

Final Course

Frequently Asked Questions (FAQs)

1. When student is admitted for CA Final Course?

Student after passing Intermediate/ Professional Education (Examination-II)/ Professional Competence Examination/ Integrated Professional Competence Examination (IPCE)/ Intermediate (IPC) Examination in its entirety can enroll for CA Final Course.

Students, who pass IPCE / Intermediate (IPC) Examination in its entirety, are required to register for Final course immediately and start preparation for Final Examination.

2. What is the Final Course registration fee payable by students who passes Integrated Professional Competence Examination (IPCE)/ Intermediate (IPC) Examination?

Student who has passed Integrated Professional Competence Examination (IPCE)/ Intermediate (IPC) Examination are required to pay the following fee while registering for Final Course:

Admission to Final Course	Registration Fee (INR)	Registration Fee (US\$)
After passing IPCE/ Intermediate (IPC) Examination	Rs. 10,000/- + Rs. 2,000 towards Article Registration Fee, if not paid earlier	750 + 50 towards Article Registration fee, if not paid earlier

3. What are the eligibility criteria for different scheme to appear in the Final Examination?

Eligibility criteria for appearing in the Final examination are given below:

Sl. No.	Category of Students	Eligibility Criteria to appear in the Final Examination
1	Students who have registered and passed Intermediate examination and registered for Final Course. (prescribed Articled training period 3 years)	Completed or completing prescribed period of articled training i.e. 3 years (including excess leave, if any) on or before the last day of the month preceding the month in which the examination is held; Or Serving last 6 months (including excess leave, if any) of articled training as on the first day of the month in which examination is held.
2	A Students who have registered and passed Professional Education (Examination - II) and registered for Final Course (prescribed Articled training period 3 years)	Completed or completing prescribed period of articled training i.e. 3 years (including excess leave, if any) on or before the last day of the month preceding the month in which the examination is held; Or Serving last 12 months (including excess leave, if any) of articled training as on the first day of the month in which examination is held.
	B Students who have initially registered in Professional Education (Course - II) and then switched over to	Completed or completing prescribed period of articled training i.e. 3½ years (including excess leave, if any) on or before the last day of the month preceding the month

		Professional Competence Course (PCC) and registered for Final Course (prescribed Articled training period 3½ years)	in which the examination is held; Or Serving last 12 months (including excess leave, if any) of articled training as on the first day of the month in which examination is held.
	C	Students who have initially registered in Professional Education (Course - II) and then switched over to Professional Competence Course (PCC) and then to Integrated Professional Competence Course (IPCC)/ Intermediate (IPC) Course and registered for Final Course (prescribed Articled training period 3½ years)	Completed or completing prescribed period of articled training i.e. 3½ years (including excess leave, if any) on or before the last day of the month preceding the month in which the examination is held; Or Serving last 12 months (including excess leave, if any) of articled training as on the first day of the month in which examination is held.
	D	Students who have initially registered in Professional Education (Course - II) and then switched over to Integrated Professional Competence Course (IPCC)/ Intermediate (IPC) Examination and registered for Final Course (prescribed Articled training period 3 years)	Completed or completing prescribed period of articled training i.e. 3 years (including excess leave, if any) on or before the last day of the month preceding the month in which the examination is held; Or Serving last 12 months (including excess leave, if any) of articled training as on the first day of the month in which examination is held.
3	A	Students who have registered and passed Professional Competence Course and registered for Final Course. (prescribed Articled training period 3½ years)	Completed or completing prescribed period of articled training i.e. 3½ years (including excess leave, if any) on or before the last day of the month preceding the month in which the examination is held; Or Serving last 6 months (including excess leave, if any) of articled training as on the first day of the month in which examination is held.
	B	Students who have registered initially in Professional Competence Course and then switched over to Integrated Professional Competence Course/ Intermediate (IPC) Course and registered for Final Course. (prescribed Articled training period 3½ years)	Completed or completing prescribed period of articled training i.e. 3½ years (including excess leave, if any) on or before the last day of the month preceding the month in which the examination is held; Or Serving last 6 months (including excess leave, if any) of articled training as on the first day of the month in which examination is held.
4		Students who have registered and passed Integrated Professional Competence Course/ Intermediate (IPC)	Completed or completing prescribed period of articled training i.e. 3 years (including excess leave, if any) on or before the last day of the month preceding the month in which the examination is held;

Course and registered for Final Course. (prescribed Articled training period 3 years)	Or Serving last 6 months (including excess leave, if any) of articled training as on the first day of the month in which examination is held.
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It is proposed that Final Course Students, before appearing for the Final Examination will be required to undergo Advance Course on Information Technology Training.

4. Whether students who have registered earlier in Final (Old) course, can continue in the present Final examination?

No. Students who have registered in Final (Old) Course earlier are required to convert to existing Final Course. As per the announcement dated 4th February, 2011, all Final students registered under Final (Old) course earlier are shifted automatically to the present Final Course with effect from May, 2012 examination without charging any conversion fee. Therefore, such students who have registered earlier in Final (Old) course, by collecting a letter from the concerned Regional office regarding shift from Final (Old) Course to existing Final course can appear in the present Final Examination.

5. Whether Final Course registration is valid for indefinite period?

No. Final Course registration is valid for 5 years. Final Course students should have valid registration before applying for relevant Final Examination. The count of 5 years shall be counted from the date of initial registration to the Final course. Students those who have registered in the then Final (Old) course also required to revalidate their registration before applying for relevant examination. Revalidation of registration shall be done for further period of 5 years before expiry of initial registration. Students can revalidate their registration any number of times before expiry of valid registration period. Fee for revalidation is Rs. 500/- for each revalidation. Students may revalidate their registration without paying any revalidation fee upto 31st December, 2013. In case student fails to apply for revalidation by 31st December, 2013 he/she then shall have to pay the revalidation fee of Rs. 500/- effective from 1st January, 2014. For format of application and further details students may visit www.icai.org.

6. What are the objectives of 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 practicing member or it can be served partly with a practicing 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.

7. Whether student gets any stipend during the practical training?

Yes. Student while undergoing Articled Training is eligible for stipend. The rate of stipend so payable to students is given below:

Classification of the normal place of service of the articled assistant	During the first year of training	During the second year of	During the remaining period of
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		training	training
(i) Cities/towns having a population of twenty lakhs and above.	Rs.1000/-	Rs.1250/-	Rs.1500/-
(ii) Cities/towns having a population of four lakhs and above but less than twenty lakhs.	Rs.750/-	Rs.1000/-	Rs.1250/-
(iii) Cities/towns having a population of less than four lakhs.	Rs.500/-	Rs.750/-	Rs.1000/-

8. What is the entitlement of leave of an articled assistant?

An articled assistant shall earn leave at the rate of one-sixth of the period for which he has actually served excluding from such period, the period for which he has been on leave subject to a maximum of 180 days.

How to calculate Leave:

Case 1: Illustrative cases of computation of leave for 1 year of articleship training

A. Total number of days served: 365×1	= 365
B. Less: Total leave taken (other than weekly holidays)	= 45
C. Actual period Served	= 320
D. Entitlement of leave ($1/6^{\text{th}}$ of the actual period served)($320/6$)	= 53

EXCESS LEAVE: (B - D) = NIL

Case 2: Illustrative cases of computation of leave for 2 year of articleship training

A. Total number of days served: 365×2	= 730
B. Less: Total leave taken (other than weekly holidays)	= 118
C. Actual period Served	= 612
D. Entitlement of leave ($1/6^{\text{th}}$ of the actual period served)($612/6$)	= 102

EXCESS LEAVE: (B - D) = 16

Case 3: Illustrative cases of computation of leave for 3 year of articleship training

A. Total number of days served: 365×3	= 1,095
B. Less: Total leave taken (other than weekly holidays)	= 188
C. Actual period Served	= 907
D. Entitlement of leave ($1/6^{\text{th}}$ of the actual period served)($907/6$)	= 151

EXCESS LEAVE: (B - D) = 37

Case 4: Illustrative cases of computation of leave for 3 year of articleship training

A. Total number of days served: 365×3	= 1,095
B. Less: Total leave taken (other than weekly holidays)	= 137
C. Actual period Served	= 958
D. Entitlement of leave ($1/6^{\text{th}}$ of the actual period served)($958/6$)	= 160

EXCESS LEAVE: (B - D) = NIL

9. Whether intervening break between two examinations are treated as leave or on duty?

The intervening break between two examinations days, though not actually holiday, is treated as period actually served under articles. Further, it is clarified that if an articled assistant

appears for one group, all intervening break for any reason, from the day of commencement of CA examination till the day of last examination of the concerned group and similarly, if an articled assistant appears for both groups then all intervening break for any reason from the day of commencement of CA examination and completion of both groups of the examination is treated as part of the training and the articled assistant is deemed to be on duty.

10. What is secondment?

In order to provide all round exposure to CA students, the Chartered Accountants Regulations, 1988 under Regulation 54 provides an option to undergo training under “Secondment Scheme”, under which a principal can depute his trainee to other practicing chartered accountant/s for a maximum period of one year to gain exposure in other areas of practice wherein, original principal may not be in a position to provide the same with the consent of article assistant concerned. During secondment the member with whom the articled assistant is seconded shall be required to pay the stipend and is responsible for imparting training and maintaining records and also required to forward the records to the principal on completion of period of secondment. The original principal is required to include particulars of the secondment in the report to the Council under Regulation 64.

11. What is industrial training? What are the objectives of Industrial training?

An articled assistant who has passed the Intermediate (IPC) Examination and serving last year of articles training may, at his discretion, serve as an industrial trainee in any of the financial, commercial, industrial undertakings with minimum fixed assets of Rs. 1 crore; or minimum total turnover of Rs. 10 crores; or minimum paid-up share capital Rs. 50 lakhs; or such other Institute or organisation as may be approved by the Council from time to time for period of 9-12 months.

12. Whether any notice in writing is required to the Principal before joining Industrial Training?

Yes, an articled assistant has to intimate his principal regarding his intention to take such industrial training at least three months before the date on which such training is to commence.

13. What is General Management and Communication Skills (GMCS) Course?

As per the requirement of Regulation 51A/72A of the CA Regulation, 1988 a student before applying for the membership of the Institute, required to complete the GMCS Course. As per the decision of the Council, a student required to undergo two GMCS Courses for 15 days each during the articled training period. GMCS- I Course is to be undergone during the first year of articled training and GMCS - II Course is to be undergone during 19 -36 months of articled training but before completion of articled training.

14. Is it compulsory to attend Four Weeks Residential Programme?

No. On optional basis, students may undergo Four Weeks residential Programme on ‘Professional Development Skills’ organised by the Institute for its students and members. Student needs to apply for undergoing such programme in response to Institute’s announcement. Further, student who has undergone this programme need not required to undergo second General Management and Communication Skills (GMCS - II) Course.

15. When to undergo an Advance Course on Information Technology Training?

As per the Regulation 51C /72C of the Chartered Accountants Regulation, 1988 an articled trainee is required to undergo Advanced course on Information Technology Training during the third year of articles training but before appearing for the first time in Final examination.

16. Whether student can undergo articled training outside India? If so, what are the guidelines in this regard?

GUIDELINES FOR TRAINING OF ARTICLED ASSISTANTS OUTSIDE INDIA:

i) A Chartered Accountant is eligible to train an articled assistant provided his main occupation is the practice of the profession of Accountancy at the time of engaging articled assistants as well as in each of the qualifying years on the basis of which he claims eligibility to train articled assistants.

ii) Any member engaged in any other business, occupation or holding part time certificate of practice is not entitled to train articled assistant.

iii) Any member employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants will also be eligible to train articled assistants at par with the paid assistants with a firm of Chartered Accountants in India. All conditions applicable to the Paid Assistants in India would be applicable to them as well. However, in case of a foreign firm, such a foreign firm shall have at least one partner who is either a member of the Institute or who is eligible to become a member of the Institute, in terms of MRA.

iv) The members shall provide a professional address as envisaged in Regulation 2(1)(xiii) as well as an address in India.

(As per the said Regulation, professional address means: -

a. an address of the place where the member is carrying on his profession (or where he is carrying on his profession at more than one place, the principal place), or b. if a member is employed, the place of employment or at his option the place of his residence

c. the place of residence, if the member neither carried on the profession nor is employed.

It may please be noted that an address in India is essential in any of the situation)

v) The terms and conditions that may be made applicable for training articled assistant in India from time to time shall mutates mutandis apply for training of articled assistant abroad.

vi) The period of practical training shall be 3 years or 3 ½ years, as applicable, under a practising chartered accountant abroad. However, the articled / audit assistants should have an option to undergo industrial training in accordance with the Regulations 51 & 72 of the Chartered Accountants Regulations, 1988 during the last one year of training.

vii) The Industrial Training may be imparted by the Chartered Accountants working abroad in a financial, commercial or industrial undertaking with minimum fixed assets & minimum total turnover or minimum paid up capital as may be specified by the Council (whatever the value specified in terms of Indian currency may be deemed as applicable in foreign countries in their respective currencies) or such other organization or institution approved by the Council. In case of a member employed outside India, and eligible to impart Industrial training outside India, is unable to submit Annual Report/Balance sheet of the corporate/undertaking the member is working with, the member may submit a self declaration about the particulars of the undertaking alongwith the application.

viii) The terms & conditions contained in Regulation 54 and Regulation 54A dealing with secondment shall be applicable to the articled assistants receiving training abroad.

ix) The Principal shall send training reports as prescribed alongwith the service certificate to be issued in Form 109 & 108 as the case may be.

x) The principal shall impart training in accordance with the guidelines contained in Training Guide. He shall maintain a record of practical training imparted by him to the articled assistant and report to the Council in the form prescribed in the training guide.

xi) The rates, terms and conditions of stipend prescribed as payable to the articled assistants receiving training in India shall be applicable to the articled assistants receiving training abroad except that the same rate of stipend in equivalent terms specified in respective national currencies of the countries concerned instead of Indian rupees.

xii) Regulation of training in terms of office hours and working days holidays will be applicable as per local office timings and laws. However, requirements of total training hours will be the same as applicable in India, the terms of which are given hereunder: -

a. The working hours for the articled assistants shall be 35 hours in a week excluding the lunch break.

b. The office hours of the Principal for providing article training to the articled assistant shall not be generally before 9.00 a.m. or after 7.00 p.m.

c. The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.

d. The working hours for the articulated assistants should not exceed 35 hours in a week excluding the lunch break and normally an articulated assistant be required to work during the normal working hours fixed for articulated assistants.

e. In case of exigencies of work with Principal, an article assistant may be required to work beyond his / her normal working hours. However, under such circumstances, the aggregate number of working hours shall not exceed 45 hours per week. The requirement to work beyond 35 hours in a week should not be a practice but only in exceptional circumstances.

Further, where the articulated assistant is required to work beyond normal working hours, and aggregate of such hours exceed 35 hours per week, he / she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above, 35 hours per week.

Further conduct of training will be regulated as per provisions of the relevant Regulations as follows: -

Regulation 60: Working hours of an Articled Assistant

“Subject to such directions as may be issued by the Council, the working hours of an articulated assistant shall be 35 hours per week to be regulated by the Principal from time to time”.

Regulation 65: Articled assistant not to engage in any other occupation

“Without the previous permission of the Council, obtained on application made in the approved form (Form 112), no articulated assistant shall, during the period of his service as an articulated assistant, take any other course of study or training, whether academic or professional, or engage in any business or occupation.”

Regulation 66: Enquiries against articulated assistant

“(1) Where a complaint or information of any misconduct or breach of Regulation 65 or breach of any of the covenants contained in the articles is received against an articulated assistant from his principal or any other person, the President or the Vice- President as the Executive Committee may decide from time to time, may cause an investigation to be made

(2) The Executive Committee may, on a consideration of the report of the investigation and after giving the articulated assistant an opportunity of being heard, make any of the following orders, namely;-

i. direct that the papers be filed and the complaint be dismissed, if the Executive Committee finds that the articulated assistant is not guilty of any misconduct or breach of Regulation 65 or breach of any of the covenants contained in the articles; or

ii. if the articulated assistant is found guilty, reprimand the articulated assistant or cancel the registration of articles or direct that any period already served under such articles shall not be reckoned as service for the purpose of the period of practical training specified in Regulation 50.

(3) The articulated assistant, the registration of whose articles has been cancelled under this regulation, shall not, except with the permission of the Executive Committee be retained or taken as an articulated assistant or audit assistant by any member”.

Regulation 67: Complaint against the Principal

1) Where an articulated assistant makes a complaint against his principal on a matter concerning his training as an articulated assistant, the President or the Vice- President as the Executive Committee may decide from time to time, may cause an investigation to be made and submit a report to the Executive Committee.

2) The Executive Committee shall submit the report of the investigation to the Council with its recommendations.

3) The Council may, on a consideration of the report of the Executive Committee, pass such order as it may consider expedient, including an order withdrawing the entitlement of the principal to train one or more articulated assistants either permanently or for a specified period:

4) The President or the Vice-President as the Executive Committee may decide from time to time, may, pending an investigation of the complaint, either terminate or suspend the articles and allow

the articled assistant to be accepted as additional articled assistant by a member, notwithstanding anything contained in Regulation 43.

17. Whether CA Course is recognized for pursuing Ph.D/ Fellow Programme from Universities and is it recognized for taking UPSC's Class A and B Examinations?

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

A student who has passed Final examination of the Institute of Chartered Accountants of India has been recognized for recruitment to Superior services / Posts under the Central Government. Accordingly, candidates possessing CA 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.

18. Is there any scholarship/ fee concessions are available for CA pursuing students?

Yes. Students who are pursuing CA Course can avail the following scholarships/ fee concessions:

1. Merit Scholarship: The students whose names appear at Sl.No.1 to 10 (in case the rank at Sl. No. 10 continues to Sl. No. 11 or to Sl. No. 12 or so on, all such rank holders) of the respective Merit lists of Common Proficiency Test (CPT), held in June/December, Intermediate (IPC) Course Examination held in May/ November every year are selected for award of Merit Scholarship @ Rs.1500/- and Rs. 2000/- per month respectively. Rank holders of Common Proficiency Test (CPT) who have registered for Intermediate (IPC) Course (Intermediate (IPC) Course Students) will get Scholarship for a period of 18 months while the Rank holders of Intermediate (IPC) Course (Final Students) will get for a maximum period of 30 months/remaining period of their articleship.

2. Merit-cum-Need based Scholarship: All students (other than covered under Merit Scholarship) whose names appear in the Merit list of Rank holders of the Common Proficiency Test / Intermediate (IPC) Course and whose parents total income is not more than Rs. 1,50,000/- per annum are eligible to apply for award of Merit-cum-Need scholarship. The students who would be selected for award of scholarship will be granted @ Rs. 1500 p.m for 18 months to rank holders of CPT who have registered for Intermediate (IPC) Course and for a maximum period of 30 months/ remaining period of articleship to rank holders of Intermediate (IPC) Course who have registered for articleships. Total 60 scholarships are awarded every year under this category.

3. Need-based and weaker sections Scholarship: Students of Intermediate (IPC) Course and Final Course are eligible to apply for award of Need- based Scholarships provided their parents' annual income is not more than Rs. 1,00,000/- per annum. The students who would be selected for award of scholarship will be granted @ Rs. 1250 p.m for 18 months to Intermediate (IPC) Course students and for a maximum period of 30 months/remaining period of articleship to Final students. Total 200 scholarships are awarded every year under this category.

Two scholarships are reserved every year for physically handicapped students. The payment of scholarship is liable to be discontinued in case the recipient does not pass the Intermediate (IPC) Course/Final Examination in the first two eligible chances.

For SC/ST/OBC category students, an additional amount of Rs.100/- p.m. will be paid on submission of a certificate/ documentary proof duly attested by a gazetted officer or a member of the Institute.

4. Scholarships under Endowment Schemes: In addition to the above, scholarships are also awarded under different Endowment Schemes created by individual donors/ Joint Corpus formed by donors. The criteria applied are the same as in case of Need-based scholarship.

First three rank holders of CPT will be granted full exemption from the payment of registration fees at the time of registration for Intermediate (IPC) Course 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 Intermediate (IPC) Examination in the first attempt.

In other words the first three rank holders of CPT need not pay the Final fee if they pass the Intermediate (IPC) Examination in the first attempt.

Effective from November, 2010 examination onwards, top 10 rank holders of the Intermediate (Integrated Professional Competence) Examination and Final Examination are exempted from payment of fee for attending residential programme on Professional Skills Development Programme.

19. What are the concessions available for Differently abled students while pursuing CA Course?

Differently abled students are defined as follows:

(a) 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.

(b) 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.

(c) 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 age which prevents him from undertaking any gainful occupation, and the expression "leprosy cured" shall be constructed accordingly.

(d) 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 differently abled 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.

Differently abled students, who are suffering from a disability as stated above, are eligible for full exemption from payment of registration 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 Rs. 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 Rs. 2,000/- and course fee of Rs. 4,000/- for undergoing course.

20. What are the Reading Materials a student gets on registration of Final Course?

Group - I

Paper 1 : Financial Reporting

Paper 2 : Strategic Financial Management

Paper 3 : Advanced Auditing and Professional Ethics

Paper 4 : Corporate and Allied Laws

Section A : Company Law

Section B : Allied Laws

[Set of 10 books including Practice Manuals]

Group - II

Paper 5 : Advanced Management Accounting

Paper 6 : Information Systems Control and Audit

Paper 7 : Direct Tax Laws

Paper 8 : Indirect Tax Laws

Section A : Central Excise

Section B : Service Tax & VAT

Section C : Customs

[Set of 10 books including Practice Manuals]

Apart from the above, Institute will also supply IT Training materials and Orientation Programme Course materials on registration to the courses.

21. What are opportunities available for qualified CA?

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. 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. Rapid changes taking place in the economy have further opened up new vistas of opportunities for the Chartered Accountants.

22. Does ICAI conduct Campus Placements?

Yes. The Institute organizes Campus Placement twice a year. Top Notch Companies participate and conduct recruitment process at various offices of ICAI.

23. Is there any grievance redressal mechanism available in the Institute?

Yes. Through E-Sahaayataa, queries of Students and Members or any other persons are replied by the concerned section/ department of the Institute at the earliest.