



The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

Directorate of Certificate in Accounting Technicians

1. The Institute of Cost Accountants of India (ICAI) is a premier professional body of Management Accountants in the Country established on 28th May, 1959 under the Cost & Works Accountants Act, 1959 as amended by the Cost & Works Accountants (Amendment) Act, 2011 enacted by the Parliament to regulate the profession of Cost and Management Accountancy in India. ICAI is a premier, dynamic, vibrant professional institution actively associating itself in the industrial and economic development of the nation. The profession places itself at the service of the Nation, Government, Industry, and the Society to realize the objectives of a welfare state resulting in the prosperity and the well being of its people.

2. To meet the heavy demand for Accountants at Junior level in India ICAI has introduced a Certificate in Accounting Technicians (CAT) Course of one year duration for 12th (10+2) passed and Graduates in consultation with Ministry of Corporate Affairs, Government of India. The CAT course has been designed to equip the candidates with the knowledge of maintenance of accounts, preparation of Income Tax Return, Service Tax Return, Filing of Returns under Companies Act, Filing of Returns under Income Tax, VAT, Service Tax, Central Excise and Custom Act etc.

3. Course Details

CAT Course is of one year duration for 12th (10+2) passed students. It comprises of two Levels- **Foundation course (Entry Level) Part-I** and **Competency Level-Part II**. It is offered in two medium- English and Hindi . Study materials are available in English & Hindi as per choice of students. The papers covered under CAT Course are:-

A) Foundation course (Entry Level) Part-I

Paper 1: Organization and Management Fundamentals.

Paper 2: Accounting

Paper 3: Economics and Business Fundamentals

Paper 4: Business Mathematics and Statistics Fundamentals

The Students who have passed/appearing 12th Class (10+2) examination are eligible to take admission in Foundation Course (Entry Level) Part-I

B) Competency Level – Part-II

Paper 5: Financial Accounting

Paper 6: Applied Statutory Compliance

Graduates are eligible to take direct admission in Competency Level -Part-II.

Course Fees:-

A) Rs.8600 for both the levels

B) Rs. 8500 for direct admission to Competency Level-Part II

4. In order to take the benefits of this employment oriented course to wider sections of the society and for widening the network of student support services. ICAI, invites established Colleges / Educational Institutions to become its Recognized Oral Coaching Centre (ROCC) for imparting oral coaching and 60 hours Computer training to CAT Students. The details are as below:-

4.1 Recognized Oral Coaching Centres (ROCC)

The Scheme of Recognized Oral Coaching Centres (ROCC) has been launched by ICAI for widening its student support services for CAT course. The aim of the scheme is impart oral coaching to CAT Students with the support and involvement of Colleges/Educational Institutions interested in promoting the employment oriented CAT course. Under this scheme, while capital support would be provided by the ROCCs, the academic control is exercised by ICAI.

4.2 Main characteristics of ROCC are:

- Accommodation provided by host institution
- Furniture and equipment provided by host institutions
- Expenditure on conduct of coaching computer training to CAT students and administrative expenditure relating to conducting of oral coaching and computer training borne by host institution.
- Faculty members and staff required for CAT coaching appointed and paid by host institution
- Library facilities and computer hardware and requisite software for running the 60 hour computer training provided by host institutions.

4.3 Functions of ROCCs

I) Promotion of CAT course of ICAI in the operational areas of ROCCs. ROCCs may advertise in the media as per the standard advertisement material provided by ICAI.

II) Counselling the students and their parents regarding all matters connected with CAT course. Such services will be provided from time to time by the ROCCs to the candidates during whole duration of the course.

III) Sale and receipt of Admission forms from students alongwith the requisite fee in the form of Demand Draft drawn in favour of "THE INSTITUTE OF COST ACCOUNTANTS OF INDIA" payable at New Delhi. After scrutiny of the application, the list of eligible candidates, their application / admission forms, details of fees remitted and attested copies thereof will be sent to the concerned Regional Council for registration.

VI) Organisation of induction meeting of the CAT Students

VII) Conducting of oral coaching (will be responsible for imparting 20 lectures of 2 hours in each subject), 60 hour computer training as per the guidelines of CAT Directorate

VIII) Issue and Receipt of Examination forms from students and submission to CAT Directorate as per the guidelines issued by CAT Directorate from time to time.

IX) Should inform the Name, Registration No., etc. of the students to the Institute immediately in prescribed format on commencement of the Oral Coaching Classes.

X) Should send attendance report of the students on or before 31st March and 31st October for June and December Examinations respectively. **At least 70 percent attendance shall ordinarily be necessary in each paper.** Attendance records be retained for at least three years after the holding of such classes

XI) To send regular feedback reports to CAT Directorate in the prescribed formats.

XII) To keep the students aware of all information emanating from the Institute with respect to admission, deposit of fees, date sheet of exam, declaration of result etc.

XIII) To prominently display the name of the Coaching Center indicating the tie-up with the Institute on not less than 8' X 3' size board.

4.4 ICAI's Role

ICAI will

- Develop and provide study materials for all the courses of CAT plus 60 hour computer training course free of cost to all CAT students admitted to the ROCC
- Conduct examination ,declare results and issue Certificates to the qualified students as per its rules and regulations
- All guidelines/regulations for oral coaching/computer training to ensure quality and standard education to the students
- Share the fees collected from the students with the ROCC as per the fees sharing pattern indicated in clause 5 of these guidelines.
- Monitor/ inspect the ROCC to ensure standard and quality education to the CAT students by the appropriate authorities of the Institute or its representatives through the respective Regional Council/Chapters to which the ROCC is attached.
- Have the right to close the ROCC and shift the students to another Coaching Centres, if it finds that the services are not being provided to the students as per the requirements of the ICAI.

4.5 Manner of application for ROCC

The interested Institutions may apply in the prescribed format given at Annexure – 1 along with the prescribed fee of Rs. 30,000/- (Rs. 5000/- Processing Fee (non refundable) + Rs. 25000/- Refundable Non-Interest bearing Security Deposit*) in the form of Demand Draft (DD) drawn in favour of "THE INSTITUTE OF COST ACCOUNTANTS OF INDIA" payable at New Delhi.

* UGC Affiliated colleges/Institutions or other Institutions with a turnover of more than Rs.1 crore in the previous three years are required to pay only processing fees of Rs5000.

(The Refundable Security Deposit will remain with the ICAI as long as the ROCC is engaged with the Institute)

4.6 Process of ROCC

ICAI will scrutinize all the applications received for ROCC and the applicants found matching the requirements of ICAI (please refer to clause 6 for selection criteria) will receive-

- i) A letter of recognition of the applicant as ROCC for conducting oral coaching/computer training as the case may be to CAT students.
- ii) One set of study notes of CAT course
- iii) 50 copies of prospectus (priced at Rs.50 each) of CAT course. (additional prospectus can be got from ICAI on payment basis)Some standard publicity materials of CAT course.
- iv) List the applicant as ROCC in the official website of ICAI.

On the receipt of the recognition from ICAI, the ROCC can admit students to CAT as per the guidelines of ICAI.

(For any reasons during scrutiny of application, if the applicant is not found suitable for ROCC, the entire fee of Rs.30,000 or Rs.5000 as the case may be will be refunded).

5. Fee Sharing with ROCC

ICAI will share the fees collected from the CAT students with ROCC as given below

Sr. No.	Particular	Revenue Sharing(Rs) (per student)
1	For Complete CAT Course (Level I & II) - Coaching for all 6 subjects	Rs. 3,300/-
2	For Coaching of Competency Level only- for 2 subjects	Rs. 1,300/-
3	For 60 Hours Computer Training @	Rs. 2,000/-

@ only for those centres authorized by ICAI to impart 60 hours Computer Training

Orientation Fees of Rs. 500/- would be collected from the students at the time of imparting orientation training by the ROCC.

Share of ROCCs will be reimburse as per the guidelines given below

(a) The share of the ROCCs will be released in one go, within 10 days of the realization of the amount in the Account of the Institute

(b) The Institute would not provide any other financial support/compensation to the ROCC on any account. No center is permitted to charge more than the prescribed fees from the students enrolled to this course. Any complaint in this regard will be viewed seriously and may entail cancellation of the center. The accounts of fee charged from the students will be subject to surprise inspection and random scrutiny by the CAT Directorate.

6. Criteria for selection of ROCC

6.1 The applicant should

- Have minimum of 3 years experience in providing education to + 2 passed out students
- Provide at least 2 class rooms to CAT students
- Have Library facilities
- Have faculties with minimum Post Graduation in Commerce/CMA/CA/CS/MSc qualifications for oral coaching and relevant qualification for computer training.
- Be a trust/society or section 25 company recognised by UGC/AICTE/Central or State Government or recognized School for offering education

6.2 ICAI has arrangement with Tally Solutions Private Limited (TSPL) for imparting 60 hours computer training program for Certificate in Accounting Technicians Course (CAT) students, as part of Level II curriculum. For offering 60 hours computer training, the applicant should have necessary infrastructure in terms of computers & requisite qualified IT manpower to impart such training. Minimum 5 computer with 2:1 ratio of Students to Computers is essential for imparting 60 hours Computer Training along with Tally ERP 9.0 (Multiuser)

The basic minimum hardware requirement would be as below:

Processor	Intel Pentium IV and above or equivalent
Memory	256 MB RAM Recommended is 512 RAM MB or Higher
Free Hard Disk Space	40 MB Minimum (Excluding data)
Monitor Resolution	800X600 Recommended 1024 X768 or higher
Operating system	Microsoft Windows 98 ME/2000/2003/XP/Vista

The applicant should have licensed Tally ERP 9.0 (multiuser) or agree to install the same for providing 60 hour computer training to CAT students. As per the MOU signed with Tally, Tally has agreed to supply Tally ERP 9.0 (Multiuser) at a concessional rate of Rs. 24,300/- and will provide all the future updates free of cost.

7. Validity of Registration and Renewal thereof: The registration would be valid for a period of three years and can be extended further on mutual consent. However, ROCC will be completing the coaching of a particular batch admitted before the expiry of validation of the recognition.

8. General Instructions:

8.1 In case of discontinuation of study center in the mid session or during the currency of programme, the ROCC will be liable to pay the CAT Directorate an amount equivalent to the fess and the security deposit is also liable to be forfeited in favour of the ICAI.

8.2 No ROCC is authorized to open any sub center or engage the services of any franchisee to run the courses of this Institute.

8.3 In case of any dispute between the parties, the matter will be referred to the Secretary, ICAI or his nominee whose decision shall be final in the matter.

8.4 The center will discharge their duties in a pious manner and none of their action should be detrimental to the interest of the students and image of the Institute / the center itself.

8.5 Any violation of the aforesaid conditions will make the study center liable for all the consequences arising out of the litigation if any, brought by the aggrieved student in the court of law.



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Application form seeking approval for opening of Oral Coaching Center of Certificate in Accounting Technician (CAT) Course

1	Name of the College/ Institute/Organization with complete (a) address (b) Contact Persons with Designation (c) Phone, Mobile No. of contact Person / Director (d) E-mail id (e) Fax Number			
2	Status of the College/ Institute/Organization i.e. Whether the run by a registered Society / Trust etc (copy of Registered Deed to be attached) and date of inception.			
3	Profile of the College/ Institute/Organization	(enclose separate sheets)		
4	Interested for (a) Oral Coaching (Level I&II) (b) 60 Hours Computer Training (c) Both (a) & (b)	<div style="display: flex; flex-direction: column; gap: 10px;"> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </div>		
5	i) Total No. of Class rooms with the applicant ii) No of class rooms that can be allotted for CAT	Nos _____ in Sqft _____ Nos. _____ in Sqft _____		
	ii) No. of computers installed (please refer to clause 6.2 of the guidelines)	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><u>Existing</u></td> <td style="width: 50%; border: none;"><u>Proposed</u></td> </tr> </table>	<u>Existing</u>	<u>Proposed</u>
<u>Existing</u>	<u>Proposed</u>			
	iii) Library (no of books)			
6	Staff : i) Name of regular teaching staff and their qualifications & experience	(Attach separate sheet)		
	ii) Name and qualification of visiting faculty.	(Attach separate sheet)		
	iii) Name and qualification of Computer faculty	(Attach separate sheet)		
	iv) No. of non-teaching and supporting staff.	(Attach separate sheet)		

7	Number of students which may be admitted during a Session	
8	Whether the existing institution is running the courses of any other examining body. If yes, give details of course-wise students strength for the last two years	
9.	Attached an attested copy of latest Audited Balance Sheet	Yes / No
10	(a) Whether the applicant already has the licensed Tally ERP 9.0 (multiuser) if yes indicate the licence/registration No.	
	(b) If not, whether agrees to install a licensed Tally ERP 9.0 (multiuser) software (Please refer clause 6.2 of the guidelines)	
11	<p>Details of the Fees</p> <p>A) Processing Fees -Rs. 5000/-(non refundable once approved as ROCC)</p> <p>B) Security Deposit – Rs. 25000/- (Refundable)</p>	<p>Demand Draft drawn in favour of "THE INSTITUTE OF COST ACCOUNTANTS OF INDIA" payable at New Delhi.</p> <p>DD No -----</p> <p>Bank's name -----</p> <p>Date -----</p>

Declaration:

I confirm that the foregoing is true to the best of my knowledge and belief and hereby certify authenticity of the documents enclosed.

I also agree to abide by the Rules of Directorate of CAT of the Institute of Cost Accountants of India, in so far as these relate to conducting of Oral Coaching Classes.

**Name / Designation and Signatures
of the authorized signatory of Institution/School**

**TO: The Director
Directorate of Certificate in Accounting Technicians
Institute of Cost Accountants of India
"CMA Bhawan" 3, Institutional Area, Lodhi Road
New Delhi-110003**