

**Institute of Cost and Works Accountants of India  
Directorate of Certificate in Accounting Technicians**

**Guidelines For Conducting Oral Coaching Classes  
of Certificate In Accounting Technicians (CAT) Course  
by Recognised Coaching Centers**

The Institute of Cost & Works Accountants of India (ICWAI) is a premier professional body of Management Accountants in the Country established on 28<sup>th</sup> May, 1959 under the Cost & Works Accountants Act, 1959 as amended by the Cost & Works Accountants (Amendment) Act, 2006 enacted by the Parliament to regulate the profession of Cost and Management Accountancy in India. We are 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. The Institute of Cost and Works Accountants of India (ICWAI) is a statutory body established by an Act of Parliament, i.e., The Cost and Works Accountants Act, 1959 (23 of 1959).

To meet the heavy demand for Accountants at Junior level in India ICWAI 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, Export & Import documentation etc.

**Objective:-**

- To develop among the students the necessary skills required to apply theoretical knowledge of Accounting to practical situations in different functional areas of Accounting
- To expose them to an environment under which different organizations work.
- To provide on-job experience of practical aspects of Accounting.
- To develop disciplined attitude required to become an Accountant.

The guidelines/schemes for the purpose of imparting oral coaching classes are given in the ensuing paragraphs.

**1. Registration**

(a) The Institute may register any School/College/Institute recognized as coaching center for conducting the regular classes for CAT Course, subject to preliminary assessment by the Institute about its suitability, infrastructure, etc., for conducting the Oral Coaching Classes on receipt of the prescribed Registration Fee of Rs 500/-. Preference will be given to Institutes

recognized by University Grant Commission (UGC), Institutes run by Registered Society registered under Registration of Society Act or Trust with the objective of imparting education. The existing institution running regular courses will be given weightage while giving approval to study center.

The Institute can review the registration fees to be charged on yearly basis.

**(b) Validity of Registration and Renewal thereof :** The registration would be valid for one year and can be extended further on year to year basis if the Institute is convinced about the performance of the Coaching Center provided such Coaching Centers pay the prescribed Renewal Fee of Rs. 500/-.

### **3. Fee Sharing and Financial Support / Compensation**

The revenue to be shared with Regional Councils, Chapters and Colleges is as given below:

| Sr. No. | Particular                                            | Revenue Sharing(Rs) |
|---------|-------------------------------------------------------|---------------------|
| 1       | For Complete CAT Course- Coaching for all 6 subjects  | Rs. 3,000/-         |
| 2       | For Coaching of Competency Level only- for 2 subjects | Rs. 1,000/-         |
| 3       | Orientation Training                                  | Rs. 500/-           |

The Institute would not provide any financial support/compensation to the Coaching Centers 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.

### **4. Quality of Coaching and Infrastructure**

**4.1 Faculty:** The faculty engaged for the purpose should strictly adhere to the qualifications and experience as detailed in the Oral Tuition guidelines to be provided at the time of registration of the Coaching Center.

Before the commencement of the session the center will send the list of subject wise faculty alongwith their detailed signed bio data. In the case of guest/visiting faculty engaged for holding classes, their written consent with full address will also be conveyed.

**4.2 Infrastructure:** It would be the responsibility of the Coaching Center to ensure quality coaching and also make available the necessary infrastructure like drinking water, well ventilated class rooms, proper sanitation, parking facility, etc. to the students and the size of the class rooms vis-à-vis Student-Teacher ratio should be optimal.

**4.3 Display:** The Coaching Center should prominently display the name of the Coaching

Center indicating the tie-up with the Institute on not more than 8' X 3' size board.

**4.4 Library:** The Coaching Center should have a self-contained Library for the general/reference use of students.

## **5. Duties and responsibility of the Coaching Centers:**

5.1 After the approval of the Center by CAT Directorate, the Coaching Center will purchase sufficient number of prospectus from the Institute for onward sale to the candidates interested in seeking admission in the CAT course.

5.2 To afford benefit of education to wider spectrum of candidates, the center will also issue local advertisement at its own expense and also hold counseling of the parents and students in the premises of the center. The center, issuing local advertisements etc. will get the draft approved from the Directorate of CAT, New Delhi.

5.3 The center can receive from the candidates application forms for admission, prescribed Fee ( through a Demand draft in the name of "ICWAI A/C CAT" payable at New Delhi ), the attested copies of certificate specified in the prospectus by the last date of admissions. The application will be scrutinized by the center and only such application will be accepted by them which fulfill the eligibility criteria for taking admission in the course given in the prospectus. In the event of a wrong admission and acceptance of fee from ineligible candidates, the study center will be liable to make good the loss incurred to the students and ICWAI will have no liability on this account. In case of any doubt the center will seek prior clarification in writing from the CAT Directorate.

5.4 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/Chapters for registration.

5.5 No admissions after the cut-off date will be made by any center and if detected, the same may be accepted for the next semester or rejected and the center will be liable to return the full fee to the students and make good the loss if any, caused to the students on this account.

5.6 The study center will be responsible to collect the study material from the concerned Regional Councils if not received from CAT Directorate.

5.7 In the beginning of the session, the coaching center will finalise a schedule / time table of the classes to be organized for the respective courses and convey the same to the students with a copy endorsed to the Director, CAT, New Delhi.

5.8 Every Coaching Center should inform the Name, Registration No., etc. of the students to the Institute immediately in prescribed format on commencement of the Oral Coaching Classes. The Coaching Centers shall send attendance report of the students on or before 31<sup>st</sup> March and 31<sup>st</sup> October for June and December Examinations respectively. At least 70 percent attendance shall ordinarily be necessary in each paper. Attendance be retained for at

least three years after the holding of such classes

5.9 Oral Coaching Classes conducted by the School/College shall be monitored/ inspected by the appropriate authorities of the Institute or its representatives through the respective Regional Council/ Chapter to which the Government School/College is attached.

5.10 The center will be responsible for imparting 20 lectures of 2 hours in each subject After conclusion of the session the center will report to the Directorate, the number of classes actually held for each paper and shall certify that the classes were held as per norms.

5.11. The center will 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. and will adequately counsel the students and their parents regarding all matters connected with CAT course. Such services will be provided from time to time by the center to the candidates during whole duration of the course.

5.12 No Study Center will be allowed to change its address/location without prior approval of the Institute.

## **6. Status of Oral Coaching Classes conducted by Regional Councils & Chapters**

The status of Oral Coaching Classes being conducted by the Regional Councils and Chapters would remain the same and they may continue to conduct the classes as per the present set up.

## **7. Student Registration and other Administrative work:**

The registration work and fee collection will be done by Regional Councils and Chapters. The recognized Coaching Centers/colleges shall collect the forms and Demand Drafts and forward the same to the concerned Chapters/ Regional Council under which it is operating.

## **8. Right of Members of Regional Councils and Managing Committees of Chapters**

The Members of the Regional Councils and Managing Committees of the Chapters and their relatives may not ordinarily be permitted to manage Oral Coaching Centers and/ or act as faculty at such Centers.

However, in exceptional circumstances, the members of the Regional Councils and Managing Committees of the Chapters and their relatives may be allowed to act as faculty subject to the condition that the concerned member seeks prior permission from the respective Regional Council/ Chapter.

## **9. General Instructions:**

9.1 In case of discontinuation of study center in the mid session or during the currency of programme, the study center will be liable to pay the CAT Directorate an amount equivalent to the sum collected for that semester.

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

9.3 In case of unsatisfactory performance of the study center regarding quality of Coaching and infrastructure, the Institute reserves its right to disapprove the center and withdraw the candidates there from by giving one month's notice. In such a situation the center will be liable to make good the loss caused to the Institute, subject to maximum of the money collected for that semester.

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

9.5 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.

9.6 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.

S.C.Gupta  
Addl. Director

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

|    |                                                                                                                                                                            |                                 |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| 1  | Name of the proposed / existing Institute/School with complete<br>(a) address<br><br>(b) Phone, Mobile No. of contact Person / Director<br>(c) E-mail id<br>(d) Fax Number |                                 |
| 2  | Status of the Institute/School i.e. Whether the Institute/School is run by a registered Society / Trust (copy of registered Deed to be attached)                           |                                 |
| 3  | Courses proposed to be offered<br>(a) Foundation Course (Entry Level)<br>(b) Competency Level<br>(c) Both (a) & (b)                                                        |                                 |
| 4  | i) No. of Class rooms with dimensions                                                                                                                                      |                                 |
|    | ii) Computer & other laboratories (No. of computers installed)                                                                                                             | <u>Existing</u> <u>Proposed</u> |
|    | iii) Library with dimensions                                                                                                                                               |                                 |
|    | iv) No. of books in the library                                                                                                                                            |                                 |
| 5  | Staff :<br>i) Name of regular teaching staff and their qualifications & experience (attach separate sheet)                                                                 |                                 |
|    | ii) Name and qualification of visiting faculty (attach separate list).                                                                                                     |                                 |
|    | iii) No. of non-teaching and supporting staff (attach separate sheet)                                                                                                      |                                 |
| 6. | Number of students which may be admitted during a Session                                                                                                                  |                                 |
| 7  | 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          |                                 |
| 8  | Total Covered Area                                                                                                                                                         |                                 |
| 9. | Attached an attested copy of latest Audited Balance Sheet                                                                                                                  |                                 |

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 and Works 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 and Works Accountants of India  
3, Institutional Area, Lodhi Road  
New Delhi-110003