



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
(EXAMINATION DEPARTMENT)**

**INSTRUCTIONS TO EXAMINEES – MAY, 2012**

**TIMING OF EXAMINATIONS: 02:00 PM to 05:00 PM (IST) on all days.**  
**Reading time( for question paper) starts at 1.45 P.M (IST)**

**IMPORTANT NOTE:** PCE (Professional Competence Examination) candidates should note the changed sequence of papers (as given in the time table printed on reverse of Admit Card) for May, 2012 examinations and that the examination for Group-I will commence on 3<sup>rd</sup> May, 2012 and Group-II will commence on 08<sup>th</sup> May, 2012. Further all the IPCE UNIT candidates should check that their admit card is for the applicable Unit, otherwise they should inform the Institute in writing requesting for correction and should appear only in papers of respective Unit.

**Institute has introduced a new format of machine readable answer books for May 2012 examinations. Candidates are requested to go through the instructions contained on the reverse of the front cover page and adhere to them especially with regard to darkening of OMR circles; removing the BARCODE sticker from attendance register of a concerned paper and affixing the same on the cover page of answer book and affixing of candidate's signature on the cover page of Answer Book. The specimen cover page of answer book, instructions to examinees and attendance register are given on Page No. 3 & 4**

1. Immediately on receipt of the Admit Card, every candidate is expected to verify all the facts, i.e. Roll No., Name, Group or Groups or Unit, Examination Timing/Session, Dates of examination, Sequence of Papers, Examination Centre etc. In case of doubt he/she is expected to approach the Additional Secretary (Exams.), sufficiently in advance. Request(s), for change(s), if any of centre, medium, Groups etc, should reach the Institute, not later than 7 days prior to the commencement of the Examination. Request received later than 7 days prior to the commencement of the examination will not be entertained.
  2. The doors of the examination halls will be opened half an hour before the time specified for the commencement of the examination in each session. All candidates should be inside the examination hall before the scheduled time of the commencement of reading time / the examination. It may be noted that the Superintendents have been advised to verify the identity of each candidate at the time of his/her entry into the examination hall. The admit card downloaded from our website which does not bear the photograph of the candidate is also a valid admit card and the identity of a candidate will be determined with reference to the image of the candidate and his specimen signature on the Attendance Register. Candidates are, however, advised, in their own interest, to carry with them (along with the admit card down-loaded from website) the photo identity cards issued by the government or at the time of registration for articles (erstwhile Intermediate)/Professional Education Course/ Professional Competence Course / Integrated Professional Competence Course by the Board of Studies section of the Decentralized Office of ICAI or the identity card issued to them by the Decentralized Office at the time of their registration as articled assistants.
  3. No candidate shall be permitted to enter the hall after the expiry of 45 minutes after the distribution of the question paper. No candidate shall be permitted to leave the hall until the expiry of 75 minutes after the distribution of the question paper.
  4. Candidates will find their roll numbers written against the seats allotted to them. They should find and occupy their allotted seats.
  5. Candidates are allowed 15 minutes reading time before the scheduled commencement of the examination. Accordingly question paper will be distributed at 1.45 p.m.(I.S.T) and the answer book at 2.00 p.m.(I.S.T) each day.
  6. Immediately on receipt of the question paper, every candidate must write his/her Roll Number on his/her copy of the question paper at the specified space provided on the cover page. By reference to the code of the question paper displayed on the notice board, every candidate is expected to satisfy himself/herself that he/she has received the correct question paper. By reference to the number of printed pages and the number of questions in the question paper which will be found printed on the front page, every candidate is expected to satisfy himself / herself that the question paper issued to him/her is complete. Similarly, if the answer book supplied is defective or the candidate has inadvertently written wrong Roll Number etc. or at wrong place, the answer book should be exchanged before the commencement of examination.
  7. No candidate shall bring with him/her into the examination hall or carry on his/her person any paper, book, notes or any other material, nor shall he/she communicate with any other candidate in the examination hall or in the premises, when the examination is in progress. Any infringement of this instruction is likely to result in the candidate concerned being expelled from the examination hall or otherwise dealt with.
  8. Candidates should use all the pages in the main answer book/s supplied, before asking for the additional answer books. In order to avoid wastage, candidates will be issued additional answer books only after they have used the main answer book. No candidate shall tear a leaf of an answer book. The candidate should write answers on both sides of the paper. Rough work when necessary, should be done on the left hand side on the pages of the answer book only. Rough work should not be done on the question paper. The candidates are advised, in their own interest to ensure that working notes should form part of the answer/s.
  9. Candidates should write the roll no in words and numerals inside the boxes and darken the corresponding OMR circles provided on the cover page of the main answer book only, in black/blue ball point pen and in no other part of the answer book, additional sheet, graph paper etc. Any violation of this instruction will tantamount to adoption of unfair means and will attract punishment which may include debaring from appearing in the examination. The attendance register contains the roll number sticker of the candidate, in the Paper Number column, below the space where the candidate is required to sign. Candidates should remove the correct roll number sticker of relevant paper/subject against his/her name from the attendance register and affix the same within the box provided in the top right hand corner of the cover page of the answer book. Since a machine will read the roll no. candidates should check and ensure that the roll number written in words, numbers and circles darkened are correct. In case this information is filled wrongly, Institute will not take any responsibility for rectifying the mistake. Candidates should also affix their signature within the box provided for the purpose, on the cover page of answer book.
- Candidate should answer all questions of a paper in one set of answer books except in the following papers which have two sections each and which are to be answered in different answer books.**

**Professional Competence Examination:**

Paper-6: Section A - Information Technology  
Section B - Strategic Management

**Integrated Professional Competence examination:**

Paper-7: Section A - Information Technology  
Section B - Strategic Management

Each Section is to be answered in separate set of answer books.

may be obtained against each section separately, after surrendering the answer books of each section. The Superintendents have been advised to issue receipt in the aforesaid manner through the invigilator, for the answer books surrendered. Candidates should not leave the hall without surrendering their answer books to the Invigilator or the Superintendent.

- The cover pages of the answer books of Section A and Section B are printed in different colour schemes and they also bear the names of the subjects and the alphabets "A" and "B" printed on them. Candidates are expected to answer in correct set of answer books. The Council and the examiners do not undertake to examine answers written in wrong set of answer books.
10. Statistical/Mathematical tables to be provided and graph, paper, wherever needed, for solving the questions are indicated on the question paper itself and would be made available to the candidates on demand by the Superintendent.
  11. (a) The answers should be written neatly and legibly and should, as far as possible, be brief.  
**(b) The answer to each question must be commenced on a fresh page and the question number clearly and prominently written at the top of each answer. Candidates are advised in their own interest not to leave full pages blank in between the answers.**  
**(c) The answer to each question in all parts should be completed fully in one page, or in a consecutive set of pages before the next question is taken up i.e. all parts of a question be done together.**
  12. The candidates should write the question number and the Sub-question number, if any, very clearly. The candidates should also leave a margin on each page wherever margin is not provided in the answer book.
  13. Candidates should not tie up the unused answer books along with the used books. Unused answer books should be handed over to the invigilator.
  14. The candidates are required to provide themselves with their own pen, ink and blotting paper.
  15. The answer book should be fastened together with a tag supplied for the purpose. Candidates may bring their stapler and staple them after tagging, if they so desire. The number of answer books used must be clearly stated in the space provided on the cover page.
  16. Similarly, the number of questions attempted should also be indicated, by way of a tick (✓) mark against the question/s attempted, in the cages provided for the purpose on the cover page.
  17. The candidates should not write anything in the portion provided on the cover page for noting the marks. It is intended for the use of the examiner.
  18. No candidate shall, without the special permission of the Superintendent/invigilator, leave his/her seat in the examination hall during the hours of the examination. At the expiry of the time allowed for each paper, the answer books must be surrendered immediately to the Invigilator concerned.
  19. The Institute has extended the facility of obtaining confirmation, from the invigilator concerned for the answer books surrendered. Candidates may, therefore, obtain the signature of the invigilator concerned, immediately on submission of their answer books, in the relevant column on the back side of the Admit Card. In the case of papers with two sections, i.e. Sections 'A' & 'B', signature of the Invigilator
  20. **All the answer books written by the candidates should be fastened together before surrendering to the Invigilator or the Superintendent of the examination. Any representation regarding omission to surrender the written answer book or any part thereof which tantamounts to adoption of unfair means will not be entertained after the examination is over.**
  21. The candidates should write their Roll numbers only in the space provided on the cover page of the main answer book and in no other part of the answer books. They should not write Roll Number in the additional answer books and graph paper. Writing of Roll number in place/s other than the space provided for the purpose in the cover page shall tantamount to adoption of "unfair means". Similarly, they should not make any distinguishing mark including religious symbols/prayers like God's name, Guru's name, OM, Swastika, 786 etc. in any part of their answer books. Infringement of these instructions is punishable, which may include debaring from appearing in the examination.
  22. Similarly, the candidates are prohibited from writing their Articles registration Number, Name, any extraneous notes, remarks, or appeals in their answer books and any violation shall tantamount to adoption of unfair means.
  23. **Every candidate must sign the attendance sheets in the appropriate column against his/her Roll No. and name and in no case shall leave the examination hall without signing these sheets.**
  24. The candidates should not write any matter on the question paper (except their Roll Number vide instruction No.(6) or on the blotting paper. They should not remove any paper or papers from the examination hall (except the question paper given to them.)
  25. If a candidate is found to have resorted to or has made attempts to resort to unfair means pertaining to an examination, the Council may, on receipt of a report to that effect and after such investigation as it may deem necessary, take such disciplinary action against the candidate concerned as it may think fit. The Superintendent of the examination has absolute power to expel a candidate from the examination hall, if in his opinion, the candidate has adopted or attempted to adopt unfair means in connection with the examination. Any candidate expelled from the examination hall must, before leaving the hall, submit to the Council his/her explanation in writing through the Superintendent of the examination.
  26. Smoking, chewing of tobacco/betelnut, intoxicant, etc is strictly prohibited in the examination hall.
  27. Candidates should write the answers only in blue or black ink and in no other colour. Though there is no specific prohibition against the use of ball point pen, it will be advisable to use writing ink from the point of view of legibility and uniformity. Candidates are also advised not to use red, green ink, highlighter, sketch pen etc. for underlining or highlighting any sentence/Para/phrase as it amounts to making distinguishing mark which is prohibited as stated in Para 21 above. **Candidates are permitted to use pencils for drawing graphs, diagrams etc. However, Candidates should take care not to use pencil for writing answers.**

28. Candidates have been allowed to answer in Hindi in all papers of a group or both Groups in entirety as may be applicable and no paper-wise option is allowed. The option once exercised is final and cannot be changed subsequently. In the absence of any clear option, English Medium is reckoned as the medium of answering in the examination.

**For PCE and IPCE candidates:**

For those who have opted for English medium, the question paper will be provided in English.

For those who have opted for Hindi medium, the question paper will be provided in Hindi.

However the question papers in respect of Accounting and Taxation (Paper no 1,5 and 4 of IPCE and paper no 1 and 5 of PCE) will be in English only for all the candidates, though Hindi medium candidates are allowed to write their answers in Hindi.

**For FINAL candidates:**

In respect of final examination, the questions papers will be in English only for all the candidates though Hindi medium candidates are allowed to write their answers in Hindi.

**Candidates opting for Hindi medium:**

- i) All questions including, parts, if any, in all the papers have to be answered in Hindi medium only. However candidates can write number, technical terms, phrases and figures in English and can also solve numerical questions in English.
- ii) Candidates who opt for Hindi medium and answer any or all questions in English medium (except numerical questions) will not get any credit for such question/s and zero marks will be awarded.

**Candidates opting for English medium:**

- i) All questions including parts, if any, in all the parts have to be answered in English medium only.
- ii) Candidates who opt for English medium and answer any or all questions in Hindi medium will not get any credit for such question/s and zero marks will be awarded.

**29. Students are allowed to use battery operated portable calculators in all the subjects. The calculators can be of any type with up to 6 functions, 12 digits and up to two memories. (Attempt to use any other type of calculators not complying with the specifications indicated above or having more features than mentioned above shall tantamount to use of "unfair means" and would fall within the purview of paragraph 25 stated above.)**

**Note :**

- i) Printing models of calculators are not allowed.
- ii) Exchange of calculators between the students is not permitted.
- iii) The calculators should be noiseless and cordless.
- iv) The Superintendent of the examination has complete authority to disallow the use of a particular calculator not complying with the conditions stated above. (It may be noted that each step/working of any problem should invariably be indicated by the candidate in the answer book, irrespective of use of calculator. Candidates are advised to follow this instruction in their own interest.)
- v) Scientific calculators are not allowed.
- vi) Candidates are advised not to bring the pager, cellular phone, digital diary or other electronic gadgets inside the examination hall except the calculator as defined in Para 29 above. **Violation of these instructions shall tantamount to adoption of unfair means and the candidates will be liable for punishment which may include debarring from appearing in the examination.**

**30. Rules relating to Exemptions:**

Candidates are advised to go through the rules relating to "Exemption in a paper(s)" contained in the Guidance Notes provided along with the Examination form, CA Regulations 1988 and the "Frequently Asked Questions (FAQs)" hosted on the institute's website [www.icai.org](http://www.icai.org) and be clear about their exemption entitlements and not miss out on appearing in those paper/s where they are not eligible for exemption.

**31. Unit scheme of IPCE examination**

Candidate appearing in IPCE Unit scheme of examination are advised to ensure that they appear in the papers relevant to their respective unit. For details of the papers of the various Unit/s scheme of the examination, candidates are advised to visit "Frequently Asked Questions(FAQs)" in the student/examination link hosted on the website [www.icai.org](http://www.icai.org) or the Guidance notes provided along with the examination forms.

**MOBILE PHONES ARE BANNED IN THE EXAMINATION CENTRES**

*Each Candidate is advised to familiarize himself/herself with the location of the examination centre by visiting the centre a day prior to the commencement of the examinations and to also satisfy that he/she has visited / seen the allotted centre.*