THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

FINAL EXAMINATION, NOVEMBER 2026

(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.

2) 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 NOVEMBER 2026 Exam 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, 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. **i.e. do not fill more than one form at 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 form at a suitable time and from a location where you have a good bandwidth available. 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 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 NOVEMBER 2026. 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).

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 at the https://www.icai.org/post/exam-sep-nov-2026 under the title Requirements for Applying for NOVEMBER 2026 Exams.

c. 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

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

d. The list of Cities where the exam will be conducted for NOVEMBER 2026 provided sufficient number of candidates offer themselves to appear from each of the cities is given at https://www.icai.org/post/exam-sep-nov-2026 under the title City Master NOVEMBER 2026. Kindly ensure that you pick the correct city and correct city code is displayed in the exam form.

The valid exemption as per papers in New Scheme will be auto displayed in the exam form filling area in SSP. However, Candidates are required to verify the same and give details of exemptions that they feel are not covered. You may write to final.exemption@icai.in, in case of any doubt.

e. Payment is to be made online only.

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

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

4) **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.**

5) 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 15 in this regard.

6) **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.**

7) Candidates with permanent disabilities are advised to refer to Point no. 16 carefully.

8) (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.

9) 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.

10) **IMPORTANT DATES**

Start Date: **06.07.2026**

Last Date for Submission of Online Exam form	Without Late Fee	With late Fee of ₹600/- (or, US $10)
	19th July, 2026	**20th July, 2026 to 22nd July, 2026**

Late fee is applicable from **20th July, 2026 to 22nd July, 2026**.

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 NOVEMBER 2026

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 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 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, a candidate who has not passed the Final examination, if converted to the Final course (as per syllabus approved by the council, under regulations 31(v) ofthe 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).

11) <u>Dates and Timings of the Examination:</u>

GROUP 1				
Paper No.	Subject	Date	Day	Timings (IST)
1	Financial Reporting	02.11.2026	Monday	2.00 P.M. to 5.00 P.M.
2	Advanced Financial Management	04.11.2025	Wednesday	2.00 P.M. to 5.00 P.M
3	Advanced Auditing, Assurance and Professional Ethics	06.11.2026	Friday	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	09.11.2026	Monday	2.00 P.M. to 5.00 P.M
5	Indirect Tax Laws	11.11.2026	Wednesday	2.00 P.M. to 5.00 P.M
6	Integrated Business Solutions (Multidisciplinary Case study with Strategic Management)	13.11.2026	Friday	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

<u>Examination Timings</u>:

For Papers 1,2,3,4,5,6	For all Domestic centres	For centres in Dubai	For centre in Bahrain	For centre in Kathmandu
For Papers 1,2,3,4,5	2.00 P.M to 5.00 P.M (IST)	12.30 P.M to 3.30 P.M (U.A.E Local Time)	11.30 A.M to 2.30 P.M (Bahrain, Local	2.15 P.M to 5.15 P.M (Nepal Local time)

			Time)	
For Paper 6	2.00 P.M to 6.00 P.M (IST)	12.30 P.M to 4.30 P.M (U.A.E Local Time)	11.30 A.M to 3.30 P.M (Bahrain Local Time)	2.15 P.M to 6.15 P.M (Nepal Local Time)

ICAI has 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:

a. 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.

b. Candidates will not be permitted to bring mobile phones, I-pads, or any other electronic devices into the exam hall

c. Exchange of any material amongst candidates will not be permitted inside the examination hall/room.

d. 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 are MCQ based to the extent of 30% in case of Paper 1 to Paper 5 and 40% in case of Paper 6. The assessment pattern of Paper 6 of Final exam –
"Integrated Business Solutions (Multidisciplinary Case Study with Strategic management)" is 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.

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.

ii. Answers for MCQs will be marked in OMR portion on the cover page of Answer sheets which will be machine evaluated.

With effect from May 2024 examinations, following papers of Final exam 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.

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 either 1 mark 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.

Note- Candidates are allowed to take with them the Question Papers including MCQ of all subjects after the conclusion of CA FINAL Exam

12) ELIGIBILITY CRITERIA:

Eligibility criteria for the Final Examination to be held in NOVEMBER 2026

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

b) Article Training

Eligibility criteria for candidates who are registered under 3 years of articleship training-

The candidate must have completed prescribed period of 3 years or 3½ years, of articleship training as on the date of filling the exam application form;

or

The candidate must be due to complete the prescribed period of 3 years or 3½ years, of articleship training including excess leave, if any, on or before 31st October 2026;

or

The candidate must be in service as on 01st NOVEMBER 2026 and serving the last twelve months of articleship training including excess leave, if any, and due to complete 3 years on or before 31st October, 2027. (for PE-II stream student and PE-II stream students converted to IPCC/IIPCC);

or

The candidate must be in service as on 01st NOVEMBER 2026 and serving the last six months of articleship training including excess leave, if any, and due to complete 3½ years on or before 30th April, 2027 (for PCC stream student);

or

The candidate must be in service as on 01st NOVEMBER 2026 and serving the last six months of training including excess leave, if any, and due to complete 3 years on or before 30th April, 2027. (for Intermediate/IPCC/IIPCE student);

or

The candidate must be in service as on 01st NOVEMBER 2026 and serving the last twelve months of training including excess leave, if any, and due to complete 3½ years articleship on or before 31st October 2027. (for students converted from PE-II to PCC as well as studentsconverted 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 NOVEMBER 2026 and due to complete 3 years or 3½ years of training, as applicable (including excess leave taken, if any) on or before 30th April, 2027 or 31st October, 2027 as the case may be.

<u>Eligibility criteria for candidates who are registered under 2 years of articleship training-</u>

The candidate must have completed prescribed period of 2 years of articleship training (including excess leaves) on or before 30th April, 2026.

<u>Candidates are advised to visit Self Service Portal and comply with above mentioned article training requirements on or before 10th October 2026, failing which their admit card for November 2026 Final Examination will not be issued.</u>

ATTENTION STUDENTS

For Students who are in 3 years of Articleship Training-

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 NOVEMBER 2026 so that they are in service as on 01st NOVEMBER 2026 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 30th April, 2027 or 31st October, 2027 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 Regulation 1988. 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 may or may not be in service on the 1st day of the month in which Final Examinations are held.

c) 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 2023) 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 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 NOVEMBER 2026.

In other words, the students should have completed Advanced ICITSS on or before 10th October, 2026 to be eligible to appear in NOVEMBER 2026 examinations. Candidates who have not yet passed the AICITSS – IT Test are advised to visit https://resource.cdn.icai.org/89474exam171125.pdf to know the schedule of AICITSS – IT Test and clear the test to be eligible for Final NOVEMBER 2026 exams.

Advanced ICITSS is a combination of Management & Communication Skills Course, Advanced IT Course & Advanced IT Test which is effective from 1st July, 2023 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 [i.e. students registered before 1st July 2017] to Final (New) Course and appeared at least once in the Final (Old) Examination earlier, are required to Complete Advanced ICITSS Course, either before appearing in Final Examination or after passing Final Examination but before applying for the membership of the ICAI.

Candidates may also visit announcement dated 22-12-2023 by clicking the below link: https://www.icai.org/post/exam-announ-221223

d) SELF PACED ONLINE MODULES (SPOM)

The Exam department of ICAI has launched Self-paced Module Test (SPMT) Portal https://spmt.icai.org for candidates who have completed prescribed learning hours for respective Self-Paced Online Module SET A: Corporate and Economic Laws and Module SET B: Strategic Cost & Performance Management, SET C & SET D.

Details of eligibility of such candidates are as below:

a. The candidates who were admitted to the Final Examination till November 2023 are exempt from appearing in Self-Paced Online Module Tests Set C and Set D. However, it is mandatory for them to qualify Set A and Set B before applying for membership as per below eligibility criteria:

SL. NO.	STATUS OF APPEARANCE IN CA FINAL OLD COURSE EXAM	MODULES TO BE QUALIFIED
i)	Appeared in Final Exam till November 2023 but could not pass either of the groups	SET A AND SET B
ii)	Passed group second till November 2023 but could not pass group first	SET A only
iii)	Passed group first till November 2023 but could not pass group second	SET B only
iv)	Exemption secured in Paper 5 in any of the attempts from May 2022 to November 2023 but could not pass either of the groups	SET A only
v)	Exemption secured in Paper 4 in any of the attempts from May 2022 to November 2023 but could not pass either of the groups	SET B only
vi)	Exemption secured in Paper 4 and Paper 5 in any of the attempts from May 2022 to November 2023 but could not pass either of the groups	All Modules Exempt

b. Candidates, other than those who are covered under (a) above, who were admitted to the Final Examination of May 2024 are exempt from appearing in Self-Paced Online Module Tests Set C and Set D. However, it is mandatory for them to qualify Set A and Set B before applying for membership.

c. Candidates, other than those covered under (a) & (b) above, who were admitted to the Final Examination of November 2024 onwards are required to mandatorily qualify Set A, B, C and/or D as applicable on or before 10th October, 2026.

d. Intermediate candidates who had cleared both the groups of Intermediate Examinations till November 2023 and completed Advanced ICITSS Exam along with 2.5 years of articleship training, (including excess leave) on or before , 31st October, 2026 or completed prescribed period of 2 years of articleship training (including excess leaves) on or before 30th April, 2026 are exempt from appearing in Self-Paced Online Module Test Set C & D. However, it is mandatory to qualify SET A and Set B before applying for membership.

e. Intermediate candidates who had cleared both the groups of Intermediate Examinations after November 2023 and completed Advanced ICITSS Exam along with 2.5 years of articleship training, (including excess leave) on or before 31st October, 2026 or completed prescribed period of 2 years of articleship training (including excess leaves) on or before 30th April, 2026 are required to mandatorily qualify all the Modules (i.e., SET A, B, C & D) before appearing in the Final Examinations i.e., on/before 10th October 2026.

Or

Intermediate candidates who had cleared either of the groups up to November 2023 or before and passed the remaining Group under Unit Scheme from May 2024 to May, 2026 and completed Advanced ICITSS Exam along with 2.5 years of articleship training, (including excess leave), on or before 31st October, 2026 or completed prescribed period of 2 years of articleship training (including excess leaves) on or before 30th April, 2026 are required to undergo and pass Self-Paced Online Modules before appearing in the Final Examinations i.e., on/before 10th October 2026 to become eligible for Final Examination to be held in NOVEMBER 2026 as per below eligibility criteria:

SL. NO.	MAXIMUM MARKS PASSED AT INTERMEDIATE LEVEL	MODULES TO BE QUALIFIED
i)	Passed Intermediate level Exam with 600 marks	SET A, B, C, D
ii)	Passed Intermediate level Exam with 700 marks	SET A, B and either of SET C or SET D
iii)	Passed Intermediate level Exam with 800 marks	SET A and SET B

For any clarification relating to online registration/booking of slots of Self-Paced Online Module Tests, please mail to exam_spmt@onlineregistration.org or spmt_examhelpline@icai.in

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 NOVEMBER 2026 examination to avoid rejection of their exam application.

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

13) **Examination Fee and List of Examination Centres**

a) **Examination Fee**:

Exam Fees	Indian	Foreign Centres *	
Final	₹	Dubai & Bahrain ($)	Kathmandu (INR ₹)
Fee for Both groups	3300/-	US$ 550	4000/-
Fee for Single group	1800/-	US$ 325	2200/-

Late Fee of ₹ 600/- (for Indian/Kathmandu (Nepal Centre) and US $ 10(for Abroad Centres) is applicable from 20th July, 2026.

Kindly refer the fee chart given at https://www.icai.org/post/exam-sep-nov-2026 under the title Fee Chart- NOVEMBER 2026.

Mode of Payment of Fee:

Examination fee can be remitted online only by using VISA or MASTER or MAESTRO Credit/Debit Card/Rupay Card/Net Banking/Bhim UPI.

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 therespective 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 edpexam@icai.in or 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 SSP and Exam pdf is generated. 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, **it is advised 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. Also check to see that the exam application form/pdf contains fee particulars**.

b) **Examination Centres**: The list of Exam cities is given at -

https://www.icai.org/post/exam-sep-nov-2026 under the title City Master NOVEMBER 2026. For convenience of candidates, the cities of Ahmedabad, Aurangabad, Bengaluru, Bhopal, Chennai, Delhi/New Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow, Mumbai, Nagpur, Nashik, Navi Mumbai,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.

14) Exemption(s) in paper(s)

A candidate who has passed in any one but not in both the Groups or Units of the Final Examination under the syllabus approved by the Council under regulation 31 or of the Final Examination as per the syllabus under paragraph 3 or 3A of Schedule B to these regulations or paragraph 3 of Schedule BB to the Chartered Accountants Regulations, 1964 (two Groups or Units scheme after January 1, 1985) enforced at the relevant time shall be eligible for exemption in that particular Group or Unit and shall be required to appear and pass in the remaining Group or Unit in order to pass the Final Examination. On appearing in the examination of the corresponding 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 forty percent marks in the corresponding paper or papers in which he had failed earlier and a minimum of fifty percent marks in the aggregate of all the papers of the Group or Unit including the marks of the paper or papers in which he had earlier been granted exemption by the Council.

Notwithstanding anything contained above, a candidate who has appeared in all the papers comprised in a Group or Unit and fails in one or more papers comprised in a Group or Unit but secures a minimum of sixty percent marks in any paper or papers of that Group or Unit 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 sixty percent Marks:

"Provided that he shall be declared to have passed in that Group or Unit, if he secures at one sitting a minimum of forty percent marks in each of such papers and a minimum of fifty percent of the total marks of all papers of that Group or Unit including the paper or papers in which he had secured a minimum of sixty percent marks in the earlier examination referred to above:

Provided further that he shall not be eligible for any further exemption in the remaining paper or papers of that Group or Unit until he has exhausted the exemption already granted to him in that Group or Unit."

If a candidate has exhausted the exemption granted to him as above and he was not able to pass the said Group or Unit, he may opt for making the said exemption permanent for the subsequent examinations: Provided that such candidate shall be required to obtain a minimum of fifty percent marks in each of the remaining paper or papers of that Group or Unit in order to declare him to have passed in that Group or Unit.
The modalities for taking inputs for making an exemption permanent by the candidates and related guidelines for the same is given at https://www.icai.org/post/exam-sep-nov-2026 under the title "Final NOVEMBER 2026 Guidance Notes for Continuing the Exhausted Exemptions-Making Exemption/s Permanent."

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.

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 prescribed for doing so i.e 31st August, 2026 in case of NOVEMBER 2026 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) September 2025,
2) January, 2026, and
3) May, 2026

is advised in his own interest to write separately to the Joint Secretary (Examinations) informing of his decision to surrender the exemption in toto along with original copy of the relevant Statement of Marks 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. In addition to the above, candidates who had applied for Permanent Exemption earlier of May 2022, November 2022, May 2023, November 2023 May, 2024 and November 2024 are also **allowed to surrender the permanent exemption** through the same procedure. 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 Joint Secretary(Exams) so as to reach on or before 31st August, 2026. The Institute shall not accept the responsibility for any such request not received till 31st August, 2026.

15) **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 in the application, 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 answers.

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.

16) 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/ hearing disability or such other disabilities as specified in the schedule to Rights of persons with Disabilities Act 2017, may apply to the Institute, in own handwriting 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 (stating the relationship with him/her). The application should be accompanied by the following (including a request letter in prescribed format which is available in our web site https://resource.cdn.icai.org/32418examguidelines.pdf with complete details)-

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

b) Certified true copies of permission, if any, (extra time or writer facility) granted by the State Higher Secondary Board/University in candidate's 10+2 or degree examination in which he/she had appeared.

c) Letter of registration for the CA course.

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

e) UDID (Unique Disability ID card) card issued by the Government of India/ State Government attested by a member of the Institute or a Gazetted officer

f) Full Body (Post Card), latest photograph (showing candidate's disability) indicating name of the candidate printed on the photograph and attested by a member of the Institute or a Gazetted officer

g) **Copies of** (1) Adhaar card (2) PAN Card (3) Election Voter ID card (4) Driving Licence or any other valid identity proof issued by Centre / State Government.

In case of renewal of concession card, original card issued must be sent to Exam department with the application form.

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 handwritten signed application in this regard along with the above mentioned documents/certificates should be sent through speed post at the following address:

The HOD(Exams.)
The Institute of Chartered Accountants of India

ICAI Bhawan

Post Box -7112

Indraprastha Marg

New Delhi 110002.

17) **Check-List for Candidates**:

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

18) 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. immediately. **For more details/clarification regarding eligibility, please visit point no. 12 of Eligibility Criteria of Guidance Notes.**

19) Online 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 online 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 online window for seeking change of Centre/Group/Medium will made available at https://eservices.icai.org from their dashboard under their Single Sign On.

(iii) The opportunity called "Correction Window" will be free of cost. There is no second opportunity called "Corrections with fee-Window"

(iii) <u>Representation on the question papers</u>

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 Joint Secretary (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.

(iv) <u>Unfair Means in the Examination</u>

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. <u>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 and the candidate may be debarred for 5 years.</u> 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 "Unfair 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.

(v) <u>**Use of calculator**</u>

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.

(vi) <u>**Result**</u>

The result is likely to be declared in the month of December 2026/January 2027. It will be hosted on https://icai.nic.in.

<u>Statement of marks</u>

Statement of marks will be sent by Post within 4-5 weeks of 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.

<u>Pass Certificate</u>

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.

<u>Successful with distinction</u>

A candidate who passes at one sitting, the Final Examination, with a minimum of **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.

NOTE: <u>**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.**</u>

(vii) Withholding/Cancellation of result

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.

(viii) 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 earlier 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.

(ix) Passing requirement

In accordance with Regulation 38D of the Chartered Accountants Regulations, 1988 as published by Notification No. 1-CA (7)/201/2023 dated 21st June, 2023 are as follows:

"38D. 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)]

a) A candidate may appear in Group I or Group II or in a Unit comprising of a set of papers of Group I or Group II simultaneously or one Group or Unit in one examination and the remaining Group or Unit at any subsequent examination and shall ordinarily be declared to have passed the Final Examination if he passes in both the Groups.

b) A candidate shall ordinarily be declared to have passed in both the Groups or Units, as the case may be, simultaneously, if he-

- 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 Units; or
- Secures at one sitting, a minimum of 40 percent marks in each paper of both

the Groups or Units and a minimum of 50 percent marks in the aggregate of all the papers of both the Groups or Units taken together.

c) A candidate shall be declared to have passed in a Group or Unit if he secures at one sitting a minimum of 40 percent marks in each paper of the Group or Unit and a minimum of 50 percent marks in the aggregate of all the papers of that Group or Unit.

He/She can pass both the groups individually in different sittings.

(x) <u>Verification Fee</u>

The fee for verification of answer books is Rs. 50/- per paper vide Announcement dated 18/12/2025 https://resource.cdn.icai.org/89958exam-aps3584.pdf. Candidates are required to submit their verification requests through their dashboard in SSP within a month from the date of declaration of result and also pay the Verification fees online. There is no provision for revaluation of papers. Manual applications seeking verification of answer books will not be entertained.

(xi) <u>Supply of certified copies of evaluated answer books</u>

An examinee has the option of applying for certified copies of their evaluated answer books online through their dashboard in SSP 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.100/- per paper https://resource.cdn.icai.org/89958exam-aps3584.pdf . Scanned copies of evaluated answer books will be sent to the candidate concerned at his/her Email-id as mentioned in exam form.

(xii) **Helpdesk**

Help Desk will be functional to attend queries:

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.), Conversion – Raise a ticket in SSP or contact CRO at details given under the link https://resource.cdn.icai.org/53958list-contacts-cro.pdf or mail to ssp.profileditl@icai.in.

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 SRO 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 – mail to 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)

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

(xiv) 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://www.icai.org/post/exam-sep-nov-2026 under the title City Master- NOVEMBER 2026.

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 reappearing 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. 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 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
Important Announcement-CA EXAMINATIONS NOVEMBER 2026 dated 2nd May 2026	https://resource.cdn.icai.org/92035exam020526.pdf