

# COMMON PROFICIENCY TEST (CPT)

# PROSPECTUS

A Simplified Entry to the  
Chartered Accountancy Course



**Board of Studies**  
**The Institute of Chartered Accountants of India**

## COMMON PROFICIENCY TEST (CPT)

.... Gate to the Chartered Accountancy

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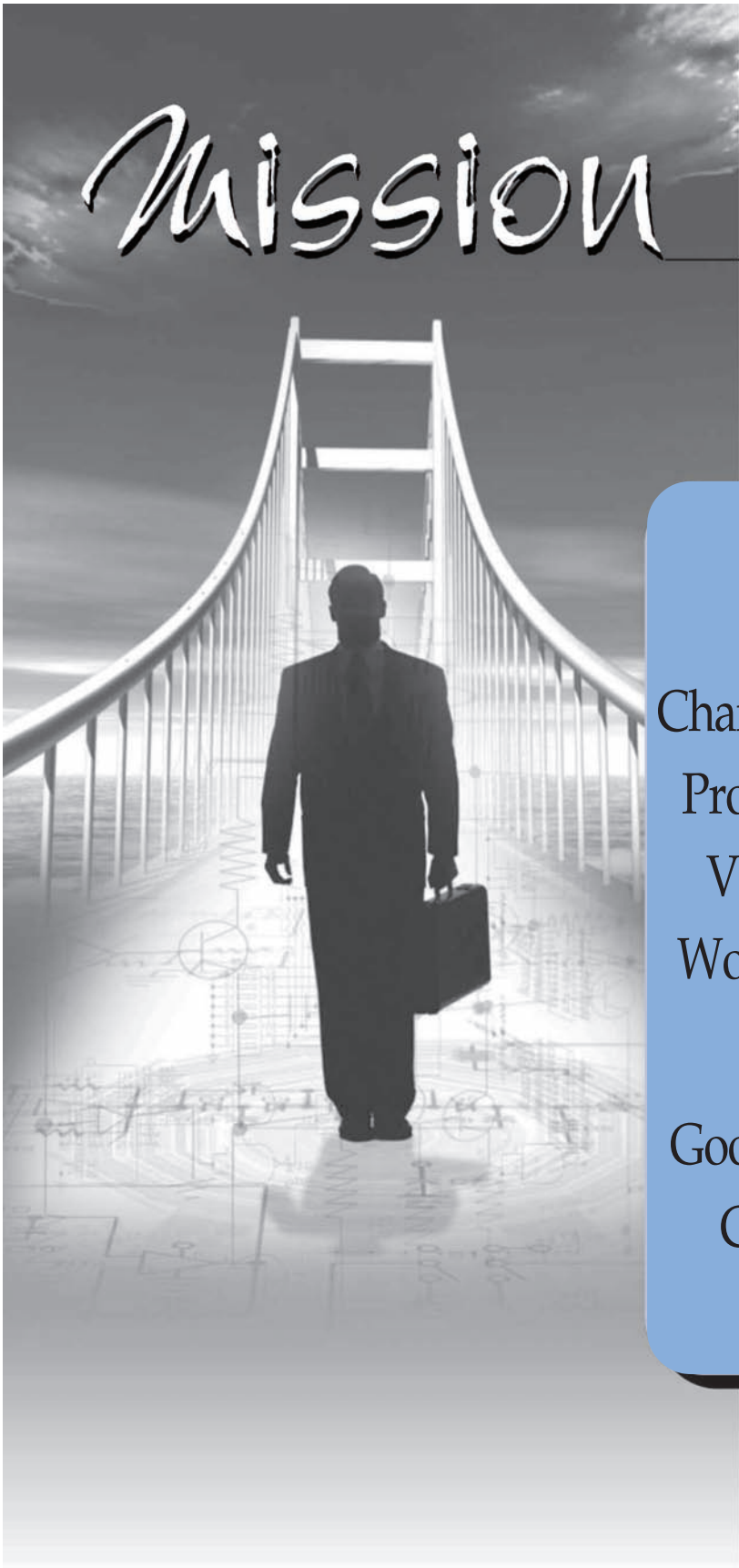
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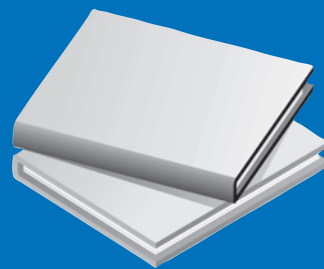
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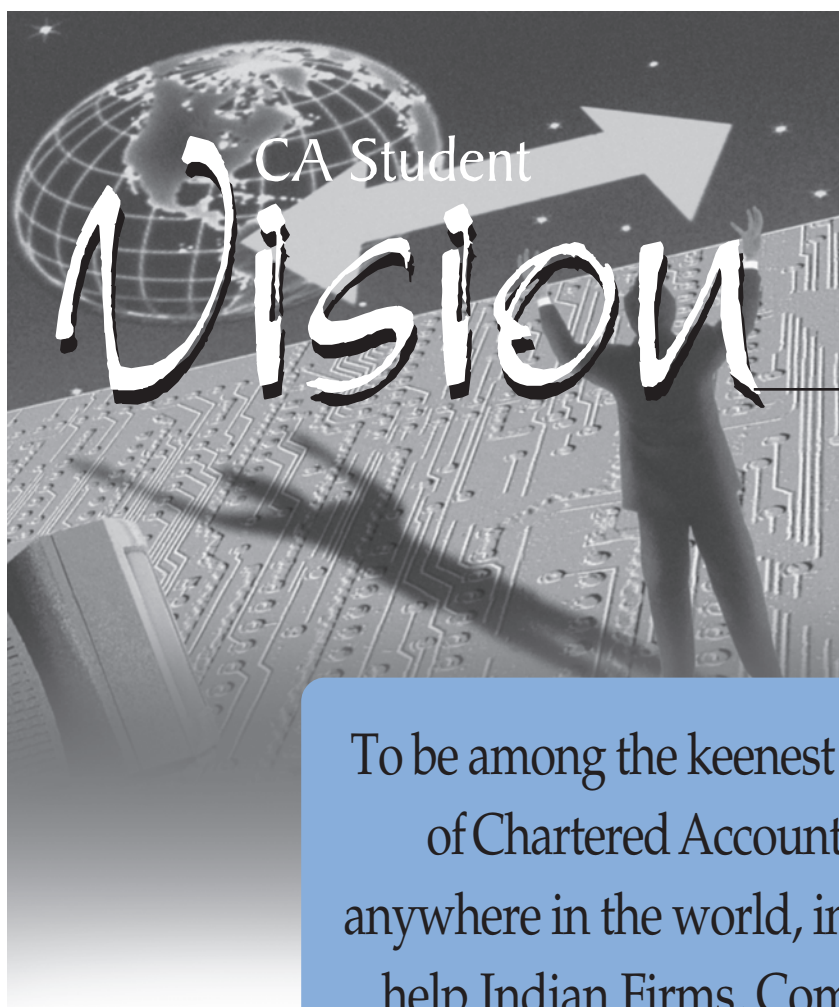
# Mission

A black and white photograph of a man in a suit walking away from the viewer across a suspension bridge. The bridge's cables and towers are visible. Overlaid on the lower half of the image are various financial charts, including line graphs, bar charts, and pie charts, suggesting a focus on finance and business.

The Indian  
Chartered Accountancy  
Profession will be the  
Valued Trustees of  
World Class Financial  
Competencies,  
Good Governance and  
Competitiveness.

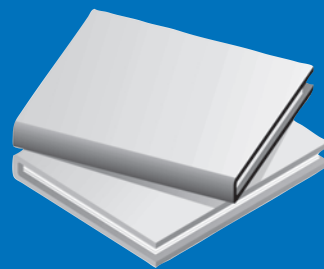
# EDUCATION THAT EMPOWERS IN FINANCIAL WORLD





To be among the keenest students  
of Chartered Accountancy  
anywhere in the world, in order to  
help Indian Firms, Companies  
and Organisations Leapfrog into  
the 21st Century, with the Highest  
Standards of Accountancy, Audit,  
Financial Management, related  
services and Corporate  
Governance.

# EDUCATION THAT EMPOWERS IN FINANCIAL WORLD





## 1. THE INSTITUTE

- 1.1 The Institute of Chartered Accountants of India (ICAI) is the premier professional accountancy body of the country, established in July, 1949 under the Chartered Accountants Act, 1949, (Act No. XXXVIII of 1949) enacted by the Parliament to regulate the profession of Chartered Accountancy in India.
- 1.2 The Institute is governed by a Council in accordance with provisions of the Chartered Accountants Act, 1949 as amended by the Chartered Accountants (Amendment) Act, 2006 (No. 9 of 2006) and the Chartered Accountants Regulations, 1988. The Council consists of 40 members of whom 32 are elected from among the members of the Institute and 8 are nominated by the Government of India.

The Institute has its headquarters at New Delhi. In addition, it has five regional councils located in Mumbai, Chennai, Kolkata, Kanpur and New Delhi and 125 branches spread all over the country. The Institute has also 21 chapters outside India located in Abu Dhabi, Bahrain, Botswana, Doha, Dubai, Indonesia, Jeddah, Kuwait, London, Melbourne, Muscat, New York, Nairobi, Nigeria, Port Moresby (Papua New Guinea), Riyadh, Eastern Province (Saudi Arabia), Singapore, Sydney, Toronto and Zambia.

- 1.3 As part of its responsibility to regulate the profession of Chartered Accountancy, the Institute enrolls students for the Chartered Accountancy Course, imparts theoretical education to them, requires the students of CA course to undergo practical training and monitor their training. It also holds qualifying examinations for them and grants membership to successful candidates and certificates of practice to members intending to practise the profession.

## 2. THE ACCOUNTING PROFESSION

- 2.1 Over the years, the Chartered Accountancy profession achieved rapid growth by virtue of quality professional services rendered by its members, and has come to occupy a prominent role in our economy and society. As against a meager membership of 1,700 in 1949, today the membership of the Institute is over 1,65,000. Increasing responsibilities are being placed by the Government and the society on the members of the profession and their specialised knowledge and skills are being utilised in various fields of activities. Statutory recognition is given to the role of the members of the profession and their audit / certification is insisted upon for various purposes in different statutes.
- 2.2 The Institute is playing a prominent role in the international accounting bodies by virtue of its membership and active involvement in the activities of International Federation of Accountants (IFAC), International Accounting Standards Board (IASB), Confederation of Asian and Pacific Accountants (CAPA) and South Asian Federation of Accountants (SAFA).

## 3. EDUCATIONAL WINGS OF THE INSTITUTE

- 3.1 The Institute undertakes educational activities through its committees. The Institute has three educational wings, viz., the Board of Studies, the Continuing Professional Education Directorate and the Technical Directorate.
- 3.2 The Board of Studies is responsible for formulating and implementing the policies and programmes relating to the education to students. The mission of the Board of Studies is to provide a strong foundation of knowledge, skills and professional values that enables them to grow as wholesome professionals and adapt to change throughout their professional career.

- 3.3** The Continuing Professional Education Directorate is engaged in conducting continuing professional education for members, i.e. Chartered Accountants. It organises through the various Technical Committees, conferences / seminars / residential courses in various parts of the country and abroad to enable the members to update and sharpen their professional knowledge and skills through process of active interaction and open exchange of ideas and perspectives.

It also conducts the following post-qualification courses:

- ◆ Management Accountancy
- ◆ Corporate Management
- ◆ Tax Management

- 3.4** The Technical Directorate of the Institute regularly prepares and publishes, Accounting Standards and Statements, Technical Guidance Notes and other relevant literature to clarify issues and provide guidance to members.

- 3.5** The Auditing and Assurance Standards Board is issuing Standards on Auditing (SAs) and other Guidance Notes to provide guidance to members.

- 3.6** The Institute also conducts post-qualification courses through its committees. These are on Management Accountancy, Corporate Management, Tax Management, Information Systems Audit, Insurance and Risk Management, International Trade Laws and WTO.

- 3.7** The ICAI is also organising the following certificate courses for members:

1. Certificate Course on Enterprise Risk Management.
2. Certificate Course on Master in Business Finance.
3. Certificate Course on Corporate Governance.
4. Certificate Course on International Taxation.
5. Certificate Course on International Financial Reporting Standards.
6. Certificate Course on Derivatives.
7. Certificate Course on Forex and Treasury Management.
8. Certificate Course on Arbitration.
9. Certificate Course on Valuation.

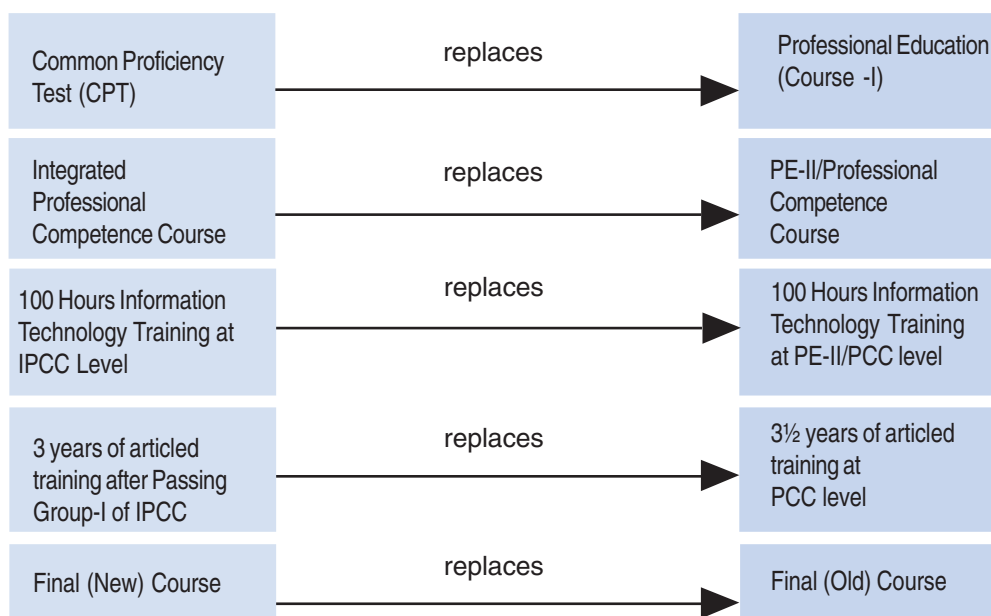
## 4. NEW SCHEME OF EDUCATION AND TRAINING

The Institute of Chartered Accountants of India periodically reviews its scheme of Education and Training to remain in tandem with developments in the field of education and other changes at the national and global levels. Evolving business also demands newer skills from the accounting professionals. Accordingly, a new scheme has been designed and implemented.



#### 4.1 Different stages in Chartered Accountancy Course

- ◆ The entry level test is named as Common Proficiency Test (CPT) which is designed in the pattern of entry level test of engineering, medical and other professional courses. It is a 4-hour duration test comprising of two sessions of 2 hours each with a break between two sessions. The test comprises of objective type questions with the negative marking for choosing wrong options.
- ◆ The study course for the chartered accountancy candidates is known as Integrated Professional Competence Course, which shall be composed of three levels viz. Group I, Accounting Technician Course (optional) and Group II. A candidate may opt for enrolment to Group I or Group I and Accounting Technician Course or Accounting Technician Course and/or Group II or Group I and Group II or for all the levels.
- ◆ One has to undergo orientation programme (presently for 35 hours) and also to complete 100 Hours ITT during 9 months study course period or before commencing articulated training.
- ◆ The last leg of the Chartered Accountancy course is final (new) course, which has been designed to impart expert knowledge in financial reporting, auditing and professional ethics, taxation, corporate laws, systems control, strategic finance and advanced management accountancy.
- ◆ Updated syllabus is benchmarked to Chartered Accountancy courses offered around the globe and is fully compliant to International Education Standards issued by the International Federation of Accountants.



#### 4.2 Objective of the New Scheme

The emphasis of the new scheme is on –

- ◆ Elimination of prolonged entry norm through Professional Education (Course – I) route but instituting a uniform entry level test – the Common Proficiency Test;
- ◆ After passing 10<sup>th</sup> standard examination a student can register with the Board of Studies and prepare for Common Proficiency Test (CPT) while pursuing 10+2 level study;
- ◆ To encourage young talented students having aptitude for accounting education to make an early entry to the profession;
- ◆ Introduction of Orientation Programme and 100 Hours IT Training. These are to be completed during 9 months of study course or before commencing articled training. Accounting Technician Examination (ATE) are to be taken only after completion of 100 Hours ITT and Orientation Programme.
- ◆ Balanced approach towards theory and training by way of emphasizing commencement of the training after passing Group I of IPCC/ ATC curriculum;
- ◆ Complementing theoretical education by appropriate modules of practical training;
- ◆ Providing quality classroom education through efficient accredited institutions;
- ◆ Providing lectures through Gyan Darshan Channel in collaboration with IGNOU.
- ◆ Linking an upgraded Information Technology Training;
- ◆ Facilitating additional courses of study during articleship training;
- ◆ Globalizing chartered accountancy education through organisation of education and training abroad;
- ◆ To help students in acquiring professional ethical values and attitudes; and
- ◆ To inculcate analytical ability among the students through case studies.

#### 4.3 Common Proficiency Test (CPT)

It is an entry level test for Chartered Accountancy Course, which is held twice in a year in June and December. It is a test of four subjects i.e., Accounting, Mercantile Laws, General Economics and Quantitative Aptitude with an objective to test basic knowledge in these subject areas. This test is of 200 marks. This test is divided into two sessions of two hours each with a break in between. CPT is an objective type test with negative marking. Subjects to be studied in CPT are as follows:

SESSION – I ( Two Sections – Two hours – 100 marks )

- ◆ Section A: Fundamentals of Accounting ( 60 marks )
- ◆ Section B: Mercantile Laws ( 40 marks )

SESSION – II ( Two Sections – Two hours – 100 marks)

- ◆ Section C: General Economics ( 50 marks )
- ◆ Section D: Quantitative Aptitude ( 50 marks )

To appear in the Common Proficiency Test (CPT) students have to fill separate examination application form as per the Notification/Announcement issued by the Examination Division of the Institute in this regard.

List of examinations treated as equivalent to Senior Secondary Examination (10+2) is given as **Annexure – I**. Detailed syllabus of Common Proficiency Test (CPT) is given in **Annexure – II**.

#### 4.4 Integrated Professional Competence Course (IPCC)

Students after passing CPT and 10+2 examination can enroll for Integrated Professional Competence Course (IPCC). In IPCC curriculum only working knowledge of core and allied subjects to accountancy



profession is covered, while at the Final (New) course, advanced application knowledge of core and allied subjects to accountancy profession has been intended to be inculcated. The unique feature of the entire theoretical education of the Chartered Accountancy curriculum is the supportive and complementary practical training. A student would undergo theoretical education and 3 years of practical training after passing Group-I of IPCC/Accounting Technician (Level-1). This balanced approach will help the students to appreciate the underlying practical applications of the theoretical education scheme.

Neither a stand-alone theory nor a practice without theoretical knowledge would make a professional successful. Moreover, there is a need to develop proper understanding of the business environment and information technology which acts as an important business process driver. It is also essential to sharpen communication skills to be able to work successfully in the competitive business environment.

### **Subjects covered in IPCC / ATC (Group I Level of IPCC)**

Six subjects and Seven Papers of study in IPCC are –

#### **Group I**

- |          |                                                      |
|----------|------------------------------------------------------|
| Paper 1: | Accounting (100 marks)                               |
| Paper 2: | Business Laws, Ethics and Communication (100 marks)  |
|          | Part I: Business Laws (60 marks)                     |
|          | Business Laws (30 marks)                             |
|          | Company Law (30 marks)                               |
|          | Part II: Ethics (20 marks)                           |
|          | Part III: Communication (20 marks)                   |
| Paper 3: | Cost Accounting and Financial Management (100 marks) |
|          | Part I: Cost Accounting (50 marks)                   |
|          | Part II: Financial Management (50 marks)             |
| Paper 4: | Taxation (100 marks)                                 |
|          | Part I: Income-tax (50 marks)                        |
|          | Part II: Service Tax (25 marks) and                  |
|          | VAT (25 marks)                                       |

#### **Group II**

- |          |                                                             |
|----------|-------------------------------------------------------------|
| Paper 5: | Advanced Accounting (100 marks)                             |
| Paper 6: | Auditing and Assurance (100 marks)                          |
| Paper 7: | Information Technology and Strategic Management (100 marks) |
|          | Section A: Information Technology (50 marks)                |
|          | Section B: Strategic Management (50 marks)                  |

The subjects of IPCC are classified into two groups. A student can study and appear in the examination group-wise or both the groups can be taken together as per the Notification/Announcement issued by the Examination Division of the Institute in this regard .

#### Integrated Professional Competence Course: Highlights

- ◆ Improved knowledge of accountancy linked to accounting standards to build strong foundation for developing knowledge of Financial Reporting at the Final stage;
- ◆ Inculcating ethical values through a module of Business Ethics;
- ◆ Updated knowledge of business communication through modules of developing soft skills, leadership style, group dynamics and developing knowledge of business meetings and legal documents;
- ◆ Building knowledge of business strategies, business environment and corporate governance;
- ◆ Introducing Service Tax and VAT as special module with the purpose of strengthening knowledge of indirect taxes;
- ◆ Upgraded module of Information Technology linked to the 100 hours Information Technology Training;
- ◆ Upgraded modules of Audit and Assurance, Cost Accounting and Financial Management;
- ◆ Imparting basic knowledge of e-filing under the company law leading to development of advanced knowledge of e-governance at the final stage.

#### 4.5 Orientation Programme

The candidates registered for Integrated Professional Competence Course (IPCC) are required to complete the Orientation Course in order to be eligible to commence their articulated training on passing minimum Group I of IPCE. Candidates of ATC are, however required to complete the orientation course in order to appear for the first time in ATE. The Orientation Programme is suggested to be of one week's period and will be of 4 sessions per day for 35 hours. Orientation Programmes covers following topics: Personality Development, Communication Skills, Office Procedures, Business Environment, General Commercial Knowledge etc.

The Orientation Programme is carried out through Regional Councils, Branches and Chapters of the ICAI which would charge separately a fee of ₹ 3,000.

#### 4.6 100 Hours Information Technology Training (ITT)

Under the new scheme of education and training, an updated version of the computer training programme relevant for the professional practice has been designed. Highlights of the new computer training programme are as follows:

- ◆ The 100 hours ITT is moduled in 20/25 days @ 5/4 hours per day on full time basis.
- ◆ The training components would focus on application softwares relevant for accounting and auditing. In addition, knowledge of Electronic Spread Sheet, Data base Management System, Web-technology and System Security and Maintenance are strengthened.
- ◆ The 100 hours ITT has been linked to theoretical knowledge imparted through Paper 7 Section A: Information Technology (50 marks). It has been planned to synchronize theoretical knowledge with practical training.
- ◆ The 100 hours ITT would commence after a student gets registered for IPCC. He has to complete it before commencement of his articulated training.
- ◆ The 100 hours ITT is carried out through Regional Councils, Branches and Chapters of the ICAI which would charge separately a fee of ₹ 4,000.
- ◆ During the Orientation Programme and Information Technology Training (ITT) period students should maintain discipline and decorum apart from adhering to dress code.



### Syllabus For 100 Hrs. Information Technology Training Programme

| Broad outline of 100 hours ITT |                                                         |                 |
|--------------------------------|---------------------------------------------------------|-----------------|
| SL. NO.                        | TOPIC                                                   | DURATION        |
| 1.                             | COMPUTER FUNDAMENTALS                                   | 1 HRS.          |
| 2.                             | OPERATING SYSTEMS                                       | 6 HRS.          |
| 3.                             | MS-WORD                                                 | 6 HRS.          |
| 4.                             | MS-EXCEL                                                | 15 HRS.         |
| 5.                             | MS-POWERPOINT                                           | 5 HRS.          |
| 6.                             | DATABASES                                               | 15 HRS.         |
| 7.                             | MS-OFFICE UTILITIES                                     | 3 HRS.          |
| 8.                             | ACCOUNTING PACKAGE                                      | 20 HRS.         |
| 9.                             | COMPUTER AIDED AUDIT TECHNIQUES                         | 12 HRS.         |
| 10.                            | WEB TECHNOLOGY & SYSTEM SECURITY AND MAINTENANCE        | 10 HRS.         |
| 11.                            | INTRODUCTION TO VISUAL BASIC                            | 5 HRS.          |
| 12.                            | DIGITAL SIGNATURE AND VERIFICATION OF ELECTRONIC RECORD | 2 HOURS         |
|                                | <b>TOTAL</b>                                            | <b>100 HRS.</b> |

#### 4.7 Final Course (New)

##### Subjects covered in Final Course (New)

##### Group – I

- Paper 1 : Financial Reporting (100 Marks)
- Paper 2 : Strategic Financial Management (100 Marks)
- Paper 3 : Advanced Auditing and Professional Ethics (100 Marks)
- Paper 4 : Corporate and Allied Laws (100 Marks)
- Section A : Company Law (70 marks)
- Section B : Allied Laws (30 marks)

##### Group – II

- Paper 5 : Advanced Management Accounting (100 Marks)
- Paper 6 : Information Systems Control and Audit (100 Marks)
- Paper 7 : Direct Tax Laws (100 Marks)
- Paper 8 : Indirect Tax Laws (100 Marks)
- Section A : Central Excise (40 marks)
- Section B : Service Tax & VAT (40 marks)
- Section C : Customs (20 marks)

The syllabus of the new final course is hosted on our website [www.icaai.org](http://www.icaai.org).

## 5. REQUIREMENTS FOR BECOMING A CHARTERED ACCOUNTANT

Under the new scheme, the requirements for becoming chartered accountant are as follows:

- (i) Enrol with the Institute for Common Proficiency Test after passing class 10<sup>th</sup> examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto.
- (ii) Appear CPT examination after appearing in the senior secondary examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto and after completion of specified period (60 days) from the date of registration for CPT with the Board of Studies as on the first day of the month in which examination is to be held, viz., students registered on or before 1<sup>st</sup> April/1<sup>st</sup> October will be eligible to appear in June/December examination, as the case may be.
- (iii) Join IPCC/ATC and register for 100 hours ITT after passing CPT and 10+2 examination.
- (iv) Undergo 100 hours ITT (100 hours ITT is a 20/25 days programme @ 5/4 hours per day) before commencing articulated training.
- (v) Undergo Orientation Programme for 35 hours before commencing articulated training.
- (vi) Appear in Integrated Professional Competence Examination (IPCE) or Accounting Technician Examination (ATE) as per the following details:
  - ◆ Undergo Orientation Programme\*
  - ◆ Complete 100 hours ITT\*
  - ◆ Appear in IPCE/ATE on completion of 9 months of study course one day prior to the month in which examination is to be held
  - ◆ Join articulated training after passing Group I of IPCC.
- (vii) Join CA Final (New) Course:
  - ◆ After passing IPCE (Group I & II) register for final (new) course with the Board of Studies;
  - ◆ Collect study materials of the final (new) course and prepare for final examination;
  - ◆ Undergo general management and communication skills course (15 days) while undergoing final course; and
  - ◆ Complete articulated training of 3 years.
- (viii) Appear in final examination on completion of the practical training or while serving last 6 months of articulated training on or before the last day of the month preceding the month in which the examination is to be held.
- (ix) Pass final examination and complete GMCS, if not completed earlier.
- (x) Enrol for membership.

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\* (a student of IPCC may complete it even after clearing Group I (or both groups) but before commencing his articleship)



New Scheme of Education and Training has been presented diagrammatically in the Inside back cover page.

## 6. IMPLEMENTATION SCHEDULE FOR THE NEW SCHEME

|                                                                                                                                                                                                                          |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Registration for CPT commenced from                                                                                                                                                                                      | September 13, 2006 |
| Switch over facility from PE-I to CPT made available to students                                                                                                                                                         | September 13, 2006 |
| Last date for switch over facility made available to students from PE - I to CPT                                                                                                                                         | November, 2007     |
| Registration commenced for articles under new scheme<br>[Applicable to students who are studying Professional Education<br>(Course-II) after passing Professional Education (Examination-I) /<br>Foundation Examination] | September 13, 2006 |
| First CPT Examination was held on                                                                                                                                                                                        | November 12, 2006  |
| First Professional Competence Examination for students joining<br>Professional Competence Course after passing Professional<br>Education (Examination-I) /Foundation Examination                                         | May, 2007          |
| Last Professional Education (Examination-I)                                                                                                                                                                              | November, 2007     |
| Last Professional Education (Examination-II) applicable to students<br>of PE-II who joined the course after passing Foundation/PE-I exam (optional)                                                                      | May, 2010          |
| Last Professional Education (Examination-II) for students who<br>joined the course on the basis of their degree exam                                                                                                     | May, 2010          |
| First Professional Competence Examination for students joining<br>Professional Competence Course after passing CPT                                                                                                       | November, 2008     |
| Last Professional Competence Exam (PCE) For Students of Professional<br>Competence Course / Students Switched over from Intermediate /PE - II Course                                                                     | November, 2012     |
| First Integrated Professional Competence Examination for students who<br>joined / converted from Intermediate/ PE-II/PCE to IPCC before 31 <sup>st</sup> Jan, 2009                                                       | November, 2009     |
| First Final Examination (new scheme)                                                                                                                                                                                     | November, 2008     |
| Last Final Examination (old scheme)                                                                                                                                                                                      | November, 2010     |
| First batch of students under CPT eligible for Final Examination                                                                                                                                                         | November, 2010     |

## 7. COMMON PROFICIENCY TEST (CPT)

CPT is an entry level test for Chartered Accountancy Course. It is a test of four subjects i.e., Accounting, Mercantile Laws, General Economics and Quantitative Aptitude. This test is of 200 marks. This test is divided into two sessions of two hours each with a break in between. CPT is an objective type test with negative marking.

Common Proficiency Test (CPT) examinations are held twice a year in the months of June and December. Besides, there is a provision of on-line CPT also. These are held periodically and a formal announcement is issued by the examination section of the Institute.

Examination Department issues notifications/announcement regarding conduct of Common Proficiency Test (CPT) in June and December every year in the months of February/August respectively on our website [www.icaai.org/Newspapers](http://www.icaai.org/Newspapers). The said notification contains the proposed Examination Centres, in India and abroad.

After getting registered for CPT course, students are also required to fill in separate application form for appearing in CPT examination.

You can write an email for further information/details -

Matters related to Registration, Syllabus and Course material etc. [bosnoida@icaai.org](mailto:bosnoida@icaai.org)  
CPT examination matters [cpt\\_exam@icaai.org](mailto:cpt_exam@icaai.org)

### 7.1 Eligibility requirement for registration

A student who has passed the Class 10 examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto may register for Common Proficiency Test.

### 7.2 Registration and tuition fees

The registration and tuition fees are as follows:

| 1                                                                                         | 2                                                                                        |
|-------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Fees for                                                                                  | Students other than stated in Column 1 i.e.                                              |
| (i) Indian students residing in India and other SAARC countries and Bhutan; and           | (i) the students of foreign countries other than SAARC countries and Bhutan; and         |
| (ii) students belonging to other SAARC countries and Bhutan                               | (ii) Indian students residing abroad other than SAARC countries and Bhutan               |
| (In ₹)                                                                                    | US\$                                                                                     |
| Registration and tuition fees 6,000                                                       | Registration and tuition fees 350                                                        |
| Subscription for Students' Journal (for one year) (Optional but strongly recommended) 200 | Subscription for Students' Journal (for one year) (Optional but strongly recommended) 25 |
| Subscription for Members' Journal (for one year) (Optional) 400                           | Subscription for Members' Journal (for one year) (Optional) 50                           |

The above-mentioned fees are to be paid along with filled in application form.

### 7.3 Registration procedure

A student should register with the Board of Studies on submission of the prescribed filled in form. The form can also be downloaded from the website [www.icaai.org](http://www.icaai.org). A student who is making online registration should take a print out of filled in application form, attache his photograph, put signature and submit to the appropriate office of the ICAI for the purpose of maintaining physical record at the Institute's end.

- ◆ While submitting the CPT registration form, enclose the following:
  - (1) Demand Draft towards registration fee and other fees.
  - (2) Attested copies of Date of Birth : Class 10th admit card and/or 10th pass mark statement which indicates Date of Birth.
  - (3) Attested copy of 12th pass or its equivalent qualification as recognised by the Central Government, if passed (refer Annexure I).
  - (4) Attested copy of proof of Nationality, if student is foreigner.
  - (5) Attested copy of proof of special category certificate i.e. SC/ST, OBC, Disabled.



#### 7.4 Validity of CPT registration

Students register themselves for CPT course and the registration number so issued is valid for indefinite period.

Provided that the registration for CPT Course will be valid for a period of 3 years from the date the student becomes eligible to appear in CPT exam for the first time or for the period so long the student continues to appear in the examination regularly whichever is later. Accordingly the registration of a student will continue to be valid as long as the student continues to appear in the CPT exam irrespective of the period involved which may be beyond three years. After expiry of the period of 3 years from the date the student became eligible to appear in CPT for the first time, his registration will lapse. However, the registration shall not lapse if such student has appeared in at least one of the last two examinations conducted just before the end of three years. The registration of such student shall however lapse in case he subsequently does not appear in two consecutive examinations.

A student whose registration gets lapsed will be eligible for re-registration. Such students will be required to re-register himself/herself by paying a nominal revalidation fee of ₹ 500/-. Such re-registration will again be valid for a period of 3 years or for the period so long the student continues to appear in the examination regularly. After the expiry of 3 years from the date of re-registration, the re-registration will again lapse. However the re-registration shall not lapse if such student has appeared in at least one of the last two examinations conducted just before the end of three years. The registration of such student shall however lapse in case he subsequently does not appear in two consecutive examinations.

Such student will again be eligible to revalidate his/her registration by re-registering himself/herself and paying the aforesaid revalidation fee of ₹ 500/-. There is no time limit for revalidation. The scheme of education in force at the time of revalidation shall be applicable to such students. This process of re-registration / revalidation shall continue in the same manner till further amendments. Revalidation can be done at any time before the due date of filling of examination forms.

#### 7.5 Study package

The Board of Studies provides a comprehensive study package including large question bank. The Board of Studies also provides a CD for self-assessment. Using the CD a student can test his level of preparation. In addition, Vol. I & Vol. II of Model Test Papers are also available which contains 4,000 and 2,000 questions respectively. Students are advised to take benefit from these Model Test Papers.

#### 7.6 Modes of imparting theoretical education

The Board imparts theoretical instruction through correspondence method (Distance Education) to the students of the CPT Course, IPCC/ATC and Final Course. A wide array of modern methods are also used for imparting theoretical education which includes –

- ◆ CD in e-book form on various topics of CPT, IPCC/ATC and Final;
- ◆ Lectures through Gyan Darshan Channels at a regular interval; and
- ◆ Guidance through [guidance@icai.org](mailto:guidance@icai.org).

In addition, the Board of Studies organizes classroom lectures through Regional Councils and Branches of the ICAI and accredited institutions. A list of accredited institutions conducting Common Proficiency Test Classes is given in **Annexure – III**. A list of accredited institutions which are conducting oral coaching classes for CPT is hosted on the Institute's website [www.icai.org](http://www.icai.org).

#### Important Note :

The Board of Studies intends to commence its own coaching classes for CPT students in the near future.

#### 7.7 Eligibility requirement for appearing in CPT Examination

A registered student is entitled to appear in Common Proficiency Test after he has appeared in the Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto and has complied with

such requirements as may be specified by the Council from time to time (See Annexure – I for a list of examinations which are treated as equivalent to Senior Secondary Examination). However, a specified period of 60 days should expire from the date of registration and upto the first day of the month in which an examination takes place. Students intending to appear in CPT examinations to be held in June and December must get themselves registered on or before 1<sup>st</sup> April and 1<sup>st</sup> October respectively.

A student has to follow the examination notification to be issued by the Examination Department of the ICAI and apply in the prescribed form along with the examination fee. The Examination Department will announce the examination centres in India and abroad in the notification and issue admit card.

### 7.8 Passing criteria in CPT

A student in one sitting has to secure a minimum 50% of total marks for passing CPT exam. It is to be mentioned that CPT is an objective type test with a negative marking which will be indicated in the question paper. There is a negative marking for selecting wrong answer to the extent of 25% marks allotted to a question.

It is clarified that there is no provision for improvement of result of CPT examination, either online or Paper-Pencil mode, in the Chartered Accountants Regulations, 1988. Therefore, students who have once passed the CPT examination are not eligible to apply again/appear afresh in CPT Online Examination or Paper-Pencil mode examination.

#### Pass with Distinction

Candidates securing a minimum 70% marks will be declared “Pass with Distinction” and such remarks will be indicated in the Result card itself. No separate pass certificate will be issued.

#### Rank Certificate

Candidates securing a minimum of 60 percent marks upto 10th Rank will be issued ‘Rank Certificate’ within 4 weeks of the declaration of result provided a minimum of 2,500 candidates appear in the CPT held on a particular day.

### 7.9 Syllabus of Common Proficiency Test (CPT)

The level of knowledge expected of CPT students is Basic Knowledge. The detailed contents of the syllabus are given in **Annexure – II**.

Through Fundamentals of Accounting, it is expected to develop conceptual understanding of the Financial Accounting and basic skills of accounting for different kinds of business transactions.

It is desired to develop awareness of Mercantile Laws through an overview of Indian Contract Act, Sale of Goods Act and Indian Partnership Act.

In General Economics, it is attempted to provide basic knowledge of the economic theory and Indian economic developments.

Quantitative Aptitude is included in the course to develop understanding of important quantitative techniques and their application to business problems. It would also help the students in their further study of certain subjects at IPCC and Final levels.

### 7.10 Scholarships for meritorious students

First three rank holders of CPT will be granted full exemption from the payment of registration and tuition fees at the time of registration for IPCC including registration fee for 100 Hours Information Technology Training. Such fee exemption will be continued at the time of registration for Final Course provided the student passes both groups in IPCE in the first attempt.

In other words the first three rank holders of CPT need not pay the Final fee if they pass the IPCE in the first attempt. Further, the Board of Studies has formulated a scholarship scheme where under 60 merit scholarships, 60 merit-cum-need based scholarships and 100 need based scholarships are awarded to students.



## 8. STEP FOR COMMON PROFICIENCY COURSE (CPC)

### Common Proficiency Test at a glance

A Simplified Entry to the Chartered Accountancy Course  
 A test of four subjects – Fundamentals of Accounting, Mercantile Laws, General Economics and Quantitative Aptitude  
 A Four Hour duration 200 Marks Test with negative marking

### Pass Class 10 Examination

#### Register with the Board of Studies for Common Proficiency Test

- ◆ Collect Study Package.
- ◆ Prepare for the test by reading the material. Practise by appearing in mock tests available in compact disks with the Study package and Module Test Papers.
- ◆ Minimum Study period – 60 days as on the first day of the month in which CPT is scheduled to be held.

*Simultaneously study and appear in  
Senior Secondary Examination  
(10+2 Examination)*

### Appear in Common Proficiency Test

**Be eligible to register for Integrated Professional Competence Examination** after passing Common Proficiency Test and Senior Secondary Examination

## 9. NEXT STEP AFTER PASSING CPT

After passing CPT and 10+2 standard examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto may join the Chartered Accountancy Course.

Education of Chartered Accountancy is divided into two levels:

- ◆ Integrated Professional Competence Course/ Accounting Technician Course (Group I level of IPCC)
- ◆ Final Course

There is an articulated training of 3 years after passing Group – I level of IPCE.

After passing CPT and 10+2 standard examination as stated above, a student has to take admission to Integrated Professional Competence Course and has to undergo Nine months of study course. He has to complete 100 hours Information Technology Training and 35 hours Orientation Programme before commencement of his articleship. The articleship starts once he passes Group I / Both Groups of IPCE. Once he passes both groups of IPCE, he can register for Final course. After clearing both groups of Final and completing three years of articleship and 15 days of GMCS course, a candidate can enroll himself as member of the Institute.

A student who opts for Accounting Technician Course (ATC) has to undergo Nine months of study course, complete 100 hours of ITT and 35 hours of Orientation Programme before appearing for the first time in the Accounting Technician Examination. He has also to undergo 1 year work experience to obtain ATC certificate. To pursue CA course he has to register and pass Group II of IPCE and Final course.

### 9.1 How to become a Chartered Accountant

- ◆ Enrol for Common Proficiency Test (CPT), after passing Class 10 examination.
- ◆ Appear and pass in CPT after appearing in (10+2). However one should pass both CPT and 10+2 before registering for Integrated Professional Competence Course (IPCC).
- ◆ Enrol for Group I or Group II or for both Group I and Group II of IPCC.
- ◆ Successfully complete 9 months Study Course from the date of IPCC registration.
- ◆ Successfully complete Orientation Course of one week spanning 35 hours and covering topics, such as, personality development, communication skills, office procedures, business environment, general commercial knowledge etc. before commencement of articulated training.
- ◆ Successfully complete 100 hours Information Technology Training (ITT) before commencement of articulated training.
- ◆ Appear and pass Group I as well as Group II of Integrated Professional Competence Examination (IPCE)
- ◆ Group I is composed of four papers and Group II is composed of three papers.
- ◆ Register as Articled Assistant for a period of 3 years, on passing either Group I or both the Groups of IPCE.
- ◆ Get IPCE Certificate, on passing both the Groups of IPCE.
- ◆ Appear in CA Final Examination during last 6 months of 3 years of articulated training.
- ◆ Pass Group I as well as Group II of CA Final Examination
- ◆ Complete 3 years period of articulated training
- ◆ Successfully complete the Course on General Management and Communication Skills (15 days).
- ◆ Enrol as a member of ICAI and designate as “Chartered Accountant”.

### 9.2 How to become an Accounting Technician (Accounting Technician Course)

- ◆ Enrol for Common Proficiency Test (CPT), after passing Class 10 examination.
- ◆ Appear and pass in CPT after appearing in (10+2). However one should pass both CPT and 10+2 before registering for ATC.
- ◆ Enrol for Accounting Technician Course (ATC).



- ◆ Successfully complete 9 months of study course from the date of registration for the ATC.
- ◆ Successfully complete Orientation Course of one week spanning 35 hours and covering topics, such as, personality development, communication skills, office procedures, business environment, general commercial knowledge etc.
- ◆ Successfully complete 100 hours Information Technology Training (ITT)
- ◆ Pass ATE (Group I of Integrated Professional Competence Examination (IPCE)).
- ◆ Group I is composed of four papers.
- ◆ Successfully complete one year work experience under chartered accountant in practice or in industry
- ◆ Get Accounting Technician Certificate.
- ◆ Designate as "Accounting Technician".

### 9.3 How to become a CA, even after becoming Accounting Technician

- ◆ Enrol in Group II of Integrated Professional Competence Course (IPCC).
- ◆ Register as Articled Assistant for a period of 3 years.
- ◆ Pass Group II of IPCE
- ◆ Appear in CA Final Examination during last 6 months of 3 years of articled training.
- ◆ Pass both the Groups of CA Final examination.
- ◆ Complete 3 years period of articled training.
- ◆ Successfully complete the Course on General Management and Communication Skills (15 days).
- ◆ Enrol as a member of ICAI and designate as "Chartered Accountant".

### 9.4 Practical Training

The unique requirement of practical training is instrumental in shaping a well-rounded professional to ensure that students have an opportunity to acquire on-the-job work experience of a professional nature. Such a practical training:

- ◆ Inculcates a disciplined attitude for hard work;
- ◆ Develops necessary skills in applying theoretical knowledge to practical situations;
- ◆ Provides exposure to overall socio-economic environment in which organisations operate; and
- ◆ Develops ethical values.

The entire period of practical training can be served with a practising member or it can be served partly with a practising member and partly in an approved industrial establishment as an Industrial Trainee. The period of such industrial training may range between 9 – 12 months during the last year of the prescribed period of practical training. Only students of Final Chartered Accountancy Course are eligible for Industrial training.

### 9.5 Stipend to articled assistants applicable on or after June 1, 2006

A person registered as an Articled clerk is entitled to receive a minimum monthly stipend as per the rates specified under the Chartered Accountants Regulations, from time to time. The current minimum rates of monthly stipend payable, depending on the situation of the normal place of services of the articled assistants, are as follows:

| Classification of the normal place of service of the articled assistants      | Stipend payable per month during  |                                    |                                         |
|-------------------------------------------------------------------------------|-----------------------------------|------------------------------------|-----------------------------------------|
|                                                                               | During the first year of training | During the second year of training | During the remaining period of training |
| 1. Cities/Towns having population of 20 lakhs and above                       | ₹ 1,000                           | ₹ 1,250                            | ₹ 1,500                                 |
| 2. Cities/Towns having population of 4 lakhs and above but less than 20 lakhs | ₹ 750                             | ₹ 1,000                            | ₹ 1,250                                 |
| 3. Cities/Towns having population of less than 4 lakhs                        | ₹ 500                             | ₹ 750                              | ₹ 1,000                                 |

#### 9.6 Permission to pursue other courses of study including guidelines on working hours

Under Regulation 65 and 78 of the Chartered Accountants Regulations, 1988 an articled/ audit assistant cannot take up any other course of study or training, whether academic or professional, without prior permission of the council. The permission may be granted to an articled/ audit assistant, for pursuing one additional regular course of study provided the classes are not held between 9.30 a.m. to 5.30 p.m. The students are advised to join graduation course either through IGNOU or through correspondence course or through colleges whose timings do not clash with the timing of articled training and through Universities with whom the ICAI has entered into Memorandum of Understanding (MOU) to enable CA students to acquire University degrees. For details of MOU please visit our web site [www.icai.org](http://www.icai.org). The students joining special distance education programme of degree course of IGNOU are exempted from studying the subjects which are part of the curriculum of IPCC.

#### 9.7 100 hours Information Technology Training (ITT)

A student is allowed to undergo 100 hours ITT before commencing his articleship. An ATC student has, however, to complete his 100 hours ITT before appearing for the ATE. The training programme is for the period of twenty days at the rate of five hours per day. The structure of training of ITT is as follows:

|                                                        |          |
|--------------------------------------------------------|----------|
| Online Examination ( 3 hours )                         | 60 marks |
| Project Report to be evaluated by the Board of Studies | 20 marks |
| Module tests                                           | 20 marks |
| Pass Marks                                             | 60 marks |



### 9.8 Admission to Integrated Professional Competence Examination, Fees and Syllabus

No candidate shall be admitted to Integrated Professional Competence Examination unless-

- (i) he is enrolled for the relevant level(s) of the Integrated Professional Competence Course;
- (ii) he produces a certificate to the effect that he has undergone a study course, for a period not less than nine months, as may be specified by the Council for the relevant level(s), as on the first day of the month in which the examination is held; and
- (iii) he has completed a course on 100 hours Information Technology Training or 250 hours Computer Training Programme and also undergone Orientation Programme before appearing in IPCE/ATE. A student of IPCC may now complete 250 hours of Computer Training Programme and Orientation Programme even after clearing Group I (or both Groups) of IPCC but before commencing his articleship.

### 9.9 Requirements for passing the Integrated Professional Competence Examination (IPCE)

A candidate may appear in both the groups simultaneously or in one group in one examination and in the remaining group at any subsequent examination. He/she is declared passed the IPCE/ATE if he passes in both the groups.

- (i) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he -
  - (a) secures at one sitting a minimum of 40 per cent marks in each paper of each of the groups and minimum of 50 per cent marks in the aggregate of all the papers of each of the groups; or
  - (b) secures at one sitting a minimum of 40 per cent marks in each paper of both the groups and a minimum of 50 per cent marks in the aggregate of all the papers of both the groups taken together.
- (ii) A candidate shall be declared to have passed in a group if he/she secures at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent marks in the aggregate of all the papers of that group.

A candidate who has passed in any one but not in both the groups either of the Intermediate Examination or Professional Education (Examination – II) or Professional Competence Examination is granted exemption from passing the corresponding paper(s) in IPCE under 'Unit' scheme.

In addition, a student who has been granted exemption in a paper or more than one papers of Professional Education (Examination – II) or Professional Competence Examination under Regulation 37A (7) or 37B (6) of the Chartered Accountants Regulation 1988, is granted exemption in the corresponding paper in IPCE as shown at page 27.

### 9.10 Requirements for passing the Accounting Technician Examination (ATE)

A candidate who has appeared in Accounting Technician Examination (ATE) shall be declared to have passed the examination, if he –

- (i) secures at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent marks in the aggregate of all the papers of that group.

- (ii) (a) completes the 100 hours IT Training and the Orientation Programme for 35 hours as prescribed by the Institute
- (b) completes the practical work experience of one year as specified by the Institute.

#### 9.11 Final Course and admission to Final Examination

After passing Integrated Professional Competence Examination, a student should register with the Board of Studies in the prescribed form and collect Study Materials of the Final Course and prepare for the Final Examination. He may undergo General Management and Communication Skills Course as per Regulations 51A/72A of the Chartered Accountants (Amendment) Regulations, 2006 and complete articulated training of 3 years or equivalent audit training.

A candidate shall be admitted to the Final Examination, if he has passed the IPCE and has completed the practical training 3 years or is serving last six months of his article training on or before the last day of the month preceding the month in which the examination is held.

#### 9.12 Requirements for passing the Final Examination

A candidate may appear in both the groups simultaneously or in one group in one examination and the remaining group at any subsequent examination and shall ordinarily be declared to have passed the Final Examination if he passes in both the groups.

A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he –

- (i) secures at one sitting a minimum of 40 per cent marks in each paper of each of the groups and minimum of 50 per cent marks in the aggregate of all the papers of each of the groups; or
- (ii) secures at one sitting a minimum of 40 per cent marks in each paper of both the groups and a minimum of 50 per cent marks in the aggregate of all the papers of both the groups taken together.

A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent marks in the aggregate of all the papers of that group.

A candidate who has passed in any one but not in both the groups of the Final (Old) Course Examination is granted exemption from passing the same group in the Final (New) Course Examination, i.e., if a student has passed Group I of the Final (Old) Examination he is granted exemption from appearing in Group I of Final (New) Examination, or if a student has passed Group II of Final (Old) Examination he is granted exemption from appearing in Group II of Final (New) Examination.

In addition, a student who has been granted exemption in a paper or more than one papers of Final (Old) Examination under Regulation 38A (7) of the Chartered Accountants Regulations, 1988, is granted exemption in the corresponding paper in the Final (New) Examination. Subject-wise exemption scheme is given in Para 9.16.



### 9.13 Fees structure of IPCC and Final (New) Course

| 1                               | 2                                                                                                                                                                    | 3                                                                                                                                                                                                                    |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | Fees for<br>(i) Indian students residing in India and other SAARC countries and Bhutan, and<br>(ii) students belonging to other SAARC countries and Bhutan<br>(In ₹) | Students other than stated in Column 2 i.e.<br>(i) the students of foreign countries other than SAARC countries and Bhutan and<br>(ii) Indian students residing abroad other than SAARC countries and Bhutan<br>US\$ |
| IPCC Fees Structure             | Please refer page 26                                                                                                                                                 | Please refer page 26                                                                                                                                                                                                 |
| Final (New) Course - IPCC Route | 10,000                                                                                                                                                               | 750                                                                                                                                                                                                                  |

### 9.14 Students who have joined / Professional Education (Course -II) on the basis of their degree examination

The students who joined Intermediate/PE-II may continue with Professional Education (Examination-II) till the last Professional Education (Examination-II) to be held in May, 2010.

In addition, students who have passed Professional Education (Examination-II) are allowed to join three years articleship up to such time as may be specified by the Council.

Note: 6 months of articleship training is equivalent to 8 months of audit training. Any fractional period of audit training is not counted.

### 9.15 Subject-wise exemption for Professional Education (Course-II)/Professional Competence Course students in Integrated Professional Competence Course (IPCC)

A student of Professional Education (Course – II) Professional Competence Course student who has been granted an exemption under Regulation 37A(7) or 37B (6) (secured on the basis of 60% and above marks) in one or more papers shall continue to enjoy the said exemption in the corresponding paper(s) under IPCC as given in page 27.

**Fees to be charged from the students registering for Integrated Professional Competence Course (IPCC)/Accounting Technician Course (ATC) - students who have passed CPT and 10 + 2 Examination or passed Entrance Examination or Foundation Examination or Professional Education (Examination- I) :**

|                                                  | 1                                      |                                     | 2                                         |                                           | 3               |                 | 4                                   |                                     | 5                                |                                  | 6                            |                              |
|--------------------------------------------------|----------------------------------------|-------------------------------------|-------------------------------------------|-------------------------------------------|-----------------|-----------------|-------------------------------------|-------------------------------------|----------------------------------|----------------------------------|------------------------------|------------------------------|
|                                                  | Both Groups of IPCC (Without articles) | Both Groups IPCC (Without articles) | Both Groups IPCC & ATC (Without articles) | Both Groups IPCC & ATC (Without articles) | Group I of IPCC | Group I of IPCC | Group II of IPCC (Without articles) | Group II of IPCC (Without articles) | Group II of IPCC (With articles) | Group II of IPCC (With articles) | Accounting Technician Course | Accounting Technician Course |
| Registration options/<br>Various Charges         | ₹                                      | \$                                  | ₹                                         | \$                                        | ₹               | \$              | ₹                                   | \$                                  | ₹                                | \$                               | ₹                            | \$                           |
| Registration fee for ATC                         | –                                      |                                     |                                           | 1,000                                     | %               | %               | % %                                 |                                     | –                                |                                  | 1,000                        |                              |
| Registration fee with BOS                        | 1,000                                  |                                     |                                           | 1,000                                     | 1,000           |                 | 1,000                               |                                     | 1,000                            |                                  | –                            |                              |
| Registration fee for<br>Orientation Programme    | 1,000                                  |                                     |                                           | 1,000                                     | 1,000           |                 | 1,000 @                             |                                     | –                                |                                  | 1,000                        |                              |
| Registration fee for 100<br>hours ITT            | 2000                                   |                                     |                                           | 2,000                                     | 2,000           |                 | 2,000 @                             |                                     | –                                |                                  | 2,000                        |                              |
| Registration fee for one<br>year work experience | –                                      |                                     |                                           | **                                        | **              | **              | **                                  | **                                  | –                                |                                  | 2,000                        |                              |
| Tuition fee for ATC                              | –                                      |                                     |                                           | –                                         | –               |                 | –                                   |                                     | –                                |                                  | 3,000                        |                              |
| Tuition fee for IPCC                             | 4,000                                  |                                     |                                           | 4,000                                     | 3,000           |                 | 3,000                               |                                     | 3,000                            |                                  | –                            |                              |
| Students' Activities Fee                         | 1,000*                                 |                                     |                                           | 1,000*                                    | 1,000*          |                 | 1,000*                              |                                     | 1000*                            |                                  | 1,000*                       |                              |
| Students' Association Fee                        | –                                      |                                     |                                           | –                                         | –               |                 | –                                   |                                     | 1,000                            |                                  | –                            |                              |
| Registration fee as articulated<br>assistant     | –                                      |                                     |                                           | –                                         | –               |                 | –                                   |                                     | 1,000                            |                                  | –                            |                              |
| TOTAL FEES                                       | 9,000                                  | 550                                 | 10,000                                    | 600                                       | 8,000           | 500             | 8,000                               | 500                                 | 7,000                            | 400                              | 10,000                       | 600                          |

\* To be charged only once at the time of initial registration.

\*\*Students who opt for ATC along with both groups of IPCC/Group I of IPCC/Group II of IPCC have to pay ₹ 2,000/- or \$50 towards Registration fee for one year work experience.

% Students who wish to register for ATC along with Group I of IPCC has to pay ₹ 1,000/- towards ATC registration. No separate study materials will be issued for ATC. Foreign students have to pay \$50 in addition to the prescribed fee given above.

%%Students who wish to register for ATC along with Group II of IPCC has to pay ₹ 2,000/- (₹ 1,000/- towards ATC Registration fee and ₹ 1,000/- towards tuition fee). Separate study material will be issued for ATC. Foreign students have to pay \$50 in addition to the prescribed fee given above.

@Students who wish to register ONLY for Group II IPCC has to pay ₹ 3,000/- (₹ 1,000/- towards Registration fee for Orientation Programme and ₹ 2,000/- towards Registration fee for 100 hours IT Training) and need not pay ₹ 3,000/- while registering for the other group subsequently.



**PAPER-WISE EXEMPTION TO THE CANDIDATES APPEARING IN INTEGRATED PROFESSIONAL COMPETENCE EXAMINATION / ACCOUNTING TECHNICIAN EXAMINATION FOR THE UN-EXPIRED CHANCE (S) ON THE BASIS OF HAVING SECURED A MINIMUM OF 60 PERCENT MARKS IN A PAPER IN THE EARLIER EXAMINATIONS**

| <b>Papers of the Professional Education<br/>(Examination – II) passed under Regulation 28B<br/>(5) of the Chartered Accountants Regulations,<br/>1988</b>                | <b>Papers of the Professional Competence<br/>Examination (PCE) passed under Regulation 28C<br/>(3) of the Chartered Accountants Regulations, 1988</b>          | <b>Paper-wise exemption in Integrated Professional Competence<br/>Examination (IPCE)/Accounting Technician Examination (ATE)<br/>under Regulation 28D of the Chartered Accountants Regulations,<br/>1988</b>             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Group I</b><br>Paper 1 : Accounting<br>Paper 2 : Auditing<br>Paper 3 : Business and Corporate Laws                                                                    | <b>Group I</b><br>Paper 1 : Advanced Accounting<br>Paper 2 : Auditing and Assurance<br>Paper 3 : Law, Ethics and Communication                                 | <b>Group I</b> : Paper 1 : Accounting and<br><b>Group II</b> : Paper 5 : Advanced Accounting<br><b>Group II</b> : Paper 6 : Auditing and Assurance<br><b>Group I</b> : Paper 2 : Business Laws, Ethics and Communication |
| <b>Group II</b><br>Paper 4 : Cost Accounting and Financial<br>Management<br>Paper 5 : Income Tax and Central Sales Tax<br>Paper 6 : Information Technology<br>Management | <b>Group II</b><br>Paper 4 : Cost Accounting and Financial<br>Management<br>Paper 5 : Taxation<br>Paper 6 : Information Technology and Strategic<br>Management | <b>Group I</b> : Paper 3 : Cost Accounting and Financial Management<br><b>Group I</b> : Paper 4 : Taxation<br><b>Group II</b> : Paper 7 : Information Technology and Strategic                                           |

### 9.16 Subject-wise exemption for Final (New) Course

A student of Final (Old) Course who has been granted an exemption under Regulation 38A(7) under the Chartered Accountants Regulations, 1988 will be granted exemption in the corresponding paper in the Final (New) Examination as given below:

| Final (Old) Course                                    | Final (New) Course                                                                                                                             |
|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Group-I</b>                                        | <b>Group I</b>                                                                                                                                 |
| Paper 1: Advanced Accounting                          | Paper 1: Financial Reporting                                                                                                                   |
| Paper 2: Management Accounting and Financial Analysis | Paper 2: Strategic Financial Management                                                                                                        |
| Paper 3: Advanced Auditing                            | Paper 3: Advanced Auditing and Professional Ethics                                                                                             |
| Paper 4: Corporate Laws and Secretarial Practice      | Paper 4: Corporate and Allied Laws<br>Section A: Company Law (70 Marks)<br>Section B: Allied Laws (30 Marks)                                   |
| <b>Group II</b>                                       | <b>Group II</b>                                                                                                                                |
| Paper 5: Cost Management                              | Paper 5: Advanced Management Accounting                                                                                                        |
| Paper 6: Management Information and Control System    | Paper 6: Information Systems Control and Audit                                                                                                 |
| Paper 7: Direct Taxes                                 | Paper 7: Direct Tax Laws                                                                                                                       |
| Paper 8: Indirect Taxes                               | Paper 8: Indirect Tax Laws<br>Section A: Central Excise (40 Marks)<br>Section B: Service Tax & VAT (40 Marks)<br>Section C: Customs (20 Marks) |

## 10. FEES CONCESSION TO DISABLED STUDENTS

Disabled students are defined as follows:

- Blindness – “Blindness” refers to a condition where a person suffers from any of the following conditions, namely:
  - total absence of sight;
  - visual acuity not exceeding 6/60 or 20/200 (snellen) in the better eye with correcting lenses; or
  - limitation of the field of vision subtending an angle of 20 degree or worse.
- Low vision – “Low vision” means a person with impairment of visual functioning even after treatment or standard refractive correction but who uses or is potentially capable of using vision for the planning or execution of a task with appropriate assistive device.
- Leprosy cured – “Leprosy cured” means any person who has been cured of leprosy but is suffering from
  - loss of sensation in hands or feet as well as loss of sensation and paresis in the eye and eye-lid but with no manifest deformity;
  - manifest deformity and paresis but having sufficient mobility in their hands and feet to enable them to engage in normal economic activity;
  - extreme physical deformity as well as advanced stage which prevents him from undertaking any gainful occupation, and the expression “leprosy cured” shall be constructed accordingly.
- Hearing impairment – “Hearing impairment” means loss of sixty decibels or more in the better ear in the conversational range of frequencies.



- (e) Locomotors disability – “Locomotors disability” means disability of the bones, joints or muscles leading to substantial restriction of the movement of the limbs or any form of cerebral palsy.
- (f) Permanent and total loss of voice.
- (g) Any other physical disability which is not covered above, but permanently suffering from 50% or above, as the case may be, submit an application for consideration on case to case basis.

A disabled student has to submit a certificate of suffering from disability, certified by a physician/surgeon/oculist working in a Government hospital, as the case may be.

Disabled students, who are suffering from a disability as stated above, are eligible for full exemption from payment of registration and tuition fees at IPCC and Final levels.

#### **Differently abled students are exempted from Orientation Programme**

Differently abled Students, suffering from permanent disability of 50% or above are exempted from attending Orientation Programme. These students are also exempted from payment of fee related to Orientation Programme i.e. Orientation Programme registration fee of ₹ 1,000/- and course fee of Rs. 3,000/- for undergoing course.

#### **Differently abled students are exempted from payment of ITT fee**

Differently abled students, suffering from permanent disability of 50% or above are exempted from attending ITT classes, but they are required to self-study and pass two test papers specially designed for the purpose. These students are also exempted from payment of fee related to ITT i.e. registration fee of ₹ 2,000/- and course fee of ₹ 4,000/- for undergoing course.

## **11. OTHER FEE CONCESSIONS AND SCHOLARSHIPS**

The children of military and para-military forces who are studying chartered accountancy course and whose either of the parents have lost their lives in action are exempted from payment of tuition and registration fees. This concession of fees will be made available on production of necessary documents.

## **12. COURSE ON GENERAL MANAGEMENT AND COMMUNICATION SKILLS**

The course could be taken by a student while undergoing Final Course but before applying for membership of the Institute.

The objective is to equip the entrants of the profession with some essential skills, such as –

- ◆ General Management and Business Communication Skills;
- ◆ Presentation Skills;
- ◆ Group Discussion skills;
- ◆ Inter-personal skills;
- ◆ Legal document preparation skills;
- ◆ To enable the participants to become more confident and capable of using the knowledge gained while doing the Chartered Accountancy Course;
- ◆ To increase level of awareness of Management theory and practice with the ultimate aim of self-development; and
- ◆ To provide opportunities for personal interaction with fellow students by sharing experiences and for inter-action with senior members of the Profession and Management;

The Course would, inter alia, aim at developing the habit of reading with the enhanced capacity of comprehension.

The requirement of compulsory attendance in this course will apply to Articled/Audit assistants:

- ◆ Who have passed the Final Examination, in its entirety under the new syllabus specified by the Council under Regulation 31 of CA Regulations, 1988;

Even if a candidate passes one of the groups of the Final Course in the Final Examination held in November 2002 and onwards (other group having been passed earlier), he is compulsorily required to undergo and complete the course;

- ◆ Who has passed Intermediate/ Professional Education (Examination – II) / Professional Competence Course,
- ◆ Who has passed Integrated Professional Competence Examination (IPCE);

The students are required to pay the prescribed fees for undergoing this course. The Board of Studies issues a background material for this course which a student should thoroughly study before undergoing this course.

### **12.1 Exemption from payment of fees to Differently abled Students for undergoing General Management and Communication Skills Course**

Disabled Students as defined in Para 10 are exempted from payment of fees for undergoing the Course on General Management and Communication Skills. Such students can either opt to (i) attend all the classes or (ii) appear in two test papers of 3 hours each after a study period of 15 days from the date of registration and after thoroughly studying the Background Material.

## **13. MEMBERSHIP OF THE INSTITUTE**

Every person who has been admitted as a member and whose name is entered in the Register of Members is deemed to be an Associate Member of the Institute. A Member who has been an Associate and who has been in continuous practice for not less than five years and possesses the experience prescribed by the Council for this purpose is entitled to apply for Fellow Membership. A member has the right to use the distinctive letters 'FCA' or 'ACA' signifying that he is a Fellow or an Associate respectively. A member of the Institute may either practise as a Chartered Accountant or go for employment. A member desirous of practising as a Chartered Accountant is required to obtain a Certificate of Practice from the Institute.

## **14. STUDENTS ACTIVITIES IN BOARD OF STUDIES**

Board of studies organizes seminars and other students' related activities through various branches and regional councils. In addition, it organizes annually All India Students' Conferences and National Conventions. Students' Conferences and National Conventions are also held at regional level. In these conferences / conventions contemporary issues relating to Chartered Accountancy courses and career opportunities of Chartered Accountant students are deliberated. Students are encouraged to contribute papers or otherwise participate in each conferences / conventions. Board of Studies also organizes elocutions and quiz contests. At the first level these contests are organized at the branch level. Winners of the branch level participate in the regional level contest and finally winners of regional level contest participate in the All India Level Contest. These contests are organized with an objective to improve the communication skills of the students as well as their subject knowledge. The Board of Studies conducts lectures for the benefit of CPT/PCC/IPCC/Final students through Gyan Darshan Channel, in interaction mode, in collaboration with IGNOU. These programmes are aired through satellite and students can also view/ interact in these programmes from remote areas.

## **15. OPPORTUNITIES FOR CHARTERED ACCOUNTANTS**

Chartered Accountancy – A challenging career at the cutting edge of trade, industry and economic growth. A profession that imparts the best of technical skills in financial and management areas and abilities necessary for deciding and acting upon the high-pressure situations. No wonder that the Chartered Accountancy is a high status profession and a passport to challenging and rewarding career in industry and commerce. Chartered Accountants today have occupied top management positions in public as well as private sectors. They also



render professional services as accountants and management consultants. The society has increasingly recognized the services of CAs in entire gamut of management consultancy including management accounting, management information and control systems, international finance, information technology and financial services sector. CAs today are part of the top management team and hold key positions in the corporate sector. Even in the government, they occupy prominent positions. Rapid changes taking place in the economy have further opened up new vistas of opportunities for the Chartered Accountants. On becoming a Chartered Accountant, you have many options for pursuing challenging and rewarding career.

### 15.1 Independent Professional Practice

As practitioners of public accounting, CAs may start professional practice as a proprietor or join any existing firm as a partner or staff member. A CA has been entrusted with substantial responsibility of complying with the provisions of various legislations such as compulsory audit of the accounts of all companies, banks, cooperative societies, stock brokers, big income-tax assesseees, large bank borrowers, etc. A Chartered Accountant also provides compilation and review services as and when required by enterprises. While practising as an independent professional, a CA also acts as a business advisor by providing all kinds of services including the preparation of financial reports, helping the business to secure loans, preparing financial projections showing how the loans will be repaid, and determining the viability of business. As a tax advisor, a CA helps business and individuals to comply with tax laws and represents their clients before government agencies.

### 15.2 Management Consultancy Services

A Chartered Accountant plays a vital role in assisting businesses to improve the use of their resources, increase their efficiency and achieve their objectives. As a management consultant CA can also identify, evaluate and recommend ways to increase revenue and reduce operating costs, analyze operations and suggest changes in structure and individual responsibilities, conduct special studies, prepare recommendations, plans and programs and provide advice and technical assistance in their implementation. The breadth of management advisory services rendered by Chartered Accountants reflects their clear response by application of their technical knowledge and business experience to the client's changing needs. Such services include –

- ◆ Financial management planning and financial policy determination such as capital structure and related areas;
- ◆ Preparation of project reports and feasibility studies;
- ◆ Market research and demand studies;
- ◆ Management accounting systems, cost control and value analysis;
- ◆ Budgeting, inventory management, working capital management;
- ◆ Personnel recruitment and selection, incentive plans;
- ◆ Business policy, corporate planning, organisation development, growth and diversification;
- ◆ Organisation structure and behaviour, development of human resources;
- ◆ Systems analysis and design, and computer related services;
- ◆ Advisor or consultant to an issue;
- ◆ Investment counselling in respect of securities;
- ◆ Registrar to an issue and for transfer of shares/other securities; and
- ◆ Quality audit, energy audit and environmental audit.

### 15.3 Opt for Industry/Government Organisation

A Chartered Accountant may prefer to join an industry or government organisation and hold a responsible position. Chartered Accountants are responsible for developing, analyzing and reporting on information needed for business decisions. They also evaluate the financial effects of management's actions. A Chartered Accountant may also take up the job of an educator at a University/College level. Many Chartered Accountants hold responsible positions in business or industrial firm as CEOs, Managing Directors, Director (Finance) and Chief Accountants.

## 15.4 Global Scenario

The opportunities are simply ever increasing. Today huge opportunities are available for professionals with the specialised knowledge and skills sought by global organizations. These include the areas of national and international taxation, finance and corporate law. The knowledge of local laws and regulations, of course, places Chartered Accountants in a stronger position to supply services to global organizations entering the Indian Market.

## 16. CHARTERED ACCOUNTANTS ARE CONSIDERED AS EQUIVALENT TO POST GRADUATES FOR ADMISSION IN PH.D. PROGRAMME/FELLOW PROGRAMMES

Association of Indian Universities (AIU) has recognised Chartered Accountancy Qualification as equivalent to Post Graduate Degree in Commerce for pursuing Ph.D. Programme. Eighty Indian Universities recognised Chartered Accountancy Qualification as **equivalent to Post Graduation for admitting the CA students to the Doctoral Programme.**

|                                                      |                                                              |                                                       |                                                      |
|------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|
| 1. Alagappa University, Karaikudi                    | 2. Aligarh Muslim University, Aligarh                        | 3. Annamalai University, Annamalai Nagar              | 4. Arunachal University, Itanagar                    |
| 5. Awadhesh Pratap Singh University, Rewa            | 6. Babasaheb Bhimrao Ambedkar Bihar University, Muzaffarpur  | 7. Banaras Hindu University, Varanasi                 | 8. Bangalore University, Bangalore                   |
| 9. Barkatullah Vishwavidyalaya, Bhopal               | 10. Bharathiar University, Coimbatore                        | 11. Bharathidasan University, Tiruchirappalli         | 12. Bhavnagar University, Bhavnagar                  |
| 13. Calicut University, Kozhikode                    | 14. Ch. Charan Singh University, Meerut                      | 15. Chhatrapati Shahu Ji Maharaj University, Kanpur   | 16. Cochin University of Science & Technology, Kochi |
| 17. Devi Ahilya Vishwavidyalaya, Indore              | 18. Dr. Babasaheb Ambedkar Marathwada University, Aurangabad | 19. Dr. B. R. Ambedkar University, Agra               | 20. Dr. B. R. Ambedkar Open University, Hyderabad    |
| 21. Gauhati University, Guwahati                     | 22. Goa University, Goa                                      | 23. Gujarat University, Ahmedabad                     | 24. Guru Ghasidas University, Bilaspur               |
| 25. Guru Gobind Singh Indraprastha University, Delhi | 26. Himachal Pradesh University, Shimla                      | 27. Indira Gandhi National Open University, New Delhi | 28. Jai Narain Vyas University, Jodhpur              |
| 29. Jiwaji University, Gwalior                       | 30. Jamia Millia Islamia, New Delhi                          | 31. Kakatiya University, Warangal                     | 32. Karnatak University, Dharwad                     |
| 33. Kurukshetra University, Kurukshetra              | 34. Kuvempu University, Shimoga                              | 35. Madurai Kamaraj University, Madurai               | 36. Maharshi Dayanand University, Rohtak             |
| 37. Mangalore University, Mangalore                  | 38. Mahatma Gandhi University, Kottayam                      | 39. Mahatma Gandhi Kashi Vidyapeeth, Varanasi         | 40. Manipur University, Imphal                       |
| 41. MJP Rohilkhand University, Bareilly              | 42. Mohanlal Sukhadia University, Udaipur                    | 43. M. S. University of Baroda, Vadodara              | 44. Nalanda Open University, Patna                   |
| 45. North Gujarat University, Patan                  | 46. North Maharashtra University, Jalgaon                    | 47. Osmania University, Hyderabad                     | 48. Panjab University, Chandigarh                    |
| 49. Periyar University, Salem                        | 50. Pt. Ravishankar Shukla University, Raipur                | 51. Pondicherry University, Pondicherry               | 52. Punjabi University, Patiala                      |
| 53. Ranchi University, Ranchi                        | 54. Rani Durgavati Vishwavidyalaya, Jabalpur                 | 55. Sambalpur University, Sambalpur                   | 56. Shivaji University, Kolhapur                     |
| 57. Sardar Patel University, Vidyanagar              | 58. Saurashtra University, Rajkot                            | 59. Sri Krishnadevaraya University, Anantapur         | 60. Sri Venkateswara University, Tirupati            |
| 61. Tata Institute of Social Sciences, Mumbai        | 62. Tezpur University, Tezpur                                | 63. University of Hyderabad, Hyderabad                | 64. University of Jammu, Jammu                       |
| 65. University of Kashmir, Srinagar                  | 66. University of Kerala, Thiruvananthapuram                 | 67. University of Lucknow, Lucknow                    | 68. University of Madras, Chennai                    |



|                                                 |                                      |                                            |                                                           |
|-------------------------------------------------|--------------------------------------|--------------------------------------------|-----------------------------------------------------------|
| 69. University of Mumbai, Mumbai                | 70. University of Mysore, Mysore     | 71. University of North Bengal, Darjeeling | 72. University of Pune, Pune                              |
| 73. Utkal University, Bhubaneswar               | 74. Vidyasagar University, Midnapore | 75. Vikram University, Ujjain              | 76. Yashwantrao Chavan Maharashtra Open University, Nasik |
| 77. Jamia Hamdard, New Delhi                    | 78. Nagpur University, Nagpur        | 79. Rajasthan University, Jaipur           | 80. Chaudhary Devi Lal University, Sirsa                  |
| 81. University of Kalyani, Kalyani, West Bengal |                                      |                                            |                                                           |

Four Indian Institute of Managements recognise Chartered Accountancy Qualification as **equivalent to Post Graduation for admitting CA students to Fellow Programme.**

|                                              |                                              |                                            |                                            |
|----------------------------------------------|----------------------------------------------|--------------------------------------------|--------------------------------------------|
| 1. Indian Institute of Management, Ahmedabad | 2. Indian Institute of Management, Bangalore | 3. Indian Institute of Management, Kolkata | 4. Indian Institute of Management, Lucknow |
|----------------------------------------------|----------------------------------------------|--------------------------------------------|--------------------------------------------|

#### Eligibility of the Chartered Accountants to appear in Civil Service Examination

A student who has passed Final examination of the Institute of Chartered Accountants of India has been recognised for recruitment to Superior services / Posts under the Central Government. Accordingly, candidates possessing this qualification are eligible for admission to the Civil Services Examination, which is conducted by the Commission for recruitment to IAS, IPS and other Group 'A' / Group 'B' Central Services / Posts.

#### 17. ICAI - IGNOU MEMORANDUM OF UNDERSTANDING (MOU)

The Institute of Chartered Accountants of India (ICAI) has entered into a Memorandum of Understanding by which Indira Gandhi National Open University (IGNOU) has launched special B.Com Course majoring in Accountancy and Finance and special M.Com. Course majoring in Finance and Taxation for CA students. Details of the MOU are available on our website [www.icai.org/icairoot/announcements/announ927.html](http://www.icai.org/icairoot/announcements/announ927.html).

#### 18. ICAI - NSOU MEMORANDUM OF UNDERSTANDING (MOU)

The Institute of Chartered Accountants of India (ICAI) has also entered into a Memorandum of Understanding by which Netaji Subhash Open University (NSOU), Kolkata will launch special B.Com. Course for students pursuing chartered accountancy course. Students will be exempted from appearing in various papers under MOU.

#### 19. ICAI - BHARATHIAR UNIVERSITY MEMORANDUM OF UNDERSTANDING (MOU)

The Institute of Chartered Accountants of India (ICAI) has also entered into a Memorandum of Understanding with Bharathiar University whereby CA students and chartered accountants can acquire B.COM./ B.B.A/MCom./ M.B.A. qualifications. They will get appropriate exemptions.

#### 20. ICAI - INSTITUTE OF CHARTERED ACCOUNTANTS OF ENGLAND AND WALES (ICAEW) MEMORANDUM OF UNDERSTANDING (MOU)

The ICAI has entered into a Memorandum of Understanding with ICAEW whereby ICAI member can acquire the membership of ICAEW by passing one paper on Ethics while the ICAEW members can acquire the ICAI membership by passing four papers.

## ANNEXURE – I

### List of Examinations treated as equivalent to Senior Secondary Examination

- ◆ Board of Intermediate Education, Andhra Pradesh
- ◆ Assam Higher Secondary Education Council
- ◆ Bihar School Examination Board
- ◆ Central Board of Secondary Education (CBSE)
- ◆ Chhatisgarh Board of Secondary Education
- ◆ Council for Indian School Certificate Examinations (CISCE)
- ◆ Goa Board of Secondary and Higher Secondary Education
- ◆ Gujarat Secondary & Higher Secondary Education
- ◆ Board of School Education, Haryana
- ◆ H. P. Board of School Education
- ◆ J & K State Board of School Education
- ◆ Jharkhand Academic Council
- ◆ Government of Karnataka Department of Pre-University Education
- ◆ Kerala Board of Higher Secondary Education
- ◆ Maharashtra State Board of Secondary & Higher Secondary Education
- ◆ Board of Secondary Education, Madhya Pradesh
- ◆ Council of Higher Secondary Education, Manipur
- ◆ Meghalaya Board of School Education
- ◆ Mizoram Board of School Education
- ◆ Nagaland Board of School Education
- ◆ Council of Higher Secondary Education, Orissa
- ◆ Punjab School Education Board
- ◆ Board of Secondary Education, Rajasthan
- ◆ Tamil Nadu State Board of School Examinations
- ◆ Tripura Board of Secondary Education
- ◆ U. P. Board of High School and Intermediate Education
- ◆ Board of School Education, Uttarakhand
- ◆ West Bengal Council of Higher Secondary Education
- ◆ Chhatisgarh State Open School
- ◆ MP. State Open School
- ◆ National Institute of Open Schooling
- ◆ Rajasthan State Open School
- ◆ The West Bengal Council of Ravindra Open Schooling
- ◆ Banasthali Vidyapeeth
- ◆ 5 (Five) passes at GCE 'O' level/GCSE/IGCSE in A/B/C Grades and two passes at GCE 'Advanced' level examination of the approved British Examining Bodies is recognized by the Association of Indian Universities as equivalent to +2 stage qualification of an Indian Body.
- ◆ 10+2 Examination of any other recognized Board/University not covered above but recognized by Association of Indian Universities (AIU) as equivalent to Senior Secondary (10+2) Examination as recognized by Central Government.



## ANNEXURE – II

### Common Proficiency Test (CPT)

(One paper – Four hours – 200 Marks)

**Level of Knowledge :** Basic knowledge

### SESSION – I

(Two Sections – two hours – 100 marks)

#### Section A : Fundamentals of Accounting ( 60 marks )

##### Objective :

To develop conceptual understanding of the fundamentals of financial accounting system.

##### Contents

#### 1. Theoretical Framework

- (i) Meaning and Scope of Accounting
- (ii) Accounting Concepts, Principles and Conventions
- (iii) Accounting Standards – concepts, objectives, benefits
- (iv) Accounting Policies
- (v) Accounting as a measurement discipline – valuation principles, accounting estimates

#### 2. Accounting Process

Books of Account leading to the preparation of Trial Balance, Capital and revenue expenditures, Capital and revenue receipts, Contingent assets and contingent liabilities, Fundamental errors including rectifications thereof.

#### 3. Bank Reconciliation Statement

#### 4. Inventories

Basis of inventory valuation and record keeping.

#### 5. Depreciation Accounting

Methods, computation and accounting treatment of depreciation, Change in depreciation methods.

#### 6. Preparation of Final Accounts for Sole Proprietors

#### 7. Accounting for Special Transactions

- (a) Consignments

- (b) Joint Ventures
- (c) Bills of exchange and promissory notes
- (d) Sale of goods on approval or return basis.

**8. Partnership Accounts**

Final accounts of partnership firms – Basic concepts of admission, retirement and death of a partner including treatment of goodwill.

**9. Introduction to Company Accounts**

Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares, redemption of preference shares.

**Section B : Mercantile Laws ( 40 marks )**

**Objective :**

To test the general comprehension of elements of mercantile laws

**Contents**

1. The Indian Contract Act, 1872: An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract and breach of contract.
2. The Sale of Goods Act, 1930: Formation of the contract of sale – Conditions and Warranties – Transfer of ownership and delivery of goods – Unpaid seller and his rights.
3. The India Partnership Act, 1932: General Nature of Partnership – Rights and duties of partners – Registration and dissolution of a firm.

**SESSION – II**

(Two Sections – two hours – 100 marks)

**Section C : General Economics ( 50 marks )**

**Objective :**

To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.

**Contents**

**(I) Micro Economics**

**1. Introduction to Micro Economics**

- (a) Definition, scope and nature of Economics



- (b) Methods of economic study
- (c) Central problems of an economy and Production possibilities curve.

**2. Theory of Demand and Supply**

- (a) Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity
- (b) Theory of consumer's behaviour – Marshallian approach and Indifference curve approach
- (c) Meaning and determinants of supply, Law of supply and Elasticity of supply.

**3. Theory of Production and Cost**

- (a) Meaning and Factors of production
- (b) Laws of Production – The Law of variable proportions and Laws of returns to scale
- (c) Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

**4. Price Determination in Different Markets**

- (a) Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly
- (b) Price determination in these markets.

**(II) Indian Economic Development**

**5. Indian Economy – A Profile**

- (a) Nature of the Indian Economy
- (b) Role of different sectors – Agriculture, Industry and Services in the development of the Indian economy, their problems and growth
- (c) National Income of India – Concepts of national income, Different methods of measuring national income, Growth of national income and per capita income in various plans
- (d) Basic understanding of tax system of India – Direct and Indirect Taxation.

**6. Select Aspects of Indian Economy**

- (a) Population – Its size, rate of growth and its implication for growth
- (b) Poverty – Absolute and relative poverty and main programs for poverty alleviation
- (c) Unemployment – Types, causes and incidence of unemployment

- (d) Infrastructure – Energy, Transportation, Communication, Health and Education
- (e) Inflation
- (f) Budget and Fiscal deficits
- (g) Balance of payments
- (h) External debts.

**7. Economic Reforms in India**

- (a) Features of economic reforms since 1991
- (b) Liberalisation, Privatisation and Disinvestment
- (c) Globalisation.

**8. Money and Banking**

- (a) Money – Meaning and functions
- (b) Commercial Banks – Role and functions
- (c) Reserve Bank of India – Role and functions, Monetary policy.

**Section D: Quantitative Aptitude ( 50 marks )**

**Objective :**

To test the grasp of elementary concepts in Mathematics and Statistics and application of the same as useful quantitative tools.

**Contents**

**1. Ratio and Proportion, Indices, Logarithms**

**2. Equations**

Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations.

**3. Inequalities**

Graphs of inequalities in two variables – common region.

**4. Simple and Compound Interest including Annuity – Applications**

**5. Basic concepts of Permutations and Combinations**

**6. Sequence and Series – Arithmetic and Geometric Progressions**

**7. Sets, Functions and Relations**



8. **Limits and Continuity – Intuitive Approach**
9. **Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)**
10. **Statistical description of data**
  - (a) Textual, Tabular & Diagrammatic representation of data
  - (b) Frequency Distribution
  - (c) Graphical representation of frequency distribution – Histogram, Frequency Polygon, Ogive.
11. **Measures of Central Tendency and Dispersion**

Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation.
12. **Correlation and Regression**
13. **Probability and Expected Value by Mathematical Expectation**
14. **Theoretical Distributions**

Binomial, Poisson and Normal.
15. **Sampling Theory**

Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample survey, Some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size.
16. **Index Numbers**

### ANNEXURE – III

#### ACCREDITED INSTITUTIONS FOR CONDUCTING ORAL COACHING CLASSES OF COMMON PROFICIENCY TEST (CPT) AS ON 15-11-2009

##### WESTERN REGION

| State       | City           | Name of the Institute                                                           | Address of the Institute                                                                         |
|-------------|----------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| GOA         | MARGAO         | Vidya Vikas Mandal's Shree Damodar College of Commerce & Economics              | P.O. Box No. 347, G.R. Kare Road, Tansor, Comba, MARGAO – GOA - 403 601                          |
|             | PANAJI         | S.S. Dempo College of Commerce & Economics                                      | Serra Building, Near All India Radio, Altinho, PANAJI – GOA - 403 001                            |
|             | BICHOLIM       | Narayan Zantye College of Commerce                                              | Post Industrial Estate, Bicholim – Goa - 403 529                                                 |
| GUJARAT     | ADIPUR (KUTCH) | Tolani Commerce College                                                         | P.O. Box No. 27, ADIPUR (KUTCH) - 370 205                                                        |
|             | ANAND          | C.P. Patel & F.H. Shah Commerce College                                         | Bhalej Road, ANAND - 388 001                                                                     |
|             | AHMEDABAD      | Ahmedabad Branch of W.I.R.C. of the Institute of Chartered Accountants of India | ICAI BHAWAN 123, Sardar Patel Colony, Nr. Usmanpura Under Bridge, Naranpura, AHMEDABAD - 380 014 |
|             |                | R.J. Tibrewal Commerce College (L.J. Institute of Professional Education)       | C/o L.J. College Campus, Vastrapur, AHMEDABAD - 380 015                                          |
|             |                | H.L. Centre for Professional Education (HLCPE)                                  | H.L. College Campus, University Road, Navrangpura, AHMEDABAD - 380 009                           |
|             |                | Prin. M.C. Shah Commerce College                                                | Navgujarat Campus, Ashram Road, AHMEDABAD - 380 014                                              |
|             |                | GLS Centre for Professional Studies                                             | GLS Campus, Law Garden Ellisbridge, AHMEDABAD - 380 006.                                         |
|             | BARODA         | Baroda Branch of WIRC of the Institute of Chartered Accountants of India        | 2-B, Ramkrishna Chambers, Productivity Road, VADODARA - 390 007                                  |
|             | RAJKOT         | Lt. Meenaben Jayantilal Kundaliya English Medium Mahila Commerce College        | Kasturba Road, Opp. Jain Derasar, RAJKOT - 360 001                                               |
|             | SURAT          | Surat People's Bank Vanijya Vidya Bhavan's Sir K.P. College of Commerce         | Jawaharlal Nehru Marg, Athwalines, SURAT - 395 001                                               |
| MAHARASHTRA | AURANGABAD     | S.B.E.S.'s Arts & Commerce College                                              | Saraswatinagar, Aurangpura, AURANGABAD - 431 001                                                 |
|             | AHMEDNAGAR     | M.S.P. Mandal's Deogiri College                                                 | AURANGABAD - 431 005                                                                             |
|             |                | Rayat Shikshan Sanstha's Chandraroop Dakle Jain College of Commerce             | Shrirampur - 413 709, DIST. AHMEDNAGAR                                                           |
|             | CHANDRAPUR     | Sardar Patel Mahavidyalaya                                                      | Ganj Ward, CHANDRAPUR - 442 402 (M.S.)                                                           |
|             | JALGAON        | K.C.E. Society's Moolji, Jaitha College,                                        | Jalgaon - 425 002                                                                                |
|             | KOLHAPUR       | Deshbhakt Ratnappa Kumbhar College of Commerce                                  | KOLHAPUR - 416 002                                                                               |
|             |                | Vivekanand College                                                              | 204 E, Tarabai Park, KOLHAPUR - 416 003                                                          |



| State | City                | Name of the Institute                                                                    | Address of the Institute                                                                    |
|-------|---------------------|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|       | <b>ICHALKARANJI</b> | Ichalkaranji High School and Junior College                                              | Tal. Hatkangle, Dist. Kolhapur, ICHALKARANJI - 416 115                                      |
|       | <b>MUMBAI</b>       | Malad Kandivali Education Society's Nagindas Khandwala College of Commerce and Arts      | Road No.1, Bhadran Nagar, S.V. Road, Malad (West), MUMBAI - 400 064                         |
|       |                     | Dhirajlal Talakchand Sankalchand Shah College of Commerce (D.T.S.S. College of Commerce) | Kurar Village, Malad (East), MUMBAI - 400 097                                               |
|       |                     | Parle Tilak Vidyalyaya Association's Mulund College of Commerce,                         | Sarojini Naidu Road, Mulund (West), MUMBAI - 400 080                                        |
|       |                     | Rajasthan Sammelan's Ghanshyamdas Saraf Girls' College of Arts & Commerce                | 102, Manas, Devidas Road, (Opp. St. Lawrence High School), Borivli (West), MUMBAI - 400 103 |
|       |                     | Narsee Monjee College of Commerce & Economics                                            | Vile Parle (W), Mumbai - 400 056                                                            |
|       |                     | Rayat Shikshan Sanstha's Karmaveer Bhaurao Patil College                                 | Vashi, Juhunagar, Sector 15A, NEW MUMBAI - 400 705                                          |
|       |                     | Thakur College of Science & Commerce                                                     | Thakur Village, Kandivali (E), MUMBAI - 400 101                                             |
|       | <b>DOMBIVLI</b>     | T.Z.A. Shikshan Prasarak Mandal's Pragati College of Arts and Commerce                   | Pragati College Road, Dattanagar, DOMBIVLI (E) - 421 201 MAHARASHTRA.                       |
|       | <b>PUNE</b>         | Deccan Education Society's Brihan Maharashtra College of Commerce                        | PUNE - 411 004                                                                              |
|       | <b>NEW PANVEL</b>   | Changu Kana Thakur Arts, Commerce and Science College                                    | NEW PANVEL                                                                                  |

**SOUTHERN REGION**

| State                 | City                | Name of the Institute                                                         | Address of the Institute                                                       |
|-----------------------|---------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <b>ANDHRA PRADESH</b> | <b>ANAKAPALLI</b>   | Samyuktha Health & Academic Society's Samyuktha M.J.M. Junior College         | Gandhinagar, (Vizag Distt.) ANAKAPALLI - 531 001                               |
|                       | <b>HYDERABAD</b>    | Aurora's Degree College                                                       | Chikkadpally, HYDERABAD - 500 020                                              |
|                       |                     | Badruka Institute of Professional Studies                                     | Badruka College Campus, Kachiguda Station Road, Kachiguda, HYDERABAD - 500 027 |
|                       |                     | Pragati Maha Vidyalyaya Degree and P.G. College                               | Kandaswamy Lane, Hanuman Tekdi, HYDERABAD - 500 095                            |
|                       |                     | MNR Degree College                                                            | Bhagyanagar, Kukatpally, HYDERABAD - 500 072                                   |
|                       |                     | Siddhartha Degree College for Women                                           | Dilsukhnagar, HYDERABAD - 500 060                                              |
|                       | <b>SECUNDERABAD</b> | Bharatiya Vidya Bhavan's Vivekananda College of Science Humanities & Commerce | Sainikpuri, SECUNDERABAD - 500 094                                             |
|                       | <b>VIJAYAWADA</b>   | Sri Balaji Degree College                                                     | D.No.39-15-2/A, Opp. Andhra Jyothi VIJAYAWADA - 520 010                        |
|                       | <b>KURNOOL</b>      | St. Joseph's P.G. College                                                     | Sunkesala Road, KURNOOL - 518 004                                              |

| State            | City                              | Name of the Institute                                                                                  | Address of the Institute                                                                          |
|------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
|                  | <b>VISAKHAPATNAM</b>              | Santha Junior College                                                                                  | Sai Dhamam, Sector - I, M.V.P. Colony, VISAKHAPATNAM - 17                                         |
| <b>KARNATAKA</b> | <b>BANGALORE</b>                  | B.H.S. First Grade College                                                                             | 35/1, 11th Main, Fourth Block, Jayanagar, BANGALORE - 560 011                                     |
|                  |                                   | Kristu Jayanti College                                                                                 | K. Narayanapura, Kothanur P.O. BANGALORE - 560 077                                                |
|                  |                                   | St. Joseph's College of Commerce                                                                       | 163(73), Brigade Road, BANGALORE - 560 025                                                        |
|                  |                                   | Seshadripuram Evening Degree College                                                                   | Seshadripuram Educational Trust # 27 Nagappa Street, Seshadripuram, BANGALORE - 560 020           |
|                  |                                   | C.B. Bhandari Jain College BANGALORE - 560 004                                                         | No.84, K.R. Road, Shankarapuram                                                                   |
|                  |                                   | Sri Sai College                                                                                        | No. 1839, Sri Sai Mandira Road, 3rd Cross, 'D' Block, 2nd Stage, Rajajinagar, BANGALORE - 560 010 |
|                  |                                   | K.L.E's S. Nijalingappa College                                                                        | II Block, Rajajinagar, BANGALORE - 560 010                                                        |
|                  |                                   | Dayananda Sagar College                                                                                | Malleswara Hills, Kumaraswamy Layout, BANGALORE - 560 018                                         |
|                  |                                   | SRN Adarsh College                                                                                     | No. 75, 5th Main, Chamarajpet, BANGALORE - 560 018                                                |
|                  |                                   | C.M.R. Institute of Management                                                                         | No. 2, 3rd C Cross, 6th A Main, 2nd Block, HRBR Layout, Kalyanagar, BANGALORE - 560 043           |
|                  | <b>RAICHUR</b>                    | S.S.R.G. Women's College                                                                               | Station Road, RAICHUR - 584 101                                                                   |
|                  |                                   | Sri Bhagawan Mahaveer Jain College                                                                     | Geetha Road, Robertsonpet, K.G.F. - 563 122                                                       |
|                  | <b>BELGAUM</b>                    | Karnatak Law Society's                                                                                 | Tilakwadi, BELGAUM - 590 006                                                                      |
|                  |                                   | Gogte College of Commerce                                                                              |                                                                                                   |
|                  |                                   | KLE Society's Lingaraj College (Autonomous)                                                            | BELGAUM - 590 001.                                                                                |
|                  | <b>MANGALORE</b>                  | St. Aloysius College                                                                                   | MANGALORE - 575 003                                                                               |
|                  |                                   | Canara College (First Grade)                                                                           | Mahatma Gandhi Road, MANGALORE - 575 003                                                          |
|                  | <b>MYSORE</b>                     | Mysore Branch of SIRC of the Institute of Chartered Accountants of India                               | 'ICAI Bhawan', CA Site No. 2, Bank Employees Colony, Bogadhi, MYSORE - 570 026                    |
|                  | <b>DHARWAD</b>                    | CSI College of Commerce                                                                                | DHARWAD (KARNATAKA)                                                                               |
|                  |                                   | Banashankari Arts, Commerce, Shantikumar Gubbi Science, BBA, BCA, M.Sc., (C.Sc.) & M.A. (Eng.) College | Vidyagiri DHARWAD - 590 004                                                                       |
|                  | <b>HUBLI</b>                      | Hubli Branch of SIRC the Institute of Chartered Accountants of India                                   | A-12-18, 2nd Floor, USA Centre, Coen Road, HUBLI - 580 020.                                       |
|                  | <b>SEDAM</b><br>(Distt. Gulbarga) | Seth Sri Tulsiram Gilda Nrupatunga Arts, Commerce, Management & Science First Grade College            | SEDAM - 585 222<br>Distt. Gulbarga, KARNATAKA                                                     |
|                  | <b>SIRSI</b>                      | Modern Education Society's College of Commerce                                                         | P.B. No. 31, SIRSI - 581 402<br>(UTTARA KANNADA)                                                  |
|                  | <b>UDUPI</b>                      | Upendra Pai Memorial College                                                                           | Kunjibettu, UDUPI - 576 102                                                                       |
|                  |                                   | Udupi Branch of SIRC of the Institute of Chartered Accountants of India                                | "ICAI Bhawan" 1st Floor, Sri Mahalasa Damodar Towers, Kunjibettu, UDUPI - 576 102                 |
|                  |                                   | Sri Bhuvanendra College                                                                                | Karkala - 574 104, Udupi Distt. KARNATAKA.                                                        |



| State      | City                 | Name of the Institute                                                                                                                                                                                                                   | Address of the Institute                                                                                                                                                                                                                                                   |
|------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KERALA     | CALICUT              | Farook College<br>St. Joseph's College<br>Calicut Branch of SIRC<br>of the Institute of<br>Chartered Accountants of India                                                                                                               | P.O. Farook College, CALICUT - 673 632<br>Devagiri, CALICUT - 673 008 (Kerala)<br>Cherootty Nagar, Eranhipalam P.O.,<br>Near Planetarium,<br>CALICUT - 673 006                                                                                                             |
|            | ERNAKULAM<br>(KOCHI) | Ernakulam Branch of SIRC<br>of the Institute of<br>Chartered Accountants of India<br><br>Seth Ram Bahadur Singh<br>Gujarati College<br>St. Albert's College                                                                             | 57/3146, Diwan's Road, Ernakulam,<br>KOCHI - 682 016<br><br>Gujarati Road, Mattancherry,<br>KOCHI - 682 002 (KERALA)<br>P.B. No. 3043, KOCHI - 682 018                                                                                                                     |
|            | KANNUR               | Shree Narayana College                                                                                                                                                                                                                  | P.O. Thottada, KANNUR - 670 007                                                                                                                                                                                                                                            |
|            | IRINJALAKUDA         | St. Joseph's College                                                                                                                                                                                                                    | IRINJALAKUDA - 680 121                                                                                                                                                                                                                                                     |
|            | PALAKKAD             | Mercy College                                                                                                                                                                                                                           | PALAKKAD - 678 006                                                                                                                                                                                                                                                         |
|            | TRICHUR              | St. Thomas College<br>Trichur Branch of SIRC of<br>The Institute of<br>Chartered Accountants of India<br>Sree Krishna College                                                                                                           | TRICHUR - 680 001<br>"ICAI Bhawan", IX/569,<br>Sakthan Thampuran Nagar,<br>Near Heart Hospital, THRISSUR - 680 001<br>Post Ariyannoor, Guruvayur,<br>THRISSUR - 680 102                                                                                                    |
|            | TRIVANDRUM           | Trivandrum Branch of<br>SIRC of the Institute of<br>Chartered Accountants of India                                                                                                                                                      | P.B. No. 416, T.C.41/401, Pound Road,<br>Thycaud, TRIVANDRUM - 695 014                                                                                                                                                                                                     |
|            | KOLAM                | Quilon Branch of SIRC of the Institute<br>of Chartered Accountants of India                                                                                                                                                             | "ICAI Bhawan", Pallithottam,<br>KOLLAM - 691 006                                                                                                                                                                                                                           |
| TAMIL NADU | CHENNAI              | Ramakrishna Mission's<br>Vivekananda College<br>Smt. Ramkuwar Devi<br>Formra Vivekananda Vidyalaya<br>(Junior College)<br><br>Sindhi College Arts & Science<br>Thiruverkadu Temple Arch,<br>Women's Christian College<br>Loyola College | 98,99 P.S. Sivasami Salai,<br>Mylapore, CHENNAI - 600 004<br>Kumaran Kundram, Chromepet,<br>CHENNAI - 600 044<br><br>146, Poonamalle High Road, Near<br>Numbal, CHENNAI - 600 077<br>College Road, CHENNAI - 600 006.<br>Sterling Road, Nungambakkam,<br>CHENNAI - 600 034 |
|            | COIMBATORE           | PSG College of Arts & Science<br>Coimbatore Branch of<br>SIRC of the Institute of<br>Chartered Accountants of India<br>PSGR Krishnammal College for<br>Women                                                                            | Civil Aerodrome Post, COIMBATORE - 641 014<br>M.S.S. Memorial Building, No. 8, D.B. Road,<br>R.S. Puram, COIMBATORE - 641 002<br><br>Peelamedu Avanashi Road,<br>COIMBATORE - 641 004.                                                                                     |
|            | ERODE                | Kongu Arts and Science College                                                                                                                                                                                                          | Nanjanapuram, ERODE - 638 107                                                                                                                                                                                                                                              |
|            | KARATTADIPALAYAM     | Gobi Arts & Science College                                                                                                                                                                                                             | Gobichettipalayam,<br>KARATTADIPALAYAM - 638 453<br>(TAMILNADU)                                                                                                                                                                                                            |
|            | KODAIKANAL           | Bhavan's Gandhi Vidyashram                                                                                                                                                                                                              | Post Box No.9, Golf Club Road,<br>KODAIKANAL - 624101                                                                                                                                                                                                                      |
|            | MADURAI              | R.L. Institute of Management Studies<br><br>The American College<br>Madurai Branch of SIRC of the<br>Institute of Chartered Accountants<br>of India<br>Jeeva Matriculation Higher<br>Secondary School                                   | TVR Nagar, Aruppukottai Road,<br>MADURAI - 625 022<br>MADURAI - 625 002<br>Old Natham Road, Opp. Bala Mandiram<br>School, Visalakshipuram,<br>MADURAI - 625 014<br>Ponmeni, Jeyanagar MADURAI - 625 010                                                                    |

| State | City                  | Name of the Institute                                                               | Address of the Institute                                                                |
|-------|-----------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
|       | <b>SALEM</b>          | A.V.S. College of Arts & Science                                                    | Attur Main Road, Ramalingapuram,<br>SALEM - 636106                                      |
|       |                       | Salem Branch of the SIRC<br>of the Institute of<br>Chartered Accountants of India   | 65, Ramakrishna Road, SALEM - 636 007                                                   |
|       | <b>TIRUCHENGODE</b>   | K.S.R. College of Arts & Science                                                    | KSR Kalvi Nagar, TIRUCHENGODE - 637209<br>(Namakkal District)                           |
|       | <b>TIRUCHIRAPALLI</b> | Tiruchirapalli Branch of SIRC of<br>Institute of Chartered Accountants<br>of India  | Green House Apartments,<br>28, McDonald's Road, Cantonment,<br>TIRUCHIRAPALLI - 620 001 |
|       |                       | Jamal Mohamed College                                                               | No. 7, Race Course Road, Khajanagar,<br>TIRUCHIRAPPALLI - 620 020                       |
|       | <b>TIRUPUR</b>        | Tiruppur Kumaran College for Women                                                  | S.R. Nagar, Mangalam Road,<br>TIRUPUR - 641 687                                         |
|       | <b>KUMBAKONAM</b>     | Shanmugha Arts, Science, Technology<br>& Research Academy (SASTRA)                  | KUMBAKONAM - 612 001 (Tamil Nadu)                                                       |
|       | <b>TIRUNELVELI</b>    | Tirunelveli Branch of SIRC of the<br>Institute of Chartered Accountants<br>of India | 65, IInd Floor, Kailasapuram North Street,<br>TIRUNELVELI - 627 001                     |
|       | <b>VELLORE</b>        | Shrishti Matric Hr. Sec. School                                                     | Katpadi - Ranipet Road, Brammapuram,<br>VELLORE - 632 014                               |
|       | <b>VIRUDHUNAGAR</b>   | Virudhunagar Hindu Nadar's<br>Senthilkumaran Nadar College                          | VIRUDHUNAGAR - 626 001                                                                  |

#### EASTERN REGION

| State              | City           | Name of the Institute                                                           | Address of the Institute                                       |
|--------------------|----------------|---------------------------------------------------------------------------------|----------------------------------------------------------------|
| <b>ASSAM</b>       | <b>JORHAT</b>  | Jagnath Burooah College                                                         | Borpatru Ali, JORHAT - 785 001                                 |
| <b>ORISSA</b>      | <b>CUTTACK</b> | Institute of Professional<br>Studies & Research                                 | Ipsar House, Sector - 6,<br>C.D.A. CUTTACK - 753 014           |
| <b>WEST BENGAL</b> | <b>ASANSOL</b> | Asansol Branch of EIRC of the<br>Institute of Chartered Accountants<br>of India | Kalyanpur Housing More, Sen-Releigh<br>Road, Asansol - 713 304 |
|                    | <b>HOWRAH</b>  | Shree Agrasain College                                                          | 5/2A, Height Road, Liluah,<br>HOWRAH - 711 204                 |
|                    | <b>KOLKATA</b> | Bharatiya Vidya Bhavan                                                          | 77, Asutosh Mookerjee Raod, Bhowanipore,<br>KOLKATA - 700 025  |
|                    |                | Nopany Institute of Management<br>Studies                                       | 2D, Nando Mullick Lane, KOLKATA - 700 006                      |

#### CENTRAL REGION

| State                 | City            | Name of the Institute                   | Address of the Institute                                            |
|-----------------------|-----------------|-----------------------------------------|---------------------------------------------------------------------|
| <b>JHARKHAND</b>      | <b>GIRIDIH</b>  | B.N. Saha D.A.V. Public School          | Bulaki Road, GIRIDIH - 815 301                                      |
|                       | <b>DHANBAD</b>  | Rajkamal Saraswati Vidya Mandir         | Ashok Nagar, P.O. Dhansar,<br>DHANBAD - 828106 (JHARKHAND)          |
| <b>MADHYA PRADESH</b> | <b>JABALPUR</b> | G.S. College of Commerce &<br>Economics | Civil Lines, JABALPUR - 482 001                                     |
|                       | <b>UJJAIN</b>   | Takshshila Junior College               | Gram Mindia, Navakheda Post,<br>UJJAIN - 456 010                    |
| <b>RAJASTHAN</b>      | <b>JAIPUR</b>   | Biyani (G) Commerce College             | R-4, Sector No. 3, Opp. MGPS, Vidhyadhar<br>Nagar, JAIPUR - 302 012 |



| State         | City    | Name of the Institute                                                         | Address of the Institute                                                        |
|---------------|---------|-------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| UTTAR PRADESH | JAIPUR  | Jaipur Branch of CIRC of the Institute of Chartered Accountants of India      | D-1, Institutional Area, Jhalana Doongari, JAIPUR - 302 352                     |
|               | JODHPUR | Shri Nakoda Parshvanath Jain Mahavidyalaya                                    | Sardar School Campus, Bheron Bagh, JODHPUR - 342001                             |
|               | BIKANER | Bikaner Branch of CIRC of the Institute of Chartered Accountants of India     | M/s Daiya Tiwari & Soni Rani Bazar, BIKANER - 334 001.                          |
|               | AGRA    | Agra Branch of CIRC of the Institute of Chartered Accountants of India        | 77, M.K. Tower, 1st Floor Sanjay Place AGRA - 282 002                           |
|               | MEERUT  | College of Professional Education                                             | A-1, Damodar Colony, Garh Road, MEERUT                                          |
|               | LUCKNOW | Lucknow Branch of C.I.R.C. of the Institute of Chartered Accountants of India | 'JAGRITI', Vikash Khand - I, Institutional Area, Gomti Nagar, LUCKNOW - 226 010 |
|               | NOIDA   | Vishwa Bharati Institute of Management's Vishwa Bharati Public School         | Sector-28, NOIDA                                                                |
| UTTARAKHAND   | ROORKEE | Bishamber Sahai Degree College                                                | Roorkee Dehradun Road, ROORKEE - 247 667                                        |

## NORTHERN REGION

| State      | City               | Name of the Institute                                      | Address of the Institute                                                                                      |
|------------|--------------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| CHANDIGARH | CHANDIGARH         | Goswami Ganesh Dutta Sanatan Dharama College               | Sector 32-C, CHANDIGARH - 160 030                                                                             |
| DELHI      | NEW DELHI          | Laxman Public School, P.G.D.A.V. College                   | Hauz Khas Enclave, NEW DELHI - 110 016<br>Nehru Nagar, Ring Road, NEW DELHI - 110 065                         |
|            |                    | Deen Dayal Upadhyaya College (University of Delhi)         | Karampura, NEW DELHI - 110 015                                                                                |
|            |                    | St. Mark's Senior Secondary Public School                  | Main Road, Meera Bagh, NEW DELHI - 110 087                                                                    |
|            |                    | Mahavir Institute of Educational Training and Management   | C/o Mahavir Senior Model School, Opp. Nanak Piao Gurudwara, Near R.P. Bagh, G.T. Karnal Road, DELHI - 110 007 |
|            |                    | Gargi College, (University of Delhi)                       | Siri Fort Road, NEW DELHI - 110 049                                                                           |
|            |                    | Arwachin Bharti Bhawan Senior Secondary School             | 'C' Block, Vivek Vihar, DELHI - 110 095                                                                       |
| HARYANA    | FARIDABAD JAGADHRI | Saheed Bhagat Singh College                                | Sheikh Sarai, Phase - II, NEW DELHI - 110 017                                                                 |
|            |                    | DAV Institute of Management Maharaja Agrasen Mahavidyalaya | NH-III, N.I.T. Faridabad, HARYANA - 121 001<br>JAGADHRI - 135 003                                             |

## OUTSIDE INDIA - ABROAD

| State   | City   | Name of the Institute           | Address of the Institute                                     |
|---------|--------|---------------------------------|--------------------------------------------------------------|
| BAHRAIN | MANAMA | Eastern Institute of Technology | Office # 51, Alia Building, Diplomatic Area, Manama, BAHRAIN |

## WHERE TO SUBMIT / DESPATCH FILLED IN APPLICATION FORM FOR COMMON PROFICIENCY TEST (CPT) REGISTRATION

The application form is to be submitted in consonance with the address of the student as stated below:

|                                                                                                                                |                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gujarat, Maharashtra, Goa and Union Territories of Daman & Diu and Dadra & Nagar Haveli                                        | Western India Regional Council of The Institute of Chartered Accountants of India ICAI BHAWAN "Anveshak"<br>27 Cuffe Parade, Colaba, Post Box No. 6081, 400<br>Mumbai - 400 005, Phone: 022-39893989<br>Fax: 022- 39802953, E-mail: wro@icai.org |
| Andhra Pradesh, Kerala, Karnataka, Tamil Nadu and the Union Territories of Pondicherry and Lakshadweep Islands                 | Southern India Regional Council of The Institute of Chartered Accountants of India ICAI BHAWAN, 122,<br>M.G. Road, Post Box No. 3314 Nungambakkam,<br>Chennai – 600 034, Phone: 044 - 39893989,<br>Fax: 044-30210355, E-mail: sro@icai.org       |
| Assam, Meghalaya, Nagaland, Orissa, West Bengal, Manipur, Tripura, Sikkim, Arunachal Pradesh, Mizoram, Andaman-Nicobar Islands | Eastern India Regional Council of The Institute of Chartered Accountants of India ICAI BHAWAN, 7,<br>Anandilal Poddar Sarani, (Russell Street) Kolkata – 700 071<br>Phone: 033-39893989, Fax: 033-30211145,<br>E-mail: ero@icai.org              |
| Uttar Pradesh, Bihar, Madhya Pradesh, Rajasthan, Uttaranchal, Chhatisgarh and Jharkhand                                        | Central India Regional Council of The Institute of Chartered Accountants of India ICAI BHAWAN<br>Post Box No. 314, 16/77B, Civil Lines Kanpur – 208 001<br>Phone: 0512-3989398, Fax: 0512-3011173<br>E-mail: cro@icai.org                        |
| Delhi, Haryana, Himachal Pradesh, Jammu & Kashmir, Punjab and Union Territory of Chandigarh                                    | Northern India Regional Council of The Institute of Chartered Accountants of India ICAI BHAWAN, 52-54,<br>Vishwas Nagar, Delhi 110032 Phone: 011-39893990<br>Fax: 011-30210680, E-mail: nro@icai.org,                                            |

The students should make the draft payable accordingly to Mumbai, Chennai, Kolkata, Kanpur and New Delhi respectively. Students, who are submitting application form online, are advised to take a print out of the filled in application form, affix the photograph, sign the application form and despatch to the appropriate office of the Institute as stated above along with relevant documents. A copy of the prospectus will be sent to such students along with the study package if they have included ₹ 100/- towards the cost of Prospectus in the registration fee.



**STUDENTS MAY PROCURE PROSPECTUS FOR CPT, SUBMIT FILLED-IN APPLICATION FORM AND COLLECT STUDY MATERIALS FROM THE FOLLOWING BRANCHES OF THE INSTITUTE:**

| Sl. No. | City                  | Branches                                                                                                                                                                                                |
|---------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | <b>AHMEDNAGAR</b>     | Ahmednagar Branch of WIRC of the ICAI, 2nd Floor, Mutha Chambers (Old Vasant Talkies) Market Yard Road, Ahmednagar - 414 001.                                                                           |
| 2.      | <b>BANGALORE</b>      | Bangalore Branch of SIRC of the ICAI, ICAI Bhawan No. 16/0, Millers Tank Bed Area, Bangalore - 560 052.                                                                                                 |
| 3.      | <b>ERNAKULAM</b>      | Ernakulam Branch of SIRC of the ICAI, 'ICAI BHAWAN, 57/3146, Dewan's Road, Ernakulam, KOCHI - 682 016                                                                                                   |
| 4.      | <b>GHAZIABAD</b>      | Ghaziabad Branch of CIRC of the ICAI, Yamunotri Complex, 2nd Floor, A-12, Ambedkar Road, Ghaziabad - 201 001.                                                                                           |
| 5.      | <b>GORAKHPUR</b>      | Gorakhpur Branch of CIRC of the Institute of Chartered Accountants of India, 1st Floor, Saraswati Vidya Mandir, Mahila Mahavidyalaya Bldg., Opp. Tarang Theatre, Arya Nagar, Gorakhpur - 273 001 (U.P.) |
| 6.      | <b>GWALIOR</b>        | Gwalior Branch of CIRC of the ICAI, F-104, Global Apartment, Opp. Income-Tax Office, City Centre, Gwalior - 474 011.                                                                                    |
| 7.      | <b>HYDERABAD</b>      | Hyderabad Branch of SIRC of the Institute of Chartered Accountants of India, 'ICAI Bhawan' 11-5-398/C, Red Hills, Hyderabad - 500 004.                                                                  |
| 8.      | <b>KOTA</b>           | Kota Branch of CIRC of the ICAI, 65, New Grain Mandi, Kota - 324 007.                                                                                                                                   |
| 9.      | <b>NAGPUR</b>         | Nagpur Branch of WIRC of the ICAI, ICAI Bhawan, 20/1, Behind Vijayanand Society, Dhantoli, Nagpur - 440 012.                                                                                            |
| 10.     | <b>RANCHI</b>         | Ranchi Branch of CIRC of the Institute of Chartered Accountants of India, 'ICAI Bhawan' Dr. Mukti Saran Lane, H. B. Road, Ranchi - 834 001.                                                             |
| 11.     | <b>SAHARANPUR</b>     | Saharanpur Branch of CIRC of the ICAI, 4/313, Bommanji Road, Above Central Bank of India, Near Pul Jogian, Saharanpur - 247 001.                                                                        |
| 12.     | <b>TIRUCHIRAPALLI</b> | Tiruchirapalli Branch of SIRC of the ICAI, G-1, Green House Apartments, 28, McDonald's Road, Cantonment, Tiruchirapalli - 620 001.                                                                      |
| 13.     | <b>TIRUNELVELI</b>    | Tirunelveli Branch of SIRC of the Institute of Chartered Accountants of India, No. 65, 2nd Floor, Kailasapuram North Street, Tirunelveli - 627 001.                                                     |
| 14.     | <b>YAMUNANAGAR</b>    | Yamunanagar Branch of NIRC of the ICAI, SCO-1, 1st Floor, Madhu Colony, Near Madhu Banquet Hall, Yamunanagar - 135 001.                                                                                 |

## STUDENTS CAN OBTAIN FURTHER DETAILS FROM THE FOLLOWING ADDRESSES

|                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The Institute of Chartered Accountants of India<br>ICAI BHAWAN, A-29, Sector - 62, NOIDA - 201309<br>Phone: 0120 3045900, Fax: 0120 3045940<br>E-mail: <a href="mailto:bosnoida@icai.org">bosnoida@icai.org</a>                                                                                                                                                               | Chandigarh Branch of the Northern India Regional Council of the ICAI, 'ICAI Bhawan', Institutional Area, Opp. Community Centre, Sector-35 B, CHANDIGARH -160022 Ph: 0172-5067756, Fax: 0172-2727699 E-mail : <a href="mailto:chandigarh@icai.org">chandigarh@icai.org</a>                                                                                                                          |
| Western India Regional Council<br>The Institute of Chartered Accountants of India ICAI BHAWAN, "Anveshak" 27 Cuffe Parade, Colaba Post Box No. 6081, MUMBAI - 400 005 Phone: 022-39893989, Fax: 022-39802953<br>E-mail: <a href="mailto:wro@icai.org">wro@icai.org</a>                                                                                                        | Coimbatore Branch of SIRC of the ICAI, M.S.S.Memorial Building, No. 8, Diwan Bahadur Road, R.S.Puram, COIMBATORE - 641 002, Ph: 0422 2552872, 2547764, Fax: 0422 2547764 Email: <a href="mailto:coimbatore@icai.org">coimbatore@icai.org</a>                                                                                                                                                       |
| Southern India Regional Council<br>The Institute of Chartered Accountants of India ICAI BHAWAN, 122, M.G. Road, Post Box No. 3314 Nungambakkam, CHENNAI - 600 034 Phone: 044-39893989, Fax:044- 30210355<br>E-mail: <a href="mailto:sro@icai.org">sro@icai.org</a>                                                                                                            | Ernakulam Branch of SIRC of the ICAI 57/3146, Dewan's Road, Ernakulam, KOCHI - 682 016 Ph: 0484 2369238, 2372953, 2369258, Fax: 0484 2372953. E-mail: <a href="mailto:ernakulam@icai.org">ernakulam@icai.org</a>                                                                                                                                                                                   |
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