



New Scheme of Education and Training

Board of Studies (Academic)

Conversion (Transition)
Scheme

Contents



Salient Features of New Scheme of Education and Training



Implementation Schedule



Papers at Foundation, Intermediate & Final Levels



New Scheme of Education and Training at a Glance



Notable Points of Conversion (Transition) Scheme



Scenarios of Conversion (Transition) Scheme

Foundation Level | Intermediate Level | Final Level | Practical Training



Salient Features of New Scheme of Education and Training

- ✓ Redefined Curriculum with 6 papers each at Inter & Final Level
- ✓ 2 Years of Uninterrupted Practical Training
- ✓ Experiential Learning with Self-Paced Online Modules
- ✓ Multi-disciplinary Subjects and Specialization
- ✓ Ethics & Technology in all Core Subjects at Final Level
- ✓ Focus on Strategic Decision Making for Providing Business Solutions
- ✓ Emphasis on Emerging Technologies Training
- ✓ 30% MCQ based Examination at Inter and Final Level
- ✓ Recognition as Business Accounting Associate (BAA) – An Exit Route
- ✓ Country Specific International Curriculum & Training



Implementation Schedule – New Scheme of Education and Training

Course/ Training	Registration would commence from	Last Exam under Old Scheme	First Exam under New Scheme
Foundation	2 nd August, 2023*	December, 2023	June, 2024
Intermediate	1 st July, 2023	November, 2023	May, 2024
Final	1 st July, 2023	November, 2023	May, 2024
Two years of Practical Training	Will be applicable from 1st July 2023.		
Self-Paced Online Modules	Commenced from 1st July, 2023.		



Papers at **Foundation** Level in New Scheme

Subjects

Paper - 1 : Accounting (100 Marks)

Paper - 2 : Business Laws (100 Marks)

Paper - 3 : Quantitative Aptitude (100 Marks)

- Business Mathematics
- Logical reasoning
- Statistics

Paper - 4 : Business Economics (100 Marks)





Papers at **Intermediate** Level in New Scheme

Subjects

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 - Subjects

Set A (compulsory)

Corporate &
Economic Laws

Set B (compulsory)

Strategic Cost and
Performance
Management

Set C (any one to be selected)

- Risk Management
- Sustainable Development and Sustainability Reporting
- Public Finance and Government Accounting
- The Insolvency and Bankruptcy Code, 2016
- International Taxation
- The Arbitration and Conciliation Act, 1996
- Forensic Accounting
- Valuation
- Financial Services and Capital Markets
- Forex and Treasury Management

Set D (any one to be selected)

- The Constitution of India & Art of Advocacy
- Psychology & Philosophy
- Entrepreneurship & Start-up Ecosystem
- Digital Ecosystem and Controls





Papers at **Final** Level in New Scheme

Subjects

Group I

Paper - 1 : Financial Reporting

Paper - 2 : Advanced Financial Management

Paper - 3 : Advanced Auditing, Assurance and Professional Ethics

Group II

Paper - 4 : Direct Tax Laws and International Taxation

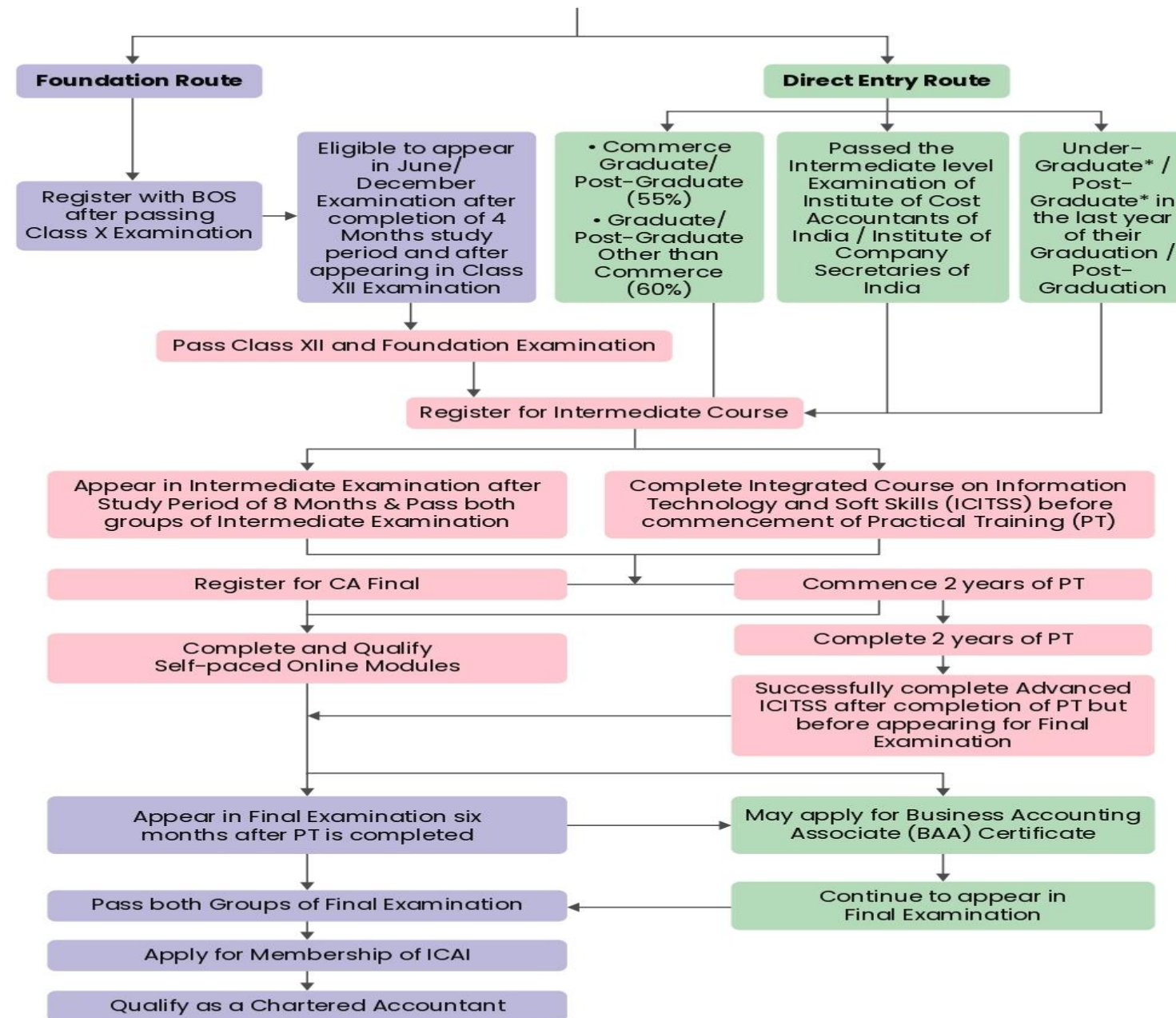
Paper - 5 : Indirect Tax Laws

Paper - 6 : Integrated Business Solutions
(Multi-disciplinary case study with Strategic Management)



Flow Chart of New Scheme of Education and Training

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.



Notable Points for Conversion (Transition) Scheme



Notable Points of Conversion (Transition) Scheme

1

All old students will be **automatically converted** without any fee in the New Scheme after declaration of November/December, 2023 Examination results.

2

After conversion:

1. If you have not ordered the Study Material earlier, you may make the requisition for the Study Material under the New Scheme of Education and Training on Centralized Distribution System (CDS) portal without making any payment.
2. If you have already taken the Study Material, you may order the Study Material under the New Scheme of Education and Training through CDS portal after paying Rs.500/- (Foundation Course) or Rs.1,000/- (Intermediate Course) or Rs.1,000/- (Final Course), as the case may be.

3

Group-wise and paper-wise exemption will be announced by the Examination Department separately.



Notable Points of Conversion (Transition) Scheme

4

Self-Paced Online Modules can be undergone only after passing both Groups of Intermediate Examinations and registering for Final Course.

5

Students who have qualified both Groups of Intermediate (8 Papers) are exempted from undergoing Self-Paced Online Modules SET-C & SET-D.

6

Exemption in Self-Paced Online Modules in either SET-C or SET-D will be applicable for students who have passed seven papers at the Intermediate level.

7

Final Course Students unsuccessful in Old Scheme will appear in May, 2024 Examination under New Scheme after automatic conversion. Such Students may qualify Self-Paced Online Modules, as applicable, after passing May, 2024 Examination but before applying for membership. If unsuccessful in May, 2024 Examination, the student would be eligible for subsequent Examination only after qualifying Self-Paced Online Modules, as applicable.



Notable Points of Conversion (Transition) Scheme

8

Students who have commenced Practical Training by 30th June, 2023 will –



continue to do 3 years of Practical Training,



be entitled for 156 leaves (1095 x 1/7 days),



have to undergo AICITSS Course during the Practical Training but compulsorily before appearing in the Examinations,



be eligible to appear for Final Examination under the New Scheme (two groups comprising of six papers) in the last six months of their Practical Training subject to qualifying the Self-Paced Online Modules, as applicable.



Notable Points of Conversion (Transition) Scheme

9

Students who have passed either group of Intermediate and did not commence their 3 years of Practical Training till 30th June, 2023 will –



have to pass both groups of Intermediate and thereafter commence the Practical training of 2 years. Simultaneously register in Final Course.



be entitled for 12 days of leaves per year,



have to undergo AICITSS Course after completion of two years of Practical Training but compulsorily before appearing in the Examinations,



be eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules, as applicable.



Notable Points of Conversion (Transition) Scheme

10

Students provisionally registered in Intermediate under Direct Entry Route will –

- ✓ be automatically converted in the New Scheme,
- ✓ be eligible to appear in the Intermediate Examination on completion of 8 months study period from the date of provisional registration and after passing Graduation with minimum % of marks and uploading the final year graduation Marksheet/Certificate,
- ✓ have to pass both the groups of Intermediate examination and thereafter can commence the Practical Training of 2 years,
- ✓ be entitled for 12 days of leaves per year, simultaneously register in Final Course.
- ✓ have to undergo AICITSS Course after completion of two years of Practical Training but compulsorily before appearing in the Examinations,
- ✓ be eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules.



Notable Points of Conversion (Transition) Scheme

11

Students who will appear in November, 2023 Final Examination in the Old Scheme and pass one of the groups will –

- ✓ be automatically converted in the New Scheme,
- ✓ be exempted in the remaining group/Unit/ Paper, as the case may be. Self-Paced Online Modules i.e. C & D will be exempted,
- ✓ have to qualify Self-Paced Online Modules A or B, as applicable, before applying for membership. If unsuccessful in May, 2024, the student would be eligible for subsequent examination only after qualifying Self-Paced Online Modules A or B, as applicable,
- ✓ continue to do 3 years of Practical Training,
- ✓ be entitled for 156 leaves (1095 x 1/7 days),
- ✓ have to undergo AICITSS Course during the Practical Training but compulsorily before appearing in the Examinations.



Notable Points of Conversion (Transition) Scheme



Validity of Conversion period in the New Scheme is as under:-

Foundation Course:

Four years from the date of Conversion for existing students. Thereafter, no revalidation is allowed.

Intermediate Course:

Five years from the date of Conversion in the New Scheme. Thereafter, students are allowed to revalidate the Intermediate registration only once in New Scheme.

Final Course:

Ten years from the date of Conversion. Thereafter, revalidation is allowed after every 10 years.



Notable Points of Conversion (Transition) Scheme

Business Accounting Associate (BAA)



A candidate would be awarded the certificate of Business Accounting Associate (BAA) on fulfilment of following criteria –

- a) Passed both Groups of intermediate level examination,
- b) Completed his Practical Training,
- c) Completed the AICITSS,
- d) Qualified the Self-Paced Online Modules, as applicable.



Scenarios of Conversion (Transition) Scheme

**Foundation
Level**

**Intermediate
Level**

Final Level

**Practical
Training**



Conversion (Transition) Scheme – Foundation Level

S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
1	Students Appeared in Class XII and registered in Foundation Course till 1 st July, 2023.	December, 2023	June, 2024

Remarks



- ✓ If a candidate is not successful in December, 2023 attempt, he will be automatically converted to the New Scheme of Education and Training.
- ✓ If a candidate is successful in December, 2023 attempt, he will register for Intermediate Course under New Scheme of Education and Training.



Conversion (Transition) Scheme – Foundation Level

S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
2	Students who will appear in Class XII in March, 2024 and would register in Foundation Course on or after 2nd August 2023 but on or before 1st February 2024	Not Applicable	June, 2024

Remarks



- ✓ Such students who have already registered in Foundation Course will be automatically converted in the New Scheme of Education and Training.



Conversion (Transition) Scheme – Foundation Level

S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
3	Students who are in Class XI and already registered or Registering in Foundation Course on or after 2nd August 2023 but on or before 1st February 2025.	Not Applicable	June, 2025

Remarks



- ✓ Such students who have already registered in Foundation Course will be automatically converted in the New Scheme of Education and Training.



Scenarios of Conversion (Transition) Scheme

Foundation
Level

Intermediate
Level

Final Level

Practical
Training



Through Foundation Route

Conversion (Transition) Scheme – Intermediate Level (through Foundation Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
1	Students appeared and passed in June 2023 Foundation Examination under Old Scheme	Not Applicable	May, 2024

Remarks



- ✓ Students have to register in Intermediate Course by 1st September, 2023 so that after 8 months study period be eligible for May, 2024 Examinations.

Conversion (Transition) Scheme – Intermediate Level (through Foundation Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
2	Students appeared and not successful in November, 2023 Intermediate Examinations under Old Scheme	November, 2023 is last Examination under Old Scheme	May, 2024

Remarks



- ✓ If a candidate is not successful in November, 2023 attempt, he will be automatically converted to New Scheme of Education and Training.

Conversion (Transition) Scheme – Intermediate Level (through Foundation Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
3	Students appeared in May 2023 and passed one of the groups in the Old Scheme of Intermediate or has got exemption in any of the paper(s).	November, 2023 (for other group)	-

Remarks



- ✓ Exemption would be treated as per Old Scheme.

Conversion (Transition) Scheme – Intermediate Level (through Foundation Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
4	Students appeared in November 2023 and passed any of the groups in the Old Scheme of Intermediate or has got exemption in any of the paper(s).	-	May, 2024

Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training for the relevant Group/Unit/Paper. Exemption will be provided as per the New Scheme.
- ✓ After passing the remaining group in the New Scheme, register in Final course.
- ✓ Undergo Self-Paced Online Module SET C or SET D, as applicable.



Scenarios of Conversion (Transition) Scheme

Foundation
Level

Intermediate
Level

Final Level

Practical
Training



Through Direct Entry Route

Conversion (Transition) Scheme – **Intermediate Level** (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
1	Students registered and commenced their Practical Training by 1st February, 2023.	November, 2023	If not successful in November 2023 Examination, then have to appear in the New Scheme in May, 2024

Remarks

- ✓ Such students will be automatically converted in the New Scheme for the relevant Group/Unit/Paper
- ✓ Continue to do 3 years of Practical Training .Entitled for 156 leaves.
- ✓ Have to undergo AICITSS Course during the Practical Training but compulsorily before appearing in the Final Examinations.
- ✓ Register in Final Course after passing both groups of Intermediate Examination.
- ✓ They will be eligible to appear for Final Examination under the New Scheme in the last six months of their Practical Training subject to qualifying the Self-Paced Online Modules, as applicable.

Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
2	Students after undergoing 9 months of Practical Training appearing in November 2023 Intermediate Examination under Old Scheme and passed one of the groups.	-	Students have to appear in the remaining group under New Scheme in May 2024

Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training for the relevant Group/Unit/Paper. Exemption will be provided as per the New Scheme.
- ✓ Continue to do 3 years of Practical Training .Entitled for 156 leaves.
- ✓ Have to undergo AICITSS Course during the Practical Training but compulsorily before appearing in the Final Examinations.
- ✓ Register in Final Course after passing both groups of Intermediate Examination.
- ✓ They will be eligible to appear for Final Examination under the New Scheme in the last six months of their Practical Training subject to qualifying the Self-Paced Online Modules, as applicable.

Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
3	Students commenced their 3 years of Practical Training by 30th June 2023 but not completed 8 months study period till 1st November 2023	-	May, 2024

Remarks

- ✓ Eligible for May, 2024 Intermediate examination after automatically converting in the New Scheme of Education and Training.
- ✓ Continue to do 3 years of Practical Training . Entitled for 156 leaves.
- ✓ Have to undergo AICITSS Course during the Practical Training but compulsorily before appearing in the Final Examinations.
- ✓ Register in Final Course after passing both groups of Intermediate Examination.
- ✓ They will be eligible to appear for Final Examination under the New Scheme in the last six months of their Practical Training subject to qualifying the Self-Paced Online Modules.

Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
4	Students registered in Direct Entry after 1st February 2023 and have not commenced their Practical Training by 30th June 2023	Not Eligible for Nov. 2023 Examinations	May, 2024

Remarks

- ✓ Eligible for May, 2024 Intermediate examination after automatically converting in the New Scheme of Education and Training.
- ✓ They are required to pass both groups of Intermediate and thereafter commence the Practical training of 2 years. Entitled for 12 days of leaves per year. Simultaneously register in Final Course.
- ✓ Have to undergo AICITSS Course after completion of two years of Practical Training but compulsorily before appearing in the Final Examinations.
- ✓ They will be eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self Paced Online Modules.

Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
5	Students who will register in Intermediate under Direct Entry till 1st September 2023 under New Scheme.	-	May, 2024

Remarks

- ✓ On completion of 8 months study period would be eligible for May 2024 Intermediate Examination.
- ✓ They are required to pass both the groups of Intermediate and to undergo ICITSS Course thereafter can commence the Practical Training of 2 years. Entitled for 12 days of leaves per year. Simultaneously register in Final Course.
- ✓ Have to undergo AICITSS Course after completion of two years of Practical Training but compulsorily before appearing in the Examinations.
- ✓ They will be eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules.

Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
6	Students registered provisionally before 1st July, 2023 and their Final year graduation result will be declared after June/July 2023	-	May, 2024

Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training.
- ✓ These students have to complete 8 months study period from the date of provisional registration and are eligible to appear in the Intermediate Examination only after passing the final year graduation. Their attempt will accordingly fall in May, 2024.
- ✓ They are required to pass both the groups of Intermediate and thereafter commence the Practical training of 2 years. Entitled for 12 days of leaves per year. Simultaneously register in Final Course.
- ✓ AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Final Examinations.
- ✓ They will be eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules.

Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
7	Students registered provisionally on or after 1 July, 2023 and their Final year graduation result will be declared in June/July 2024	-	Nov, 2024

Remarks

- ✓ These students have to complete 8 months study period after the date of provisional registration and are eligible to appear in the Intermediate Examination only after passing the final year graduation. Their attempt will accordingly fall in November, 2024
- ✓ They are required to pass both the groups of Intermediate and thereafter commence the Practical training of 2 years. Entitled for 12 days of leaves per year. Simultaneously register in Final Course.
- ✓ Have to undergo AICITSS Course after completion of two years of Practical Training but compulsorily before appearing in the Final Examinations.
- ✓ They will be eligible to appear for Final Examination under the New Scheme (two groups comprising of six papers) after six months from Practical Training subject to qualifying the Self-Paced Online Modules.



Scenarios of Conversion (Transition) Scheme

**Foundation
Level**

**Intermediate
Level**

Final Level

**Practical
Training**



Conversion (Transition) Scheme – Final Level

S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
1	Students passed both groups of Intermediate Examination under Old Scheme and commenced their Practical Training latest by 30th June, 2021	November, 2023	If not successful in November 2023 Examination, then have to appear in the New Scheme in May, 2024.

Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training for the relevant Group/ Unit/Paper.
- ✓ Continue to do 3 years of Practical Training. Entitled for 156 leaves.
- ✓ Have to undergo AICITSS Course during the Practical Training but compulsorily before appearing in the Final Examinations.
- ✓ Such students have to attempt either or both the groups of Final Examination. The remaining two papers i.e. Self-Paced Online Modules A & B can be qualified after passing May, 2024 Examinations but before applying for membership. If unsuccessful in May, 2024, would be eligible for subsequent Examination only after qualifying Self-Paced Online Modules SET-A and SET-B. Self-Paced Online Modules SET - C & D will be exempted.



Conversion (Transition) Scheme – Final Level

S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
2	Students passed both groups of Intermediate Examination and commenced their Practical Training latest by 31st October, 2021.	-	May, 2024

Remarks

- ✓ Since no Examinations will be conducted under the Old Scheme in May, 2024, therefore, students will be automatically converted to New Scheme and will be eligible for appearing in Final Examinations in May 2024 in the New Scheme.
- ✓ Continue to do 3 years of Practical Training. Entitled for 156 leaves.
- ✓ Have to undergo AICITSS Course during the Practical Training but compulsorily before appearing in the Final Examinations.
- ✓ Such students have to attempt either or both the groups of Final Examination. The remaining two papers i.e. Self-Paced Online Modules A & B can be qualified after passing May, 2024 Examinations but before applying for membership. If unsuccessful in May, 2024, would be eligible for subsequent examination only after qualifying Self-Paced Online Modules SET-A and SET-B. Self-Paced Online Modules SET - C & D will be exempted.



Conversion (Transition) Scheme – Final Level

S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
3	Students who will appear in November, 2023 and pass one of the groups in the Old Scheme of Final or has got exemption in any of the paper(s).	-	May, 2024

Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training for the relevant Group/Unit/ Paper.
- ✓ Exemption in the remaining group/Unit/ Paper may be given as the case may be as per the New Scheme.
- ✓ Self-Paced Online Modules i.e. C & D will be exempted.
- ✓ Self-Paced Online Modules A or B can be qualified after passing May, 2024 Examination but before applying for membership or exempted as the case may be. If unsuccessful in May, 2024, would be eligible for subsequent Examination only after qualifying Self-Paced Online Modules SET-A or SET-B as the case may be.
- ✓ Continue to do 3 years of Practical Training. Entitled for 156 leaves.
- ✓ Have to undergo AICITSS Course during the Practical Training but compulsorily before appearing in the Final Examinations.



Conversion (Transition) Scheme – Final Level

S. No.	Scenario	Eligible Attempt under Old Scheme	1 st Exam under New Scheme
4	Students who will appear in November, 2023 Examinations under Old Scheme and unsuccessful in both the groups.	-	Student has to appear under New Scheme in May, 2024 Examination.

Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training and have to attempt either or both the groups of Final Examination. The remaining two papers i.e. Self-Paced Online Modules A & B can be qualified after passing May, 2024 Examinations but before applying for membership. If unsuccessful in May, 2024, would be eligible for subsequent Examination only after qualifying Self-Paced Online Modules SET-A and SET-B. Self-Paced Online Modules i.e. C & D will be exempted
- ✓ Continue to do 3 years of Practical Training, if not completed. Entitled for 156 leaves.
- ✓ Have to undergo AICITSS Course during the Practical Training but compulsorily before appearing in the Final Examinations.



Scenarios of Conversion (Transition) Scheme

**Foundation
Level**

**Intermediate
Level**

Final Level

**Practical
Training**



Conversion (Transition) Scheme – Practical Training

S. No.	Scenario	Transition
1	Students who have already commenced the Practical Training till 30th June 2023.	<ul style="list-style-type: none">▪ Continue to do 3 years of Practical Training.▪ Entitled for 156 leaves▪ Have to undergo AICITSS Course during the Practical Training but compulsorily before appearing in the Final Examinations.▪ Pass both groups of Intermediate Examination.▪ Eligible to appear for Final Examination under the New Scheme in the last six months of their Practical Training subject to qualifying the Self-Paced Online Modules, as applicable.



Conversion (Transition) Scheme – Practical Training

S. No.	Scenario	Transition
2	Students have already passed either of the Intermediate Groups and have not commenced the Practical Training by 30th June 2023	<ul style="list-style-type: none">■ To pass the remaining group of Intermediate and thereafter commence the Practical training of 2 years.■ Entitled for 12 days of leaves per year.■ Register in Final Course under New Scheme.■ Have to undergo AICITSS Course after completion of two years of Practical Training but compulsorily before appearing in the Final Examinations.■ Eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules, as applicable.



Conversion (Transition) Scheme – Practical Training

S. No.	Scenario	Transition
3	Students have passed one of the Groups of Intermediate in May 2023 Examination under Old Scheme	<ul style="list-style-type: none">■ To pass the remaining group of Intermediate and thereafter commence the Practical training of 2 years.■ Entitled for 12 days of leaves per year.■ Register in Final Course under New Scheme.■ Have to undergo AICITSS Course after completion of two years of Practical Training but compulsorily before appearing in the Final Examinations.■ Eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules, as applicable.



Conversion (Transition) Scheme – Practical Training

S. No.	Scenario	Transition
4	Students who passed both the groups of Intermediate in May 2023 / or will pass November 2023 Examination under Old Scheme	<ul style="list-style-type: none">■ To undergo Practical Training of 2 years period.■ Entitled for 12 days of leaves per year.■ Register in Final Course under New Scheme.■ Have to undergo AICITSS Course after completion of two years of Practical Training but compulsorily before appearing in the Final Examinations.■ Eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules, as applicable.



Having doubts...???

For more information

- Read FAQs hosted at Institute's website at <https://www.icaai.org/post/new-scheme-of-education-and-training>
- Write to Board of Studies (Academic) at bos.nset@icaai.in;



Thank You!



**The Institute of
Chartered Accountants of India**

Follow ICAI on Social Media [*http://www.icaai.org/followus*](http://www.icaai.org/followus)

