

## Common Proficiency Test (CPT) Online Examination - 7th December, 2008 (Notes for information and guidance of candidates) - (04-10-2008)

### **Notes for information and guidance of candidates**

1. The CPT Online Examination will be held on 7<sup>th</sup> December 2008 in accordance with the revised scheme of education, training and examination of the Chartered Accountancy Course.
2. It is a 4 hours duration test comprising of two sessions of 2 hours each with a break of half an hour between two sessions. The test will comprise of objective type questions with negative marking for choosing wrong answers.
3. All students registered for Common Proficiency Test Course on or before 6<sup>th</sup> October 2008 with the Board of Studies of the Institute and who have passed/ appeared in the Senior Secondary Examination (10+2 examination) or its equivalent of a recognized institution will be eligible to appear in the CPT Online Examination to be held on 7<sup>th</sup> December 2008.
4. All candidates registered with regional offices of the Institute upto 6<sup>th</sup> October 2008 are advised to submit their examination application form either online on <http://icaixam.icaai.org> before 1730 hours on 27<sup>th</sup> October 2008. Candidates will not be able to submit examination application online if they do not know their CPT registration number.

### **5. Date and Timings of Online Common Proficiency Test**

The Online Common Proficiency Test will be held on Sunday, the 7<sup>th</sup> December 2008 in two batches comprising of two sessions each as per details given below:

#### **Batch - I**

| Session | Sections | Subject                    | Maximum Marks | Timings     | Reporting Time |
|---------|----------|----------------------------|---------------|-------------|----------------|
|         | A        | Fundamentals of Accounting | 60            | 08.30 am to | 8.00 am        |

|              |   |                 |    |          |  |
|--------------|---|-----------------|----|----------|--|
| <b>First</b> |   | Mercantile Laws |    | 10.30 am |  |
|              | B |                 | 40 |          |  |

**BREAK FROM 10.30 AM TO 11.00 AM**

|               |   |                          |    |                         |          |
|---------------|---|--------------------------|----|-------------------------|----------|
| <b>Second</b> | C | General Economics        | 50 | 11.00 am to<br>13.00 pm | 10.45 am |
|               | D | Quantitative<br>Aptitude | 50 |                         |          |

**Batch - II**

| Session      | Sections | Subject                       | Maximum<br>Marks | Timings                   | Reporting<br>Time |
|--------------|----------|-------------------------------|------------------|---------------------------|-------------------|
| <b>First</b> | A        | Fundamentals of<br>Accounting | 60               | 14.00 hrs to<br>16.00 hrs | 13.30 hrs         |
|              | B        | Mercantile Laws               | 40               |                           |                   |

**BREAK FROM 16.00 PM TO 16.30 PM**

|               |   |                          |    |                           |           |
|---------------|---|--------------------------|----|---------------------------|-----------|
| <b>Second</b> | C | General Economics        | 50 | 16.30 hrs to<br>18.30 hrs | 16.15 hrs |
|               | D | Quantitative<br>Aptitude | 50 |                           |           |

Candidates are allotted to each Centre in Batches on first come first serve basis. The decision of the Institute in this matter is final and requests for change of batches etc. will not be entertained.

**6. Subjects and Syllabus**

Online Common Proficiency Test will be of one paper of 200 marks and will consist of the following four subjects.

- i)        **Fundamentals of Accounting**        ii)        **Mercantile Laws**

**iii) General Economics****iv) Quantitative Aptitude**

The syllabus for these four subjects will be as specified by the Council under Regulation 25D (3) of the Chartered Accountants Regulations, 1988 and as published in the Journal of the Institute "The Chartered Accountant" August 2006 issue (pages 291-293) and the Students; Newsletter of the Institute "The Chartered Accountant Student" August 2006 (pages 12-13) and also available at [www.icai.org](http://www.icai.org)

**7. Examination Centres**

The examination centres for Online CPT examination will be the Information Technology Training (ITT) Centres of the Institute located at the following places:

**WESTERN REGION**

|                         |                                                                                                                                  |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| (1) AHMEDABAD           | ICAI Bhawan, Gyan Setu, 123, Sardar Patel Colony, Nr. Usman Pura Railway Corssing, P.O. Naranpura, Ahmedabad - 380014            |
| (2) MUMBAI - WIRC       | ICAI Bhawan, Anveshak, 27, Cuffe Parade, Colaba, Mumbai – 400 005                                                                |
| (3) MUMBAI – ANDHERI    | RVG Hostel, Opp. Lallubhai Park, Andheri (West), Mumbai – 400 057                                                                |
| (4) MUMBAI - VASAI      | Dewan Kuldeep Hostel, Evershine City, Vasai (East) Mumbai                                                                        |
| (5) NAVI - MUMBAI       | F-2/C-3, 2 <sup>nd</sup> Floor, Sector-10, Vashi, Navi Mumbai – 40 703                                                           |
| (6) MUMBAI - THANE      | A/4 Laxmi Mahal Co-operating Housing Society Limited, Near Hotel Parmila, Chandanwadi Naka Signal, LBS Road, Thane (W)-400 602   |
| (7) MUMBAI-BHAYANDAR    | Office No. 14, 1 <sup>st</sup> Floor, Divine Sherton Bldg., Near LIC Office, Jesal Park, Bhayandar (East), Dist. Thane – 401 105 |
| (8) MUMBAI-KHANDIWALI   | Kaked Kunj, Sahibabad Nagar, Borivali (W), Mumbai                                                                                |
| (9) MUMBAI-CHARNI ROAD  | Sun Beam Apartments, 11 <sup>nd</sup> Floor, Opposite Charni Road Station, Opera House, Mumbai                                   |
| (10) MUMBAI-BORIVALLI   | Sailee International School, 4 <sup>th</sup> Floor, MBH Colony, Gorai Road, Near Don Bosco School, Borivali (W), Mumbai          |
| (11) PUNE-PIMPRI        | Office No. 2, Prime 12 Apartments, Plot No. H-1, Sector-26, Business District Next to Kendriya Sadan, PCNTDA, Pune – 411 004     |
| (12) PUNE-KARVE ROAD    | Amrut Building, First Floor, Nr. Railway Booking Office, Karve Road, Pune – 411 004                                              |
| (13) PUNE-BUDHAWAR PETH | ICAI Bhawan, 28-A, Amber Chamber. Fourth Floor, Appa                                                                             |

|             |                                                                          |
|-------------|--------------------------------------------------------------------------|
|             | Balwant Chowk, Budhawar Peth, Pune – 411 002                             |
| (14) NAGPUR | ICAI Bhawan, 20/1, Behind Vijayanand Society, Dhantoli, Nagpur – 440 012 |

### **SOUTHERN REGION**

|               |                                                              |
|---------------|--------------------------------------------------------------|
| (1) BANGALORE | ICAI Bhawan, 16/0 Millers Tank Bed Area, Bangalore – 560 052 |
| (2) CHENNAI   | ICAI Bhawan, 122, M.G. Road, Nungambakkam, Chennai - 600 034 |
| (3) HYDERABAD | ICAI Bhawan, 11-5-398/C, Red Hills, Hyderabad – 500 004      |

### **EASTERN REGION**

|                             |                                                                                              |
|-----------------------------|----------------------------------------------------------------------------------------------|
| (1) KOLKATA - EIRC          | ICAI Bhawan, 7, Annandilal Poddar, (Russell Street), Kolkata – 700 071                       |
| (2) KOLKATA - ALIPORE       | ICAI Computer Lab, South Kolkata, 23 A/215, Diamond Harboor Road, Alipore, Kolkata – 700 053 |
| (3) KOLKATA-J.L. NEHRU ROAD | ICAI Computer Lab, J.L. Nehru Road, Kolkata – 700 087                                        |

### **CENTRAL REGION**

|            |                                                                       |
|------------|-----------------------------------------------------------------------|
| (1) JAIPUR | ICAI Bhawan, D-I, Institutional Area, Jhalana Doongri, Jaipur-302 004 |
| (2) KANPUR | ICAI Bhawan, 16/77-B, Civil Lines, Kanpur – 208 001                   |

### **NORTHERN REGION**

|                  |                                                                                                              |
|------------------|--------------------------------------------------------------------------------------------------------------|
| (1) DELHI -NRO   | ICAI Bhawan, 52,53,54, Institutional Area, Vishwas Nagar, Shahdara, Near Karkardooma Courts, Delhi - 110 032 |
| (2) DELHI-ROHINI | 1st Floor, Rukmani Devi Institute of Advanced Studies, 2A, 2B Madhuban Chowk, Rohini, Delhi                  |

Each candidate is expected to choose three centers in the order of preference as his/ her choice of examination centre in the online application form for CPT Online examination.

Candidate may note that the choice of centre once exercised is final and no request for change of examination centre will thereafter be entertained under any circumstances.

## **8. Examination Fee**

For online filing of examination application form, fee of Rs. 400/- (Rupees four hundred only) for admission to the Online Test should be remitted using Online payment gateway facility with Visa/Master Card or by Demand Draft/ Pay Order from any scheduled Bank drawn in favour of the Secretary, the Institute of Chartered Accountants of India, payable at New Delhi. Once fee details are entered, the system generates a control number, the candidate is required to take a print out of the same and affix the Pass port size photograph and specimen signature at the designated places and send the said application form (along with the Demand Draft, if applicable) by Speed Post/Registered Post so as to reach the Institute at New Delhi on or before 31<sup>st</sup> October 2008. The forms received late i.e. after 31<sup>st</sup> October 2008 will not be considered under any circumstances.

## **9. Eligibility requirements to appear in Online CPT (Regulation 25D (I) may be referred to for full details).**

(a) A candidate shall be eligible to appear in Online Common Proficiency Test on 7<sup>th</sup> December 2008, if he/ she has:

- (i) Either passed the Senior Secondary Examination (10+2 examination) or its equivalent or must have appeared in the Senior Secondary Examination (10+2 examination) or its equivalent of a recognized Institution, and
- (ii) Registered for CPT Course with Board of Studies of the Institute on or before 6<sup>th</sup> October 2008.

(b) A candidate who is already registered for Professional Education-I (PE-I) Course with Board of Studies of ICAI and switched over to CPT course on or before 6<sup>th</sup> October 2008 will also be eligible to appear in Online CPT on 7<sup>th</sup> December 2008.

## **10. Admit Card**

All the candidates admitted to the above Online Test will be allowed to download the Admit Cards from the portal at <http://icaiaexam.icaai.org> 15 days prior to the day of the examination i.e. by 21<sup>st</sup> November, 2008. The admit card so downloaded will be valid for admission/ entry to the examination centre/ hall. Candidates not carrying the Admit Card will not be allowed to appear in the Examination.

In case of any difficulty, Helpline Desk may be contacted on Fax No. 0120-3054841/ 3054843 or on telephone Nos. 0120-3054851, 3054852 and 3054853 and by e-mail to [cptonline@icaai.in](mailto:cptonline@icaai.in)

On receipt of admit card, each candidate is advised to verify the Name, Registration Number, and Examination Centre etc. In case of any discrepancy, Helpline Desk be contacted immediately.

## **I I. Requirement for Passing the Common Proficiency Test**

- I. A candidate shall ordinarily be declared to have passed the Common Proficiency Test if he obtains at one sitting a minimum of 50 percent marks in the aggregate of all the four subjects/ sections comprised in CPT Examination, subject to the principle of negative marking. It is clarified that there is no requirement of securing minimum passing marks in a subject/ section of CPT examination.
- II. *There will be negative marking for each wrong answer.  $\frac{1}{4}$  (One Fourth) mark will be deducted for each wrong answer.***
- III. Any fraction of mark in aggregate will be rounded off to the next full mark.
- IV. 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, such 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.

## **I2. Need to appear in both sessions of CPT**

CPT will be held in two sessions, as explained above. Candidates are necessarily required to appear in both the sessions of Online CPT. It may be noted carefully that in the event of any candidate appearing in the first session and choosing to absent himself in the second session or

vice-versa due to any reason whatsoever, he shall be deemed to be absent in toto in Online CPT and his result shall not be processed/prepared/ published.

**i) Option to choose Question Paper Booklet in English only**

The medium for Online CPT scheduled to be held on 7<sup>th</sup> December 2008 will be English only.

**ii) Refund of Fee**

Fee once paid for Online CPT to be held on 7<sup>th</sup> December 2008 will not be refunded under any circumstances.

**iii) Use of CD/ Floppy or Pen Drive/ Calculator**

No candidate is allowed to use CD/ Floppy or Pen Drive or any other electronics device in the Examination Centre during conduct of the Test. However, candidates will be allowed to use battery operated portable calculator 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.

**(iv) Representation against Question Paper**

If a student of CPT feels that any question asked in any subject of CPT 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 Senior Joint Secretary (Exams.), The Institute of Chartered Accountants of India, ICAI Bhawan, P.B. No. 7112, Indraprastha Marg, New Delhi – 110 002 so as to reach him within a week of the date of CPT Online Examination.

**(v) 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 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 Test Administrator (TA) 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 Test Administrator.

Smoking, chewing of tobacco/ betel, intoxicant, etc. is strictly prohibited in the examination hall.

**Mobile Phones and other electronic gadgets (except calculator as permissible and specified in (iii) above) 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 be deemed to be resorting to adoption of unfair means in the examination.**

#### **(vi) Result of Online CPT**

The result Online CPT is likely to be declared in the middle of January, 2009 and will be published at New Delhi. It will be displayed on the notice board of the Institute at New Delhi and hosted on portal at <http://icaiaexam.icaai.org>

Result Card will be issued to all students who appeared in CPT normally within two weeks of the declaration of result.

No Pass Certificate will be issued.

### **13. Merit List**

A merit list upto 10<sup>th</sup> rank of the candidates securing a minimum of 60 percent marks will be prepared and a Certificate or Merit to such candidates will be issued within 4 weeks of the declaration of result.

### **14. Declaration**

Each candidate of CPT will be required to give a declaration in the CPT Online Examination form duly signed by him and countersigned by his parent/ guardian that he is eligible to appear in CPT Online Examination or Paper-Pencil based CPT Examination as the case may be in accordance with the Chartered Accountants Regulations, 1988 and if it is discovered at any latter stage that he was not eligible to appear in CPT Online Examination, his admission to CPT Online Examination or if appeared and passed the CPT Online Examination, the result

thereof and further admission to Professional Competence Course, if secured will be treated automatically null and void and he will have no claim whatsoever. He will abide by the decision of the Institute in such a situation.

### **15. Verification of Answer Sheets**

A candidate if he so desires can apply for verification of answer sheets as per Regulation 39(4) of the Chartered Accountants Regulations, 1988 within a month of declaration of result along with a fee of Rs. 200/- by way of a demand draft payable in favour of The Secretary, The Institute of Chartered Accountants of India, payable at New Delhi and sent to the Senior Joint Secretary (Exams.) The Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, New Delhi – 110002. It may be noted that the fee is for verification and not for revaluation. Pending receipt of out come of the verification, a candidate may apply for appearing in the next CPT Online or Paper-Pencil mode Test, if he so desires.

### **16. Admission to Professional Competence Course**

A candidate after passing the CPT will be eligible to register himself for Professional Competence Course and commence articled training in accordance with the Chartered Accountants Regulations, 1988, subject to otherwise being eligible.

### **17. How to Fill up Online Examination Application Form on <http://icaiaexam.icaai.org>**

- I. The candidate shall open an account by submitting his/ her CPT Registration Number, Date of Birth and e-Mail ID. The Username (shall be in the form CRO0278142-CPT) and the password shall be mailed to the candidate to the e-Mail ID supplied by him/her at the time of creation of account.
- II. The basic details of the candidate are picked-up from the CPT registration data available with the Institute. Candidates are allowed to change their address while filling-up the online examination application form.
- III. Candidates after filling the Online Examination Application Form are required to take a print out of the application form using Print Reg Form link on <http://icaiaexam.icaai.org> paste their photograph (pass port size – 3.5X4 cms. and sign at specified place, get it attested from a Chartered Accountant or a Gazetted Officer or Principal of a

College/School). Enclose relevant documents including Demand Draft/ Pay Order as specified above and send by Speed Post/Registered Post to the Sr. Joint Secretary (Exams.), The Institute of Chartered Accountants of India, ICAI Bhawan, I.P. Marg, New Delhi – 110 002, so as to reach him on or before 31<sup>st</sup> October 2008.

- IV. Candidates can also upload scanned copy of their photograph and signature while filling up the online examination form as JPG images using browse option available at the bottom of the form. The size of such images should not exceed 25KB per image. Candidates are advised to save their passport size scanned photograph as CPTREGNNO-P.jpg (exp. CRO0278142-P.jpg) and similarly Signature as CPT REGN No.\_\_. -S.jpg. Please visit <http://icaiaexam.icaai.org> for Online CPT Examination Form on or after 6th October 2008.

Source: ICAI's website's announcements section.