

Announcement

24th August 2019

Development of Case Studies and Case Scenarios

In the New Scheme of Education and Training, the assessment of elective papers at the Final level is open book and case study based. Further, in certain core papers at the Intermediate and final levels, integrated case scenario based assessment is being introduced to assess higher level analytical skills. For this purpose, we invite expression of interest from experts in different subject areas to contribute to the development of case studies and integrated case scenarios.

I Development of Case Studies in Elective Papers at the Final level

- (i) Case studies need to be developed in the following six elective papers:

Paper 6A: Risk Management

Paper 6B: Financial Services and Capital Markets

Paper 6C: International Taxation

Paper 6D: Economic Laws

Paper 6E: Global Financial Reporting Standards

Paper 6F: Multi-disciplinary case study

The syllabus of the above papers are available at <https://resource.cdn.icai.org/45573bos35679-final.pdf>

- (ii) The length of the case study (including MCQs and descriptive questions) should be for 4 to 6 pages.
- (iii) Each case study should comprise of MCQs and descriptive questions involving computations/analysis/interpretation.
- (iv) Considering that the assessment is open book and case study based, all questions (both MCQs and descriptive questions) should be application-oriented and should arise from the facts of the case [i.e., MCQs and descriptive questions should be framed in such a manner that the relevant provisions of laws/accounting and auditing standards/relevant concepts and principles would need to be applied to the facts of the case study to choose the correct option].
- (v) Each MCQ should have four options out of which there should be only one correct answer.
- (vi) Each case study may involve application of two or more topics from the syllabus of the subject.
- (vii) In case of Paper 6F: Multi-disciplinary case study, the case study may involve application of provisions/concepts in two or three subjects.
- (viii) The remuneration for development of each case study would be Rs.5,000.

Sample case studies are available at the BoS Knowledge Portal:

Paper 6A	https://www.icai.org/post.html?post_id=14456
Paper 6B	https://www.icai.org/post.html?post_id=14457
Paper 6C	https://www.icai.org/post.html?post_id=15455
Paper 6D	https://www.icai.org/post.html?post_id=14459
Paper 6E	https://www.icai.org/post.html?post_id=15602
Paper 6F	https://www.icai.org/post.html?post_id=14501

II Development of Integrated Case Scenarios in select subjects at the Intermediate and Final levels

- (i) Integrated case scenarios followed by MCQs based on such case scenarios have to be developed to assess the analytical and application skills in the following select core subjects at the Intermediate and Final level:

Intermediate Level	
Paper	Subject
2	Corporate and Other Laws
4	Taxation
6	Auditing & Assurance
7	Enterprise Information System & Strategic Management

The syllabus of these subjects are available at <https://resource.cdn.icai.org/45571bos35676-intermediate.pdf>.

In the IIPCE (Old) Paper 7 Information Technology also, case scenarios need to be developed. The syllabus for this subject is available at <https://resource.cdn.icai.org/44376bos34304p7sm-ipages.pdf>

Final Course	
Paper	Subject
3	Advanced Auditing and Professional Ethics
4	Corporate and Economic Laws
6	Information Systems Control and Audit
7	Direct Tax Laws and International Taxation
8	Indirect Tax Laws

The syllabus of these papers are available at <https://resource.cdn.icai.org/45573bos35679-final.pdf>. For Paper 6, syllabus is available at <https://resource.cdn.icai.org/41125bos30870-sm-initialpages.PDF>

- (ii) Integrated case scenarios should comprise of a case scenario followed by a 5 to 6 MCQs based on the said case scenario.
- (iii) The length of the case scenario (including MCQs) should be for 1 to 2 pages.
- (iv) Each MCQ should have four options out of which there should be only one correct option.
- (v) The MCQs should be application-oriented and should arise from the case scenario [i.e., they should be framed in such a manner that the relevant provisions of laws/accounting standards/standards on auditing/ concepts and principles would need to be applied to the facts of the case scenario to choose the correct option].
- (vi) The remuneration for development of each case scenario is Rs.1,500.

For expression of interest, please visit <https://forms.gle/YQLryW3MMVRjEeFw7>

Director, Board of Studies