FAQs for Assessment during Practical Training

General

1. What is the purpose behind conducting practical training assessment?
   The practical training tests will help students to self-assess themselves and know as to what they have learnt during their training.

2. What is the duration of the 1st level test?
   2 hours

3. What will be the maximum marks for the 1st level test?
   75 marks

4. What is the duration of the 2nd level test?
   2 hours

5. What will be the maximum marks for the 2nd level test?
   100 marks

6. Will the tests be MCQ based or subjective?
   Tests will be MCQ based.

7. Will the tests be through online or pen-paper mode?
   Tests will be conducted through online mode at the designated centres.

8. Is the same test date applicable for both 1st and 2nd level tests?
   1st and 2nd level tests are held on same dates. The student will be getting the questions accordingly based on their login details.

9. Will there be any negative marking in these tests?
   There is no negative marking in these tests.

10. Is it required to appear in this test before appearing in CA Final examination?
    These tests are not an eligibility criterion for appearing in CA Final examination. A student has to appear in these tests based on his/her completion date of first/second year of practical training, irrespective of his/her CA Final attempt. Students are however, advised to appear in these tests before their CA Final attempt as the grade will be included in their Final marksheet. However, if a student does not appear in these tests and clears CA Final examination, “Did not appear in practical training assessment” will be mentioned as a footnote in your last marksheet issued by ICAI.

11. Where should I contact in case of any queries/clarifications required?
Eligibility Related

1. What will be the criteria for appearing in these assessment tests?
The students after completing the 1st/2nd year of practical training are eligible to appear in these assessment tests in the subsequent three quarters of completion of the same. For example, a student completing his/her 1st/2nd year of practical training during April-June, 2018 will be supposed to appear in the respective test till March, 2019. However, if they clear their CA Final examination before the same, they will be allowed to appear in this test only till the announcement of result for the same as they will be getting the final grade in that marksheet itself.

2. I have completed the practical training before April 1, 2018. Am I required to appear for any of these tests?
Since you have completed the practical training before April 1, 2018, you are not required to appear for any of these tests.

3. I have completed second year of practical training before April 1, 2018. Am I required to appear for any of these tests?
Since you have completed second year of practical training before April 1, 2018, you are not required to appear for any of these tests. The practical training assessment grade field will not be visible in your CA Final marksheet.

4. I have completed first year of practical training before April 1, 2018. Am I required to appear for first level test?
Since you have completed first year of practical training before April 1, 2018, you are not required to appear for first level test. However, you will be required to appear for second level test after completion of second year of practical training.

5. I had taken a transfer in my articleship training and re-joined training with new Principal after a break, due to which, first/second year of my training has completed after April 1, 2018. Am I required to appear for these tests?
Since effectively your first/second year of practical training has completed after April 1, 2018, you are required to appear for both/second level test(s) respectively.

6. I had taken leaves (more than the permissible limit) during my articleship training. Will they be adjusted while calculating the completion date of first/second year of my training?
In this case, you have not taken any break during practical training. As per ICAI records, you are registered for practical training in a continuous fashion. Hence, completion date of your first year of training will be taken as one year after the practical training commencement date and completion date of your second year of training will be taken as two years after the practical training commencement date.
7. I had started my practical training on March 15, 2017, then terminated the training on February 1, 2018 and re-registered for training on March 1, 2018, what will be the completion date of my first year of training?
Since you have taken a break of one month during your practical training, the completion date of your first year of practical training will be considered as April 14, 2018 instead of March 14, 2018.

Syllabus Related

1. What is the syllabus for these tests?
These tests are being introduced to assess the knowledge gained by the students during the course of practical training and their ability to apply their subject specific skills while undergoing their training in that particular area. Hence, there is no defined syllabus for these tests. However, fields in which practical training is being imparted have been identified.

2. How can I prepare for these tests?
You are required to take your practical training seriously and application of concepts will be tested in these assessments. Sample questions for practice have been uploaded at the link: https://www.icai.org/post.html?post_id=14836. More questions are being uploaded from time to time.

3. I have not cleared Intermediate level examination and I am in second year of Articleship training. Will I be tested for Final level syllabus?
These tests are not having any pre-defined syllabus. The questions will be based on the understanding gathered during the practical training only.

Registration Related

1. Where can I register for these tests?
For registration to these tests, the student has to login on https://pttest.icai.org/. The announcement regarding the registrations will be uploaded in Board of Studies Announcements on the Institute website as well as the portal itself.

2. In case I am eligible for the examination and I do not register for the examination, will it be counted as my first attempt?
Till the time you register for any examination date, it will not be counted as your attempt.

3. After becoming eligible for the examination, is it mandatory to register for the first examination date appearing in the subsequent quarter?
After becoming eligible for the examination, you can appear in the practical training assessment in the subsequent three quarters. You may register for any examination in that time period and it is not mandatory to register for the first examination date.
4. I have registered for practical training in City A and from there, I have been deputed to work in City B for audit purpose. Where can I register for the test? You can register for the test from anywhere and select the test centre preferences accordingly while registering.

Modules Related

1. Under my principal, I am working in X field, say Accounting/ Auditing/ Taxation etc. and I am not in touch with other fields practically. But in the test, students have to attempt questions in 3 or 4 modules. How will I be getting the practical knowledge in all the subjects for appearing in the test? To cater to this issue only, optional modules have been introduced in these tests. You may opt for any 1/2 modules from the choices available. Accounting and Auditing are considered the key subjects in CA curriculum which every aspiring Chartered Accountant should know thoroughly.

2. Which are the compulsory modules and which are the optional modules for 1st level test? In the 1st level test, Accounting and Auditing (including Corporate Laws and Current Affairs) of 50 marks will be compulsory and students would be selecting one optional module (comprising of 25 marks) out of Direct Tax, Indirect Tax and Internal Audit, as per their practical training specialisation area.

3. Which are the compulsory modules and which are the optional modules for 2nd level test? In the 2nd level test, Accounting and Auditing (including Corporate Laws and Current Affairs) of 50 marks will be compulsory and students would be selecting two optional modules (comprising of 25 marks each) out of Direct Tax including International Taxation, Indirect Tax and Internal Audit, as per their practical training specialisation areas.

4. Whether all the modules will be compulsory? If no, what are the available options? One module (Accounting and Auditing (including Corporate Laws and Current Affairs)) will be compulsory whereas students will have to choose one/ two modules out of the available options for the 1st/ 2nd level test respectively, as per their specialization areas during practical training. The available options are:

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<thead>
<tr>
<th>S No</th>
<th>First Year</th>
<th>Second Year</th>
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<tbody>
<tr>
<td>1.</td>
<td>Direct Tax</td>
<td>Direct Tax including International Taxation</td>
</tr>
<tr>
<td>2.</td>
<td>Indirect Tax</td>
<td>Indirect Tax</td>
</tr>
<tr>
<td>3.</td>
<td>Internal Audit</td>
<td>Internal Audit</td>
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5. How many questions will be asked in the 1st level test? 50 questions will be asked from the compulsory module, i.e. Accounting and Auditing (including Corporate Laws and Current Affairs) and 25 questions from the selected optional module. Each question will carry one mark.

6. How many questions will be asked in the 2nd level test?
40 questions (30 questions carrying one mark and 10 questions carrying 2 marks) will be asked from the compulsory module, i.e. Accounting and Auditing (including Corporate Laws and Current Affairs) and 20 questions (15 questions carrying one mark and 5 questions carrying 2 marks) from each selected optional module. In effect, compulsory module will carry a weightage of 50 marks and each optional module will have 25 marks weightage.

Examination Center Related

1. Where will the tests be conducted?
The test will be conducted at 150+ cities across the country, which will be notified on the registration portal. The students can opt for two location preferences while registering for the test. Test centre will be allocated on the admit card based on the number of students in each city. However, preference will be given to the selected location.

2. Is the test being conducted outside India also for overseas students?
The test is being conducted at Dubai ITT centre also for overseas students.

3. Can the tests be submitted online from our homes/ offices?
The tests cannot be submitted online from your homes/ offices. You have to appear in these tests at the designated test centres only.

Result and Marksheet Related

1. When will I get the result of these tests?
The result of these tests will be notified to the students on their login within 15-20 days.

2. What is the grading criterion for these tests?
Students will be assigned grades based on their performance in the assessments as below:
   a. 80% and above – A grade
   b. 60% and above but below 80% – B grade
   c. 40% and above but below 60% – C grade
   d. Below 40% – D grade

3. In which marksheet the grade for these assessment tests be included?
The grade for practical training assessment tests will be included in the last marksheet issued by ICAI. Only the students who will be clearing their CA Final examination will be getting this grade in their marksheet.

4. How the grades for both the levels be mentioned in the marksheet?
The average of both the levels will be calculated for inclusion in the marksheet if the student is eligible for both the levels, else only second level grade will be taken.

5. In case I do not appear in the test(s), what will be the consequences?
If you are eligible to appear in both level tests and do not appear for both level tests, your marksheet will have a footnote as “Did not appear in practical training assessment”. In case you appear in either one of the level, zero marks will be taken for the other level while calculating the average grade of both the levels.

6. If I am not satisfied with the grade I received, will I be allowed to re-appear in the test?
If you are not satisfied with your grade, you will be given two more chances to re-appear in the test. A nominal fee of Rs.200 will be charged for every repeat attempt. The best grade will be considered for inclusion in the marksheet.
Please note that the initial attempt and two repeat attempts can be taken during a period of nine months (three subsequent quarters) after the quarter in which the first/ second year has completed, i.e. before the commencement of the quarter in which second/ third year will get completed.

7. If after re-appearing in the test, I get even lower grade, will the first grade be mentioned in the marksheet or the later one?
The best of the grades will be taken for calculating the average for inclusion in the marksheet.

8. Is any fee required to be submitted for appearing in the test(s)?
For the first time for both levels, no test fee is to be paid by the students. However, in case a student re-appears in the particular test for improving his/her grade, a nominal fee of Rs.200 will be charged from the students for each re-registration.