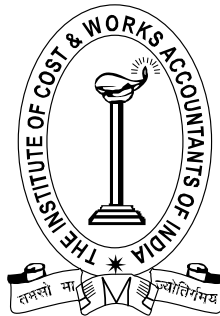


PROSPECTUS

CERTIFICATE IN ACCOUNTING TECHNICIANS CAT



THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

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First Print : December, 2008

Price Rs. : 50.00

Designed & Printed by :
SWAPNA PRINTING WORKS PVT. LTD.
Kolkata - 700009
e-mail : spw@cal.vsnl.net.in



Dear Students,

I am happy to announce a new Course – Certificate in Accounting Technicians (CAT) by the Council of the Institute of Cost and Works Accountants of India, a Statutory Body set up in 1959 by an Act of Parliament, the Cost & Works Accountants Act, 1959 as amended by the Cost and Works Accountants (Amendment) Act 2006.

India is today on move. Seventeen years ago, Government of India launched economic-liberalization program, integrating India into the world economy. Since then, the direction of economic policy of Government of India has been, year after year, toward more liberalization. All the sectors of Indian economy particularly Service Sector are flourishing and generating employment for those young people who can take up the challenges of technology, knowledge and skills to turn it into a fortune for themselves. Further, the swift economic growth has generated an urgent demand of skilled Accounting Technicians to take up the task of basic standardised accounting for various sectors, like Small and Medium Enterprises (SMEs), Business Process Outsourcing (BPO), Knowledge Process Outsourcing (KPO), Retail, Malls, Panchayats, etc.

There is an anticipated demand of approximately one million Accountants at junior level in next three years and this demand will increase year after year in view of robust economic growth being witnessed year after year in India. The CAT course has been designed to equip the candidates well versed in the 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. The CAT course encompasses all these aspects and keeping in view that the aspirants of the Course would be from semi-urban and rural India, the Course will be in Hindi and English. The entire course has been divided under two parts – Foundation Course (Entry Level) and Competency Level and the Institute will provide study materials. In addition, the course contains computer training and orientation training.

I hope that Accounting Technicians Course of ICWAI will meet the expectation of students who are looking for cost effective course but with sound knowledge of Accounting and Regulatory requirements to meet the challenges as Accountants. The course fee, too, is structured in such a manner that aspirants from every strata of the society will find it attractive and would prefer to take up the Accounting Technicians Course to realise his/her dream career and may further continue learning while earning. The full details of the course and fees are provided in this Prospectus.

I am sure that young aspirants would readily avail this opportunity and join the CAT course to match the market demands and a promising career as Accounting Technicians.

01, December 2008

Kunal Banerjee
President, ICWAI

Dear Students,

I am privileged and proud to serve the cause of students for "Certificate in Accounting Technicians"-CAT Course, as 1st Chairman of CAT Committee.

Ever since starting of economic liberalization in 1991, the Indian economy has been witnessing unprecedented growth in all sectors of economy. As a result of this, various new Sectors of economy are emerging viz. Small & Medium Enterprises (SMEs), Retail Sector, Business Process Outsourcing (BPO), Knowledge Process Outsourcing (KPO), and number of MNCs from different part of the World have started manufacturing activities in Automobile, Pharmaceutical, Bio-technology sector etc. These developments have created job opportunities at various levels including Accountants at junior level. The job opportunities for accountants have created a gap between demand and supply. Since, not many accountants at junior level are available in India, the gap is increasing day by day. There is no standard organization in India to educate and train accountants at junior level. To fill the gap between demand and supply, the Council of Institute of Cost and Works Accountants has decided to launch a new Course "Certificate in Accounting Technicians" for junior accountants.

Job opportunities available for junior accountants are many viz. they may be engaged by Small & Medium Enterprises, BPOs, KPOs, Retail Sector, Panchayats accounting, Income Tax and Service Tax return preparation, Filing of Returns and Forms under Companies Act, VAT, Central Excise and Custom Act, Export & Import documentation etc.

I take this opportunity to convey my sincere thanks to Mr. Kunal Banerjee President, ICWAI, Mr. A. S. Durga Prasad, Vice President, ICWAI all the Council members, Mr. Chandra Wadhwa, Immediate Past President, ICWAI and members of Training & Education Facilities (TEF) Committee particularly Mr. Sanjay Bhargave Chairman of TEF Committee for providing guidance and support in designing and implementing the Certificate in Accounting Technicians course.

I am confident that the students will be immensely benefited with the Course introduced by the Institute of Cost and Works Accountants of India, which will be independently administered and monitored by the Directorate of Accounting Technicians.

01, December 2008

G.N. Venkataraman
Chairman of CAT Committee

CONTENTS

	Page No.
कैट कोर्स सारांश	1
1. The Institute of Cost and Works Accountants of India	3
2. Objectives of Certificate in Accounting Technicians Course	3
3. Job Opportunities	3
4. Course:	4
A. Admission to Foundation Course (Entry Level) Part-I	4
B. Admission to Competency Level Part-II	4
C. Last date for Admission	4
D. Course Fee	4
5. Registration	4
6. Syllabus	5
7. Coaching	5
8. Computer Training Course	5
9. Practical Training	6
10. Orientation Training Programme	6
11. Examination	6

ANNEXURES

I. Organisation Structure of the CAT Directorate	8
II. Syllabus: Foundation (Entry Level) Course Part-I	9
III. Syllabus: Competency Level Course Part-II	16
IV. List of Recommended Books	20
V. Scheme of Practical Training	22
VI. Examination Centres	24
VII. Table of Fees	24
VIII. Chapter Address	25

CAT FORMS

F1	Admission Form
F2	Oral Coaching Form
F3	Exemption Request Form
F4	Intimation of Engagement of Trainee by an Organization Form
F5	Certificate of Training imparted by an Organization Form
F6	Feedback from a Trainee for the Training taken by him/her in an Organization Form

कैट कोर्स सारांश

सर्टिफिकेट इन एकाउंटिंग टेक्नियन्स (कैट) कोर्स एक वर्ष का है जिसमें परीक्षाओं के अलावा कम्प्यूटर प्रशिक्षण, व्यावहारिक प्रशिक्षण और ओरिएंटेशन ट्रेनिंग भी पाठ्यक्रम का हिस्सा हैं। इसके दो स्तर हैं। पहला – प्रवेश स्तर पर फाउंडेशन कोर्स, और दूसरा – विशेषज्ञता स्तर पर कॉम्पिटेंसी कोर्स, जिसमें छात्रों को एक तकनीकी के बतौर लेखांकन सम्बन्धी सभी आवश्यक तकनीकी कौशल और जानकारी प्रदान की जाती है। यह कोर्स हिन्दी और अंग्रेजी, दोनों भाषाओं में उपलब्ध है।

क) फाउंडेशन स्तर पर :

कोई भी छात्र जिसने किसी भी मान्यता प्राप्त शिक्षा बोर्ड से बारहवीं (10+2) की परीक्षा उत्तीर्ण की हो, कैट कोर्स में प्रवेश ले सकता है। वे छात्र भी इस कोर्स में प्रवेश ले सकते हैं जो बारहवीं की परीक्षा दे रहे हैं, लेकिन उनका परीक्षा परिणाम आना अपेक्षित है।

ख) विशेषज्ञता स्तर पर :

विशेषज्ञता स्तर पर वे छात्र प्रवेश ले सकते हैं जो कैट कोर्स या आई. सी. डब्ल्यू. ए. आई. की फाउंडेशन परीक्षा उत्तीर्ण कर चुके हैं या स्नातक हैं।

ग) प्रवेश की अंतिम तिथि :

जून माह की परीक्षा के लिए :	18 दिसम्बर तक (पूर्व वर्ष में)।
दिसम्बर माह की परीक्षा के लिए :	26 जून तक (उसी वर्ष में)।

घ) पाठ्यक्रम शुल्क :

कैट कोर्स के पूरे पाठ्यक्रम का कुल शुल्क 8600/- रुपये है। विशेषज्ञता स्तर पर सीधे प्रवेश के लिए छात्र को 6500/- रुपये बतौर शुल्क देना होगा। इस शुल्क में पंजीकरण, शिक्षण, कम्प्यूटर प्रशिक्षण, प्रशिक्षण पंजीकरण शुल्क तथा पाठ्य सामग्री की कीमत शामिल है।

पंजीकरण :

कैट की विवरणिका (प्रॉस्पेक्ट्स) तथा प्रवेश फॉर्म सभी रीजनल काउंसिल (कैट सेल), चैप्टरों तथा कैट कोर्स के लिए मान्य ओरल कोचिंग सेंटरों पर उपलब्ध हैं।

कैट कोर्स में प्रवेश के लिए छात्र को प्रवेश फॉर्म और परिचय पत्र साफ-साफ और पूरा भर कर किसी मान्य प्रवेश पंजीकरण केन्द्र/सेंटर/चैप्टर/रीजनल काउंसिल में जमा कराना चाहिए। छात्र को अपने फॉर्म के साथ योग्यता और आयु सम्बन्धी प्रमाणित दस्तावेज संलग्न करने होंगे। परीक्षा तिथि से कम से कम छह माह पूर्व प्रवेश पंजीकरण कराना अनिवार्य है।

किसी भी छात्र का पंजीकरण सात वर्ष की अवधि के लिए वैध होगा। लेकिन उसे तीन वर्ष के भीतर भाग-। या भाग-।। की परीक्षा उत्तीर्ण करना अनिवार्य होगा अन्यथा पंजीकरण निरस्त माना जाएगा और छात्र को पुनः पंजीकरण कराना पड़ेगा। सात वर्ष की अवधि में भी पाठ्यक्रम पूरा न करने वाले छात्र का पंजीकरण स्वतः निरस्त माना जाएगा। ऐसी स्थिति में छात्र 'डि नोवो' रजिस्ट्रेशन करवा कर पुनः सात वर्ष के लिए पंजीकरण करवा सकेगा। इसके लिए छात्र को निर्धारित फॉर्म व 2000/- रुपये शुल्क के साथ आवेदन करना होगा।

(अ) फाउंडेशन पाठ्यक्रम (प्रवेश स्तर) भाग – I

- पेपर – 1 : ऑर्गेनाइजेशन एंड मैनेजमेंट फंडामेंटल्स
पेपर – 2 : एकाउंटिंग
पेपर – 3 : इकोनॉमिक्स एंड बिजनेस फंडामेंटल्स
पेपर – 4 : बिजनेस मैथमेटिक्स एंड स्टैटिस्टिक्स फंडामेंटल्स

(आ) विशेषज्ञता स्तर पर : भाग – II

- पेपर – 5 : फाइनेंशियल एकाउंटिंग
पेपर – 7ए : एप्लाइड स्टैटिस्टरी कम्प्लायंस

कैट कोर्स में सिर्फ ओरल कोचिंग दी जाती है। परीक्षा में बैठने के लिए कक्षा में 70 प्रतिशत उपस्थिति होनी अनिवार्य है। परीक्षा में बैठने के लिए छात्र को सभी मूल पाठ्य सामग्री कैट निदेशालय उपलब्ध कराएगा। अन्य पाठ्य सामग्री की सूची अलग से दी गई है। पाठ्य सामग्री हिन्दी व अंग्रेजी, दोनों भाषाओं में सभी प्रवेश पंजीकरण केंद्रों/चेप्टरों/रीजनल काउंसिलों (कैट सेल) पर उपलब्ध होगी।

कम्प्यूटर प्रशिक्षण :

इस प्रशिक्षण में छात्र को सभी आवश्यक कम्प्यूटर कौशल सिखाए जाएंगे। विशेष तौर पर, एकाउंटिंग के क्षेत्र में काम आने वाले सॉफ्टवेयर का प्रशिक्षण दिया जाएगा। यह प्रशिक्षण रीजनल काउंसिलों (कैट सेल) और सूचीबद्ध प्राधिकृत मान्यता प्राप्त कम्प्यूटर प्रशिक्षण संस्थानों द्वारा दिया जाएगा।

व्यावहारिक प्रशिक्षण :

प्रत्येक छात्र को छह माह का व्यावहारिक प्रशिक्षण भी पूरा करना होगा। इस प्रशिक्षण से सम्बन्धित संस्थानों की सूची प्रवेश विवरणिका में दी गई है।

ओरिएंटेशन ट्रेनिंग :

कैट कोर्स के भाग-I, भाग-II, कम्प्यूटर प्रशिक्षण और व्यावहारिक प्रशिक्षण को सफलतापूर्वक पूरा कर लेने वाले छात्र को 15 दिन की ओरिएंटेशन ट्रेनिंग भी पूरी करनी होगी। इसे छात्र रीजनल काउंसिल (कैट सेल) या चैप्टर या मान्य ओरल कोचिंग सेंटर से पूरा कर सकता है। इसमें छात्र को लेखांकन, कराधान, रिटर्न फाइलिंग आदि सभी विषयों से सम्बन्धित विशिष्ट व्यावहारिक जानकारी दी जाएगी।

परीक्षा में बैठने सम्बन्धी शर्तों व शुल्क का उल्लेख पाठ्यक्रम की विवरणिका में विस्तार से किया गया है। किसी भी परीक्षार्थी को परीक्षा में सफल होने के लिए प्रत्येक पेपर में कम से कम 40 प्रतिशत अंक लाने जरूरी हैं। साथ ही, उसके प्राप्तांक कुल अंकों के 50 प्रतिशत से कम नहीं होने चाहिए।

1. THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

- ❖ The Institute of Cost and Works Accountants of India (ICWAI) is a premier professional body of Management Accountants in the Country established on 28th May, 1959 under the Cost and Works Accountants Act, 1959 as amended by the Cost and Works Accountants (Amendment) Act, 2006 enacted by the Parliament to regulate the profession of Cost and Management Accountancy in India.
- ❖ The Institute is governed by a Council in accordance with the provision of the Cost and Works Accountants Act, 1959 as amended by the Cost and Works Accountants (Amendment) Act, 2006 and Cost and Works Accountants Regulations framed thereunder.
- ❖ The Institute as a part of its obligation to regulate the profession of Cost and Management Accountancy, enrolls students for Cost and Works Accountancy course, provide coaching facilities to the students, organise professional development programmes for the members and undertake research programme in the field of Cost and Management Accountancy.
- ❖ Over the years the Cost and Management Accountancy profession has registered a formidable growth and has come to occupy a prominent role in our economy and society. The Institute has more than 1,75,000 students and more than 43,000 qualified members.
- ❖ The Institute is a member of the International Federation of Accountants (IFAC), The Confederation of Asian and Pacific Accountants (CAPA) and The South Asian Federation of Accountants (SAFA). The Institute, as a leader in the field of accountancy in the South Asian Region, is also imparting training to accountants from overseas countries.
- ❖ The Institute in view of heavy demand of Accountants at Junior level in India, has launched a Certificate in Accounting Technician (CAT) Course of one year duration for 12th passed students.
- ❖ Directorate of CAT would administer and monitor complete Course comprise of Education, Computer & Practical Training and Orientation Training.

2. OBJECTIVES OF CERTIFICATE IN ACCOUNTING TECHNICIANS COURSE (CAT)

- ❖ To develop among the students the necessary skills required to apply theoretical knowledge of Accounting to practical situations in different functional areas of Accounting;
- ❖ Exposure to environments under which different organizations work;
- ❖ Providing on-job experience of practical aspects of Accounting;
- ❖ Developing disciplined attitude required to become an Accountant.

3. JOB OPPORTUNITIES

- ❖ Students after passing CAT Course and after Computer & Practical Training and Orientation Training, will acquire necessary skills to take up employment as Junior Accountants or Accountants in the areas of:
 - i) Small & Medium Enterprises;
 - ii) Business Processes Outsourcing (BPO);
 - iii) Knowledge Processes Outsourcing (KPO);
 - iv) Retail Sector;
 - v) Panchayats Accounting and Book-keeping;
 - vi) Income Tax Return Preparers;
 - vii) Service Tax Return Preparers;
 - viii) Filing of Returns under Companies Act;
 - ix) Filing of Returns under Income Tax, VAT, Service Tax, Central Excise and Custom Act etc;
 - x) Export & Import documentation etc;

- ❖ The necessary skills and knowledge would also provide an opportunity to work in different kinds of companies and organizations and will give the choice of wide variety of other job opportunities.

4. COURSE

The Certificate Course in Accounting Technician (CAT) is of one year, which comprises of Examinations, Computer Training, Practical Training and Orientation Training Programme. It comprises of two parts- Foundation Course (Entry Level) and Competency Level. It will equip the students with all the necessary technical skills and knowledge required to fulfil an accounting role to technician level.

A. ADMISSION TO FOUNDATION COURSE (ENTRY LEVEL) PART-I

A student can enrol for foundation course (entry level)- Part-I of the CAT course provided he has:

- ❖ passed Senior Secondary School Examination (10+2) of a Board recognised by the Central Government or State Government or equivalent examination as recognised by All India Council of Technical Education or National Council of Higher Education.
- ❖ students who are awaiting results of 10+2 examination or equivalent examination may also apply for provisional admission.

B. ADMISSION TO COMPETENCY LEVEL PART-II

A student can enrol for competency level Part-II of the CAT course provided he has:

- ❖ passed foundation course (entry level Part - I) examination of CAT or ICWAI main course conducted by the Institute of Cost and Works Accountants of India.
- ❖ passed graduation in any discipline.

C. LAST DATE FOR ADMISSION

For June Term Examination	18 th December of previous year
For December Term Examination	26 th June of same year

D. COURSE FEE

Fee for the complete Course is Rs. 8,600/-. Fee for ICWAI Foundation passed candidates and Graduates is Rs. 6,500/- for direct admission in Competency Level Part-II Course. This Fee includes Registration Fee, Tuition Fee, Computer Training Fee, Training Registration Fee and Study Material Cost. Table of Fees is at Annexure-VII.

5. REGISTRATION

- ❖ Prospectus along with the Admission Form will be available at Head Quarters and Regional Council Offices, Chapters and Recognized Oral Coaching Centres (ROCCs) of CAT Course.
- ❖ A candidate seeking admission as a student should submit Admission Form and Identity Card duly filled in which are available with the prospectus.
- ❖ Copies of document giving the proof of qualification and age are to be furnished.
- ❖ Admission must be at least before six months of starting date of the foundation course (Entry Level) Part-I Examination or Competency Level Part-II Examination as the case may be.
- ❖ A student will be issued Identity Card.

A. TIME LIMIT FOR VALID REGISTRATION

- ❖ If a student fails to appear in Part-I or Part-II Examination as the case may be within three years from the date of his registration, the registration shall be cancelled after the said period. In such case, the student has to apply for **Re-registration**.

- ❖ Registration is valid for a period of **seven years** from the date of registration for a student who appears in Part-I or Part-II Examination as the case may be within three years from the date of his registration. After the expiry of **seven years** period, his registration shall be cancelled. In such case, the student has to apply for '**DE NOVO**' Registration.

B. DE NOVO REGISTRATION

A student whose registration has been cancelled on account of his failure to complete the Course "Certificate in Accounting Technician" within a period of **seven years** from the date of his registration may, if he desires, apply for DE NOVO Registration in the prescribed form along with a payment of Rs. 2000/- as DE NOVO Registration Fees. A candidate registering De Novo shall be allowed exemption in Foundation Course (Entry Level Part-I) if he/she had passed the examination under the earlier registration.

6. SYLLABUS

A. Foundation Course (Entry Level)

Part - I

- Paper 1 : Organisation and Management Fundamentals
- Paper 2 : Accounting
- Paper 3 : Economics and Business Fundamentals
- Paper 4 : Business Mathematics and Statistics Fundamentals

B. Competency Level

Part-II

- Paper 5 : Financial Accounting
- Paper 7A : Applied Statutory Compliance

Note: Detailed Syllabus is provided at Annexure-II & III

7. COACHING

The objective of oral Coaching is to equip the student to pass the examination and develop the skill and understanding of the papers covered in the course. A student eligible for admission to a course has to undergo oral coaching for the course. The procedure of oral Coaching is given below :

- i) A student desirous of pursuing the course under Oral Coaching has to get admitted in a Regional Council or Chapter or Recognized Oral Coaching Centres of CAT Directorate.
- ii) Duration of Oral Coaching for Foundation Course (Entry Level)-Part-I and also for Competency Level Part-II shall be 4 months.
- iii) A student shall have a minimum 70% attendance to make him eligible to appear the examination under CAT course.

STUDY MATERIALS

Study materials of the Directorate of CAT have been developed according to the syllabus of the course. Students under oral coaching will be provided study materials of the course by the Directorate of CAT. Students may refer other text books for a subject. List of recommended books of all subjects are given in Annexure IV.

8. COMPUTER TRAINING COURSE

- i) The objective of the Computer Training in Accounting Technicians course is to develop the necessary skill of operations of some essential application software commonly used in accounting fields including Accounting Software to impart training to CAT students. The accounting package will enable the students to learn the basics of accountancy, different types of business organizations and various financial accountings, inventory and report generating features of the accounting software apart from other regular contents/features.
- ii) The Course of Computer Training will be supplied by respective regional council along with list of authorized/recognized Institutes of Computer Training at the time of registration.

9. PRACTICAL TRAINING

A Student has to undergo 6 months practical training in specified areas, and in the organizations list of which has been provided in Training Scheme. The Scheme for Practical Training is given at **Annexure-V**.

10. ORIENTATION TRAINING PROGRAMME

After completion of Accounting Technicians course of both Part-I and Part-II and requisite Practical Training of 6 months and Computer Training, a student needs to undergo Orientation Training Programme for 15 days at a Regional Council or Chapter or Recognized Oral Coaching Centre of Directorate of CAT. The objective of Orientation Programme is to equip the students with special knowledge in all fields of practical aspects relating to Accounting, Taxation, Returns, Filings etc.

11. EXAMINATION

A. Admission to Foundation Course (Entry Level)

Part-I

For admission to Foundation Course (Entry Level)-Part-I examination the following conditions are to be fulfilled by a candidate:

- ❖ he has valid Registration Number.
- ❖ he is not debarred from appearing Accounting Technicians examination or foundation course examination of ICWAI for the term of examination in question.
- ❖ he has submitted the examination form duly filled in within the specified time along with the requisite fees to the Directorate of CAT.

B. Admission to Competency Level

Part-II

For admission to Competency Level Part-II examination the following conditions are to be fulfilled by a candidate:

- ❖ he has valid Registration Number.
- ❖ he is not debarred from appearing Accounting Technicians examination for the term of examination in question.
- ❖ he has submitted the examination form duly filled in within the specified time along with the requisite fees to the Directorate of CAT.

C. Examination Fees:

Examination Forms

Examination forms are available at Headquarters, Regional Councils and Chapters on payment of Rs 30/- in cash or by Demand Draft (DD) for students desiring for appearing in Examination Centres in India.

Examination fees to be paid by Demand Draft drawn in favour of "ICWAI A/C CAT" payable at New Delhi.

Examination	(Rupees)
Foundation Course (Entry Level)- Part-I	Rs 700
Competency Level- Part-II	Rs 700

D. Date of Application for Examination:

Term of Examination	Last date
June Term examination	15 th April
December Term examination	25 th October

However, a candidate can apply for examination within 10 days after last date with a late fee of Rs 100/- in addition to the fees prescribed above.

E. Date of Examination:

Term of Examination	Date of Examination
June Term examination	18-21 June
December Term examination	26-29 December

F. Examination Centres

(List of Examination Centres are provided at Annexure VI)

G. Standard of Pass

A Candidate of Foundation Course (Entry Level Part - I) shall be declared to have passed in the Examination if he secures minimum 40% marks in each paper and an aggregate of 50% of total marks of the Part - I examination.

A candidate for Competency Level Part - II Examination shall be declared to have passed in the Examination if he secures minimum 40% marks in each paper and an aggregate of 50% of total marks of the Part - II examination.

Exemption: If a candidate is unsuccessful in passing Competency Level Part-II examination but secures 60% or more marks in any paper, he shall be exempted in that paper from appearing in subsequent examination. For calculation of aggregate in the subsequent examination of Competency Level Part II examination, the marks in exempted paper will be reckoned as 50.

The benefit of exemption of marks mentioned above, shall automatically ceases if a candidate, on his own, appears in any examination for such exempted paper.

The benefit of exemption mentioned above is not available in Foundation Course (Entry Level) Part - I examination.

H. Publication of Examination Results

- ❖ A list of successful candidates in an examination will be published in such manner as the Council may direct.
- ❖ Mark Sheet will be sent to each candidate giving marks obtained by him/her in all the papers he appeared in the examination.
- ❖ A duplicate mark sheet of an examination held within a period of **five years** will be available on payment of Rs. 50/-.
- ❖ Candidate passing Foundation Course (Entry Level)-Part-I Examination will not be issued with a Pass Certificate.
- ❖ Candidates passing complete course in Accounting Technicians will be given Pass certificate subject to completion of required Computer Training, Practical Experience/Training and Orientation Training Programme.

I. Verification of Answer Papers

- ❖ A Candidate can apply to the Directorate of CAT within 30 days from the date of declaration of results of examination for verification of answer papers with a fee of Rs 100/- per paper.
- ❖ In case of verification of answer papers only mistake in totalling and omission to examine any answer are checked.
- ❖ No details of question wise marks will be supplied. However, if as a result of such verification it is found that there has been either an omission to examine or value an answer or answers or there has been a mistake in the totalling of the marks, the fee for verification for the paper in which mistakes were detected will be refunded to the candidate on application.

ANNEXURE-I

Headquarters : Kolkata 12, Sudder Street, Kolkata – 700016 Ph : (033) 2252-1031/1034/1035 2252-1602 /1492 Fax : 91-33-22527993 e-mail: catkolkata@icwai.org	Directorate of CAT "ICWAI Bhawan" 3, Institutional Area, Lodi Road New Delhi -110003 Ph : (011)246-22156,18645, 43273 Fax : 011-43583642, 246-22156,18645 e-mail : catdelhi@icwai.org	Training & Placement Directorate "ICWAI Bhawan" 3, Institutional Area, Lodi Road New Delhi -110003 Ph : (011)246-22156,18645,43273 Fax : 011-43583642, 246-22156, 18645 e-mail : cattraining@icwai.org
Students Services Registration / Admission/ Coaching Supply of Study Materials Services relating to Coaching-Oral Coaching		Directorates/ Offices Directorate of CAT/ Regional Councils/Chapters Directorate of CAT/ Regional Councils/ Chapters/Authorized Centres Directorate of CAT/ Regional Councils/ Chapters / Colleges
Western India Regional Council "Rohit Chambers", 4 th Floor Janmabhoomi Marg, Fort Mumbai – 400 001. Ph : 022-2284-1138, 2204-3416 / 3406 Fax : 022-2287-0763 E-mail : admin@icwai-wirc.org, wirc@icwai.org Website : www.icwai-wirc.org	Comprising of the States of Chhattisgarh, Gujarat, Madhya Pradesh, Maharashtra, Goa and the Union Territories: Daman, Diu, Dadra and Nagar Haveli.	
Southern India Regional Council 4, Montieth Lane Egmore Chennai – 600 008. Ph : 044-2855-4443 / 4326 Fax : 044-2855-4651 E-mail : sircoficwai@gmail.com, sirc@icwai.org Website : www. sircoficwai.com	Comprising of the States of Andhra Pradesh, Karnataka, Kerala, Tamilnadu, Puducherry and the Union Territory: Lakshadweep.	
Eastern India Regional Council 84, Harish Mukherjee Road Kolkata – 700 025 Ph : 033-24553418, 24555957 E-mail : eirc_icwai@yahoo.com, eirc@icwai.org Website : www. eircficwai.com	Comprising of the States of Assam, Arunachal Pradesh, Bihar, Jharkhand, Manipur, Meghalaya, Mizoram, Nagaland, Orissa, Sikkim, Tripura, West Bengal, the Union Territories: Andaman and Nicobar Islands.	
Northern India Regional Council 3, Institutional Area Lodhi Road New Delhi – 110 003 Ph : 011-24615788, 2462-6678/3792/93 Telefax : 011-2464-4630 E-mail : icwai_nirc@hotmail.com nirc@icwai.org Website : www.nirc-icwai.org	Comprising of the States of Delhi, Haryana, Himachal Pradesh, Jammu and Kashmir, Punjab, Rajasthan, Uttar Pradesh, Uttarakhand and the Union Territory: Chandigarh.	

The list of the Chapters with their addresses is given in **Annexure VII**.

SYLLABUS

ANNEXURE-II

FOUNDATION (ENTRY LEVEL) COURSE

PART-I

PAPER 1 : ORGANIZATION & MANAGEMENT FUNDAMENTALS

(ONE PAPER : 3 HOURS : 100 MARKS)

OBJECTIVES

To gain basic knowledge in Organizational Management and understand the concept of business management at the macro level

Learning Aims

The syllabus aim to test the student's ability to:

- ❖ Understand basics of organization management
- ❖ Conceptualize the basic principles of management

Skill set required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

SECTION I : ORGANIZATION

1. Nature and Functional Areas of Organization	10%	
2. Schools of Organizational theory	10%	
3. Organizational Management	<u>10%</u>	30%

SECTION II : MANAGEMENT

4. Human Resource Management	20%	
5. Management of Relationship	20%	
6. Management of Change	15%	
7. Pattern of Management	<u>15%</u>	70%

SECTION I: ORGANIZATION

1. Nature and Functional Areas of Organization

- ❖ Organizational structures.
- ❖ Functional areas of business and their operations
- ❖ Activities of different functions
- ❖ Formal & informal organizations: principles of organizations
- ❖ Criteria for grouping

2. Schools of Organizational theory

- ❖ Classical, behavioural and systems
- ❖ Current trend and approaches
- ❖ Behaviour in organizations
- ❖ Role of behavioural science

3. Organizational Management

- ❖ Objectives (missions, goals and targets)
- ❖ Conflicts between objectives
- ❖ Appropriate strategy formulation
- ❖ Determinants of culture
- ❖ Different models available for categorizing cultures
- ❖ Different models of organizational model management available to achieve goal congruence.

4. Human resource management

- ❖ Human resource plan
- ❖ Human issues relating to recruitment, dismissal, retirement and redundancy
- ❖ Models of Human Behaviour and Motivation and its applications (Taylor, McGregor, Maslow, Herzberg etc).
- ❖ Training & development.
- ❖ Development and design of reward system

5. Management of Relationship

- ❖ Process of Management covering planning, organizing, staffing, directing, motivating, communicating and control
- ❖ Concept of power, authority, responsibility and delegation
- ❖ Characteristics of leaders and managers
- ❖ Management Style theories
- ❖ Contingency approach

6. Management of Change

- ❖ Stages & Process of Management change
- ❖ Structural change & Cultural change
- ❖ Approaches to the management of organizational development
- ❖ Importance of managing critical period of change
- ❖ Ways of handling these periods of change

7. Pattern of Management

- ❖ Broad policies and functions
- ❖ Structural pattern of Board of Directors.
- ❖ Concept of public sector, social objectives, public sector management
- ❖ Current management thoughts

PAPER 2: ACCOUNTING (ONE PAPER: 3 HOURS :100 MARKS)

OBJECTIVES

To gain comprehensive understanding of all aspects relating to financial statements, Principles, Procedures of accounting and their application to different practical situations.

Learning Aims

The syllabus aim to test the student's ability to:

- ❖ Understand and explain the conceptual framework of Financial Accounting.
- ❖ Prepare accounts for various entities under various situations.
- ❖ Understand the nature and control of accounting systems.

Skill set Required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

1. Basics of Book-keeping and Accounting	10%
2. Systems of Book-keeping	10%
3. Bank Reconciliation Statements	5%
4. Accounting System	25%
5. Elements of Cost Accounting	15%
6. Cost Sheets	15%
7. Behaviour of Costs	20%

1. Basics of Book-keeping and Accounting

- ❖ Definitions and its usefulness
- ❖ Financial Accounting principles, concept and convention – measurement of business income
- ❖ Position statement
- ❖ Accounting Standards – national and international (basic knowledge)

2. Systems of Book-keeping

- ❖ Double entry system, books of prime entry, subsidiary books
- ❖ Recording of cash and Bank transactions
- ❖ Preparation of ledger accounts
- ❖ Preparation of trial balance – interpretation and usefulness

3. Bank Reconciliation Statements

Need for reconciliation between cashbook and bank pass book and problems relating to the preparation of bank reconciliation statements.

4. Accounting System

- ❖ Concept of capital, revenue, deferred revenue expenditures, opening entries, closing entries, adjustment entries and rectification entries.
- ❖ Accounting treatment for bad debts, reserve for bad debts and other adjusting entries.
- ❖ Depreciation- significance, accounting and various methods of calculation of depreciation.
- ❖ Concept of single entry system, conversion of single entry system into double entry system of accounting.
- ❖ Preparation of receipts and payments accounts, income and expenditure accounts.
- ❖ Significance of reserves and provisions.
- ❖ Bill of Exchange, consignment and joint venture

5. Elements of Cost Accounting

- ❖ Basics of cost and management accounting
- ❖ Evolution of cost accounting and management accounting, cost concepts and cost object
- ❖ Cost classification, cost organization and its relationship with other departments
- ❖ Elements of cost and cost determination
- ❖ Material cost-purchase procedure, store keeping and stock control, pricing issue material and accounting thereof, perpetual inventory and physical stock taking, identification of slow, non-moving and fast moving items, ABC analysis, JIT system, level of inventories and economic order quantity, analysis, investigation and corrective steps for treatment of stock discrepancies – control through other means
- ❖ Labour costs – remuneration methods, monetary and non-monetary incentive schemes, payroll procedures, labour analysis and idle time, measurement of labour efficiency and productivity, analysis of non productive time and its cost, labour turnover and remedial measures, treatment of idle time and overtime.
- ❖ Direct expenses – nature, collection, classification and treatment of direct expenses
- ❖ Overheads – nature, collection and classification
- ❖ Production overheads – collection, apportionment, absorption, use of predetermined recovery rates, treatment of under and over absorption, fixed, variable and semi variable overhead, report for control of overhead cost
- ❖ Administration, selling and distribution overheads – analysis, accounting and control, treatment of miscellaneous items in cost accounting

6. Cost Sheets

- ❖ Cost data collection
- ❖ Cost Sheet formats
- ❖ Preparation of cost sheets

7. Behaviour of Costs

- ❖ Fixed & Variable costs
- ❖ Direct & Indirect costs
- ❖ Cost Behaviour for decision making
- ❖ Marginal Costing and Break Even Analysis

PAPER 3 : ECONOMICS AND BUSINESS FUNDAMENTALS (ONE PAPER : 3 HOURS : 100 MARKS)

OBJECTIVES

To gain basic knowledge in Economics and Business and understanding the micro and macroeconomics and different structures of organizations, which will help them, relate to business decisions in future.

Learning aims

- ❖ Overview of the basic concepts of economics at the macro and micro level.
- ❖ Understand the theory of business management at the macro level.

Skill set required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

SECTION I : ECONOMICS

1. Basic Concepts of Economics	10%	
2. Forms of Market	5%	
3. National Income	5%	
4. Theory of Employment	5%	
5. Money	10%	
6. Banking	10%	
7. International Trade	5%	
8. Public Finance	<u>10%</u>	60%

SECTION II : BUSINESS FUNDAMENTALS

9. Type of Business Unit	10%	
10. Company Organization and Management	10%	
11. Business Objectives	5%	
12. Stock Exchange and its workings	10%	
13. Business Communication and Report Writing	<u>5%</u>	40%

SECTION I: ECONOMICS

1. Basic Concepts of Economics

- ❖ The Fundamentals of Economics & Economic Organizations
- ❖ Utility, Wealth,
- ❖ Basic Elements of Supply and Demand, elasticity
- ❖ Equilibrium
- ❖ Theory of Production
- ❖ Cost of production

2. Forms of Market

- ❖ Perfect competition and Imperfect competition
- ❖ Pricing in perfect and imperfect competition

3. National Income

- ❖ Gross National Product
- ❖ Net National Product
- ❖ Measurement of National Income
- ❖ Economic growth and fluctuations
- ❖ Consumptions, savings and investments

4. Theory of Employment

- ❖ Type of unemployment
- ❖ Concepts of full employment
- ❖ Labour and Population theories
- ❖ Definition of capital and growth of capital
- ❖ Steps in capital formation

5. Money

- ❖ Definition and functions of money
- ❖ Quantity theory of money
- ❖ Inflation and effect of inflation on production and distribution of wealth
- ❖ Control of inflation
- ❖ Money supply
- ❖ Liquidity preference and marginal efficiency
- ❖ Rate of interest and investment

6. Banking

- ❖ Definition
- ❖ Functions and utility of Banking
- ❖ Principle of commercial banking
- ❖ Essentials of sound banking system
- ❖ Multiple credit creation
- ❖ Functions of Central Bank
- ❖ Weapons of credit control and money market
- ❖ National & International Financial Institutions

7. International Trade

- ❖ Basic feature of export and import
- ❖ Comparative advantage of trade

8. Public Finance

- ❖ Direct and indirect taxes
- ❖ Principle of taxation
- ❖ Effect of taxation on production and distribution
- ❖ Deficit financing system

SECTION II: BUSINESS FUNDAMENTALS

9. Type of Business Unit

- ❖ Sole proprietorship, Partnership, Companies, Cooperatives
- ❖ Hindu Undivided Family
- ❖ Joint Stock Companies
- ❖ Public Utilities services

- ❖ State Enterprises
- ❖ Limited Liability Partnership

10. Company Organization and Management

- ❖ Types of companies and their formation
- ❖ Incorporation and commencement of business
- ❖ Memorandum of Association, Articles of Association and Prospectus
- ❖ Shares and debentures
- ❖ Board of Directors and General Meeting

11. Business Objectives

- ❖ Concept and rationale of social responsibility
- ❖ Business and its environment, interface with legal, political, economic, social and cultural aspects

12. Stock Exchange and its workings

- ❖ Dealers and brokers transactions
- ❖ Economic significance, condition of membership
- ❖ Role of stock exchanges , Depository participant

13. Business Communication and Report Writing

Paper4: Business Mathematics and Statistics Fundamentals

(One Paper: 3 hours:100 marks)

OBJECTIVES

To gain understanding on the fundamental concepts which are the foundation for further analysis of management decisions.

Learning Aims

The syllabus aim to test the student's ability to:

- ❖ Explain and demonstrate the use of basic mathematics including formulae and ratios
- ❖ Identify reasonableness in the calculation of answers
- ❖ Explain the basic concepts of algebra, co-ordinate geometry, mensuration, trigonometry and calculus
- ❖ Explain and apply financial mathematical techniques; and
- ❖ Explain and demonstrate techniques used for forecasting.

Skill Set Required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

1. Arithmetic	10%
2. Algebra	15%
3. Mensuration	15%
4. Co-ordinate Geometry	10%
5. Calculus	15%
6. Statistical Methods	35%

1. Arithmetic

- ❖ Average, mixtures
- ❖ Ratios and proportions
- ❖ Computation of interest
- ❖ Discounting of bills

2. Algebra

- ❖ Real and imaginary number, rational and irrational number
- ❖ Set theory and simple application of Venn diagram
- ❖ Variation, Logarithms
- ❖ Permutations and Combinations
- ❖ Compound interest
- ❖ Linear simultaneous equations (3 variables only)
- ❖ Quadratic equations
- ❖ Solution of linear inequalities (by geometric method only)

3. Mensuration

- ❖ Area and perimeter of triangles, circles, parallelogram, regular polygon
- ❖ Volume and surface of cube, prism, cylinder, pyramid, cone, and spheres (including zone and segments)

4. Co-ordinate Geometry

- ❖ Plain co-ordinate Geometry (Rectangular Cartesian co-ordinates only)
- ❖ Length of line segments, Section ratio
- ❖ Gradient of a line, equation of straight line, Circles, parabola, ellipse and hyperbola (standard forms only)

5. Calculus

- ❖ Constant & Variables, Functions, Limit & Continuity
- ❖ Differentiability & Differentiation, Derivatives and their use, Successive & partial differentiation
- ❖ Maxima & Minima, Maxima & Minima under constraint using Lagrange transform
- ❖ Indefinite Integrals: as primitives, integration by substitution, integration by part
- ❖ Definite Integrals: Evaluation of standard integrals, as area under curve
- ❖ Applications of Calculus

6. Statistical Methods

- ❖ Data tabulation and presentation, frequency distribution
- ❖ Measures of Central Tendency (Mean, Median, mode)
- ❖ Measurement of Dispersion (range, mean deviation, standard deviation, variance)
- ❖ Measures of Skewness & kurtosis

SYLLABUS

Annexure-III

COMPETENCY LEVEL COURSE

Part-II

PAPER 5: FINANCIAL ACCOUNTING (ONE PAPER: 3 HOURS :100 MARKS)

OBJECTIVES

To gain understanding and to provide working knowledge of accounting concepts, detailed procedures and documentation involved in financial accounting system.

Learning Outcomes

On completion of their studies students should be able to:

- ❖ Know the Accounting convention and practices.
- ❖ Know Royalty and Hire Purchase accounting.
- ❖ Know how to prepare Receipt & Payment and Income and Expenditure Account.
- ❖ Understand the accounting treatment of revaluation of assets, liabilities, accounting on admission, retirement of partners, dissolution, insolvency etc.
- ❖ Various methods of calculating goodwill and its treatment.
- ❖ Branch and Departmental Accounting.
- ❖ Applicability of accounting standards, scope and compliance with accounting standards.
- ❖ Know the purpose of formation of a company, issue of shares and its accounting treatment
- ❖ Know the accounting aspects of Rights shares, Redeemable Preference shares and Debentures.
- ❖ Accounting for Construction companies, Service sector organizations etc
- ❖ Preparation of accounts for services sector.

CONTENTS

1. Accounting Conventions and Practices	10%
2. Royalty and Hire Purchase	10%
3. Receipts & Payments/ Income & Expenditure Accounts	10%
4. Partnership Accounting	10%
5. Branch and Departmental Accounts	10%
6. Accounting Standards	10%
7. Joint Stock Companies	10%
8. Preparation of Company Accounts	10%
9. Accounting services in organizations	10%
10. Accounting and Interpretation of Financial Statements	10%

1. Accounting Conventions and Practices

- ❖ Concept
- ❖ Depreciation and various methods thereof
- ❖ Stock valuation
- ❖ Distinction between Capital and Revenue

2. Royalty and Hire Purchase

- ❖ Royalty accounting
- ❖ Need for hire purchase and installment systems and parties involved.
- ❖ Accounting from the point of view various parties.

- ❖ Possession and repossession in case of default in payments.
- 3. Receipts & Payments/ Income & Expenditure Accounts**
 - ❖ Receipts & Payments
 - ❖ Income & Expenditure Account
- 4. Partnership Accounting**
 - ❖ Past adjustments and guarantee
 - ❖ Admission & Retirement
 - ❖ Assignment of life policy
 - ❖ Amalgamation and Sale of Business
 - ❖ Dissolution, Insolvency
 - ❖ Piecemeal Distribution
- 5. Branch and Departmental Accounts**
 - ❖ Branch accounts- Debtors system, Stock & Debtors system, Foreign Branch.
 - ❖ Treatment of shortages.
 - ❖ Calculation of net profit of various departments and allocation of expenses on the basis of suitable base.
 - ❖ Preparation of common balance sheet.
 - ❖ Treatment of Unrealized profit.
- 6. Accounting Standards**
 - ❖ Applicability of a particular accounting standard.
 - ❖ Interpretation of various accounting standards.
 - ❖ Scope of accounting standards.
 - ❖ Compliance with the Accounting Standards.
- 7. Joint Stock Companies**
 - ❖ Issues of shares at par, discount & premium, forfeiture, reissue of shares
 - ❖ Bonus issue and right issue
 - ❖ Buy back of shares
 - ❖ Redemption of Preference shares
 - ❖ Profit prior to incorporation
 - ❖ Issue and redemption of debentures
- 8. Preparation of Company Accounts**
 - ❖ Preparation of Final Accounts under Company Law
- 9. Accounting services in organizations**
 - ❖ Construction companies, Project Accounting
 - ❖ Service sector such as Software, ITES, Telecommunication, Entertainment, Hospital, educational institutions
 - ❖ Banking, Electricity and Insurance companies
- 10. Accounting and Interpretation of Financial Statements.**

PAPER 7A: APPLIED STATUTORY COMPLIANCE (ONE PAPER : 3 HOURS : 100 MARKS)

OBJECTIVES

To gain understanding and to provide working knowledge of procedures, records and returns under tax laws and companies act.

Learning Outcomes

On completion of their studies students should be able to:

- ❖ Know the basic principles underlying direct as well as indirect taxes.
- ❖ Know various records and returns under tax laws.
- ❖ Know statutory compliance under companies act.

CONTENTS

A. Concept of Taxation

1. Central Excise	25%
2. Customs	10%
3. Service Tax	15%
4. VAT/CST	10%
5. Income Tax	20%

B. Companies Act 10%

C. Other Compliances 10%

A. Concept of Taxation

1. Central Excise

- ❖ Concept of Excise
- ❖ Laws relating to Excise
- ❖ Goods Manufactured & Manufacturer
- ❖ Classification of goods
- ❖ Valuation under central excise.
- ❖ Basic Procedures and Records
 - i) Registration
 - ii) Storage & Accounting
 - iii) Invoice
 - iv) Excise Duty Payment
 - v) Periodic Returns
 - vi) Export Procedures
 - vii) Export under Bond and Export under Rebate
 - viii) Bringing goods in Factory for repairs

❖ **CENVAT**

- i) Background of Cenvat
- ii) Cenvat on Inputs / Input Service and Capital Goods
- iii) Availment & Utilisation of Cenvat Credit
- iv) Exempted Goods / services and obligation
- v) Removal of inputs / capital goods
- vi) Records / Accounting of Cenvat

- ❖ Job-Work under Excise
- ❖ Small Scale Industries and Excise.

2. Customs

- i) Introduction
- ii) Scope
- iii) Types of Customs Duties

- iv) Valuation under Customs
- v) Customs Procedures
- vi) Import Procedure
- vii) Export Procedure
- viii) Baggage
- ix) Exemptions / Refunds

3. Service Tax

- ❖ Background
- ❖ Nature of Service Tax
- ❖ Service Provider and receiver
- ❖ Value of service
- ❖ Exemption under Service Tax
- ❖ Procedure
 - i) Registration
 - ii) Billing
 - iii) Payment
 - iv) Returns
- ❖ Export & Import of Services Shared be same as as one

4. VAT / CST

- ❖ Scope
- ❖ Interstate / Intrastate Sale
- ❖ Various forms under CST
- ❖ Returns
- ❖ Audit.

5. Income Tax

- ❖ Basic Concepts
 - i) Assessment Year
 - ii) Previous Year
 - iii) Person
 - iv) Assessee
 - v) Income
 - vi) Residence / Non-residence, etc..
- ❖ Income exempt from Tax
- ❖ Salary
- ❖ House Property
- ❖ Profits & Gains of Business or Profession
- ❖ Returns
- ❖ Assessments
- ❖ Tax Audit
- ❖ TDS & its Returns
- ❖ Concept of Transfer Pricing
- ❖ Fringe Benefit Tax

B. Companies Act.

- ❖ MCA 21.
- ❖ Concept of corporate governance.

C. Other Compliances

- ❖ Provident Fund.
- ❖ Minimum Wages Act.
- ❖ ESI.
- ❖ Workmen Compensation Act.
- ❖ Bonus.
- ❖ Gratuity.
- ❖ Other compliances.

LIST OF RECOMMENDED BOOKS

(Students are advised to consult the latest edition of each book)

TITLE	PUBLISHER	AUTHOR
Paper 1: Organization and Management Fundamentals		
❖ Management & Organization	Sultan Chand	C. B. Gupta
❖ Management & Organization	McGraw Hill	Louis A. Allen
❖ Management	Tata McGraw Hill	Koontz & O'Donnel
❖ Essentials of Management	Prentice Hall	Massie
❖ Fundamentals of Management	IRWIN	Donnelly Gibson & Ivanicevich
❖ Management	Prentice Hall	Stoner and Freeman
❖ Management	Prentice Hall	S. R. Robbins
❖ Management: A Global Perspective	McGraw Hill	Koontz & Weirich
❖ Organizational Behaviour	McGraw Hill	F. Luthans
❖ Organizational Behaviour and Management	McGraw Hill	Ivanicevich & Matteson
❖ Management Principles & Practice	New Age International	M.S.Murugan
Paper 2: Accounting		
❖ An Introduction to Accountancy	Vikash	S. N. Maheswari
❖ Modern Accountancy	Tata McGraw Hill	Mukherjee & Haniff
❖ Financial Accounting	S.Chand	Jawahar Lal
❖ Accounting in Business	ELBS	R.J. Bull
❖ Accounting: The Basis for Business Decisions	McGraw Hill	Meigs and Meigs
❖ Financial Accounting	Harcourt College Publishers	Porter and Norton
❖ Basics of Cost Accounting	Sultan Chand	V K Saxena & C D Vashist
Paper 3: Economics & Business Fundamentals		
❖ Fundamentals of Business Economics	Sultan Chand	C.B.Gupta
❖ Economics	World Press	J. K. Mitra
❖ Economics	McGraw Hill International	P. A. Samuelson
❖ Modern Economic Theory	S.Chand & Co.	K. K. Dewett
❖ Fundamentals of Business Organization	Sultan Chand	Y. K. Bhusan
❖ Modern Business Organisation and Management	Himalaya Publishing	Sherlekar and Sherlekar
❖ Company Law	Eastern Book Co.	Avtar Singh
❖ SEBI Guidelines		
❖ Modern Economic Theory	New Age International	S.Mukherjee

Paper 4: Business Mathematics & Statistics

❖ Basic Mathematics & Statistics	Sultan Chand	B. M. Agarwal
❖ Basic Mathematics & Statistics	Kalyani Publishers	N. K. Nag
❖ Statistical Methods	M.Das & Co.	N. G. Das
❖ Basic Statistics	World Press	Goon & Gupta
❖ Business Mathematics & Statistics	New Age International	G. Srinivasa & D. George

Paper 5: Financial Accounting

❖ Advanced Accountancy	Oxford University Press	Hrishikesh Chakraborty
❖ Modern Accountancy	Tata McGraw Hill	Mukharjee & Haniff
❖ Advanced Accounting	Sultan Chand	Gupta & Radhaswamy
❖ Advanced Accounts	Sultan Chand	Shukla & Grewal & Gupta
❖ Accounting Standards & Corporate Accounting Practice	Taxmann	T. P. Ghosh
❖ Guide to Accounting Standard	Snow White	Sanjiv Agarwal
❖ Advanced Practical Accounts	Sultan Chand	Subrata Mukherjee & Anjan Bhattacharyya
❖ Indian Accounting Standards	Sultan Chand	R. L Gupta & M.Radhaswamy
❖ Financial Accounting – A Managerial Perspective	Asian Books	Dr. D.Mukhopadhyay
❖ Advanced Accountancy	New Age International	M.E. Thukaram Rao
❖ Financial Accounting Vol. 1 & 2	New Central Book Agency	Dr. S.K. Paul

Paper 7A: Applied Statutory Compliance

❖ Direct Taxes Law & Practice	Taxmann	V.K.Singhania
❖ Direct Tax Planning and Management	Taxmann	V.K.Singhania
❖ Direct Tax Laws	Snow White	T.N. Manoharan
❖ Indirect Taxes Law & Practice	Taxmann	V.S.Datey
❖ Central Sales Tax & VAT	Taxmann	V.S.Datey
❖ Custom Manual	Centax Publication	R.K.Jain
❖ Central Excise Manual	Centax Publication	R.K.Jain
❖ Central Excise Tariff	Centax Publication	R.K.Jain
❖ Corporate Planning	Vision Publications	R.N.Lakhotia
❖ Systematic Approach to Income Tax and Central Sales Tax	Bharat Law House	Ahuja & Gupta
❖ Mercantile Law including Industrial Law	Sultan Chand	N.D. Kapoor
❖ Business Laws	Sultan Chand	Dr. G.K. Kapoor

ANNEXURE-V

SCHEME OF PRACTICAL TRAINING TO CAT STUDENTS

Every registered student for the “Certificate in Accounting Technician-(CAT)” Course shall be required to undergo practical training for a period of 6 months after appearance in an Examination of Entry Levels Part - I of CAT on whole time basis to the satisfaction of the Directorate of Accounting Technicians (in short CAT Directorate) in any one or more organizations given under Clause 1 and in the areas given in Clause 2 for the purpose of recognition for training taken by a student.

A student who is in employment and working in any of the organizations specified in Clause 1 in the functional areas given in Clause 2 below shall be exempted from training.

1. Organizations recognized for Practical Training

- i) Student working as Trainee will be hereinafter referred to as ‘Accounts Trainee’. The Accounts Trainee shall undergo practical training under (1) Practising Cost Accountant or (2) a firm of Cost Accountants or (3) in any of the following organizations in the areas mentioned under Clause 2.
- ii) A Proprietorship or a Partnership Firm or Hindu Undivided Family (HUF) is recognized for the purpose of training of the CAT students if its annual turnover is Rs 10 lakhs or more.
- iii) Other Organizations are recognized for the purpose of practical training of the CAT students if their annual turnover is Rs 40 lakhs or more.
- iv) **Articled Training or any training by whatever name called or practical experience gained under Practising Chartered Accountant or a Firm of Chartered Accountants is not recognized for the purpose of practical Training to CAT students.**
- v) **Other Organizations may be:**
 - a) Central/State Government / Semi-Government / Public Utilities
 - b) Banks and other Financial Institutions
 - c) Insurance Company
 - d) Public Sector Unit
 - e) Public Limited Company
 - f) Private Limited Company
 - g) Information Technology Sector
 - h) KPO / BPO
 - i) Stock Exchange
 - j) Universities, Management Institutes and any other educational institute
 - k) Limited Liability Partnership Firm
 - l) Management Consultancy Firms
 - m) NGO
 - n) Co-operative societies engaged in Banking, Manufacturing
 - o) Any other institution as approved by the CAT Directorate from time to time.

2. Recognized areas for Training:

- (i) Management Accounting
- (ii) Cost Accounting
- (iii) Financial Accounting
- (iv) Financial Management
- (v) Auditing
- (vi) Regulatory compliances
- (vii) Direct Taxation
- (viii) Indirect Taxation
- (ix) Corporate Laws, Industrial Laws, Commercial Laws

- (x) Systems Analysis, Information Technology (including ERP system)
- (xi) Project Management
- (xii) Banking Operations
- (xiii) Insurance
- (xiv) Valuation
- (xv) Financial Services
- (xvi) Teaching in Finance, Accounts, Costing, Taxation, Management and subjects covered in ICWAI Syllabus (other than visiting faculty)
- (xvii) Management Consultancy firms
- (xviii) Any other areas approved by the CAT Directorate from time to time

3. Procedure for Registration of Trainees and Documents

- i) A student required to undergo training is required to arrange training on his own in the Organizations mentioned under Clause 1 above under intimation to CAT Directorate or Regional Council in Form CAT-F4.
- ii) An Organization registering CAT student as Accounts Trainee will satisfy itself before imparting training to CAT students that it fulfills the Turnover and other criteria of Training Scheme of CAT Directorate making them eligible for this purpose.
- iii) A Student after completion of requisite training is required to submit the details and Certificate in the Form CAT-F5 to CAT Directorate along with certified copy of CAT-F4 whereby intimation was given to CAT Directorate or Regional Council for recognizing the Training.
- iv) A Student is also required to submit the Feed Back in Form CAT-F6 mentioning therein the areas covered during the training period and his/her understanding about these areas for application in practical situation.
- v) A student is required to submit the CAT-F4 with CAT Directorate or Regional Council within 30 days of his/her registration of as Accounts Trainee with the Organizations mentioned under Clause 1 above.
- vi) A student who is in employment needs to submit the Experience Certificate duly signed and stamped by the Competent Authority of the Organization where he/she is employed. In this case, the period of 30 days will be reckoned from the date of registration as CAT student.
- vii) A registered Student of ICWAI main course and has undergone requisite Training of 6 months as Industrial Trainee or has already completed 6 months training out of 3 years practical training of ICWAI as required under ICWAI Revised Syllabus w.e.f. 1st January 2008, will be recognized and period of training may be exempted by the CAT Directorate on submission of proof to the satisfaction of CAT Directorate.

4. Fees for Registration of Trainees

There is no fee for Registration of a Trainee by the CAT Directorate or Regional Council.

5. Minimum Stipend to Trainees:

CAT Directorate does not prescribe minimum stipend payable by an Organization but expects that it shall not be less than the statutory minimum prescribed under Apprentices Act or any other Act applicable to the Organization engaging Accounts Trainee.

6. Period of Practical Training

- (i) Period of Training shall be 6 months after appearing in 1st Examination of Foundation Course (Entry Level);
- (ii) After completion of the prescribed training, a student shall submit the Training Completion Certificate duly signed by the Principal/ Employer of the Organization in Form CAT-F5 to CAT Directorate or Regional Council .

ANNEXURE-VI

EXAMINATION CENTRES (with Code Number)

Western Region:

101-Ahmedabad; 102-Aurangabad; 103-Baroda; 104-Bhilai; 105-Bhopal; 106-Bilaspur; 107-Indore; 108-Kolhapur; 112-Nagpur; 113-Nasik; 114-Panaji; 115-Pune; 116-Vindhyanager; 117-Surat; 121-Mumbai Churchgate; 122-Mumbai Bandra; 124- Thane; 126- Kalyan

Southern Region:

200-Bangalore; 202-Coimbatore; 203-Ernakulam; 204- Hyderabad; 205- Kottayam; 206-Chennai; 207-Madurai; 208-Mysore; 209-Neyveli; 210-Puducherry; 211-Rajahmundry; 212-Salem; 213-Tiruchirapalli; 214-Tirunelveli; 215-Trivandrum; 217-Vellore; 218-Vijaywada; 219-Waltair; 220-Mangalore; 221-Trissur; 222-Calicut

Eastern Region:

301-Agartala; 302-Asansol; 303-Bhubaneswar; 304-Bokaro; 305-Kolkata North; 306-Kolkata South; 307-Cuttack; 308-Dhanbad 309-Durgapur; 310-Guwahati; 311-Howrah 312-Jamshedpur; 313-Naihati; 314-Patna; 315-Ranchi; 316-Rourkela; 317-Brahmapur; 318-Shillong

Northern Region:

402-Allahabad; 403-Chandigarh; 404-Dehradun, 405-Delhi East; 406-Delhi North; 407-Delhi South; 408-Delhi West; 409-Faridabad; 410-Ghaziabad; 411-Jaipur; 412-Jammu; 413-Jodhpur; 414-Kanpur; 415-Kota; 416-Lucknow; 417-Patiala; 418-Udaipur; 419-Jalandhar; 420-Delhi Central; 422-Haridwar

ANNEXURE-VII

TABLE OF FEES

Sl. No.	Heads	Amount (Rupees)	CAT Course Both for Entry Level and Competency Level (Rupees)	Competency Level (Applicable for ICWAI Foundation passed and Graduates (Rupees)
1	Cost of Prospectus	50		
2	Course Fee (including Registration, Study Material, Coaching fee and Computer Training)		8,600	6,500
3	Cost of Examination Form	30		
4	Examination Fee		700	700
5	Late Fee for Submission of Examination Form		100	100
6	Subject Exemption Fee (per paper)		500	500
7	Orientation Training Fee	500		
8	De-Novo Registration Fee	2,000		
9	Re-Registration Fee		1,000	1,000
10	Answer Script Verification Fee per paper		100	100

CHAPTER ADDRESS

ANNEXURE-VIII

WESTERN			
Bhilai	Bhilai Chapter of Cost Accountants	ICWAI Bhawan Civic Centre, Bhilai-490006	PH-0788-2222767/2898343 EMAIL bhilai_icwai@yahoo.co.in
Bilaspur	Bilaspur Chapter of Cost Accountants	C/o. Office of the CGM(Finance) SECL Head Office Seepat Road, Bilaspur-495001	PH-07752-246331
Jhagrakhand-Chirimiri	Jhagrakhand-Chirimiri Chapter of Cost Accountants	P.O.-West Chirimiri Distt.- Korea Chhattisgarh-497773	PH-07771-82408/63222
Korba	Korba Chapter of Cost Accountants Office Timing:- 10AM-8PM	C/o. Area Finance Manager SECL, Kusmunda Area P.O.Kusmunda, Dist. Korba Korba-495454	PH-07815-271223 Fax No.07815-271250
Raipur	Raipur Chapter of Cost Accountants	AT "Shradhanjali" Netaji Chowk, Pipe Factory Road, New Shanti Nagar Raipur-492007	PH-07815-271223 Fax No.07815-271250
GOA			
Goa	Goa Chapter of Cost Accountants Office Timing:- 9.30 AM-1PM & 2.30PM-5.30PM	3rd Floor Laxijyot Complex Opp. KTC Bus Stand Vasco-Da-Gama Goa-403802	PH-0832-2516157 Email: icwaivsc@sancharnet.in goa@icwai.org
GUJARAT			
Ahmedabad	Ahmedabad Chapter of Cost Accountants Office Timing:- 12 NOON TO 8 PM	303-304, Sarap Behind Gujarat Vidyapith Opp. Navjeevan Press Income Tax, Ashram Road Ahmedabad-380014	PH-079-27540561 EMAIL.- ahmedabad@icwai.org
Baroda	Baroda Chapter of Cost Accountants Office Timing:- 4PM-8PM	242, Phoenix Complex Near Suraj Plaza Sayajigunj Vadodara-390005	PH-0265-2363267/2226214 e-mail: baroda@icwai.org
Kutch	Kutch-Gandhidham Chapter of Cost Accountants Office Timing:- 9AM-1PM & 5PM-7PM	C/o. A J Bhambhani Director, T I M S Adipur-370205	PH-2836-261466 Fax No.02836-262187 e-mail: kutch@icwai.org
Rajkot	Rajkot Chapter of Cost Accountants	302, Madhav Complex Dr. Yagnik Road Rajkot-360001	PH-0281-23733 e-mail : rajkot@icwai.org

Surat	Surat South Gujarat Chapter of Cost Accountants Office Timing:- 3.30 PM TO 6.30PM	B-210, Tirupati Plaza Near Collector Office Athwa Gate Surat-395001	PH-0261-2477057 Fax No.0261-2477057 e-mail.: surat@icwai.org
MADHYAPRADESH			
Bhopal	Bhopal Chapter of Cost Accountants Office Timing:- 3 P.M. TO 7.30 P.M.	182, Akanksha Building 3rd Floor, Zone-I M.P.Nagar Bhopal-462011	PH-0755-2571192 e-mail.: bhopal@icwai.org
Indore	Indore-Dewas Chapter of Cost Accountants Office Timing:- 6.30 P.M. TO 8.30PM	303, Sham Tower Near Hotel President 164/2, R N T Marg Indore-452001	PH-0731-2512945 Fax No.0731-4040511 indore@icwai.org
Jabalpur	Jabalpur Chapter of Cost Accountants Office Timing:- 11 A.M. TO 7 PM	107, Ist Floor, Mohit Chambers 1496, Wright Town Jabalpur-482002	PH-0761-2656370 jabalpur@icwai.org
Vindhyanagar	Vindhyanagar Chapter of Cost Accountants Office Timing:- 6PM TO 9PM	Training Centre Campus, NTPC/VSTPP P.O. Vindhyanagar Dis. Singrauli, M.P-486885	PH-07805-241496 Fax No.07805-244044 e-mail.:vindhyanagar@icwai.org
MAHARASHTRA			
Aurangabad	Aurangabad Chapter of Cost Accountants Office Timing:- 9 A.M. TO 9 P.M.	Flat No. A-9/10, Chetan Super Market Trimurti Chowk Jawahar Colony Aurangabad-431005	PH-0240-2321828/2351848 Fax No.0240-2321828 e-mail: aurangabad@icwai.org
Chandrapur	Chandrapur Chapter of Cost Accountants Office Timing:- 4 PM TO 8 PM	C/o. Shinde Computers Education Centre Amar Bhavan, Sant Kawalram Chowk, Ramnagar, Chandrapur-442401	PH-07172-263050 Mobile-9226799209 e-mail.:chandrapur@icwai.org
Kolhapur	Kolhapur-Sangli Chapter of Cost Accountants Office Timing:- 10AM-1PM & 4PM-8PM	1170/E, Jyotichandra Apartment Takala Kolhapur-416001	PH-0231-2520338 e-mail.: kolhapur@icwai.org

Konkan	Konkan Chapter of Cost Accountants	8, Jeevan Umang Society, Hill Road Chunabhatti (E) Sion Mumbai-400022	e-mail : konkan@icwai.org
Nagpur	Nagpur Chapter of Cost Accountants Office Timing:- 6PM TO 8.30PM	ICWAI Bhawan 243/3, Laxminagar Nagpur-440022	PH-0712-2227829/2228541 Fax No.0712-2227829 e-mail: nagpur@icwai.org
Nashik	Nashik-Ojhar Chapter of Cost Accountants Office Timing:- 12.00 NOON TO 7.30PM	2nd Floor, Prasanna Arcade Near Mazda Hotel Old Agra Road Nashik-422002	PH-0253-2509989/2500150 Fax No.0253-2393781 e-mail: nashik@icwai.org
Navi Mumbai	Navi Mumbai Chapter of Cost Accountants	E2/2-4 Sector - 8B CBD, Belapur, Navi Mumbai	e-mail : navimumbai@icwai.org
Pune	Pune Chapter of Cost Accountants Office Timing:- 11.15AM TO 6.15 PM	Laxminagar Commercial Complex Phase-II, 1st Floor Shahu College Road Parvati, Pune-411009	PH-020-24447976 Fax No.020-24445135 e-mail: pune@icwai.org
Ulhasnagar	Kalyan-Ambarnath Chapter of Cost Accountants Office Timing:- 10AM-1PM & 6.30PM-8.30PM	Sai Chintan Coop. Hsg. Soc. Ltd., Near Dhobi Ghat Maratha Section-32 Near Ulhasnagar Motor Driving School Ulhasnagar-421004	PH-0251-2586565 & 2585659 Fax No.0251-2587236 e-mail.: kalyan@icwai.org

SOUTHERN

ANDHRAPRADESH

Bhadravathi	Bhadravati- Shimoga Chapter of Cost Accountants	C/o. Company Secretary Visvesaraya Iron & Steel Ltd., Bhadravathi-577301	e-mail : bhadravati@icwai.org
Hyderabad	Hyderabad Chapter of Cost Accountants Office Timing:- 9 AM TO 6 PM	ICWAI Bhawan 1-2-56/44A, Street No. 5, Himayatnagar Hyderabad-500029	PH-040-27635937 Fax No.040-27607893 e-mail: hyderabad@icwai.org
Kothagudem	Kothagudem Chapter of Cost Accountants	Opp - Magistrate Court Writers Basthi Kothagudem Khammam District A.P - 507101	PH-08744-247882

Nellore	Pennar Chapter of Cost Accountants	16/727, Indira Bhavan Road Opp. Hotel Chinni International, Nellore Dist. Nellore-524001	PH-0861-2327802 e-mail : pennar@icwai.org
Rajahmundry	Godavari Chapter of Cost Accountants Office Timing:- 5.30PM TO 8 PM	46-7-16, 2nd Floor Beside Danavaipet Park Dist. East Godavari Rajahmundry-533103	PH-0883-2441901 e-mail: godavari@icwai.org
Ukkunagaram	Ukkunagaram Chapter of Cost Accountants, Office Timing:- 6 PM TO 9 PM	ICWAI Bhawan Sector-VI Ukkunagaram-530032 Visakhapatnam	PH-0891-2581387/2887656 Fax No.0891-2518672 email:ukkunagaram@icwai.org
Vijayawada	Vijayawada Chapter of Cost Accountants Office Timing:- 10 AM TO 5 PM	ICWAI Bhawan 58-6-14, Karanamgari Street, Patamata Vijayawada-520010	PH-0866-2470514/2493088 Fax No.0866-2493088 e-mail.: vijayawada@icwai.org
Visakhapatnam	Visakhapatnam Chapter of Cost Accountants Office Timing:- 9AM-12 NOON & 4PM-8PM	ICWAI Bhawan Opp. Port Stadium NH-5, Akkayyapalem Visakhapatnam-530016	PH-0891-2549728/2742102 e-mail : visakhapatnam@icwai.org

KARNATAKA

Bangalore	Bangalore Chapter of Cost Accountants Office Timing:- 10AM-1PM & 5.30PM-8.30PM	81, Mallikarjuna Temple Street Basavanagudi Bangalore-560004	PH-080-26507082 Fax No.080-26600624 e-mail.: bangalore@icwai.org
Kolar Gold Fields	Kolar Gold Fields Chapter of Cost Accountants	B E M L Nagar Kolar Gold Fields-563115	e-mail : kolargoldfields@icwai.org
Mangalore	Mangalore Chapter of Cost Accountants Office Timing:- 9 AM TO 5 PM	S D M College Building Mahatma Gandhi Road Mangalore-575003	PH-0824-2494360 e-mail.: mangalore@icwai.org
Mysore	Mysore Chapter of Cost Accountants Office Timing:- 10.30AM-12 NOON & 6PM-8PM	1420, 7th Cross Krishnamurthypuram Mysore-570004	PH-0821-2331083 e-mail : mysore@icwai.org

KERALA

Cochin	Cochin Chapter of Cost Accountants Office Timing:- 9.30PM TO 6 PM	ICWAI Bhawan CC/62/689 P.B. No.4224 Judges Avenue. Kaloor Cochin-682017	PH-0484-2403536/6516730 Fax No.0484-2400130 e-mail : cochin@icwai.org
Kottayam	Kottayam Chapter of Cost Accountants Office Timing:- 10 AM TO 1PM	Baselius College Campus Kottayam-686001 Kerala	PH-0481-6450958/2392799 e-mail : kottayam@icwai.org
Palakkad	Palakkad Chapter of Cost Accountants Office Timing:- 9 AM TO 12 NOON	Kits College Building Court Road Palakkad-678001 Kerala	PH-0491-2536097 e-mail : palakkad@icwai.org
Thrissur	Thrissur Chapter of Cost Accountants Office Timing:- 7 AM TO 2 PM	ICWAI Bhawan XX/577/3, Sourabhya Dikush Lane, Kottappuram Thrissur-680004	PH-0487-2383440 e-mail: thrissur@icwai.org
Thiruvananthapuram	Trivandrum Chapter of Cost Accountants Office Timing:- 7 AM-11AM & 5.30 PM-8PM	ICWAI Bhawan T C 31/677/00, Jawahar Lane Vellayambalam Thiruvananthapuram-695010	PH-0471-2723579/2724201 Fax No.0471-2723579 e-mail: trivandrum@icwai.org

TAMILNADU

Coimbatore	Coimbatore Chapter of Cost Accountants Office Timing:- 2PM TO 8.30 PM	13-14, SFI Apartment 3rd, Floor, Sathyamoorthy Road, Ramnagar Coimbatore-641009	PH-0422-2236470 e-mail : coimbatore@icwai.org
Madurai	Madurai Chapter of Cost Accountants Office Timing:- 10 AM TO 6 PM	No. 6, North Vadam Pokki Street (Upstairs) Madurai-625001	PH-0452-2343920/4378222 e-mail : madurai@icwai.org
Neyveli	Neyveli Chapter of Cost Accountants Office Timing:- 6.30 PM TO 8.30 PM	Sri Aurobindo Vidyalaya Block 19, Neyveli-607803	PH-fax-04142-252430 Fax No.04142-252430 e-mail : neyveli@icwai.org
Puducherry	Pondicherry Chapter of Cost Accountants Office Timing:- 5 PM TO 7 PM	12, Third Street Jeyanagar Reddiarpalayam Puducherry-605010	PH-0413-2293214 e-mail : pondicherry@icwai.org

Salem	Mettur-Salem Chapter of Cost Accountants Office Timing:- 9 AM TO 5.30 PM	228, Administrative Office Salem Steel Plant Salem-636013	PH-0427-2382851 Fax No.0427-2382838 e-mail : mettur_salem@icwai.org
Tiruchirappalli	Tiruchirappalli Chapter of Cost Accountants Office Timing:- 10 AM TO 9 PM	48 (old 34-A) Bharathidasan Salai Cantonment Tiruchirappalli-620001 (Tamil Nadu)	PH-0431-2461662 Fax No.0431-2520514 e-mail.:tiruchirapali@icwai.org
Tirunelveli	Nellai-Pearl City Chapter of Cost Accountant	No. 65. Kailasapuram North Street Tirunelveli-627001	PH-0462-2336735 e-mail.: nellai@icwai.org
Vellore	Ranipet-Vellore Chapter of Cost Accountants Office Timing:- 4.30 PM TO 8.30 PM	16, #7A, R.G.Nagar Bharathi Nagar, 3rd Main Road, (Opp. Balaji Theatre) Katpadi, Vellore-632007	PH-0416-2247256 e-mail.: ranipet@icwai.org

EASTERN

ASSAM

Guwahati	Guwahati Chapter of Cost Accountants Office Timing:- 5 PM TO 7 PM	315, Srimantha Market, 3rd Floor, A.T. Road, Guwahati - 781007	Ph : 0361-2517326 e-mail : guwahati@icwai.org
Silchar	Silchar Chapter of Cost Accountants	Fulbari, Shillongpathy Silchar-788001	PH-03842-231346 e-mail : silchar@icwai.org

BIHAR

Patna	Patna Chapter of Cost Accountants Office Timing:- 10 AM TO 8 PM	Kumar Tower, 3rd Floor Boring Road Crossing Patna-800001	Ph-320232 e-mail : patna@icwai.org
Ramgarh	Ramgarh Chapter of Cost Accountants	Central Coalfields Ltd., Po. Barkakana NTS Dist. Hazaribagh (Bihar)	e-mail : ramgarh@icwai.org

JHARKHAND

Bokaro	Bokaro Steel City Chapter of Cost Accountants Office Timing:- 3 PM TO 9.30 PM	ICWAI Bhawan Institutional Area Sector-V Bokaro stell City Dist. Bokaro, Jharkhand-827006	PH-06542-271741 e-mail.: bokaro@icwai.org
Dhanbad	Dhanbad-Sindri Chapter of Cost Accountants	ICWAI Bhawan Saraidhela Dhanbad-828127(Jharkand)	Ph : 0326 -2224573 e-mail : dhanbad@icwai.org
Jamshedpur	Jamshedpur Chapter of Cost Accountants	Room No. 19, Russi Mody Centre for Excellence Jubilee Road, Jamshedpur-831001	PH-0657-310090/424452 e-mail : jamshedpur@icwai.org
Ranchi	Ranchi Chapter of Cost Accountants Office Timing:- 1 PM TO 5 PM	303, Giridhar Plaza, Harmu Road Near Ratu Road Chowk Opp. Goshala Ranchi-834001	PH-0651-3200069 e-mail.: ranchi@icwai.org

ORISSA

Angul	Talcher-Angul Chapter of Cost Accountants Office Timing:- 6 PM TO 9 PM	C/O A. Acharya Qrs. No. C-73, PO.-Nalco Nagar Dist. Angul-759145(Orrisa)	PH-06764-222081 e-mail.: talcher@icwai.org
Berhampur	South Orissa Chapter of Cost Accountants	Giri Road Near PWD Office Saheed Laxman Nayak Community Hall Road Berhampur-760005	PH-0680-6522636 e-mail.: soc_icwai@rediffmail.com
Bhubaneswar	Cuttack Bhubaneswar Chapter of Cost Accountants Office Timing:- 10.30 AM TO 7 PM	A-122/2, Nayapalli Nilakantha Nagar Bhubaneswar-751012 Orrisa	PH-0674-2396622/2395622 Fax No.0674-2395622 e-mail : cbc@icwai.org
Jajpur	Jajpur-Keonjhar Chapter of Cost Accountants	Kahneipur Jajpur Road-755019(Orrisa)	e-mail: jajpur@icwai.org
Rourkela	Rourkela Chapter of Cost Accountants Office Timing:- 6 PM TO 9 PM	O/o. E D (F&A), Administrative Building Ist Floor, Rourkela Steel Plant Rourkela-769011	PH-0661-2644400 e-mail : rourkela@icwai.org
Sambalpur	Sambalpur Chapter of Cost Accountants	Anand Vihar, Burla Dist. Sambalpur Orrisa -768020	PH-09437088847 e-mail : sambalpur@icwai.org

TRIPURA

Agartala	Agartala Chapter of Cost Accountants Office Timing:- 10 AM TO 8.30 PM	Bidur Kartar Chowmuni S B Road Agartala-799001	PH-0381-324652 e-mail : agartala@icwai.org
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WEST BENGAL

Asansol	Asansol Chapter of Cost Accountants Office Timing:- 6 PM TO 8 PM	ICWAI Bhawan Rajpara-Budha Asansol-713301 Dist - Burdwan	PH-0341-2284328 e-mail.: asansol@icwai.org
Durgapur	Durgapur Chapter of Cost Accountants Office Timing:- 4 PM TO 8 PM	Institutional Area Jawaharlal Nehru Avenue B-Zone, LIC Bus Stopage Durgapur-713205 Dist. - Burrdwan (W.B)	PH-0343-2600823 Mobile-9434538451 Fax No. e-mail.: durga@icwai.org
Farakka	Farakka Chapter of Cost Accountants	C/o. Manager (Finance & Accounts) National Thermal Power Corporation Ltd., Farakka Super Thermal Power Project Po. Nabarun, Dist. -Murshidabad Farakka-742236 (W.B)	e-mail : farakka@icwai.org

Gangtok-Siliguri	Gangtok-Siliguri Chapter of Cost Accountants	Fiveways, Deorali PO. Tandong, Sikkim Pin-737102	PH-03592-223348 e-mail : gangtok@icwai.org
Howrah	Howrah Chapter of Cost Accountants Office Timing:- 11 AM TO 8.30 PM	1/2, Bajeshibpur Road Howrah-711102	PH-033-26380436 e-mail.: howrah@icwai.org
Kalyani	Kalyani Chapter of Cost Accountants Office Timing:- 8 AM TO 12 NOON	A-9/231, P.O.-Kalyani, Dist. Nadia Pin-741235	PH-825124 e-mail : kalyani@icwai.org
Kharagpur	Kharagpur Chapter of Cost Accountants	C/o Hijli Co-Opertive. Society P.O.- Kharagpur Dist. Paschim Midnapur Pin-721306	PH-03222-277517/282295 e-mail.: kharagpur@icwai.org
Naihati	Naihati-Ichapur Chapter of Cost Accountants	114, Jan Mohammad Ghat Road, Dist. 24 Parganas (North), Naihati-743165	e-mail : naihati@icwai.org
Rajpur	Rajpur Chapter of Cost Accountants	39, Rakhal Ghosh Road Nandan, Dist 24 Pargans (south), Rajpur-743358 West Bengal	e-mail : rajpur@icwai.org
Serampore	Serampore Chapter of Cost Accountants Office Timing:- 6 PM TO 9 PM	ICWAI Bhawan Srishti Apartment 89, G.T. Road(West) Dist. Hooghly Serampore-712203	PH-033 -26224682 e-mail : serampore@icwai.org

NORTHERN

CHANDIGARH

Chandigarh	Chandigarh- Panchkula Chapter of Cost Accountants Office Timing:- 5.30 PM TO 7.30 PM	C/o. DAV Sr. Secondary School Sector-8-C, Chandigarh-160018	PH-0172-2777921 e-mail.: chandigarh@icwai.org
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HARYANA

Faridabad	Faridabad Chapter of Cost Accountants Office Timing:- 9 AM TO 6 PM	H. No. 651 Sec - 9 Faridabad - 121006	Mobile No : 9810175853 e-mail.: faridabad@icwai.org
Gurgaon	Gurgaon Chapter of Cost Accountants Office Timing:- 10 AM TO 6 PM	1369, Sector 7 Extn. Near Vivekananda Public School Gurgaon-122001	PH-0124-2250894/9811163616 e-mail.: gurgaon@icwai.org

JAMMU & KASHMIR

Jammu	Jammu-Srinagar Chapter of Cost Accountants	367, Shastri Nagar Jammu-180004	e-mail : jammu@icwai.org
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PUNJAB

Jalandhar	Jalandhar Chapter of Cost Accountants Office Timing:- 10 AM TO 5 PM	1st Floor, Study Nest Building, Opp. Gurdawara Diwan Asthan Chowk Central Town Jalandhar-144001	PH-0181-2236189 e-mail.: jalandhar@icwai.org
Ludhiana	Ludhiana Chapter of Cost Accountants	SCO-32, Feroze Gandhi Market Ludhiana-141001	PH-0161-2402125/2412146 Fax No.0161-2410664 e-mail.: ludhiana@icwai.org
Nangal	Nangal Chapter of Cost Accountants Office Timing:- 5.30 PM TO 7.30 PM	44-B, Jawahar Market PO. Partap Nagar Near Nangal Dam, Dist. Ropar Punjab-140125	PH-01887-228492/228006 e-mail : nayanangal@icwai.org
Patiala	Patiala Chapter of Cost Accountants Office Timing:- 5.30 PM to 7.30 PM	17, Mota Singh Nagar Tej Bagh Colony Patiala-147001	PH-0175-2306617/ 9915701924 e-mail.: patiala@icwai.org

RAJASTHAN

Bhilwara	Ajmer-Bhilwara Chapter of Cost Accountants, Office Timing:- 5 PM TO 8 PM	5A-20, New Housing Road, Shastri Nagar, Bhilwara -311001	Ph -01482-251018 e-mail.: ajmer@icwai.org
Jaipur	Jaipur Chapter of Cost Accountants Office Timing:- 7 AM TO 4 PM	ICWAI Bhawan 3-A, Institutional Area Jhalana Doongri Jaipur-302004	PH-0141-2706275/2712224 Fax No.0141-2706275 e-mail.: jaipur@icwai.org
Jodhpur	Jodhpur Chapter of Cost Accountants Office Timing:- 5 PM TO 7 PM	P.B. No.181, Jaswant College (Old) Campus Jai Narayan Vyas University, Ratanada Road, Jodhpur-342001(Rajasthan)	PH-0291-2619974 e-mail.: jodhpur@icwai.org
Kota	Kota Chapter of Cost Accountants Office Timing:- 3 PM TO 6 PM	Lagat Bhawan 6, Basant Vihar Near Blood Bank Dadabari, Kota-324009	PH-0744-2420614 e-mail.: kota@icwai.org
Udaipur	Udaipur Chapter of Cost Accountants Office Timing:- 6 PM TO 9 PM	ICWAI Bhawan 127, Sector-XI Hiran Magri, Udaipur-313001	PH-0294-6453233 e-mail : udaipur@icwai.org

UTTAR PRADESH

Allahabad	Allahabad Chapter of Cost Accountants	D-895, G.T.B. Nagar Kareli Scheme, Allahabad-211016	Mobile : 9335142268,9935590667 9415272665,9415965930 e-mail: allahabad@icwai.org
Ghaziabad	Ghaziabad Chapter of Cost Accountants	34, 1st Floor, Durga Towers RDC Raj Nagar Ghaziabad- 201002	PH-95120-2716598 e-mail: ghaziabad@icwai.org
Gorakhpur	Gorakhpur Chapter of Cost Accountants	38-A, Circular Road, Maitripuram C/o. Himalayan Public School, Bichhia Gorakhpur-273012(U.P)	PH-0551-2281267 e-mail: gorakhpur@icwai.org
Jhansi	Jhansi Chapter of Cost Accountants Office Timing:- 8 AM TO 5PM	C/o Finance & Accounts Departments B H E L Jhansi-284129	PH-0510-2412724/2412519 Fax No.0510-2412113 e-mail : jhansi@icwai.org
Kanpur	Kanpur Chapter of Cost Accountants Office Timing:- 6 PM TO 8 PM	Kanpur Vidhya Mandir Mahila Vidyalay7/147 Swaroop Nagar Kanpur-208002	PH-0512-2525461 Mobile. 09839251431 e-mail : kanpur@icwai.org
Lucknow	Lucknow Chapter of Cost Accountants Office Timing:- 8 AM-10 AM & 6 PM- 8 PM	ICWAI Bhawan Vikas Khand-1, Gomti Nagar Institutional Area Lucknow-226010(U.P)	PH-0522-2301543/2635576 e-mail : lucknow@icwai.org
Mankapur	Mankapur Chapter of Cost Accountants	B-51, Sanchar Vihar ITI township Mankapur-271308	e-mail : mankapur@icwai.org
Noida	Noida Chapter of Cost Accountants	34-D, Mansarovar Apartments, Sector-61 Noida-201301	e-mail : nodia@icwai.org

UTTARAKHANDA

Dehradun	Dehradun Chapter of Cost Accountants Office Timing:- 10 AM TO 5 PM	205, Phase-I, Vasant Vihar Near Lovely Market Dehradun-248006 P.O. - New Forest,Kanwali Panditwari Road, Deshradun - 248006 (Uttarakland)	PH-0135-2760522 e-mail: dehradun@icwai.org
Haridwar	Haridwar-Rishikesh Chapter of Cost Accountants Office Timing:- 5.30 PM TO 7.30 PM	Room No. 1 HRDC, B H E L, Ranipur Hardwar-249403 (Uttaranchal)	PH-.01334-324413 e-mail: haridwar@icwai.org