

## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

[Set up by an Act of Parliament]

Special Examination for Members of Foreign Accounting Bodies with whom ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)

Last Date: 4th June, 2013

### NOTE FOR INFORMATION AND GUIDANCE OF APPLICANTS

Candidates are advised to carefully read, understand and follow the instructions while filling in the Form and retain the same for future reference. Candidates are also requested to go through the Announcement relating to Special Examinations for candidates under Mutual Recognition Agreement (MRAs) / Memorandum of Understanding (MoU) with Foreign Accounting Bodies hosted on the website of the ICAI available at <u>http://220.227.161.86/22255announcement.pdf</u>

(1)	Dates of Examination	18 <sup>th</sup> , 19 <sup>th</sup> , 20 <sup>th</sup> & 21 <sup>st</sup> June, 2013			
(2)	Timings of Examination	2.00 P.M. – 5.00 P.M. (IST)			
(3)	Filling up of Admit Card	Candidates are required to fill in the relevant columns in the Admit Card and submit the same to the Examinations Department alongwith the examination form.			
(4)	Examination Centre	New Delhi (INDIA)			
(5)	Last date for receipt of application at the Institute's Headquarters at New Delhi	4 <sup>th</sup> June, 2013 (Application received after 4 <sup>th</sup> June, 2013 will not be entertained under any circumstances. Therefore, candidates sending their application by post must send the same at least 3-4 days in advance of the last date and avoid sending it on the last date for receipt of application forms).			
(6)	How the application form should reach the Institute?	<ul> <li>The application form be sent by Speed Post/Registered Post only in the special envelope attached to the Examination Form to the Additional Secretary (Exams.), The Institute of Chartered Accountants of India, the ICAI Bhawan, Indraprastha Marg, New Delhi – 110 002.</li> <li>Candidates are advised to retain the receipt issued by Post Office till the receipt of Admit Card.</li> <li>Candidates are advised not to send the application through private courier.</li> <li>Candidates should not submit/send the application form to regional/branch offices of the Institute.</li> </ul>			
(7)	Admission to the Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	No candidate shall be admitted to the Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MOU) unless he/she has been registered with the ICAI and has been issued the registration letter.			

(8)	Subjects to be cleared by Members of Foreign	<ul><li>(a) ICAEW Members are required to pass the following subjects:</li><li>(i) Auditing and Assurance</li></ul>
	Accounting Bodies with	(i) Law, Ethics and Communication
	whom the ICAI had	(iii) Information Technology and Strategic Management
	entered into Mutual	(iv) Taxation
	Recognition Agreement	
	(MRA) / Memorandum of Understanding (MoU)	<ul><li>(b) ICA Australia Members are required to pass the following papers:</li><li>(i) Indian Law, Taxation and Ethics</li></ul>
		<ul> <li>(c) CPA Australia Members are required to pass the following subjects:</li> <li>(i) Corporate &amp; Allied Laws</li> <li>(ii) Taxation</li> <li>(iii) Advanced Auditing and Professional Ethics*</li> </ul>
		(iv) Financial Reporting**
		* Not applicable if they had studied Assurance Services & Auditing in CPA Program.
		**Not applicable if they had studied Financial Reporting & Disclosure in CPA Program.
		<ul> <li>(d) CPA Ireland members are required to pass the following subjects:</li> <li>(i) Corporate and Allied Laws</li> <li>(ii) Direct and Indirect Taxes</li> <li>(iii) Strategic Financial Management*</li> <li>(iv) Advanced Auditing &amp; Professional Ethics**</li> </ul>
		*Not applicable if they had studied Strategic Corporate Finance as an elective in CPA examinations.
		**Not applicable if they had studied Audit Practice & Assurance Services in CPA examinations.
		<ul> <li>(e) Canadian ICA members are required to pass the following papers:</li> <li>(i) Corporate and Allied Laws</li> <li>(ii) Taxation</li> </ul>
(9)	Issue of Admit Card	(a) A list of Candidates to whom the Admit Cards are issued for the
		Special Examination for Members of Foreign Accounting Bodies with
		whom the ICAI had entered into Mutual Recognition Agreement
		(MRA) / Memorandum of Understanding (MoU) will be hosted on the Institute's website <u>www.icai.org</u> on 7 <sup>th</sup> June, 2013 (Tentative).
		All correspondences in the above matter should be addressed
		to the <b>Additional Secretary</b> ( <b>Exams.</b> ) of the Institute at New
		Delhi quoting the following for prompt action.
		* MRA/MOU Candidates Regn. No.
		*Application Form No. *Receipt No. Issued (if any)
		*Telephone No.
		*Fax No.
		* E-Mail id
		(b) In case of any difficulty, Additional Secretary (Exams.), may be contacted at ICAI, C-1, Sector -1, Noida, Phone : 120-3054822.
(10)	Record of question paper-	• The Candidates should surrender the question paper-cum
	cum-answer book	answer book before they leave the exam hall.
	tendered at the	• The Superintendents of Examination Centre is being advised to
	Examination Centre	issue receipt for the question paper-cum answer books handed over through the Invigilator in the Admit Card.

		• Candidates are, therefore, advised to secure the signature of the Invigilator concerned while submitting their question paper-cum answer book and retain the Admit Card with themselves as record of receipt, at least till the declaration of result.
(11)	Requirement for passing Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	<ul> <li>A candidate for the Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU) shall be declared ordinarily to have passed the examination if he/she obtains at one sitting a minimum of 40% marks in individual papers and a minimum of 50% marks in aggregate of such papers.</li> </ul>
(12)	Issue of Statement of Marks and Pass Certificate of Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	Statement of Marks will be issued to all the candidates in Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU) normally in two weeks from the date of declaration of result, while pass certificates to the candidates declared passed will be issued normally in three months from the date of declaration of result.
(13)	Check-list to ensure correctness of enclosures to the Application	Candidates are requested to ensure that the Application is filled in correctly giving all the required details and the following enclosures are annexed securely. <ul> <li>Application Form</li> <li>Admit Card with self attested photo</li> <li>Self-addressed pre-stamped Envelope for sending Admit Card.</li> <li>Self-addressed pre-stamped envelope for sending</li></ul>
(14)	Verification of answer book	After declaration of result, a candidate may, if he so desires, apply for verification of his answer book within one month from the date of declaration of result. The verification fee is ₹ 500/ PLEASE NOTE: a) Application should be complete in all respects; otherwise it is liable to be rejected. b) In the event of furnishing any incorrect information /
		<ul><li>misrepresentation, the admission shall become invalid.</li><li>c) No correspondence in this regard shall be entertained.</li></ul>

Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of **Understanding (MoU)** 

Control No. \_\_\_\_\_ Roll No. \_\_\_\_\_

#### LATEST PHOTO ONLY

Candidate should affix self attested photograph which should be pasted in this space and not merely stapled.

# **APPLICATION FORM**

## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA 5<sup>th</sup> Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MOU) from 18<sup>th</sup> to 21<sup>st</sup> June, 2013 (Please fill in the form carefully as per instructions enclosed).

I.	APPLICATION DETAILS (IN BLOCK LETTERS)
1.	NAME (MR./MS.): as mentioned in the Registration Letter issued by the ICAI
2.	FATHER'S NAME:
3.	CITY OF YOUR:
4.	CENTRE OPTED City: NEW DELHI
5.	ADDRESS (BLOCK LETTERS): FOR SENDING ADMIT CARD STATEMENT OF MARKS,ETC.) CITY: PIN STATE:

6.	PHONE NUMBER: STD / ISD CODE: NO		_
7.	E-MAIL ADDRESS:		
8.	MEMBER OF (PLEASE TICK IN THE RELEVANT BOX)		
	Name of the Institutes	Tick	Box
	a. The Institute of Chartered Accountants of England & Wales (ICAEW)		
	b. The Institute of Chartered Accountants of Australia (ICA Australia)		
	c. The Institute of Certified Public Accountants in Australia (CPA Australia)		
	d. The Institute of Certified Public Accountants in Ireland (CPA Ireland)		
	e. Canadian Institute of Chartered Accountants (CICA)		
<b>8</b> (a)	Membership Number (Foreign Accounting Body)		
9.	If you are a Member of the CPA Australia please indicate the following: (Put tick []] mark in the relevant box.	Yes	No
	i) Have you completed the subject <b>Assurance Services and Auditing</b> in CPA Programme		
	ii) Have you completed the subject Financial Reporting and Disclosure in CPA Programme		
10.	If you are a Member of the CPA Ireland please indicate the following: (Put tick [] mark in the relevant box.	Yes	No
	i) Have you completed the subject <b>Strategic Corporate Finance</b> as an elective in CPA Programme		
	ii) Have you completed the subject <b>Audit Practice &amp; Assurance</b> <b>Services</b> as an elective in CPA Programme		

I request for permission to present myself for Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU) to be conducted by the Institute of Chartered Accountants of India from 18<sup>th</sup> to 21<sup>st</sup> June, 2013. I solemnly affirm that the above facts and information are complete and correct to the best of my knowledge and belief. Further, I solemnly affirm that I am eligible to appear in the ensuing Special Examination to be held from 18<sup>th</sup> to 21<sup>st</sup> June, 2013. I also undertake to abide by the provisions of the Chartered Accountants Regulations, 1988 framed by the Council of the ICAI for the guidance of candidates appearing in the Special Examination.

Date:\_\_\_\_\_

#### (Full Signature of Candidate)

## **Address Slip**

(Please fill in Name & Address)

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Address Slip (Please fill in Name & Address)

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#### THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (Examination Department) ICAI Bhawan, P.B. No. 7112, Indraprastha Marg, New Delhi – 110 002

#### Special Exams under MRA / MOU/ JUNE 2013

LATEST	ADMIT CARD (DUPLICATE) Roll No.
PHOTO ONLY	(To be filled in by the Candidate in BLOCK LETTERS)
Candidate should	
Affix self attested	Name of the Candidate
Photograph which	
Should be pasted	Registration No. (ICAI)
in this space	
and not	Membership No.(Foreign Accounting Body)
merely stapled.	
	Regn. No
	Centre: City NEW DELHI
	Specimen Signature of the Candidate
	Venue of the examination:
	(To be filled by the office)

Additional Secretary (Exams.)

The Institute of Chartered Accountants of India



#### THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (Examination Department) ICAI Bhawan, P.B. No. 7112, Indraprastha Marg, New Delhi – 110 002.

#### Special Exams under MRA / MOU/ JUNE 2013

LATEST	ADMIT CARD Roll No.
PHOTO ONLY	(To be filled in by the Candidate in BLOCK LETTERS)
Candidate should	
Affix self attested	Name of the Candidate
Photograph which	
Should be pasted	Registration No. (ICAI)
in this space	
and not	Membership No.(Foreign Accounting Body)
merely stapled.	
	Regn. No
	Centre: City NEW DELHI
	Specimen Signature of the Candidate
	Vanue of the exemination.
	Venue of the examination: (To be filled by the office)
	(To be filled by the office)

Additional Secretary (Exams.)

The Institute of Chartered Accountants of India

Record of A	Answer Book tendered at	the examination centre
Date of Examination	Name of the Invigilator	Signature of the Invigilator in confirmation of receipt of answer book
18/06/2013		
19/06/2013		
20/06/2013		
21/06/2013		

Record of A	Answer Book tendered at	the examination centre
Date of Examination	Name of the Invigilator	Signature of the Invigilator in confirmation of receipt of answer book
18/06/2013		
19/06/2013		
20/06/2013		
21/06/2013		

### SPEED POST/REGISTERED



## SPEED POST Admit Card - Special Exams under MRAs / MoU JUNE 2013

## To,

City	Pin
State	



THE ADDITIONAL SECRETARY (EXAMINATIONS) The Institute of Chartered Accountants of India ICAI Bhawan, Post Box No. 7112, Indraprastha Marg, New Delhi – 110 002.



Statement of Marks Special Exams for MRAs / MoU - JUNE 2013

To,			
	Pin		

If undelivered please return to: THE ADDITIONAL SECRETARY (EXAMINATIONS) The Institute of Chartered Accountants of India ICAI Bhawan, Post Box No. 7112, Indraprastha Marg, New Delhi – 110 002.