THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

FINAL EXAMINATION, MAY, 2024

(Under the Syllabus approved by the Council under Regulation 31(v) of the Chartered Accountants Regulations, 1988)

NOTES FOR INFORMATION AND GUIDANCE OF APPLICANTS

KEY POINTS AT A GLANCE

1) Detailed instructions for filling up the exam form online are enclosed. Candidates are advised to read, understand and follow the instructions carefully while filling up the form.

As a part of automation and platform consolidation, all candidates in respect of Final Examinations will be required to apply online at https://eservices.icai.org (Self Service Portal - SSP) for MAY, 2024 Exam onwards and also pay the requisite examination fee online. These forms are based on your eligibility of your course based on announcements and regulations. These forms will be available on SSP, and you are requested to login with your credentials (Username and password).

Kindly Note: In case you are an existing student and never registered as a user in SSP, Kindly open the following URL:
https://eservices.icai.org/EForms/configuredHtml/1666/57499/Registration.html?action=existing
Please use forgot password option in case you have forgotten or lost your password. Students are also requested to Create User Name, Register Course, Convert Course, Revalidate, Update Photo, Signature and Address on SSP only.

Before proceeding to fill up the exam form online, candidates must ensure the following:

DO NOT OPEN MORE THAN ONE SESSION AT THE SAME TIME ON THE SAME COMPUTER WHILE FILLING THE ONLINE FORM. ie; do not fill more than one format the same time on the same computer even if you are filling the two applications using different browsers or different tabs of the same browser.

Clear the temporary internet files and cookies before filling up each form.

Fill up the format at a suitable time and from a location where you have a good bandwidth.

Do NOT fill the form using mobile phones.

a. Candidates are required to have valid login credentials on SSP. If not, please visit https://eservices.icai.org to create the login.

b. Candidates are required to have valid course registration. In case of lapsed course registration, please make sure to revalidate/convert on SSP.

Conversion: Candidate whose course code in their dashboard is neither NEWFIN23 nor CONFIN23 need to convert to new course before making application for May 2024. No fees is required to be paid. For Conversion, use your login credentials of SSP and Go to Student Functions- -> Student Module --> Course Registration--> Apply for Conversion Convert Old to New Course.

c. Candidates whose latest photograph and signature are not available or are not of acceptable quality to be printed on marksheets are required to upload/ change the same on the Self Service Portal before filling up the exam form. The photograph/signatures must be as per the prescribed format given on www.icai.org. Go to Students—— >Examination——— > Examinations May/June 2024——— > Requirements for applying for May/June 2024 Exams

d. Candidates whose articleship status (Final) is in pending mode i.e. other than Registered (Registered_inactive, Requested, Terminated, Requested for Termination, Approved by Member, Submitted, Asked for Correction, Saved, On Hold, Awaiting Competent Authority Approval, Rejected, Rejected by Member, Rejected by RO) for want of documentation are required to get their Articleship Training Deed status updated on SSP as „Registered‟). For Articleship Status, use your login credentials of SSP and Go to Article Functions--> Articleship/Audit--> Articleship--> Articleship Application (Form 102/103). For any clarification, contact at e mail ids/phone nos. at https://resource.cdn.icai.org/29576contact-sro19221.pdf

e. For any other correction required please raise a ticket in SSP or send mail to final_examhelpline@icai.in

The list of Cities where the exam will be conducted for MAY 2024 provided sufficient number of candidates offer themselves to appear from each of the cities. The list of cities is given at https://resource.cdn.icai.org/78673exam62969d-6.pdf. Kindly ensure that you pick the correct city and correct city code is displayed in the exam form.

The valid exemption will be auto displayed in the exam form filling area in SSP. You may write to final.exemption@icai.in, in case of any doubt.

f. Master/Visa/Maestro Credit/Debit Card/Rupay card/Net banking/Bhim UPI/Paytm wallet for making online payment, payment by Internet banking is also permitted.

After filling up the form, check the same to see if all the details, (more particularly the fields relating to, medium, centre, Group applied), have been filled in correctly before proceeding to make online payment.

2) Candidates are advised to keep a copy of PDF file generated on successful payment, for future reference.

3) Admit cards of all the candidates will be hosted on https://eservices.icai.org generally 14 days prior to the commencement of the examination. All candidates are required to print their admit cards from the website. No physical admit card will be sent to any candidate.

4) Candidates have the option of writing the answers in Hindi or in English. Such option should be clearly exercised at the time of filling up the form. Read Paragraph 7 in this regard.

5) Exemption granted is valid for immediate next three examinations only and during this period, exemption in other subject(s) of the same group is not granted even if a candidate secures 60 or more marks.

6) Candidates with permanent disabilities are advised to refer to Point no. 15 carefully.

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7) (a) Frequently Asked Questions on "Exemption(s) in a paper(s)" are hosted on the FAQ section of the Institute's website www.icai.org Candidates may visit the same for detailed clarifications.

(b) Exemption(s) from appearing in a paper(s) or Group of CA Exams, under the New Scheme of Education and Training w.e.f. May 2024 examinations and further clarifications on them are hosted under the Announcement/s dated 24th August, 2023 in the Institute"s website www.icai.org. Candidates may visit the same for detailed clarifications.

8) As decided by the Council, the Registration to the Final Course is valid for a period of ten years from the date of registration to Final course and the student is required to revalidate the same from the concerned Regional Office on expiry of the said period. Further in order to be eligible for the Examinations, the student must be having a valid Registration number on the date of application to the Examination. **Accordingly, please ensure that your registration to Final Course is valid as on date of filing Examination application form.**

9) IMPORTANT

DATES Start

Date:02.02.2024

Last Date for Submission of Online Exam form	**Without Late Fee**	**With late Fee of Rs. 600/- (US Dollars $10)**
	23rd February, 2024	2nd March, 2024

Late fee is applicable from 24th February, 2024 to 2nd March, 2024.

Please fill up the form early to avoid any unforeseen issues. Helpdesk services will be available on all working days between 10am to 5pm.

Admit Cards will be hosted on https://eservices.icai.org and Results will be hosted on https://icai.nic.in

The next Final Examination as per syllabus as approved by the Council under Regulation 31(v) of the Chartered Accountants Regulations, 1988, will be held in MAY 2024

a) A Candidate who has till the examination held in November 2002 appeared or required to appear in either group or both groups of Final examination under the then syllabus as per para 3A of schedule B to the CA Regulations 1988 and has not passed the Final examination, if converted to the Final course (as per syllabus approved by the Council, under regulations 31(v) of the CA Regulations 1988) is now required to fill this form, appear in the remaining group1988) is now required to fill this form, appear in the remaining group/ both groups and pass Final examination under the syllabus approved under regulations 31(v).

b) A Candidate who appeared in either group / both groups of Final examination held in November 2002 or thereafter under the syllabus approved by the Council under regulation 31(i)/31(ii)/31 (iv) of the CA Regulations 1988 and has not passed Final examination, if converted to Final course (as per syllabus approved by the council, under regulations 31(v) of the CA Regulations 1988) is now required to fill this form, appear in the remaining group/ both groups and pass Final examination under the syllabus approved under regulations 31(v)

c) A Candidate who was covered under the "Unit" category under the syllabus as per para 3A of schedule B to the CA Regulations 1988 and had not passed the Final examination, if converted to Final course (as per syllabus approved by the council, under regulations 31(v) of the CA Regulations 1988) is now required to fill this form, appear in the both the groups and pass Final examination under the syllabus approved under regulations 31(v).

As per para 3A of schedule B to the CA Regulations 1988 and has not passed the Final examination, if converted to the Final course (as per syllabus approved by the council, under regulations 31(v) of the CA Regulations 1988) is now required to fill this form, appear in the remaining group/ both groups and pass Final examination under the syllabus approved under regulations31(v).

10) Dates and Timings of the Examination:

GROUP 1				
Paper No.	**Subject**	**Date**	**Day**	**Timings (IST)**
1	Financial Reporting	02-05-2024	Thursday	2.00 P.M. to 5.00 P.M.
2	Advanced Financial Management	04-05-2024	Saturday	2.00 P.M. to 5.00 P.M
3	Advanced Auditing, Assurance and Professional Ethics	06-05-2024	Monday	2.00 P.M. to 5.00 P.M
GROUP 2				
Paper No.	**Subject**	**Date**	**Day**	**Timings (IST)**
4	Direct Tax Laws & International Taxation Part I: Direct Tax Laws Part II: International Taxation	08-05-2024	Wednesday	2.00 P.M. to 5.00 P.M
5	Indirect Tax Laws	10-05-2024	Friday	2.00 P.M. to 5.00 P.M
6	Integrated Business Solutions (Multidisciplinary Case study with Strategic Management)	12-05-2024	Sunday	2.00 P.M. to 6.00 P.M

Paper No. In Final Course Till November 2023	Subject Name	Corresponding Self Paced Online Module From May 2024 Onwards

4	Corporate And Economic Laws Part I:Corporate Laws Part II::Economic Laws	SET A: Corporate and Economic Laws
5	Strategic Cost Management & Performance Evaluation	Set B : Strategic Cost and Performance Management

* Final Course Students appearing in May 2024 Examination under New Scheme may qualify Self-Paced Online Modules, as applicable, after passing May 2024 Examination but before applying for membership. Thereafter, the candidate would be eligible for subsequent examination only after qualifying Self-Paced Online Modules, as applicable. Kindly note that this is only one time relaxation.

Examination Timings:

For Papers 1,2,3,4,5,6	**For all Domestic centres**	**For centres in Abu Dhabi, Dubai and Muscat**	**For centre in Kathmandu**	**For centre in Doha, Bahrain, Kuwait**	**For centre in Thimpu (Bhutan)**
For Papers 1,2,3,4,5	**2.00 P.M to 5.00 P.M (IST)**	**12.30P.Mto 3.30P.M (U.A.E Local Time)**	**2.15 P.M to 5.15 P.M (Nepal Local time)**	**11.30 A.M to 2.30 P.M (Doha, Kuwait, Bahrain Local Time)**	**2.30 P.M to 5.30 P.M. (Bhutan Local Time)**
For Paper 6	**2.00 P.M to 6.00 P.M (IST)**	**12.30 P.M 4.30 P.M (U.A.E Local Time)**	**2.15 P.M to 6.15 P.M (Nepal Local Time)**	**11.30 A.M to 3.30 P.M (Doha, Kuwait, Bahrain Local Time)**	**2.30 P.M to 6.30 P.M (Bhutan Local Time)**

ICAI had introduced Paper 6 (Integrated Business Solutions) in the CA Final course exam from May 2024 exam and onwards, which is being held on open book methodology. In this regard, candidates may note the following:

1. Candidates will be permitted to bring their own material in hard form, to the exam hall and consult them for answering the questions in the exam. Such material may include study materials, practice manuals, revisionary test paper supplied by ICAI, text books, bare Acts, notes by students or any other reference material
2. Candidates will not be permitted to bring mobile phones, Ipads, or any other electronic devices into the exam hall
3. Exchange of any material amongst candidates will not be permitted inside the examination hall/room.

4.Candidate should write the answers in their own handwriting. They are prohibited from pasting the answers from the reference material or any other source in their answer booklet. Any violation of the same shall tantamount to unfair means.

Note 1: Paper 6 will be case study based open book exam of four hours duration.

Note 2: There will be no change in the examination schedule in the event of any day of examination schedule being declared a Public Holiday by the Central Government or any State Government.

With effect from May, 2024 examinations, all papers of CA FINAL will be MCQ based. The assessment pattern of Paper 6 of Final exam –"Integrated Business Solutions (Multidisciplinary Case Study with Strategic management) will be as follows :

Details are as follows:

i) The question paper of Paper 6 would contain five case studies of 25 marks each, out of which a candidate has to attempt any four.

ii) In each case study carrying 25 marks, MCQs would be of 10 marks and descriptive questions involving computation/analysis/interpretation would be for 15 marks.

iii) Answers for MCQs will be marked in OMR portion of Answer sheets which will be machine evaluated.

With effect from May 2024 examinations, following papers of Final exam will have multiple choice questions to the tune of 30 marks (case scenario/case-study based MCQs) and other questions of descriptive nature to the tune of 70 marks.

Final	
Paper	Subject
1	Financial Reporting
2	Advanced Financial Management
3	Advanced Auditing, Assurance and Professional Ethics
4	Direct Tax laws and International Taxation
5	Indirect Tax Laws

Details are as follows:

(i) In each of the above papers, the weightage for objective type questions would be 30%. The remaining questions i.e.,70% of the paper would be as per the present pattern of assessment.

(ii) The objective type questions will be for 30 Marks in each 100 marks paper. They would be in the nature of multiple choice questions (MCQs) carrying 1 or 2 marks. Each MCQ will have 4 options, out of which 1 option would be the correct answer.

(iii) The MCQs will be compulsory and there would be no internal or external choice in them.

(iv) The MCQs may be either knowledge-based or application-based.The skill level would be either "knowledge and comprehension" or "application and analysis".

(v) There will be no negative marking for wrong answers.

(vi) No reasoning is required for answers to MCQs.

11) ELIGIBILITY CRITERIA:

Eligibility criteria for the Final Examination to be held in MAY 2024

a)Candidates should have registered / converted for Final Course.

b(i))The candidate must have completed prescribed period of 3 years or 3½ years, as the case may be, of articled training as on the date of filling the exam application form; or

ii) The candidate must be due to complete the prescribed period of 3 years or 3½ years, as the case may be, of articled training including excess leave, if any, on or before 30th April, 2024
; or

(iii) The candidate must be in service as on 01st May2024 and serving the last twelve months of articled training including excess leave, if any, and due to complete 3 years on or before 30th April, 2025. (for PE-II stream student and PE-II stream students converted to IPCC/IIPCC)
or

(iv)The candidate must be in service as on 01st May2024 and serving the last six months of articled training including excess leave, if any, and due to complete 3½ years on or before 31st October, 2024 (for PCC stream student) or

(v)The candidate must be in service as on 01st May2024 and serving the last six months of training including excess leave, if any, and due to complete 3 years on or before 31st October, 2024. (for Intermediate/IPCC/IIPCE student) or

(vi)The candidate must be in service as on 01st May2024 and serving the last twelve months of training including excess leave, if any, and due to complete 3½ years articleship on or before 30th April, 2025. (for students converted from PE-II to PCC as well as students converted from PE- II to PCC and then to IPCC/IIPCE).

Candidates who have taken termination are advised to re register for the balance period of training so as to be in service as on 01st May, 2024 and due to complete 3 years or 3½ years of training, as applicable (including excess leave taken, if any) on or before 31st October, 2024 or 30th April, 2025 as the case may be.

ATTENTION STUDENTS

Candidates who have already completed 2 years or 2 years and 6months or 3years of training(referred here in above) and have taken termination due to any reason are advised, in their own interest, to re-register their balance period of training with the Institute well before the commencement of examination i.e. 01st May 2024 so that they are in service as on 01st May 2024 failing which admission to the examination will not be granted.
Students to complete 3 years or 3 years and 6 months of training (including excess leave taken) on or before 31st October, 2024 or 30th April, 2025 as the case may be.

A candidate who is otherwise eligible to appear in the Final Examination shall not be required to be in service of articles/audit training on the first day of the month in which the Final Examination is held. However, such relaxation shall be confined only to first of such permissible examination (i.e., the Final Examination in which a student shall become eligible to appear in the Final Examination for the first time only but not thereafter), irrespective of whether he is from the stream of Professional Education Examination - II(PEE-II) or Professional Competence Examination (PCE) or Integrated Professional Competence Examination (IPCE)or Intermediate(Integrated Professional Competence Course) under the provisions of Regulation 29 D of the Chartered Accountants Regulation1988.

Relaxation given by Council (Item No 18 of the Special Meeting of the Council held on 2nd February 2011) does not mean that the student is exempted from balance training period.) In other words, as per the decision of the Council, relaxation to the candidates appearing for the first time is that the candidate mayor may not be in service on the 1st day of the month in which Final Examinations are held.

Advanced Integrated Course on Information Technology and Soft Skills (AICITSS):
In terms of Regulation 29D(1)(iii) read with 51E/72E of the CA Regulations 1988, students under the New Scheme of Education and Training (implemented with effect from 1st July 2017) are required to complete the Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS) successfully for being eligible to appear in the Final Course Examination held under the syllabus approved by the Council under Regulation 31(v) of the CA Regulations 1988, the next examination of which is to be held in **MAY 2024**.

In other words, the students should have completed Advanced ICITSS on or before 10th April, 2024 for being eligible to appear in **MAY 2024** examinations. Candidates who have not yet passed the AICITSS – IT Test are advised to visit https://resource.cdn.icai.org/77205exam62133.pdf dated 20th November 2023 to know the schedule of AICITSS – IT Test and clear the test to be eligible for Final MAY 2024 exams.

Advanced ICITSS is a combination of Management & Communication Skills and Advanced IT Course, which is effective from 1st July, 2017 with the implementation of New Scheme of Education and Training.

Candidates are required to undergo the Advanced ICITSS Advanced IT test, conducted by the Exam Dept. of ICAI, after completing the Advanced Information Technology component of the above mentioned course. Further, it is hereby clarified that students who have undergone only one, i.e. either GMCS-II or Advanced ITT under the Final(Old)course, have to undergo the remaining component, i.e. Advanced ICITSS (IT) or Advanced ICITSS(GMCS-II). They are not required to undergo Advanced ICITSS (IT and MCS) in its entirety.

Candidates who have converted from Final Old Course to Final New Course but appeared at least once in the Final (Old) Examination earlier, are not required to Complete Advanced ICITSS before appearing in Final Examination to be held in **MAY 2024** but in any case, they are required to complete the Advanced ICITSS course before applying for the membership of the Institute. Candidates may also visit announcement dated 22-12-2023 in the Students -> Examination section -> Students on the Institute website www.icai.org or may click the blow link: https://www.icai.org/post/exam-announ-221223 for more details on the subject.

Provisional Exam Registration:

The Candidate who are filling up the exam form on provisional basis must ensure that they meet the above mentioned eligibility criteria laid down for MAY 2024 examination to avoid rejection of their exam application.

Further conditions, if any, applicable, will be hosted on the website.

12) Examination Fee and List of Examination Centres

a) Examination Fee:

Exam Fees	**Indian Centres***	**Foreign Centres ***	
Final	(Rs)	Abu Dhabi,Dubai,Muscat Doha Bahrain & Kuwait($)	Kathmandu, Thimpu(Bhutan) (INR)
Fee for both groups	3300/-	US$550	4000/-
Fee for single group	1800/-	US$325	2200/-

Late Fee of INR 600/- (for Indian/Kathmandu/Bhutan Centres) and US $ 10(for Abroad Centres) is applicable from 24th February, 2024.

Kindly refer the fee chart given at https://resource.cdn.icai.org/78674exam62969d-7.pdf

* In addition to the applicable fee payable to the Institute by the candidate towards exam related services, they will be required to pay bank charges at the following rates, while paying the said fee, online through the payment gateway. These are charges payable by the candidate to the bank and will be recovered along with the applicable fee payable to the Institute:-

Domestic Credit Cards: 0.50% + GST

Domestic Debit Cards / RupayCards:-

Upto Rs. 2000 : 0.4% + GST

Greater than Rs. 2000 : 0.9% + GST

Rupay Cards : Nil

International Cards: 2.75% + GST

Net Banking: Nil

BHIM UPI : Nil

Paytm Wallet: 1.10% + GST

* Excluding Bank Commission and Service Tax

Mode of Payment of Fee:

The payment has to be made online using Master/Visa/Maestro Credit/Debit card/ Rupay card/Internet banking/BHIM UPI. Payment through Net Banking is accepted.

Refund of Fees:

The fee once paid by candidate shall not be refunded / adjusted under any circumstances and no correspondence in this regard shall be entertained. However failure in electronic transmission, double payments, lost transaction (after payment) will be considered for refund. Multiple Payments, if any, that are received by us for the same student registration number, will be identified by the system and are refunded for the credit of the respective accounts from where they originated, by the office, within 21 days of the last date for submission of forms.

In case you have made payment of exam fees more than once and do not get a refund within 21 days from the last date for submission of forms, you can claim a refund of the excess amount paid by you, by writing to us at final_examhelpline@icai.in within 45 days from the last date for submission of forms, along with documentary evidence, such as bank/credit card statement, of having paid the exam fees more than once. ICAI will verify the same and refund the excess amount, if any, paid by you.

Mere deduction of amount from your account or saving the details by you does not mean a successful application unless it is recorded successfully at the exam application portal. In a small number of cases, the money may get deducted from your account but while the system is writing these details to our servers, a disconnection may happen and hence, the request to check the status of application in your dashboard and download/print the barcoded exam application form that is generated at the end of the process, for your records at least till the admit cards are released. check to see that the exam application form/pdf contains fee particulars.

b) **Examination Centres**: The list of Exam cities is given at https://resource.cdn.icai.org/78673exam62969d-6.pdf For convenience of candidates, the cities of Ahmedabad, Aurangabad, Bengaluru, Bhopal, Chennai, Delhi/New Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow, Mumbai, Nagpur, Nashik, Pune, Surat, Thane, Vadodara and Vasai are divided into different zones. All efforts will be made to allot the candidates who opted for a specific zone to an exam centre in that zone itself. However, in case of shortage of accommodation, in a specific zone, candidates would be allotted to some other zone, where accommodation is available. In such cases, requests for change of centre will not be entertained under any circumstances.

13) Exemption(s) in paper(s)

(i) A candidate who has passed in any one but not in both the groups of the Final Examination under the syllabus as specified by the Council under items (i), (ii) and (iv) of regulation 31 or of the Final Examination as per syllabus under paragraph 3 or paragraph 3A of Schedule „B" to the Chartered Accountants Regulations, 1988 or paragraph 3 of Schedule „BB" to the Chartered Accountants Regulations, 1964 (two groups scheme after January 1, 1985) enforced at the relevant time shall be eligible for exemption in that particular group and shall be required to appear and pass in the remaining group in order to pass the Final Examination.

(ii) The Council may frame guidelines to continue to award exemption in a paper or papers to a candidate, granted earlier under the syllabus as specified under items (i), (ii) and (iv) of regulation 31 for the unexpired chance or chances of the exemption in the corresponding paper or papers for the paper or papers in which he had secured exemption, if the corresponding paper or papers exists in the new syllabus of the Final Examination as may be specified by the Council. On appearing in the examination of the corresponding paper or papers for the paper or papers in which he had failed, he shall be declared to have passed the examination if he secures at one sitting a minimum of 40 percent in the corresponding paper or papers for the paper or papers in which he had failed earlier and a minimum of 50 per cent marks in the aggregate of all the papers of the group including the marks of the paper or papers in which he had earlier been granted exemption by the Council. The detailed Announcement is available at the below link- https://resource.cdn.icai.org/75658exam61200.pdf

(iii) Notwithstanding anything contained in (1) and (2) above, a candidate who has appeared in all the papers comprised in a group and fails in one or more papers comprised in a group but secures a minimum of 60 percent of the marks in any paper or papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he secured less than 60 percent marks. He shall be declared to have passed in that group if he secures at one sitting a minimum of 40 percent marks in each of such papers and a minimum of 50 percent of the total marks of all papers of that group including the paper or papers in which he had secured a minimum of 60 percent marks in the earlier examination referred to above. He shall not be eligible for any further exemption in the remaining paper(s) of that group until he has exhausted the exemption already granted to him in that group."

(iv) If the student is not able to pass the said Group in the next three consecutive attempts and has exhausted the exemption granted to him/her, the student may opt for continuing of the said exemption to the subsequent examinations provided to fulfilling requisite passing requirement. The modalities for taking inputs for making an exemption permanent by the candidates and related guidelines for the same will be hosted in due course at www.icai.org

(v)Candidates who have exemption in Paper 4 or Paper 5 of Final Examination Under Regulation 31 (iv) of the Chartered Accountants Regulations, 1988 will be permanently exempt from appearing in SET A or SET B respectively of Self paced Online Modules under Regulation 31 (v) of the Chartered Accountants Regulations, 1988. The same may also not be hosted while hosting of valid Exemptions for May, 2024.

(vi)Surrender of exemption.

It has been decided to allow the candidates to give option for surrendering the valid exemption already secured in toto in a paper/s on the basis of 60 percent marks, on the conditions that

(i) exemption surrendered once shall be effective for all times to come for all the chances (i.e. upto a maximum of three immediate next examinations or all remaining chance/s) and under no circumstances the candidate shall be allowed to claim the surrendered exemption in future and

(ii) On furnishing an affidavit to this effect on a non-judicial stamp paper of the value as applicable in the respective States. Candidates can exercise the option to surrender the exemption at any time during the currency of the validity of exemption but before the date prescribe for doing so i.e 20th March, 2024 in case of MAY 2024 Examinations.

A candidate who wants to surrender the valid exemption, in toto secured in a paper or papers on the basis of 60 percent marks in any of the immediate last three examinations as per the criteria given below-

1) November 2022

2) May 2023 and

3) November 2023

is advised in his own interest to write separately to the Director (Examinations) informing of his decision to surrender the exemption in toto along with original copy of the relevant mark sheet and subject name to enable the office to send further details in this regard and the proforma of the affidavit to be executed by the student. Candidates should note that the surrender of exemption shall become effective only ***after furnishing the requisite affidavit and on issue of confirmation letter to this effect by the Institute***.

Candidates are advised in their own interest to send the letter for surrender of exemption along with affidavit separately by REGISTERED POST/ SPEED POST to the Director (Exams) so as to reach on or before 20th March, 2024. The Institute shall not accept the responsibility for any such request not received 20th March, 2024

14) Option to answer Papers in Hindi:

Candidates of the Final examination are allowed to opt for Hindi Medium for answering question papers. Candidates desirous of answering papers in Hindi shall exercise their option at the very outset while making application for admission to the examination by filling the relevant columns. The option is available for all the papers of a group or both groups in entirety, as may be applicable. In other words, if a candidate appears in a single Group, he/she can opt for Hindi medium only for that group. If he/she appears in both the Groups then he/she has to exercise option for both the groups and not for a single group. No paper-wise option is allowed. If a candidate, who has not exercised his/her option to answer the papers in Hindi, however answers them in Hindi, he/she will not get any credit for his/her answer. The option once exercised shall be final and cannot be changed subsequently. In the absence of a clear indication by the candidate about the medium opted by him/her, English medium will be taken as medium of option. If a Hindi medium candidate answers all questions or a question or part thereof in English, he will not get any credit for such answer. However, Hindi medium candidates can write Numbers, Figures, Technical phrases/terms in English and can also solve numerical questions in English. Similarly if a English medium candidate answers all questions or a question or part thereof in Hindi, he will not get any credit for such answer.

15) Procedure for providing assistance of a writer/extra time candidates with permanent disabilities

Candidates with permanent disabilities who wish to apply for grant of extra time/writer‟s help, on account of permanent physical/neurological/visual or such other disabilities as specified in the schedule to Rights of persons with Disabilities Act 2017, may apply to the Institute, in own hand writing for issue of a Permanent Concession Card entitling them for extra time / a writer. Where a candidate cannot write, on his behalf, his/her representative may write the application. The application should be accompanied by the following:

a) Certified true copy of the certificate issued by a Doctor of the level of not less than Civil Surgeon of a Government Hospital to the effect that the disability is of permanent nature and specifying clearly the nature and extent (i.e. %) of permanent disability.

b) Certified true copies of permission, if any, granted by the State Higher Secondary Board/University/ICAI in candidate‟s 10+2 or degree examination or earlier examination of ICAI in which he/she had earlier appeared.

c) Attested full sized (post card size) latest photograph indicating the name of the candidate on the photograph itself.

d) Two copies of colour passport sized photographs (4.5*3.5 cm) for issuing Photo Identity Card.

e) Any other document in support of request for grant of the facility of a writer and/or extra time.

Cases of injuries or disablement of a temporary nature such as fracture of the right or left arm, forearm, or dislocation of a shoulder, elbow or wrist etc., are not eligible for extension of the facility of writer/extra time.

Please note that the application in this regard along with the enclosures should be sent at the following address:

The Director (Exams)
The Institute of Chartered Accountants of
India ICAI Bhawan
Indraprastha Marg
New Delhi 110
002.

Please note that the application in this regard may be sent along with the enclosures. Candidates with disabilities who are holding Photo Identity card issued by the Exam department of ICAI, need not apply separately for writer/extra time, during the validity of card

16) Check-List for Candidates:

Candidates are requested to ensure that all columns of the PDF file generated are appearing correctly.

17) Issue of Admit Cards:

Admit cards with photographs and signatures of the candidates and Instruction to Examinees will also be hosted on https://eservices.icai.org generally 14 days prior to the commencement of the examination. Candidates are required to print their admit cards from the website, which will be valid for admission to the examination. **No physical admit card will be sent to any candidate.**

Candidates whose eligibility is in doubt, will be addressed, for clarification, normally 25 days prior to the issue of admit card. Please note that the admit card will not be issued unless and until you satisfy the eligibility criteria. Therefore, you are requested to ensure that you are eligible to appear in the examination before filling of the exam form. Particularly candidates who have filled the exam form on provisional basis are requested to update their status regarding eligibility on SSP portal.

Upon printing of admit cards, candidates are advised to verify the name, registration number, centre, medium, Group opted, etc.

18) On-line facility for seeking Change of Centre/Group/Medium

It is found that some candidates while filling up the examination application form do not exercise reasonable care and commit errors. After submitting examination application forms, they seek change of Centre / Group / Medium, on account of errors committed by them in the examination application forms. With a view to provide an opportunity to the candidates to correct such errors made by them while submitting their examination application forms, an on-line facility has been put in place for seeking change of Centre/Group/Medium. The salient features of the facility are as follows:

(i) Manual applications seeking change of Centre/Group/Medium will not be entertained.

(ii) The on-line window for seeking change of Centre/Group/Medium will made available at https://eservices.icai.orgfrom their dashboard under their Single Sign On

(iii) This online facility will be available to the candidates. The opportunity called "Correction Window" will be free of cost. There is no second opportunity called "Corrections with fee-Window"

19) Representation on the question papers

If a student feels that any question asked in any subject was out of syllabus or outside the ambit of the level of knowledge expected as laid down in the syllabus or the language used in the question was ambiguous or any other valid reason he may, if he so desires, send his representation to the Director (Exams) at examfeedback@icai.in within a week from the last date of the examination.

Representations which are not in the prescribed format will not be entertained.

20) Unfair Means in the Examination

If a candidate is found to have resorted to or has made an attempt to resort to unfair means in the examination , the examination committee of the ICAI may on receipt of a report to that effect and after such investigation as it may deem necessary, take such disciplinary action against the candidate concerned as it may think fit. The Centre superintendent has absolute authority to expel a candidate from the examination hall, if in his opinion, the candidate has adopted or attempted to adopt unfair means in connection with the examination. Any candidate expelled from the examination hall must before leaving the hall submit his explanation in writing to the center superintendent. Smoking, chewing of tobacco, betel, intoxicant etc is strictly prohibited in the examination hall. Mobile phones and other electronic gadgets (except calculator as permissible) are not allowed in the examination hall. It is clarified that mere possession of mobile phone in the examination hall whether in switch off mode or silent mode shall also be deemed to be resorting to adoption of unfair means in the examination. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark symbol, like "OM", "Sri", "Jesus", "786", etc. in the answer book will tantamount to adoption of "Un fair Means".

Candidate should write the answers in their own handwriting. They are prohibited from pasting the answers from the reference material or any other source in their answer booklet. Any violation of the same shall tantamount to unfair means.

21) Use of calculator

Candidates will be allowed to use battery operated portable calculator in the exam. The calculator can be of any type upto 6 functions, 12 digits and upto two memories. Attempt to use any other type of calculator not complying with the specifications indicated above or having more features than mentioned above shall tantamount to use of unfair means.
Scientific calculator is not allowed.

22) **In the event of furnishing any wrong information / declaration, the admission shall automatically become invalid.**

Result
The result is likely to be declared in the month of July/August 2024. It will be hosted on https://icai.nic.in.

23) **Statement of marks:**
Statement of marks will be sent by Post, soon after the declaration of result. However, in case you do not receive the same, for any reason, within 4-5 weeks from the date of declaration of results, you may write to dms_examhelpline@icai.in. Please refer to FAQs on the subject hosted on www.icai.org for more details.

24) **Pass Certificate**
Pass certificate will be issued to those who pass both the groups of an examination, either together or group wise., within 60 days from the date of declaration of result. However, in case you do not receive the same, for any reason, within 8 weeks from the date of declaration of results, you may write to dms_examhelpline@icai.in. Please refer to FAQs on the subject hosted on www.icai.org for more details.

25) **Pass with distinction**

A candidate who passes at one sitting, the Final Examination, with seventy percent of the total marks for all the papers for that examination shall be considered to have passed the examination with distinction and the Pass Certificate issued to him contains a specific mention that the candidate has passed the examination with distinction.

26) **Withholding/Cancellation of result**
The result of such candidates whose eligibility to appear in the exam could not be established for want of submission of documentary evidence by the examinees, when called for, is liable to be withheld/cancelled. Further, the result of candidates who indulge in unfair means is also liable to be withheld/cancelled. Such candidates whose results are withheld/cancelled, will be sent a written communication in this regard soon after the results.
There is no concept of "Improvement" of performance in CA Examinations. In other words, a student is not permitted to reappear in the group(s) of an exam already passed by him.

27) Rank certificate/Merit List:

A candidate who fulfils all the following criteria is issued a rank certificate, indicating the rank secured by him/her:

a. He should have passed examination in one sitting;
b. He should not have availed of any exemption in any paper and
c. He should have secured a minimum of 55 per cent marks in aggregate

Rank certificates are issued upto 50th rank, on All-India basis. Rank certificates will be dispatched to the concerned Regional Offices for further distribution to the candidates.

28) Passing requirement

In accordance with Regulation 38C of the Chartered Accountants Regulations, 1988 as published by Notification No. 1-CA (7)/123/2008 dated 2nd December 2008 are as follows:

"38C. Requirements for Passing the Final Examination

[Applicable to candidates appearing in Final Examination under the syllabus as may be specified by the Council under regulation 31 (v)]

(1) 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.

(2) 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 percent marks in each paper of each of the groups and a minimum of 50 percent marks in the aggregate of all the papers of each of the groups; or
(b) Secures at one sitting, a minimum of 40 percent marks in each paper of both the groups and a minimum of 50 percent marks in the aggregate of all the papers of both the groups taken together.

(2) A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 percent marks in each paper of the group and a minimum of 50 percent marks in the aggregate of all the papers of that group. He/She can pass both the groups individually in different sittings.

29) Verification Fee

The fee for verification of answer books is Rs.100/-per paper subject to a maximum of Rs.400/- for all the papers of a group/both groups. The application indicating Roll No., address, and paper(s) to be verified should be submitted within a month from the date of declaration of result. Candidates are required to submit their verification requests online and also pay the Verification fees online by using Master/Visa/Maestro debit/credit card/Rupay/BHIM UPI/Paytm Wallet. There is no provision for re-valuation of papers. Manual applications seeking verification of answer books will not be entertained.

30) Supply of certified copies of evaluated answer books

An examinee has the option of applying for certified copies of their evaluated answer books online within 30 days from the date of declaration of result. Manual applications seeking certified copies of answer books will not be entertained. The fee is Rs.500/-per answer book. Scanned copies of evaluated answer books will be made available online.

31) HELPDESK:

Help Desk will be functional to attend querries:

1. SSP login related, OTP not received– ssp.helpdesk@icai.in, contact at 9997599975

2. Profile changes submitted but not yet approved (name, photo, sign, qualification details, address etc.), Revalidation/Conversion – Raise a ticket in SSP or contact CRO at details given under the link https://resource.cdn.icai.org/53958list-contacts-cro.pdf.

3. Registration not updated or wrongly updated in SSP for Final Candidates – Raise a ticket in SSP or contact CRO at details given under the link https://resource.cdn.icai.org/53958list-contacts-cro.pdf.

4. Articleship Status - Raise a ticket in SSP or contact WRO at details given under the link https://resource.cdn.icai.org/29576contact-sro19221.pdf

5. For Final exam form queries related to Eligibility concern, Passing particulars not updated or wrongly updated in SSP contact final_examhelpline@icai.in or contact at 0120-3054851, 3054852, 3054853, 3054835, 4953 751, 4953 752, 4953 753, 4953 754.

6. Exemption related concern – Contact concerned section final.exemption@icai.in, contact at 0120-3054851, 3054852, 3054853, 3054835, 4953 751, 4953 752, 4953 753, 4953 754.

Please check on how to apply at Steps for filling Exam Application at Self Service Portal (SSP) (https://resource.cdn.icai.org/71198exam57207.pdf)

32) In the event of furnishing any wrong information /declaration, the admission shall automatically become invalid.

33) For any/all dispute(s) relating to examinations conducted by the Institute of Chartered Accountants of India, the Courts at Delhi shall have exclusive jurisdiction.

IMPORTANT NOTES

MISTAKES GENERALLY COMMITTED IN FILLING THE* ONLINE *APPLICATION FORM

1. MEDIUM: You must carefully select the medium as either ENGLISH or HINDI and ensure its correctness at the confirmation page before proceeding to make online payment. Else, English will be taken as the medium and no request for change will be entertained thereafter.

2. EXAMINATION CENTRE: You must pick up the correct centre of your choice and ensure its correctness at the confirmation page before proceeding to make online payment. Please be careful and be doubly sure. List of examination centers is available at https://resource.cdn.icai.org/78673exam62969d-6.pdf

3. GROUP APPLIED: You must mark the correct option relating to Group in which you intend to appear in the ensuing examination and ensure its correctness at the confirmation page before proceeding to make online payment.

Please note that there is no provision for re-appearing in a group which has already been passed in the Chartered Accountants Regulations, 1988. Appearing in the group/s which has already been passed earlier is violation of the Chartered Accountants Regulations,1988.

4. EXEMPTIONS:

All valid exemptions will be auto displayed in exam form filling area in SSP irrespective of group applied for relevant exam. In case of any doubt regarding valid exemption, you may write to final.exemption@icai.in.

5. WHILE THE SYSTEM IS PROCESSING FEE PAYMENT, DO NOT PRESS THE REFRESH BUTTON OR THE BACK BUTTON AS THIS MAY CAUSE YOUR SESSION TO EXPIRE AND THE FEE AMOUNT GETS DEDUCTED WITHOUT GENERATION OF THE PDF FORM.

6. Candidates are advised in their own interest to retain the "Notes for Information and Guidance of Applicants" and a photocopy of the application form for reference till the admit card is received by them.

Please note that there will be no change in the examination schedule in the event of any day of the examination schedule being declared a Public Holiday by the Central Government or any State Government.

Note : Further conditions, if any, applicable will be hosted on the website

List of relevant announcements relating to Final Examination. Full reference should be made to the provisions of the CA Regulations 1988, besides the following announcements hosted in the students>Board of Studies>Important Announcements section of www.icai.org

Subject	**Announcement**
Cut-off date for students converting from earlier scheme to Revised Scheme of Education and Training implemented w.e.f 1st July 2017 into Final Course for being eligible to appear in respective Examinations in May, 2022	BOS /Announcement dated 29thJanuary, 2022.

Extension of time period for commencement of Practical Training on or before 30th April 2021 to 30th June, 2021 for appearing in Final examination to be held in November, 2023	BOS /Announcement dated 21st May, 2021.
Allowing students to shift from one Elective Paper to another Elective Paper	BOS /Announcement dated 05th July 2017
Shifting from one Elective Paper to another Elective Paper under Revised Scheme of Education and Training.	BOS /Announcement dated 20th September 2017
Revised Scheme of Education and Training for CA Course , FAQs and Implementation Schedule	BOS /Announcement dated 01st June 2017
ImplementationofRevisedSchemeofEducation andTrainingforCACoursew.e.f.1stJuly,2017	BOS /Announcement dated 27th May 2017
Transition Scheme for students of Common Proficiency Course, Intermediate (IPC) Course and Final (old) Course along with the Conversion Fees for Switching Over to Revised Scheme	BOS /Announcement dated 18th January, 2018
IMPORTANT ANNOUNCEMENT – November 2023	https://resource.cdn.icai.org/75028exam60567.pdf
Corrigendum	https://resource.cdn.icai.org/71000exam57034.pdf
Clarifications on the requirement for completion of Advanced ICITSS and the Advanced IT Test thereunder, with reference to eligibility to appear in CA Final examination, under CA Regulations 31(v).	Important Announcements dated 22nd December, 2023

Exemption(s) from appearing in paper(s) or Group of Chartered Accountancy Examinations under the New Scheme of Education and Training w.e.f. May 2024 Examination	Important Announcements dated 24th August, 2023
Frequently Asked Questions (FAQs.) Version 4	New Scheme of Education and Training dated 13th August, 2023
Final Paper 6: Integrated Business Solutions MCQ Weightage and Duration of Examination	https://www.icai.org/post/bos-14012024
Transtion scheme for May/June 2024 Exams	https://resource.cdn.icai.org/75282bos-transition-scheme-nset.pdf