For setting up reading room in the Branch/Regional Council premises (rented/owned), the proposal needs to be submitted to Estate Development Department for approval.

B) Setting up of Additional Reading Room:

1) For setting up Additional Reading Room i.e., outside the Branch/Regional Council premises, the proposal needs to be submitted to Board of Studies (Operations) as per the following guidelines for approval.
2) The Branch/Regional Council can establish Additional Reading Room at any location falling within their jurisdiction. Such Additional Reading Rooms will be categorised as "***Type A- Additional Reading Room***". To setup an Additional Reading Room i.e., Reading room outside its own premises, the Branch/ Regional Council can approach Municipal Libraries, Schools/ Colleges, Government approved libraries, NGOs, trusts, local bodies, Rotary Club, Lions Club etc. including any other location identified by the Chairman of the concerned Branch/Regional Council considering the

convenience of the students. However, the premises where Private Coaching Classes are being organized or a place belonging to the Management Committee Member of Branch/Regional Council or to their relative (as per the definition of relative under the Income Tax Act) or employee of ICAI or any other person, who may have a conflict of interest, should not be considered. If any location is under the direct jurisdiction of a specific Branch according to the branch constitution notification(s) issued by RBA, then Additional Reading Room can be established by that particular Branch only.

3) Proposals for locations that do not fall under direct jurisdiction of any existing branch can be directly considered by the nearest Branch/ Regional Council in consultation with Board of Studies (Operations). **Such Additional Reading Rooms will be categorized as "*Type B- Additional Reading Room*".** The Branch/Regional Council can seek assistance of the CPE chapters for appointing a local member from that area as an observer to oversee the daily operations of the Reading Room. However, the overall responsibility for day-to-day operations of the Reading Room shall be of the concerned Branch/Regional Council as approved by Board of Studies (Operations).

4) The proposal alongwith the budget in the prescribed format to establish an Additional Reading Room must be presented and discussed in the Management Committee meeting of the Branch/Regional Council either by presenting it in the Management Committee meeting or through a Circular resolution. The approved proposals will be subsequently submitted to the Board of Studies (Operations) for final approval.

5) The Capital Grant as per the guidelines will be released by the head office for setting up the additional reading rooms.

6) Operating Hours: The Additional Reading Room will be open for minimum 12 hours from 9:00 A.M. to 9:00 P.M. on all working days, Saturdays, Sundays, and other holidays, unless otherwise notified by the Indian Government. Any days on which the Reading Rooms/Additional Reading Rooms/ Libraries will be completely closed will be communicated in advance and posted on the notice board for the students' information. **In exceptional circumstances, such as inclement weather or local demand and conditions, the operating hours may be adjusted as decided by the Managing Committee of the respective Branch/Regional Council.**

7) The layout of the Reading Room should be standardized, the Estate Development Directorate of ICAI will provide the standardization parameters for setting up Reading Rooms in consultation with Board of Studies (Operations) to provide conducive learning environment to the students using this facility.

8) The Regional Councils/Branches must look for the suitable premises for feasibility in terms of the total area available, proximity to the nearest local public transport, required no. of students, legal compliance of the premises and expected revenue expenses like rent etc.

9) The Regional Councils/Branches should carefully carry out due diligence of critical factors to ensure feasibility. These factors include assessing the suitability of the premises based on total available area, proximity to the nearest local public transportation, capacity to accommodate the required number of students, adherence to legal compliance for operating such premises, and estimation of expected revenue and operational expenses. Thorough evaluation of these factors will help in making informed decisions regarding the selection of appropriate premises for the Additional Reading Rooms.

10) Eligibility Limit for setting up Reading Rooms/Additional Reading Rooms: The overall limit of the Branches and Regional Councils for establishing the reading rooms and additional reading rooms is as under:

<table>
<tr><th>No of Students registered in the Branches/RC</th><th>Maximum No of Reading Rooms including Additional Reading Rooms</th><th>Areas Specification</th></tr>
<tr><td>Below 1000 students</td><td>Upto 2 units</td><td rowspan="6">• For setting up of one unit of 50-seater, the estimated area of Reading Room will be about 1000 sq. ft.</td></tr>
<tr><td>1000-3000 students</td><td>Upto 4 units</td></tr>
<tr><td>3001-8000 students</td><td>Upto 6 units</td></tr>
<tr><td>More than 8,000 students</td><td>Upto 8 units</td></tr>
<tr><td>Regional Councils (City in which Regional Council is located)</td><td>Upto 10 units</td></tr>
<tr><td>Other locations under Regional Council Jurisdiction which are not falling under any Branch</td><td>As per requirements</td></tr>
<tr><td colspan="3">Board of Studies (Operations) may consider special requests based on the recommendation of the management committee of the Branch/Regional Council to increase the above mentioned limit subject to maximum of 2 units.</td></tr>
</table>

11) **Reimbursement of the Capital Grant:**

- Type A: The Board of Studies (Operations) will release a capital grant upto Rs.15,000 per seat subject to actual expenses for setting up "Type A Additional Reading Room".
- Type B: The Board of Studies (Operations) will release a capital grant upto Rs.25,000 per seat subject to actual expenses for setting up "Type B Additional Reading Room".
- Proposals for setting up regular "Reading Rooms" will be considered by the Estate Development Directorate.
- The capacity of the Additional Reading Room can be determined by the concerned Regional Council/Branch based on the number of registered students, with a minimum capacity of 25 seats and maximum 100 seats for "**Type A Additional Reading Room",** while 50 seats for **"Type B Additional Reading Room"**. The specifications for setting up an Additional Reading Room at the locations wherein the offices of the Branches and Regional Councils are situated can vary, with options available for capacities of 25 seats, 50 seats, or 100 seats, depending on the type of city and the number of students seeking to utilize the facility. The Regional Councils and branches will receive a one-time Capital Grant, proportionate to the number of seats in the Additional Reading Room, with a minimum requirement of 25 seats.
- The Capital Grant is intended for the procurement of capital items such as racks, tables, chairs, almirahs, air conditioners, fans, inverters, water coolers, cctv as well as for miscellaneous expenses related to the installation of electrical items and other necessary equipment. This grant is permissible for establishing Additional Reading Rooms, outside the branch premises, and in both intra-city and inter-city locations within valid jurisdiction.
- The grant for setting up Additional Reading Rooms will be disbursed in two installments. Upon approval of the proposal by the Head Office, 50% of the approved grant will be released. The remaining balance will be reimbursed only upon submission of the Audited Utilization Certificate, accompanied by photocopies of bills that have been duly certified by the auditor.
- It is important to note that the purchase of capital items should be carried out in accordance with the approved Capital budget as outlined in the policy document (refer to annexure III for further details). However, changes, if any, in the Capital items can be made only on receipt of prior approval from the Board of Studies (Operations). Adhering to these guidelines ensures proper financial management and accountability in the utilization of the grant funds.

12) Reimbursement of Revenue Expenditure

A. Revenue Grant for the Type A Additional Reading Room:

The Regional Council and Branches shall meet the day-to-day operational expenses from -

i. The nominal fees charged from students as mentioned at point no. 17,

ii. Out of the surplus generated from the ICTISS and AICTISS course fees after getting approval from Board of Studies (Operations) or

iii. From the Students Activity Grant which is provided by the Board of Studies (Operations).

The branch is responsible for maintaining proper records and accounts for the utilization of course surplus in these situations. In cases where the deficit due to the operating expenses of the Additional Reading Room could not be met out from the above-mentioned, the Chairman and Vice Chairman of Board of Studies (Operations) will assess the reimbursement for the deficit. The following grant subject to the actual deficit whichever is lower will be provided for reimbursement of rent expenses if applicable, and if rent is not applicable, it can be utilized to cover other expenses such as manpower and electricity.

City/Town (Class), classification as GOI notification	Amount of monthly grant per Reading room (Rs.)
A	25000
Other cities	20000

B. Revenue Grant for the Type B Additional Reading Room: A monthly grant of Rs 60,000/- or actual deficit whichever is lower will be provided by Board of Studies (Operations) to the concerned Branch/Regional Council.

The Revenue grant will be released on Quarterly Basis for both the Types of Additional Reading Rooms.

The responsibility of identifying the human resources required to maintain the Additional Reading Rooms lies with the concerned Branch/Regional Council. For accounting purposes, these Additional Reading Rooms will be treated as part of the concerned Branches/RCs. They will operate under

the control and supervision of the respective Branches/RCs, ensuring streamlined management and coordination.

13) Furthermore, the Career Counselling Committee will identify a Career Counsellor who will carry out Career Counselling Operations at these reading rooms, at the appointed day, time and identified space in such a manner so as to avoid any potential interference in the studies of the students availing the facility. This activity should be carried out only in lean period (May to July and November to January) with prior approval of the Board. The identified resources will receive training from the Career Counselling Committee to provide Career Counselling to all stakeholders interested in the CA course. They may also be considered as an observer for providing periodic feedback to the respective Branch/Regional Council. To support these operations the Career Counselling Committee will suitably Compensate the Counsellors.

14) To setup a new Additional Reading Room, prior approval from the Board of Studies (Operations) should be required and thereafter the legal Agreement with a tenure of 5 years can be entered with the party after vetting by Legal Directorate of ICAI. In case the premise is provided free of cost by the Trust, Social Bodies, NGOs, Government approved libraries, Municipal Libraries, or any other social organization like Rotary Club, Lions Club etc. an MOU for a minimum period of 3 years on mutually agreed terms and conditions can be entered into for availing the reading room services.

15) The overall responsibility for the day-to-day operation and maintenance of Reading Rooms, Libraries, and Additional Reading Rooms lies with the respective Branch / Regional Council. It is their duty to ensure the provision of basic amenities and facilities, which includes:

- Proper furniture, including racks, chairs, tables, lights, and air-conditioners, to create a comfortable and conducive learning environment for the students.
- The upkeep, maintain and refurbishment of the assets and facility.
- Availability of updated study materials provided by ICAI, ensuring that students have access to the latest resources for their studies.
- Maintenance of proper hygiene and sanitation standards, including separate washrooms for girls, to promote cleanliness and a healthy environment.
- Availability of hygienic drinking water.
- Installation of an appropriate number of CCTV cameras in each facility to ensure proper monitoring and security. Cameras should be strategically placed to cover entry and exit points effectively.

- Clear display of operational timings for the convenience of the students. During examination periods, these timings may be extended to accommodate the needs of the students.
- Conducting due diligence at the local level is the responsibility of the respective Regional Councils and Branches, ensuring compliance with applicable regulations and maintaining a well-managed and safe learning environment.

16) Monitoring and Supervision: Regular assessments should be conducted to ensure that the staff members are fulfilling their responsibilities effectively and meeting the needs of the students. The monthly report of the functioning of the reading room should be placed for the consideration of Management Committee of the respective Branch/Regional Council. Further, the half yearly report of the reading rooms will be placed for the consideration of the Board of Studies (Operations) as per specified format. Based on the evaluation of these reports suggestions for improvement of the functioning of the reading rooms will be provided.

17) Fees to be charged: A fee will be charged from interested students pursuing CA course for utilizing the services provided by the Reading Rooms. It is expected that the Reading Rooms operate on a self-sufficient basis. Therefore, students may be charged a monthly fee from Rs 200 to Rs. 800 per month. To enroll in the Reading Room/Library/Additional Reading Room, students must pay the applicable fees to the respective Regional Council/Branch. The fees of the student below the poverty line can be waived off at the discretion of Management Committee of the concerned Branch or Regional Council.

18) Manpower Requirement: In order to ensure smooth functioning and effective management of the Additional Reading Rooms, it is essential to ensure adequate staff members to oversee the operations of the Reading Room. This includes a supervisor who can manage the day-to-day activities, assist students, maintain records, and ensure a conducive and safe learning environment.

Honorary Volunteer Programs: Encouraging honorary volunteer participation can be beneficial to supplement the existing manpower. Local Members interested in contributing their time and expertise can be engaged as volunteers to assist with various activities in the Reading Room. These volunteers can be finalized by the Management Committee of the Branch/Regional Council and should also be intimated to Board of Studies (Operations) for its records.

19) Closure Option: In case Regional Council/Branch is not interested to run the present setup of Additional Reading Room, then prior intimation is to be given to the Board of Studies (Operations) along with the reasons

and Auditors Certificate of the present value of Capital Items, if in use else stating list of the items which are not further usable.

20) Registration: Registration of the student shall be on first-cum-first serve basis and valid for the enrolled period. Upto 50% buffer registration can be allowed, subject to the footfalls of the students during a given period that can be accommodated within the capacity of the reading room.

21) Reading Material: The students can bring their own study material for the purpose of studying at the Reading Room. The Board of Studies (Operations) will provide free of charge, 5 sets of the updated Study material along with RTPs and Supplementary for all the levels per 25 seats to the Branches / Regional Councils. Noida stores will be instructed to supply the necessary material along with the student material published for the reference as and when revision takes place.

22) Records: A proper record of the students' attendance availing reading room facility shall be maintained by the Regional Councils and Branches in a register and on system along with the Student Registration Number and Contact Details. A report to that effect can be asked by the Board.

23) Assets Register: The Regional Councils/Branches are required to maintain Reading Room/Libraries/ Additional Reading Room assets in their Assets register.

24) Insurance: All the Reading Rooms/ Libraries/ Additional Reading Room should be covered under the Insurance policy of ICAI. The Branch/RC should take necessary steps in this regard.

25) Capital Assets Replacement policy: The Regional Councils/Branches are required to maintain Additional Reading Room assets and after serving the useful life the assets can be replaced by informing the Board of Studies (Operations). The balance grant (Cost of Capital assets- selling price of old Assets) will be released after necessary approval and after getting Auditor Certificate for the present value of the assets to be replaced.

26) The Regional Councils/Branches are required to install atleast one Computer system for maintaining the records.

PROCEDURE FOR SETTING UP OF ADDITIONAL READING ROOM

1) The proposal alongwith the budget in the prescribed format to establish an Additional Reading Room must be presented and discussed in the Management Committee meeting of the Branch/Regional Council either by presenting it in the Management Committee meeting or through a Circular resolution. The approved proposals will be subsequently submitted to the Board of Studies (Operations) for final approval.

2) The office will review and place the proposal before the Chairman and Vice Chairman of Board of Studies (Operations) to be finally approved by the Secretary, ICAI.

This is as per the decision taken in the 432nd Council meeting held on 2nd and 3rd July 2024 that the proposals above Rs.20 lakhs will be finally approved by the President, ICAI, as per recommendation of Vice Chairman BoS, Chairman BoS and Secretary, ICAI. However, proposals upto Rs.20 lakhs will be approved by Vice Chairman BoS, Chairman BoS and Secretary, ICAI.

3) For the Additional Reading Room, minimum lease period will be of 5 years with an option to renew. In case of the reading room premises which are provided free of cost by the Trust, Social Bodies, Rotary Club, Lions Club, Government approved libraries, Municipal Libraries etc. an MOU for a period minimum of 3 years on mutually agreed terms and conditions can be entered into for availing the reading room services.

4) As, the Additional Reading Room should be maintained on self- sufficient basis, the feasibility in terms of the following be verified and provided alongwith the proposal-

a. Total area available

b. Proximity to local public transport

c. Legally compliant premises

d. Expected no. of students who will be using the facility.

e. Revenue expenses

f. Safety of students.

Along with the Proposal, the following undertaking should also be submitted by the concerned Regional Council / Branch:

1. Duly filled Format for Proposal(s) for setting up of Additional Reading Room along with Proposed Cost Structure of Additional Reading Room. (Annexure I to III)

2. Managing Committee decision/ undertaking for bearing the revenue expenses of the proposed Additional Reading Room and restricting the Capital Expenses as per the policy. Capital expenses incurred in excess of the limit would also be borne by the concerned Regional Council/Branch.

3. If the proposed premises is outside the Regional Council/ Branch premises and owned by a CA, details regarding - Name, Membership and address etc. along with a declaration that the rent quoted is competitive with respect to the prevailing market rates.

4. Owner of the proposed premises is/are not related to any member of the Management Committee of the Branch/Regional Council or to their relative (as per the definition of relative under the Income Tax Act) or employee of ICAI or any other person, who may have a conflict of interest (current as well as previous Managing Committee of the Regional Council/ Branch).

5. A hard copy as well as soft copy of the Draft Legal Agreement for being vetted by Legal Directorate of ICAI.

6. Declaration regarding:

(a) No private coaching classes are being conducted/ organized in the proposed premises.
(b) The proposed space will only be used for the very purpose of Reading Room and would not be allowed to be used for any other purpose, under any circumstances.

Annexure 'I'

DECLARATION

FOR SETTING UP AN ADDITONAL READING ROOM BY THE REGIONAL COUNCIL/ BRANCH

The following are required to be submitted along with the proposal for setting up of Reading Room:

1. Duly filled Format for Proposal(s) for setting up of Additional Reading Room along with Proposed Cost Structure of Additional Reading Room. (as per Annexure II)

2. Managing Committee decision/ undertaking for bearing the revenue expenses of the proposed Additional Reading Room in case of Type A and restricting the Capital Expenses as per the policy. Capital expenses incurred in excess of the limit would also be borne by the concerned Regional Council/ Branch.

3. If the proposed premises is outside the Regional Council/ Branch premises and owned by a CA, details regarding - Name, Membership and address etc. along with a declaration that the rent quoted is competitive with respect to the prevailing market rates.

4. Owner of the proposed premises is/are not related to any of the member of the Management Committee of the Branch/Regional Council or to their relative (as per the definition of relative under the Income Tax Act) or employee of ICAI or any other person, who may have a vested interest. (Current as well as previous Managing Committee of the Regional Council/ Branch).

5. A hard copy as well as soft copy of the Draft Legal Agreement for being vetted by our legal Department.

6. Declaration regarding:

   (a) No private coaching classes are being conducted/ organized in the proposed premises.
   (b) The proposed space will only be used for the very purpose of Reading Room and would not be allowed to be used for any other purpose, under any circumstances, other than the activities permitted by this policy.

Sign..... **Chairman of the Regional Council/Branch**	**Sign.....** **Chairman of the Students' Association of Regional Council/Branch**

Annexure 'II'

Format for Proposal(s) for Setting up /Upgradation of Additional Reading Rooms

Proposal(s) for setting up of Reading Rooms from the Regional Council/Branches should contain following details: -		
1	**Proposal for Additional Reading Room (Type A /Type B)**	
2	**Status (New Proposal/Already Setup)**	
3	**Address of the Regional Council/Branch**	
4	**Address of the proposed premises**	
5	**Total Area Available**	
6	**Proximity to nearest local public transport**	
7	**Name of the Owner**	
8	**Whether the Owner is an individual/Trust/Company/other entity (specify)?**	
9	**Expected Revenue expenses per month in detail:**	**1. Rent** **2. Electricity expenses**

		3. Staff **4. Repair and maintenance** **5. other (specify name)**
10	**Capital Expenses for setting the Additional Reading Room**	**1. Tables** **2. Chairs** **3. Racks** **4. Air Conditioners** **5. Fans** **6. Water Cooler** **7.other (specify name)**
11	**Amenities available (A.C., Fans, Lights, Water Cooler etc.)**	
12	**Period of lease agreement*.**	
13	**Whether the lease shall be renewable, if so, further period of renewal.**	
14	**Number of Students enrolled in the Regional Council/Branch in case of Type A or number of students available at the particular location in case of Type B.**	**1.Foundation** **2.Intermediate** **3. Final**
15	**Number of Students likely to avail the Reading Room Facility**	**1. Foundation** **2. Intermediate** **3.Final**

16	**Fee to be charged from the students.**	**Monthly**
17	**Details Reading Room(s)/Library(ies)/Additional Reading Room(s) opened till date**	
18	**Any Other important Details**	

Note: 1. No premises shall be taken on hire unless the proposal has been approved by ICAI and Lease Agreement/MOU (duly vetted by ICAI Legal Directorate) entered into by the Person authorized by ICAI in this behalf with the Owner.

2. Kindly attach the minutes of the Managing Committee meeting in which decision for above is taken.

Sign…… Chairman of the Regional Council/Branch	**Sign…… Chairman of the Students' Association of Regional Council/Branch**

Annexure 'III'

PROPOSED COST STRUCTURE FOR SETTING 1 UNIT OF ADDITIONAL READING ROOM OF 25 SEATS (Accordingly for Proportionate seats)

S.NO.	PARTICULARS	No.	COST STRUCTURE (in Rs) (Max. for 1 Unit of 25 seats)
A.	**CAPITAL EXPENDITURE**		
1.	**Furniture and Fixtures**		
	Tables should be properly laminated including one table for Staff.	25 +1	
	Good Quality Chair including one chair for Staff	25 + 1	
	Racks/Almirahs	As per requirement not more than 2	
	Fans	As per requirement not more than 4	
2.	**Air Conditioner**	As per requirement (To be decided by EDD)	
3.	**CCTV Camera (one at entrance and rest inside the Reading Room)**	2	
4.	**Any Other items/miscellaneous expenses/ Electrical wiring etc.**		
		Total	
Note:	**The Capital items rates should be based on Market Competitive rates**		
	Budget for Standardized/bought out items shall be within the limits as specified in Annexure-A of "Policy of Processing and Disbursement of Capital Grant issued by Estate Development Directorate of ICAI" copy enclosed		
	All the items to be purchased should be entered and accounted in Regional Council/ Branch Assets Register		
	Proper account of collection of fees at Reading Room to be maintained.		

Sign.....
Chairman of the Branch/Regional council

Sign.....
Chairman of the Students' Association of Branch

SCHOLARSHIP SCHEME FOR CA STUDENTS

1 NEED BASED FOR ECONOMICALLY WEAKER INTERMEDIATE STUDENTS

Scholarship Amount	Rs. 1500/- per month
Eligibility	a. Students who are registered for Intermediate Course either through Foundation Route or through Direct Entry Route.
	b. Income of Parents should not be more than Rs. 3,00,000/- per annum.
Period of Scholarship	a. 9 months commencing from the following month of registration for Intermediate Course.
	b. Additional 3 months if the Student has completed Orientation Course and IT within first 9 months of registration for Intermediate Course.
	c. Additional 3 months if the Student has passed any one Group in Intermediate Examination within 12 months of registration for Intermediate Course.

(Note: Students who passes both Groups of Intermediate can apply for Scholarship as Final registered students)

2 NEED BASED FOR ECONOMICALLY WEAKER FINAL STUDENTS

Scholarship Amount	Rs. 1500/- per month
Eligibility	a. Students who are registered for Final Course.
	b. Income of Parents should not be more than Rs. 3,00,000/- per annum.
Period of Scholarship	30 Months or remaining period of Articleship, whichever is less.

3 MERIT-CUM-NEED BASED SCHOLARSHIP

Scholarship Amount	Rs. 2000/- per month
Eligibility	a. Rank holders of Intermediate Examinations other than those covered under Merit Scholarship.
	b. Student must register for Final Course before making application
	c. Income of Parents should not be more than Rs. 3,00,000/- per annum.
Period of Scholarship	30 Months or remaining period of Articleship, whichever is less.

4 MERIT SCHOLARSHIP

Scholarship Amount	Rs. 2500/- per month
Eligibility	a. Rank holders of Intermediate Examinations, whose names appear at Sl. No. 1 to 10 and in case the rank at Sl. No. 10 continues to further ranks i.e. to Sl. No. 11 or to Sl. No. 12 or so on, then all such Rank holders.
	b. Student must register for Final Course before making application
Period of Scholarship	30 Months or remaining period of Articleship, whichever is less.

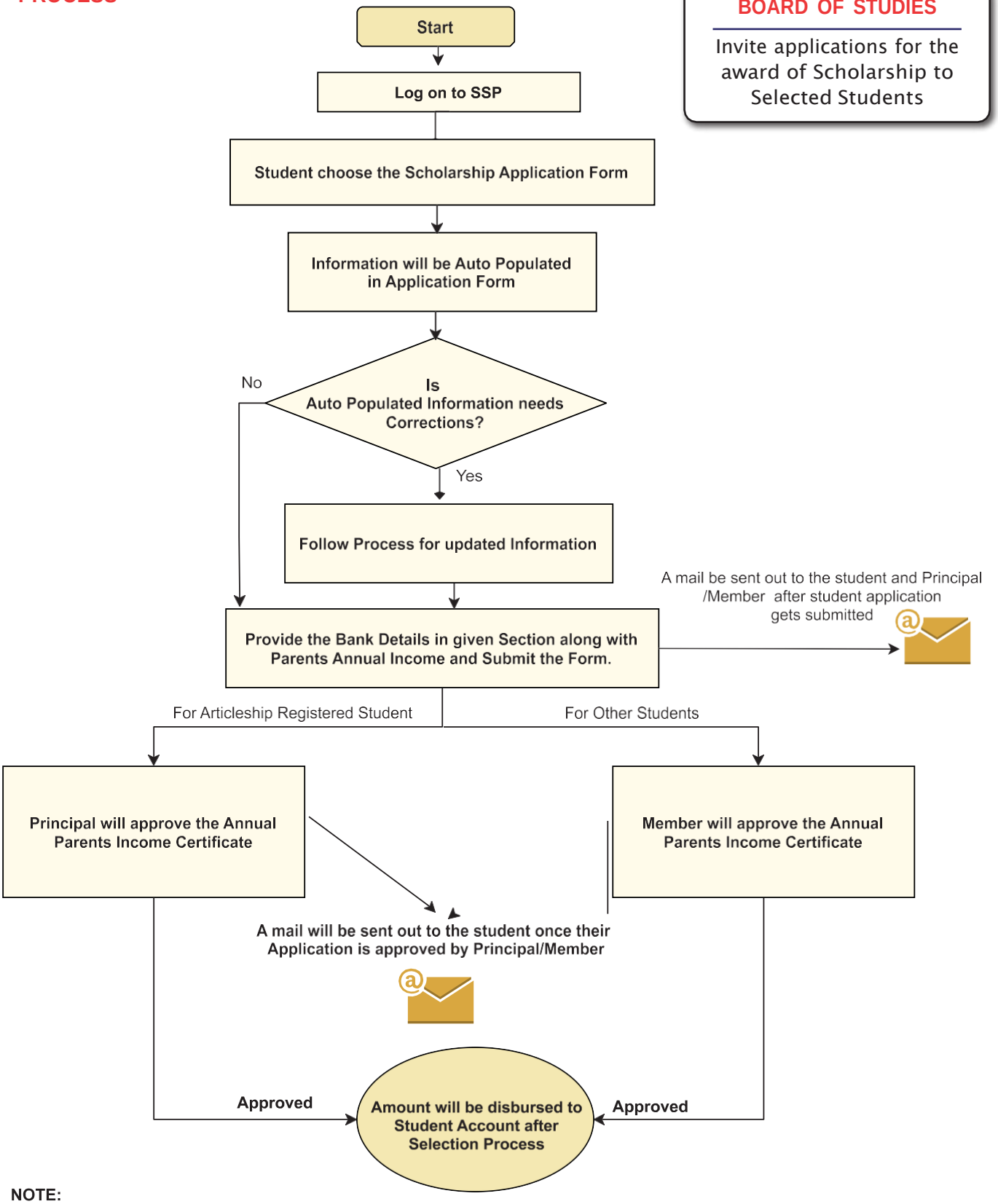
Students can apply online anytime for the Scholarship by login at Self Service Portal (SSP) at **https://eservices.icai.org**

In case of any clarification, please contact at
Phone: 0120-3045914; Email: bos.operations@icai.in; Website at www.icai.org

PROCESS

BOARD OF STUDIES

Invite applications for the award of Scholarship to Selected Students



NOTE:

Principal will be auto-selected for students who are undergoing Articleship. Other Students have to select member to whom form will be marked

Principal need to validate the student's last 6 months attendance to make them eligible for quarterly scholarship for every 6 months.

FAQS

1 **Question: When does ICAI notify eligible scholarship applicants regarding the selection and grant of scholarships?**

Answer: The Selection/Grant of Scholarship will be done on Quarterly basis as under:

Sl. No.	Date of Receipt of Applications	Grant Processed Quarterly on
1.	16th December to 15th March	April
2.	16th March to 15th June	July
3.	16th June to 15th September	October
4.	16th September to 15th December	January

2 **Question: Is income eligibility criteria and a one-time recommendation required on the Self Service Portal (SSP)?**

Answer: Yes, it is a one-time process. The scholarship application of students will only be considered complete when the Income and recommendation certificate is approved by members on the Self Service Portal (SSP) as applicable in the following cases:

i **Case I:** Students currently undergoing Articleship must obtain the Income Certificate and recommendation from the Principal under whom they are undergoing Articleship.
ii **Case II:** Students who have not yet started Articleship must obtain the Income Certificate and recommendation from any Member of ICAI (Chartered Accountant).

3 **Question: When is the conduct and attendance certificate required in the portal for the release of instalments?**

Answer: Following the selection and release of the first instalment of the Scholarship, the conduct and attendance certificate is required in the portal for the release of subsequent instalments as outlined below:

i Students currently undergoing Articleship must provide a Conduct Certificate and Attendance Certificate bi-annually, specifically in April and October, from the Principal under whom they are undergoing Articleship for the release of the next instalment of the Scholarship.
ii Students who have not yet commenced Articleship must provide a Conduct Certificate bi-annually, specifically in April and October, from any Chartered Accountant for the release of the next instalment of the Scholarship.

4 **Question: When will students receive the scholarship instalments in their bank account?**

Answer: Scholarship instalments will be disbursed to the student on a quarterly basis, subject to the following conditions:

i The student's eligibility will be verified quarterly.
ii Conduct and attendance certificates are required semi-annually on the self-service portal.
iii The student must ensure that an active bank account number, along with the bank IFSC code, is correctly provided on the self-service portal.

ONE-DAY SEMINARS/TWO-DAYS MEGA SEMINARS

1. Participation Fee:

A nominal fee of Rs. 100/- per student for One-day Seminar and Rs.300/- per student for a Mega Event of Two-days duration is to be charged.

2. Amount of Admissible Grant

For One Day Seminars - Maximum Rs. 30,000/- and in case the speaker(s) have been invited from other State(s)- Rs. 40,000/-, vis-a-vis Rs. 300/- per student registered for the Seminar or actual expenditure/deficit whichever is less.

For Two Days Mega Seminar - Maximum of Rs. 600/- per student registered for the seminar or the actual expenditure/deficit whichever is less.

3. Guidelines

The Regional Councils/Branches can organize one such Seminar per month out of which one Seminar in a year could be a Mega Seminar of two-days duration for which reimbursement shall be @ Rs. 600/- per student. No prior intimation is required to be given to the Board. However, for organising any Mega seminar/programme by the Regional Council/Branch wherein the registration of more than 500 students is expected, prior approval from Board regarding structure of the programme shall be obtained by the Regional Offices/Branches.

For two–days Mega Seminar, minimum 4 or maximum 6 Technical Sessions are to be kept and there shall be alteast 2 students speakers in each Technical Session. Accordingly, there can also be a maximum of 6 Chairmen/Chairpersons of Technical Sessions who may deliver Special Addresses as well. In addition to this, there can be maximum 2 Key-Note Speakers. Thus, there can be maximum 8 persons who may chair the sessions/deliver Special Address/Key Note Address, etc. by whatsoever name called.

As the nomenclature indicates, the duration of the One-day Seminar shall be of full day from 10 AM to 5 PM on the topics of current importance or subject related, having relevance to the Chartered Accountancy students. Accordingly the provision of tea/snacks/lunch is to be made for the participants. The motivational topics may also be covered on a regular basis. **Apart from eminent personalities, students should also be encouraged to make presentations in all these programmes.**

The Branches can also organize Mock Tests under the One-day Seminar where the faculty could guide the students, after the evaluation of answer scripts on how to do the presentation. Such Mock Tests may be held separately for Foundation, Intermediate and Final students. Normally speaking there should be a gap of 30 days between the two programmes except for Mock Tests, but in case the programme(s) is being organized for different levels/subjects, more than one programme can be organized in a month. However, the total number of programmes to be organized in a year shall not exceed 12, out of which one programme may be of two-days duration including Mock Test. The excess claim if any, arising out of conducting of Mock Test may be claimed as a deficit from Student Activity Grant.

The amount of grant shall cover various costs / expenses as follows:

1. Hiring the hall
2. Honorarium to faculty
3. Bouquets for dignitaries

4. Cost of lunch, snacks etc.

5. Publicity material

6. Background material, if any, prepared by the Branch

7. Mementoes

8. Conveyance to dignitaries.

9. Stationery for Mock Test(s), including Evaluation/Invigilation Charges etc.

The grant shall be released on the basis of claim duly signed by Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format ***(Annexure 'I')***, together with audited Statement of Income and Expenditure. However, the supporting vouchers/Bills shall be retained in the Branch and are not required to be sent in original along with the claim for release of Grant only photocopies will do.

Half Day Seminars

1. Participation Fee:

A nominal fee of Rs. 100 per student for Half-day Seminar is to be charged.

2. Amount of Admissible Grant

Maximum Rs. 30,000/- vis-à-vis Rs. 150/- per student registered for the Seminar or actual expenditure/deficit whichever is less.

3. Guidelines

The Regional Councils/Branches can organize two such Seminars per month. No prior approval is required to be taken from the Board, the organizing RC/ Branch required to inform about the conduct of Seminar mentioning the date, topic, speaker name and expected no. of participants in advance.

As the nomenclature indicates, the duration of the Half-day Seminar shall be of Half day from 10 AM to 1 PM or 2:00 PM to 5:00 PM on the topics of current importance or subject related, having relevance to the Chartered Accountancy students. Accordingly, the provision of tea/snacks may be made for the participants. In addition, motivational topics may also be covered on a regular basis. **Apart from eminent personalities, students should also be encouraged to make presentations in all these programmes.** A slot of ½ - 1 Hour towards the end of seminar may be allotted for students to make it more interactive.

A gap of 15 days between the two programmes may be maintained, but in case the programme (s) is being organized for different levels/subjects, the gap may be reduced. However, the total number of programmes to be organized in a year shall not exceed 24, in case the RCs/ Branches are not conducting any One-Day Seminar in a year. The said seminar is to be organized on self-supporting basis, however, the excess claim if any, arising out of conducting of Half Day Seminar may be claimed as a deficit from Student Activity Grant.

The grant shall be released on the basis of claim duly signed by Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format ***(Annexure 'I')*** together with audited Statement of Income and Expenditure. However, the original supporting vouchers/Bills shall be retained in the Branch and are not required to be sent along with the claim for release of Grant only photocopies will do, unless asked by the Board.

SHORT TERM COURSE/ WORKSHOP ON ENGLISH SPEAKING, WRITING SKILLS AND BUSINESS COMMUNICATION

1. Amount of Admissible Grant

The deficit, if any, can be claimed upto Rs. 30,000/- under the category of One Day Seminar or out of Students' Activity Grant subject to actual expenditure/deficit whichever is less.

2. Guidelines

The Regional Councils/ Branches can organize the above programme of 3-5 days duration on regular intervals (maximum 4 in a year) for CA Students and employees of CA Firms on a self supporting basis for which a nominal fee may be charged from the participants to cover the expenses. No prior intimation is required to be given to the Board.

The Background material brought out by the Board shall be sent to the Regional Councils and Branches free of cost based on their requirements well in advance.

The grant shall be released on the basis of claim duly signed by Chairman of the Branch/Chairman of the Branch of the Students' Association in the prescribed format (**Annexure 'I'**) together with audited Statement of Income and Expenditure. However, the original supporting vouchers/Bills shall be retained in the Branch and are not required to be sent along with the claim for release of Grant only photocopies will do.

SPECIAL COUNSELLING PROGRAMME - HOW TO FACE CA EXAM.

1. Amount of Admissible Grant

Maximum Rs. 30,000/-per Programme subject to actual expenditure/deficit whichever is less.

2. Guidelines

As a part of One-day Seminar Activity, the Regional Councils and Branches shall organize Special Counselling Programmes separately for Foundation Students as well as Intermediate and Final Students to be known "Special Counselling Programme – How to Face CA Examinations?"

Such Programmes shall be organized twice a year after declaration of results but well before the next examinations of each term by the Regional Councils/Branches.

Reimbursement would be made on receipt of information of the conduct of the Special Counselling Programme from the Branch, duly certified by the Chairman of the Regional Council or Branch, as the case may be, in the prescribed format ***(Annexure 'I')*** together with the audited Statement of Income and Expenditure.

CA STUDENTS' FESTIVAL

(The Students' Festival should not be organized in conjunction with any other programmes including Student Conferences)

1. Amount of Admissible Grant- Reimbursement to cover administrative expenses in organizing the competitions at the Regional level / Branch

The amount of reimbursement to the Branches would be at the following scale, subject to the upper limit of actual expenditure/deficit.

Branches having membership upto 500 members	Rs. 1 lakh
Branches having membership between 501-1,000 members	Rs. 1.5 lakhs
Branches having membership of more than 1,000 members	Rs. 2 lakhs

2. **GUIDELINES**

Eligibility

The Festival is open to the students who are undergoing articles and students in respect of whom two years have not lapsed after the completion of articles. Foundation students are also eligible to participate in this festival.

The purpose of this Festival is to improve the finer instincts and personality of the CA students.

Students' Festival shall be conducted under the guidance and supervision of a Member of the Board, wherever available. Otherwise, the Council Member(s) located in the concerned jurisdiction will guide the organization of the Festival.

While organizing the Students' Festival at the Branches, the Chairman of the Regional Council / Regional Students' Association shall also be kept informed of the developments.

Events

The following activities are proposed to be covered:

Debates, Mimicry/Mono-acting, Extempore speaking, Skits, Plays, Mehndi Competition, Indian Dances, Singing (Solo/Duet) and Instrumental Music etc., including any other cultural activity.

Branch level Students' festival

The Students' Festival shall be held in different cities across India through the branches of ICAI. The Festival shall be held in the city on the date and at the venue indicated in the communication to be sent by the Branch in advance. Students may be requested to confirm participation by sending their names. Based on the performance of the students as judged by a panel of judges, a prize shall be given to the winner and a Certificate of appreciation to two runners-up in each activity.

Regional level

Amount of Admissible Grant

Rs. 2 lakhs for each Region.

Normally the Students' Festival at Regional level shall be organized by the Board.

Chief Guest

A Chief Guest may also be invited to the Festival. The Chief Guest should be a person of repute in public life such as a Minister, Member of Parliament, Member of Legislative Assembly, a senior bureaucrat, or an eminent personality from the industry/bureaucracy.

Audience

Audience shall comprise of CA students, Chartered Accountants, parents of the students, members of the public, as may be appropriate.

Publicity

The Regions shall give wide publicity to the Students' Festival. The services of a professional consultant for the respective event may be engaged.

Modifications

The scheme can be modified, altered or abandoned at any time. All decisions about the scheme shall be at the sole discretion of Board and binding on all. Nobody shall have any right or claim whatsoever against the Board or the Institute.

Reimbursement would be made on receipt of information of the conduct of the Students' Festival from the Branch, duly certified by the Chairman of the Branch/ Chairman of the Branch of the Students' Association, in the prescribed format ***(Annexure 'III'),***alongwith audited accounts of the Event and few photographs of the event.

SPORTS COMPETITION

1. Amount of Admissible Grant- Reimbursement to cover administrative expenses in organizing the competitions at the Regional level / Branch

The maximum amount of reimbursement would be as follows (subject to actual expenditure/deficit whichever is less):

Branches having membership upto 500 members	Rs. 30,000
Branches having membership between 501 -1,000 members	Rs. 40,000
Branches having membership of more than 1,000 members	Rs. 50,000

2. GUIDELINES

Eligibility

The competition is open to the students who are undergoing articles and students in respect of whom two years have not lapsed after the completion of articles. Foundation students are also eligible to participate in the Competition(s).

The purpose of the sports competition is to create awareness about the need for physical and mental awareness among the CA students. This would also help the students in personality development and improve their inter-personal skills.

Sports Events The following Sports activities shall be organized:

A. Indoor Games

1. Carom
2. Chess
3. Badminton – singles and doubles – separately for boys and girls
4. Table tennis – singles and doubles – separately for boys and girls
5. Squash (wherever feasible to organize).
6. Swimming (wherever feasible to organise).

B. Outdoor Games

Athletics

(a) 100 mtrs. race – boys and girls separately

(b) 400 mtrs. race – boys and girls separately (wherever feasible to organize)

Rules

The rules laid down by the appropriate national / international authority for the respective game shall apply.

Chief Guest

A Chief Guest may also be invited to the Event. The Chief Guest could be a person of repute in public life such as a Minister, Member of Parliament, Member of Legislative Assembly, a senior bureaucrat or an eminent personality from the industry / bureaucracy.

Spectators

Spectators shall include CA students, chartered accountants, parents of the students, members of the public, as may be appropriate.

Accommodation

Students have to make own arrangements for their stay at the place where the competition will be held. Wherever possible, the office may assist in arranging reasonable accommodation for the participants at economical rates.

Publicity

The Hosting Unit shall give widest publicity to the competition in their cities.

Guidance and supervision

The services of a professional consultant for the respective game may be utilized.

The Competition shall be conducted under the guidance and supervision of the Member of the Board, wherever available. Otherwise the Council Member(s) located in the concerned jurisdiction shall guide the proceedings.

In the case of Competition at the Branch level, the Chairman of the Regional Council / Regional Students' Association shall also be kept informed of the developments.

Modifications

The scheme can be modified, altered or abandoned at any time. All decisions about the scheme shall be at the sole discretion of Board and binding on all. Nobody shall have any right or claim whatsoever against the Board or the Institute.

Reimbursement of admissible grant would be made on receipt of information of the conduct of such Sports Competition from the Branch, alongwith relevant audited accounts and details, duly certified by the Chairman of the Branch/ Chairman of the Branch of the Students' Association in the prescribed format **(Annexure 'IV')** and few photographs of the event.

STUDENTS' ACTIVITIES GRANT

1. Amount of Admissible Grant

Rs. 250/- per student under the jurisdiction of a Branch/Regional Council, subject to the upper limit as under:

Upto 300 members	Rs. 1.00 lakhs
From 301 to 500 members	Rs. 1.50 lakhs
From 501-1000 members	Rs. 2.50lakhs
From 1001 - 2000 members	Rs. 3.50lakhs
From 2001 – 5000 members	Rs. 4.50 lakhs
Above 5000 members	Rs. 5.50 lakhs

2. The grant shall be disbursed in instalments. Initially 25% of the entitled grant shall be sent in the month of April/May every year after receiving the utilization certificate from the Branches and the Regional Councils of the Previous Installments. The same process will be followed for processing of next Installments of Students Activity Grant.

The Grant can be utilized for carrying out the following activities: -

(1) Workshops for students.

(2) Blood donation camps.

(3) Expenses incurred when President, ICAI visits the Branches to address the students.

(4) Expenses incurred when Vice-President, ICAI visits the Branches to address the students.

(5) Expenses incurred when Council Members, ICAI visit the Branches to address the students.

(6) Expenses incurred when Dignitaries visit the Branches to address the students.

(7) Expenses incurred when eminent persons visit the Branches to address the students.

(8) Provision of library facilities.

(9) Provision of reading room facilities.

(10) Expenses on social services rendered by CA students.

(11) Lecture meetings for students.

(12) Study circle meetings for students.

(13) Industrial visit.

(14) Educational Tour.

(15) Any other activity for students.

(16) Deficit, if any, incurred in organizing other activities for which specific grant is paid, could also be claimed as reimbursement out of Students' Activities Grant restricted to 30% of the eligible grant of that specific activity or Rs. 50,000 whichever is less.

(17) The Revenue Expenses for running Additional Reading Room(s).

Reimbursement would be made on receipt of information of the conduct of Students' Activities from the Regional Council / Branch, alongwith the audited Utilisation Certificate duly certified by the Chairman of the Regional Council / Branch/ Chairman of the Regional Council/ Branch of the Students' Association, in the prescribed format *(**Annexure "V**")*.

Annexure 'I'

REQUEST FOR RELEASE OF GRANT FOR ORGANIZING CA STUDENTS TALENT SEARCH/ ONE DAY SEMINAR/TWO-DAYS MEGA SEMINAR/ HALF DAY SEMINAR/ SHORT TERM COURSE/WORKSHOP ON ENGLISH SPEAKING, WRITING SKILLS AND BUSINESS COMMUNICATION/ SPECIAL COUNSELLING PROGRAMME

Name of the Programme : _____

Programme Date (s) : _____

Timings : _____

Venue : _____

_____

Contests details :

Name of the Contest	No. of participants
Activities of Talent Search	
Half Day Seminar	
One day Seminar	
Two Days Mega Seminar	
Short Term Course/English workshop	
Special Counseling Prog	

Topic(s) : _____

Names of Judges/Speakers/ Quiz Master : _____

The above activity has been carried out strictly in accordance with the guidelines laid down by the Board of Studies-Operations. Please release grant for the above Contest, as per enclosed audited Statement of Expenses.

Signature_____

Name:_____

Chairman_____**Branch/Chairman**_____**Branch of**_____**India CA students' Association** **Dated :** _____

Annexure 'III'

REQUEST FOR RELEASE OF GRANT FOR ORGANIZING CA STUDENTS' FESTIVAL

Date : _____

Place : _____

Membership strength of Branch as on 1st April of every year : _____

No. of participants : _____

Events / Activities organized : _____

Chief Guest, if any : _____

The above activity has been carried out strictly in accordance with the guidelines laid down by the Board of Studies - Operations.

Scale of Reimbursement*

Branches having membership upto 500 members	:	Rs.1 lakh
Branches having membership between 501-1,000 members	:	Rs. 1.5 lakhs
Branches having membership of more than 1,000 members	:	Rs. 2 lakhs

The Regional Councils shall be paid a sum of Rs. 2 lakhs each for organizing the CA Students' Festival festivals.

Please release the eligible grant of Rs. _____ for CA Students' Festival, as per enclosed audited accounts.

Signature_____

Name: _____

Chairman_____Branch/

Chairman_____Branch of_____India
CA students' Association

Dated : _____

*Subject to the limit of actual expenditure/deficit.

Annexure 'IV'

REQUEST FOR RELEASE OF GRANT FOR ORGANIZING SPORTS COMPETITIONS

Date : _____

Place : _____

Membership strength of Branch as on 1st April of every year : _____

No. of participants : _____

Details of Sports activities held : _____

Chief Guest, if any : _____

The above activity has been carried out strictly in accordance with the guidelines laid down by the Board of Studies - Operations.

Scale of Reimbursement*

Branches having membership upto 500 members	Rs. 30,000
Branches having membership between 501 - 1,000 members	Rs. 40,000
Branches having membership of more than 1,000 members	Rs. 50,000

Please release the eligible grant of Rs. _____ for Sports Competition, as per enclosed audited accounts.

Signature_____
Name: _____

Chairman_____Branch/

Chairman_____Branch of_____India
CA students' Association

Dated : _____
*Subject to the limit of actual expenditure/deficit.

Annexure – 'V'

UTILIZATION CERTIFICATE FOR RELEASE OF STUDENTS' ACTIVITIES GRANT

Date : _____

Place : _____

Grant Payable

Rs. 1 lakh to Branches with upto 300 members.
Rs. 1.5 lakhs to Branches with more than 301 – 500 members.
Rs. 2.5 lakhs to Branches with more than 501 – 1,000 members.
Rs. 3.5 lakhs to Branches with more than 1001 – 2,000 members.
Rs. 4.5 lakhs to Branches with more than 2001 – 5,000 members.
Rs. 5.5 lakhs to Branches with above 5,000 members.

Utilisation Certificate for the students' activities grant for the year 20…- 20...

Instalment of students' grant received from the Board of Studies- Operations			**Rs.**
First			
Second			
Third			
Fourth			
Utilization of grant for students' activities			
Sl. No.	**Activity Date**	**Particulars of activity**	**Amount Spent (Rs.)**

The above activity has been carried out strictly in accordance with the guidelines laid down by the Board of Studies-Operations.

Please release grant of Rs. _____ (Rs. 250/- per student) for the Students' Activity Grant.

Signature_____

Name: _____

Chairman_____Branch/

Chairman_____Branch of_____India
CA students' Association

Dated : _____

STUDENT ACTIVITY PORTAL

BOARD OF STUDIES - OPERATIONS

The Board has developed Student Activity Portal to help the students to get register for various students' programme from anywhere anytime like, Student Seminars, Student Conferences, Mock Tests, Workshop, Special Counselling Programme for CA Students, CA Students Talent Search, CA Students festival, Sports Competition etc. being organised by Regional Councils and Branches.

The link for the portal is: http://bosactivities.icai.org

The Portal has following three interfaces:

1) Regional Councils and its Branches being Programme Organizing Units (POUs).
2) Students Interface- End Users.
3) Board of Studies - Operations being Admin side.

The Regional Councils and Branches have to login to the portal and get them registered by entering their User name and Password at below link: http://admin.bosactivities.icai.org/login

After registering the POUs i.e. Regional Councils and Branches are required to upload their upcoming events/programs in the dashboard. Thereafter, Board will approve the event. After event approval by Board, the event will be displayed on the portal for helping students to get themselves registered for the event with their login id by paying the required registration fees online (through Debit Card/Credit Card/ Net Banking) on student's activity portal itself.
It is pertinent to state that the registration fees collected from students online and deposited in the centralized Head Office Account will thereafter be reimbursed to the concerned RCs and Branches.

For Students

A dashboard has been developed for the students wherein the students can individually login from time to time to register for an event. The student can login using their credentials and pay the required registration fees online (through Debit Card/Credit Card/ Net Banking) on student's activity portal itself. After successful registration, the student will be eligible to attend the event.

The students are required to visit **https://bosactivities.icai.org** and login with the below mentioned details in order to activate their account and register for the upcoming events from time to time.

User Name - Students Registration no. (i.e. WRO0123456)
Password - Date of birth in DDMMYYYY format.



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

ICAI Bhawan, P.B. No. 7100, Indraprastha Marg, New Delhi-110002

website: www.icai.org