FREQUENTLY ASKED QUESTIONS (FAQs)

SCHEME OF EDUCATION AND TRAINING & STUDY MATERIALS AND RTPS

Q.1  What is the validity period for CA CPT/Foundation, Intermediate and Final? Specify the procedure for re-validation.

Ans.  Validity period for CA CPT/Foundation, IPC/Intermediate and Final old/New is 3, 4 and 5 years respectively. After the initial validity period lapses, the student has to get his/her registration re-validated.

Re-validation Procedure

Student needs to submit a duly filled format for re-validation online in the Students' Dashboard in the E-Services link of the homepage, register as an existing student and pay Rs. 300, 400 and 500 respectively for CA CPT/Foundation, IPC/Intermediate and Final old/New respectively through debit/credit card on the Link: https://sdb.icai.org/

After re-validation student can appear in the respective exam by specifying the date of re-validation in the exam form (online at: www.icaiexam.icai.org) in the first weeks of Feb and August for May and November attempts respectively.

Q.2  When are the last attempts for CA CPT, IPC and Final old?

Ans.  The last attempt for CA CPT is in June 2019. After which a student must mandatorily convert to CA Foundation to continue in the CA Course.

Procedure for Conversion

Student needs to submit a duly filled format for Conversion from CPT to Foundation online in the Students' Dashboard in the E-Services link of the homepage, register as an existing student and pay Rs. 500 for conversion through debit/credit card on the Link: https://sdb.icai.org/

The last attempt for CA IPC is in May 2020. After which a student must mandatorily convert to CA Intermediate to continue in the CA Course.

Procedure for Conversion

Student needs to submit a duly filled format for Conversion from IPC to Intermediate online in the Students' Dashboard in the E-Services link of the homepage, register as an existing student and pay Rs. 1000 for conversion through debit/credit card on the Link: https://sdb.icai.org/

The last attempt for CA Final Old is in Nov 2020. After which a student must mandatorily convert to CA Final New to continue in the CA Course.

Procedure for Conversion

Student needs to submit a duly filled format for Conversion from Final Old to New online in the Students' Dashboard in the E-Services link of the homepage, register as an existing student and pay Rs. 1000 for conversion through debit/credit card on the Link: https://sdb.icai.org/

Q.3  After conversion, are the exemptions are carried forward in the New Scheme?

Ans.  The exemptions are carried forward in the New Scheme as per notification at the Link: https://resource.cdn.icai.org/48229icaiexamannoun-exemnse.pdf

Q.4  If a student converts to the New Scheme after qualifying either of the groups in CA IPC or Final old, does he/she require to re-appear in the qualified group again in the New Scheme?
Q.5 If an old student from CA Intermediate(old)/PE-2 converts to the CA Intermediate in the New Scheme currently and has qualified either of the groups in CA IPC, does he/she require to re-appear in the qualified group again in the New Scheme?

Ans. Such students will have to appear in the Unit scheme as per notification at the Link: https://resource.cdn.icai.org/48230icaiexamannoun-usi.pdf

Q.6 How can an old student from CA Final resume the course?

Ans. In order to resume the course, obtain the new Final Registration Number from the regional office where last registered. There are two options:

Option-1: Continue in the Old Course:
Re-validate your registration.

The validity period for Final is 5 years from the date of registration in the course. After the initial validity period lapses, registration must be re-validated to continue to take exams in the old scheme. Procedure for re-validation is explained in question number 1.

Option-2: Convert to the Revised Scheme:
The form for conversion from Final Old to Final New has been uploaded on the Students’ Dashboard in the E-Services link on the homepage. Link: https://sdb.icai.org/ (Fee for Conversion is Rs 1000)

You can compare the syllabus for the Old Scheme vis a vis New Scheme before conversion. The detailed syllabus for both schemes is given in the Knowledge Portal of the Students link on the homepage.

Q.7 What can be done if a student/applicant faces difficulty while filling the online form at the students’ dashboard?

Ans. In case of any error encountered while filling the form at the students’ dashboard, please take a snapshot of the screen and send it for further guidance to akbaredp@icai.in OR vivek@icai.in.

Q.8 How can a student make changes/notify corrections if the online form has been incorrectly filled?

Ans. Submit a hand-written application specifying your acknowledgement number generated after filling the online form and the correction/changes, enclosing attested photocopies of the requisite supporting documents (attestation to be done by a CA OR a gazetted officer) and submit/send to the regional office (by speed-post). Also send a mail along with scanned copy of the aforesaid document to the regional office.

Q.9 Does a student requires to submit hard copy of the registration form for CA Foundation/Intermediate/Final to the regional office?

Ans. No, a student need not submit hard copy of the form.

Q.10 How to confirm status of the online form submitted?

Ans. Check the status online/retrieve your letter at the Link: http://112.133.194.253/REprintletter/reprint.aspx

If the status is not updated, contact the regional office, contact details are available at the Link: https://www.icai.org/new_post.html?post_id=8950&c_id=367
Q.11 How can a Student apply for ATC?

Ans. A student can claim ATC only if he/she registered for CA IPC with ATC OR converted to CA IPC with ATC on or before June 30, 2017.

Procedure

Submit the form for claiming ATC online at the Link: https://resource.cdn.icai.org/14835ATC.pdf

Enclose self-attested photocopies of:

(i) Articles completion letter along with duly filled form

(ii) Mark-sheets for one (if CA IPC student) or both groups of CA IPC (initially registered for Intermediate old/PE- 2 later converted to CA IPC) and send it to the regional office (office where you registered and completed article-ship) and exam branch addressing

The Joint Secretary, Exams at: Post Box No. 7112, ‘ICAI BHAWAN’, Indraprastha Marg New Delhi 110002

Q.12 What is the process of refund of the extra fee amount paid erroneously while online registration at the students’ dashboard?

Ans. Submit a hand-written application citing the reason of refund along with complete details of the payment done i.e. A/C No, date, Name of the Bank, copy of the Bank Statement etc. and submit/send to the regional office (by speed-post). Also send an e-mail to the regional office enclosing scanned copies of the aforementioned documents.

Q.13 What is the eligibility to appear in the CA Final exams?

Ans. The eligibility criteria for appearing in CA Final is the same for all students irrespective of the scheme i.e. after completion of 2.5 yrs of article-ship before exams.

The students who have never appeared in the Old scheme and are now appearing in the CA Final New Scheme have to complete AICITSS (Advanced ITT and MCS) before appearing for CA Final (New Course)

Q.14 Why am I asked to register provisionally for exams?

Ans. Your identity as a student of ICAI is validated through your ten digit registration number (like NRO0123456), name of the course and your date of birth that you had entered while creating the User ID. If these fields do not match with those in the Institute’s database, the system would not provide you User ID and password against the student registration number entered by you. Instead the system will allot a login against a system generated Pxxxxxxx number for submitting your on-line exam form.

Hence, please ensure that you fill in your student registration number as per the registration letter sent to you. You are advised to keep a copy of the letter from Board of Studies, ICAI registering you as a student of ICAI ready on hand so that you can fill your registration number correctly.

Also ensure that you fill in your date of birth, as per the documents submitted by you to the Institute at the time of registration.

In case your details do not match with our records, we shall still issue the User ID and password, you will be permitted to submit a provisional application, subject to verification of documentary evidence.
Some of the errors committed by candidates while filling the on-line forms are as follows:

- Your unique registration number typed on the on-line form may be different from the one that is communicated to you by the Board of Studies of the Institute.
- The date of birth you enter in the form may be different from the date of birth on the records of the Institute.

Those whose registration is under process and have not been allotted the registration number OR those who are still using the old registration numbers such as BB0123456, DD0123456, etc., may select OTHERS in the “Select Prefix”. The submission will again be provisional in such cases.

Q.15 While registering as New User I am getting the message "Registration No. and Date of Birth you have entered doesn't match with our records. What should I do?"

Ans. Sometimes the data is not validated but still the registration process allows for submitting the form. In case you are sure of your eligibility, please apply with the particulars that you have and create a provisional login by ticking against "YES. Register me as Provisional Candidate". The registration will be provisional against a Pxxxxxxxx number due to the authentication issue. Please Do Not worry. The office will try to regularise the registration with the help of particulars provided by you and will bother you only in case it remains unresolved at our end.

Q.16 How to get name changed in Marksheets/Certificates

Ans. You must first access your student card and note the details there, in case your name in the record is wrong OR mis-spelt you will have to send a hand-written application citing the mistake enclosing attested photocopy (attestation to be done by a CA OR a gazetted officer) of the X std mark-sheet and submit/send to the regional office (by speed-post). Also send a mail along with scanned copy of the aforesaid document to the regional office to inform about the correction/change in details. Thereafter submit:

1. A hand-written application requesting to re-issue the mark-sheets and certificate with correct name specifying the correspondence address where you wish to get them delivered.
2. Attested photocopy (attestation to be done by a CA OR a gazetted officer) of the X std mark-sheet OR passing certificate
3. Original copies of the CA Intermediate mark-sheets and certificate issued bearing wrong name (Please keep photocopies of the mark-sheets for follow up/future reference)
4. Send the aforesaid documents to the exam branch (by speed-post) addressing "The Joint Director, Exams, Post Box No.7112, ‘ICAI BHAWAN’, Indraprastha Marg New Delhi – 110002

Q.17 How to notify incorrect details entered in the exam form?

Ans. Submit a hand-written application citing the mistake along with self-attested photocopy of the supporting documents and send to the exam branch at:

To
The Joint Secretary Exams,
Post Box No.7112, ‘ICAI BHAWAN’, Indraprastha Marg New Delhi – 110002
Also send an e-mail along with scanned copy of the aforesaid documents to edpexam@icai.in

Q.18 How can you contact the BOS?

Ans. You can contact the BOS through the toll free helpline 18001211330 or e-mail at bosnoida@icai.in

Q.19 What is the difference between graduates/post-graduates and CS/CMA level-2 qualified students registering for CA Intermediate through the Direct Entry Scheme?
Ans. Graduates and Post-graduates with the requisite percentage as mentioned above can appear only after completing 9 months of articleship whereas CS/CMA (level-2 or complete) qualified students can appear after completing 8 months of study course and can only commence articleship after qualifying either of the Groups of CA Intermediate.

Q.20 Whether a graduate with the requisite percentage and CS/CMA commence articleship?

Ans. Such a student who is a graduate/post-graduate with the requisite percentage and also a CS or CMA level 2 qualified has a choice to enroll in CA Intermediate through graduation/post-graduation route OR through the CS/CMA route. He can commence articleship if he opts for the graduation/post-graduation route; likewise he can appear after completing 9 months of articleship training.

Q.21 What are the last dates of articleship commencement to appear in May and November CA Intermediate exam for a Direct Entry Student enrolled through graduation/post-graduation route?

Ans. The last dates for commencement of articleship training for May and November exams are August 1 and February 1 respectively.

Q.22 What are the last dates for CA Final registration?

Ans. Registration for CA Final can be done by January and July for May and November exams respectively.

Note:
For all queries pertaining to Verification of answer sheets OR obtaining certified copies/inspection of answer sheets please refer to the Link at: http://icairexam.icai.org/faq_verification.php

For all queries pertaining to subjects in the CA curriculum please contact the BOS faculty contact details as under:

Queries related to the subjects at different levels can be addressed to the e-mail ids and telephone numbers mentioned hereunder:

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<tr>
<th>Subject</th>
<th>E-mail id and Phone No.</th>
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<td>Principles and Practices of Accounting</td>
<td><a href="mailto:accounting-fdn@icai.in">accounting-fdn@icai.in</a>; 0120-3045916</td>
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<tr>
<td>Business Economics</td>
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<tr>
<td>Business and Commercial Knowledge</td>
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<td>Business Laws</td>
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<tr>
<td>Business Correspondence and Reporting</td>
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</tr>
<tr>
<td>Business Mathematics and Logical Reasoning</td>
<td><a href="mailto:bmirs-fdn@icai.in">bmirs-fdn@icai.in</a>; 0120-3045949</td>
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<tr>
<td>Auditing and Assurance</td>
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<tr>
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<td><a href="mailto:cma-inter@icai.in">cma-inter@icai.in</a>; 0120-3045919</td>
</tr>
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<td>Income-tax Law</td>
<td><a href="mailto:dt-inter@icai.in">dt-inter@icai.in</a>; 0120-3045913</td>
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<tr>
<td>Indirect Taxes</td>
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<tr>
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<td>Economics for Finance</td>
<td><a href="mailto:eff-inter@icai.in">eff-inter@icai.in</a>; 0120-3045911</td>
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<tr>
<td>Financial Services and Capital Markets</td>
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<tr>
<td>Economic Laws</td>
<td><a href="mailto:el-final@icai.in">el-final@icai.in</a>; 0120-3045939</td>
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<tr>
<td>Global Financial Reporting Standards</td>
<td><a href="mailto:gfrs-final@icai.in">gfrs-final@icai.in</a>; 0120-3045916</td>
</tr>
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Q.23 How are Study Materials made available to students?
Ans. The study materials are available on CDS. Students can place an order on CDS and make the payment. Materials would be delivered to them.

The study materials are also webhosted at the BoS Knowledge Portal. Students may read/download the study material by visiting the respective subject page in the BOS Knowledge Portal.

Q.24 Are the Study Materials available on BoS Knowledge Portal updated?
Ans. Yes; the latest updated study materials are hosted at the BoS Knowledge Portal.

Q.25 When will the Study Materials for November 2019 examination be made available to students?
Ans. The Study Materials for intermediate level for November 2019 is already available and webhosted at the BoS Knowledge Portal.

Q.26 Can old course students refer to study materials of corresponding subjects in the new course?
Ans. As far as IIPCE/Intermediate Paper 4: Taxation, Final Paper 7: Direct Tax Laws and Paper 8: Indirect Tax Laws are concerned, the study materials of the new course have been made applicable for the corresponding papers in the old course, with the exception of certain topics which are mentioned in the “Before We Begin…” in the initial pages of the Study Material.

As regards other subjects, you may refer to the corresponding topics in the new course Study Material only to the extent the syllabus of the old course includes such topics.

Q.27 Where do we get the updates of different subjects for old course?
Ans. Check the subject page in the BoS Knowledge Portal from time to time for updates. Further, RTP for a particular examination generally contain all the updates after the publication of the Study Material. In some subjects, like, Final (Old) Paper 4 Corporate and Allied Laws, the Study material has been updated in June 2018. In IIPCE Paper 2 Business Laws, Ethics and Communication, Supplementary Study Paper was released in December 2018 for updating the students.

Q.28 How are students communicated the edition of Study Material relevant for their examination?
Ans. An announcement is hosted on the Institute’s website under BoS Announcements, wherein the applicability of study materials of different subjects for the forthcoming examination is detailed. For May, 2019 examination, the applicable study materials were communicated to students by way of announcement hosted at https://resource.cdn.icai.org/51618bos41271.pdf

In Taxation subjects, the cover page of the Study Material itself would indicate the applicability of the Study Material for both May and November examinations of a particular year.

Q.29 What is the last attempt for IIPCE and Final (Old) Examination?
Ans. The last for IIPCE is May 2020 and Final (Old) is November, 2020.

Q.30 How do students come to know about the errors in the Study Material and the corrected version?
Ans. You should refer to the corrigendum hosted in the respective subject page in the BoS Knowledge Portal. It lists out the error and the correction along with the page number of the Study Material. The errors are simultaneously being rectified in the webhosted copy of the Study Material.
Q.31 How can we give feedback relating to the Study Material?
Ans. You may give your feedback by filling up the feedback form hosted at https://www.icai.org/post.html?post_id=14685

Q.32 Does the Study Material contain practice questions and in case of elective papers, case studies?
Ans. The Study Materials contain adequate practice questions, both in the form of examples and illustrations explaining a particular concept or provision and in the form of exercise questions with answers at the end of each chapter. In fact, most of the questions in the erstwhile Practice Manual have been included as illustrations and exercise questions in the Study Material itself to provide an integrated material to the students.

In addition, MCQs in select papers having MCQ based assessment and questions for practice have been separately hosted at the BoS Knowledge Portal. Also, the RTP and Mock Test Papers contain questions for practice.

In elective papers, case studies are separately webhosted at the BOS Knowledge Portal under the respective subject page. They do not form part of the Study Material.

Q.33 Will reading the Study Material alone suffice for examination purposes?
Ans. No. Reading the Study Material alone will not suffice. After reading the Study Material, you have to make an honest attempt to independently solve the questions contained and thereafter compare your answers with the given answers. Further, you have to update yourself with the developments and amendments through Supplementary Study Paper and Revision Test Paper (RTP). Solving the questions in the RTP and MTP will help you in assessing the level of preparation for your examination.

In the initial pages of the Study Materials on Direct Tax Laws and International Taxation and Indirect Tax Laws, reference to websites like www.incometaxindia.gov.in and www.cbic.gov.in. Students are advised to read the bare acts and rules available at these websites. Students are also advised to visit the webpage on international taxation which contains a useful compilation on various topics on international taxation. Do make it a habit to visit these websites and enhance your knowledge.

Q.34 Are the Study Materials supplemented by lectures?
Ans. Video lectures the various topics in each subject under the old and new scheme of education and training are available on the ICAI cloud campus to effectively supplement the content explained in the Study Material and close the distance learning gap.

Q.35 How do students get their subject-specific queries resolved?
Ans. You have to write a mail to the subject-specific e-mail id given at https://resource.cdn.icai.org/29574contact-bos-faculty-19221.pdf and the concerned faculty will reply to your query. The query should arise out of the content in the Study Material or other BoS Publications or relate to applicability of the Study Material for a particular examination.

Q.36 Can we refer to publications of other authors for learning purposes?
Ans. Yes, you may refer to publications of other authors; however, the Institute, as a matter of policy, does not recommend the book(s) of any particular author.

Q.37 Are there section-wise and skill wise weightages for the old scheme of education and training also?
Yes; section-wise and skill-wise weightages for assessment purposes have been prescribed for subjects at the IIPCE and Final levels under the old scheme of education and training also from May 2019 examination. They have been webhosted at [https://www.icai.org/post.html?post_id=15407](https://www.icai.org/post.html?post_id=15407)

Q.38 What would be the question paper pattern for May 2019 examination in subjects in which the assessment is partially MCQ based?
Ans. The Mock Test Papers for May 2019 webhosted at the BoS Knowledge Portal will give you an idea of the question paper pattern. However, it may not exactly match the actual examination question paper pattern.

Q.39 Do answers in the examination have to be presented in the same manner as given in the Study Material?
Ans. The concepts and principles explained in the Study Material should be correctly brought out in your answer; the manner of presentation may be different. It may be noted the answer has to be presented based on the specific requirement of the question and the marks which the question carries.

Q.40 How are the Revision Test Papers (RTPs) made available to CA students?
Ans. RTPs are webhosted at the BoS Knowledge Portal. You can go to the respective subject page in the BoS Knowledge Portal and click on RTP. RTPs are also available on CDS, in case you want to order a copy the same.

Q.41 When is the printed copy of RTP posted to students without charges?
Ans. The printed copy of RTP of intermediate and final course is posted to students for their first eligible attempt, irrespective of whether they have applied or not for the examination. They would reach students roughly a month before the examination.

In case the examination attempt is not your first eligible attempt, then, you have to place an order through CDS for physical copy of RTP by making payment. In the alternative, you can download the RTP webhosted at the BoS Knowledge Portal.

Q.42 What information does the RTP contain which is not covered in the Study Materials?
Ans. The RTP contains the Statutory Update in law and taxation subjects, which covers amendments which are applicable for the forthcoming examination, which are not discussed in the relevant edition of Study Material applicable for the said examination. In other subjects also, the RTP contains the developments in the subject relevant for examination purposes. It is important for you to read the RTP since these updates are applicable for the relevant examination.

Q.43 How are the questions given in the RTP helpful for examination purposes?
Ans. By answering the questions given in the RTP on your own and comparing the same with the answers given therein, you would be able to assess your level of preparation for the examination. Answering such questions would also help you revise the concepts and provisions in the relevant subjects.

Q.44 Are MCQs included in RTP for May 2019 in subjects for which assessment is partially based on MCQs?
Ans. Yes, MCQs have been included in the RTP for May, 2019 in all subjects for which assessment has been partially MCQ based from May 2019 examination.

Q.45 Does the RTP reflect the question paper pattern of actual examination?
Ans. No. RTP does not reflect the question paper pattern of actual examination. Mock Test Papers (MTPs) will give you an idea of the paper pattern.

Q.46 Are RTPs available in Hindi for students who have opted for Hindi medium?
Ans. Yes. The RTPs in Hindi are webhosted at the BoS Knowledge Portal. For May, 2019 examination, you can go to the respective subject page in the BoS Knowledge Portal and click on RTP and thereafter, on May 2019 – Hindi Medium.

Q.47 How to prepare for Final (old) Paper 6: ISCA?
- You are advised to strictly follow the BoS Publications. Develop a thorough understanding of each chapter from the Study material and practice the questions from practice manual in writing. Self-analyse your performance by comparing them back from the study material and Practice Manual.
- Highlight the points that you skipped or wrote incorrectly with different colored ink. So while revising the same topic next time, you are well aware to concentrate on your shortcomings more. This way you will gain the confidence and will be able to retain the topic in mind. Ensure to be in touch with the subject on daily basis.
- Also, it has been majorly seen that candidates emphasize just on writing headings and miss out the internal technical content under those headings. You need to specifically describe the heading that you are referring to.
- Write the answers that commensurate with the marks.

Q.48 Will complete Ind AS questions be asked in the syllabus of Final old Paper 1 Financial Reporting? Or in our syllabus only difference between AS and Ind AS is covered?
Ans. Under old course, the existing Accounting Standards will continue to be applicable for all chapters of the Final Paper 1: Financial Reporting Study Material except for chapters 2 and 6 which are Ind AS based.

Therefore, in respect of the following two chapters the relevant Ind AS would be applicable:

1. Chapter 2: “Introduction of Indian Accounting Standards (Ind AS); Comparative study of AS vis-a-vis Ind AS; Carve outs/ins in Ind AS vis-a-vis International Financial Reporting Standards (IFRS)” and

Students under old course, may further note that with respect to Chapter 2 of the Study Material, they are expected to have an overall knowledge of the contents covered in the topic of “Introduction of Indian Accounting Standards (Ind AS); Comparative study of AS vis-a-vis Ind AS; Carve outs/ins in Ind AS vis-a-vis International Financial Reporting Standards (IFRS)” as discussed in the Study Material. However, in view of the complexities involved in Ind AS, concepts of all the Ind AS have been discussed broadly in the chapter by sidestepping the intricacies involved in it. Accordingly, the students would be expected to answer simple knowledge / application based questions testing their conceptual understanding of the Ind AS as discussed in the chapter.

Q.49 Please suggest which book I refer for law and audit paper for CA INTER course. Can I go through any other writer book or read only institute study material. Please suggest which book I refer for exam point of view and for scoring good marks.
Ans. You must refer to the institute publication for exam preparation and getting good marks. You may also practice from other good text books available in the market.
Q.50 What does ICAI expect students to be in the matters of:

Approach to exam, Knowledge base

Ans. We expect students to thoroughly go through the study material provided by the Institute. In addition, they are expected to attempt questions from different sources in order to have good practice of the computational problems. They are also expected to attempt RTPs, Suggested Answers, Mock Test Papers, Practice Manuals provided by the Institute under examination conditions.

Q.51 My friend got one exemption in May attempt in Group-I and he also got another exemption in the same group in Nov attempt but still he failed. Can he avail both the exemptions in next May attempt?

Ans. Please read the FAQs on Exemptions given under the FAQs relating to Examination on the Institute’s website.

Q.52 Is it necessary to write the answer in the serial order?

Ans. It is not necessary to write the answer in the serial order. But you should mention correct question number clearly.
MCQ BASED ASSESSMENT

Q.1 From which attempt of examination will the assessment be based partially on MCQs in select subjects of CA course?
Ans. Assessment partially based on MCQ pattern would commence from May 2019 examination for select subjects of CA Course.

Q.2 Would this pattern of assessment apply for examinations under the old scheme of education and training also?
Ans. Yes. This pattern is applicable for select subjects in old and new scheme of education and training.

Q.3 Which are the select subjects in respect of which the assessment would be partially based on MCQs?
Ans. The assessment would be made partially objective in the below mentioned select papers at the Intermediate/IIPCE and Final level with effect from May, 2019 Examination under the new and old scheme of education and training.

<table>
<thead>
<tr>
<th>Intermediate (New Course)</th>
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<tbody>
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<td>Paper</td>
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<td>2</td>
<td>Corporate and Other Laws</td>
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<tr>
<th>Final (New Course)</th>
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<tr>
<td>Paper</td>
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<td>Direct Tax Laws and International Taxation</td>
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<tr>
<td>8</td>
<td>Indirect Tax Laws</td>
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</tbody>
</table>

Q.4 Would the duration of 3 hours for each paper undergo a change consequent to change in paper pattern?
Ans. No. The duration would remain the same (i.e., 3 hours for each paper plus 15 minutes reading time).

Q.5 What is the weightage for MCQs in these papers?
Ans. In each of the above papers, the weightage for MCQs would be 30% i.e., the MCQs will be for 30 Marks in each 100 marks paper.

The remaining questions in the paper would be descriptive, requiring detailed answers which may involve computations/analysis/interpretation.
Q.6 How many marks would each MCQ carry?
Ans. The MCQs would be either of 1 or 2 marks. In each 100 marks paper, there would be 10 to 16 one mark MCQs and 7 to 10 two mark MCQs.

Q.7 What is the format of MCQ based questions?
Ans. Each MCQ will have 4 options, out of which 1 option would be the correct answer. The MCQs can also be in the nature of “fill in the blank” type questions or “match the following” type questions with four options, out of which one option would be the correct answer.

Q.8 Would there be any internal or external choice in MCQs?
Ans. No; all MCQs are compulsory. There would be no internal or external choice in MCQs.

Q.9 Is it necessary to give reasoning for the chosen option while answering MCQ based question?
Ans. No; there is no need to give any reasoning for your answer to an MCQ.

Q.10 Is there any negative marking for wrong answers to MCQs?
Ans. No; there is no negative marking for wrong answers to MCQs.

Q.11 What type of skills would be assessed in MCQs?
Ans. The MCQs may be either knowledge-based or application-based. The skill level would, thus, be either “knowledge and comprehension” or “application and analysis”. In the taxation subjects at the IIPCE/Intermediate and Final levels, the MCQs may also involve computations.

The MCQs at the Final level would be of a higher standard as compared to MCQs at the Intermediate/IIPCE level.

Q.12 How are MCQs in different subjects being made available to students so that they are aware of the type and expected standard of MCQs in each subject?
Ans. MCQs in each subject are webhosted at the BoS Knowledge Portal on the Institute’s website www.icai.org. The same are available at https://www.icai.org/post.html?post_id=15210. These MCQs would help you get an idea of the type and expected standard of MCQs in each subject. You are expected to attempt these MCQs on your own and thereafter, compare your answer with the given answers to assess your understanding of the concept or provision as well as your ability to apply the same in answering an MCQ. Further, the Revision Test Papers and Mock Test Papers of these subjects contain MCQs to help you assess your level of preparation for the examination.

Q.13 Would the paper pattern undergo a change as compared to November 2018 examination consequent to assessment being made partially objective?
Ans. Yes; the paper pattern would undergo a change consequent to introduction of MCQ for 30 marks in each 100 marks paper. Accordingly, the weightage for the descriptive part would get reduced.

Final level:
All MCQs are compulsory.

In the descriptive part, in each paper, there would be one compulsory question for 14 marks. In papers which have been divided into two parts, for example, Corporate and Economic Laws, Direct Tax Laws and International Taxation and Indirect Tax Laws, the compulsory question for 14 marks would be entirely on Part I.
Out of the remaining 5 questions for 14 marks each, candidates may answer any 4. Each optional question would comprise of questions from both parts, wherever the paper is divided into two parts. There may also be an internal choice in any one question.

IIPCC/Intermediate level:

All MCQs are compulsory.

In the descriptive part, the number of questions in each paper and the marks which each question carries may vary across papers, depending on the division of paper into sections or parts and the marks which each part carries. Here again, there would be one compulsory question in each section or part and one choice amongst the remaining questions in each section or part. There may also be an internal choice in any one question in each section or part.

The Mock Test Papers for May 2019 hosted at the BOS Knowledge Portal would give you an idea of the paper pattern.
Q. 1 What is Integrated Course on Information Technology and Soft Skills (ICIITSS) and Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS)?
Ans. ICITSS (OC & IT) is combination of Information Technology Training (IT) and Orientation Course (OC) and Advanced ICITSS (MCS & Adv. IT) is combination of Management Communication Skills (MCS) and Advanced IT. ICITSS and Advanced ICITSS has been effective from 1st July 2017 and are of 4 weeks each.

Q. 2 I have undergone OC & IT / MCS & ADV. IT under existing scheme, do I need to undergo ICITSS/ Advanced ICITSS even if I continue with the Existing scheme/ if I switch to Revised Scheme?
Ans. No, a student who has already undergone OC & IT / MCS & ADV. IT will not be required to undergo that course again.

Q. 3 I have undergone only one i.e. either OC or IT or MCS or ADV. IT under existing scheme, do I need to undergo complete ICITSS (OC & IT) / Advanced ICITSS (MCS & Adv. IT) even if I continue with the Existing scheme/ if I switch to Revised Scheme?
Ans. Students who have already undergone only one i.e. either OC or IT or MCS or ADV. IT has to undergo only the remaining course i.e. ICITSS (IT) or ICITSS (OC) or Advanced ICITSS (Adv. IT) or Advanced ICITSS (MCS). They are not required to undergo ICITSS (OC & IT)/ Advanced ICITSS (MCS & Adv. IT) in entirety.

Q. 4 When is ICITSS to be undergone?
Ans. Like IT and OC, ICITSS is also to be completed before commencing Practical Training for both the Routes.

Q. 5 When is Advanced ICITSS to be undergone?
Ans. Anytime during last 2 years of Practical Training but, compulsorily before appearing for Final Exam under Revised Scheme / before applying for Membership of ICAI under Existing Scheme.

Q. 6 I am student under existing scheme and have not undergone OC and IT. Do I need to undergo ICITSS?
Ans. Yes. The student has to undergo ICITSS.

Q. 7 Does the Board of Studies provide study material for ICITSS and Advanced ICITSS?
Ans. The Board of Studies provides study material both for ICITSS and Advanced ICITSS.

Q. 8 Do the students get a certificate after the successful completion of the course?
Ans. The students will get a certificate from the concerned POU after successful completion of the course.

Q. 9 Is the revised syllabus applicable for student registered in the existing scheme?
Ans. The syllabus of MCS and Advanced IT will be applicable for both the student registered in existing as well as Revised Scheme in the courses conducted w.e.f 1st July 2017.

Q. 10 I am student under old scheme and have not undergone MCS and Advanced IT. Do I need to undergo Advanced ICITSS?
Ans. Yes, you have to undergo Advanced ICITSS before applying for membership of the Institute.

Q. 11 Why has it been made mandatory to complete AICITSS (IT) before the final examination?
Ans. It has been made compulsory to undergo Advanced ICITSS before the Final Exams as per the regulations passed in the Council.
Q.12 Why is the AICITSS training compulsory, it becomes difficult for the students to undergo the training as no leave is been provided by CA firms separately?

Ans. It has been made compulsory to undergo Advanced ICITSS as advanced practical concepts are being taught in the training which would prove helpful for a CA in his/her practice as per the regulations passed in the Council.

Q.13 Is it mandatory to complete AICITSS(IT) before appearing for final exams?

Ans. Student who have registered in the old scheme and undergone either of the courses, i.e. MCS or AICITSS has to undergo only the remaining course i.e. Advance ICITSS (Adv. IT) or Advanced ICITSS (MCS) before applying for membership of the Institute. However, students registered w.e.f. 1st July, 2017 under the new scheme are required to successfully complete Advanced Integrated Course on Information Technology and Soft Skills (AICITSS) during the last two years of Practical Training but before appearing for the Final Examination.

Q.14 Is it possible for us to complete AICITSS(IT) without registering for CA Final course? Will we face any difficulties for our final exam, if we do so?

Ans. Student who have registered in the old scheme and undergone either of the courses, i.e. MCS or AICITSS has to undergo only the remaining course i.e. Advance ICITSS (Adv. IT) or Advanced ICITSS (MCS) before applying for membership of the Institute. However, students registered w.e.f. 1st July, 2017 under the new scheme are required to successfully complete Advanced Integrated Course on Information Technology and Soft Skills (AICITSS) during the last two years of Practical Training but before appearing for the Final Examination.

Q.15 Under the old course, MCS and A IT were to be done after the exams and under new course AICITSS (MCS) and AICITSS(IT) are to be done before the exams, because of which it becomes difficult to single mindedly focus on the forthcoming exams, Why has this change been done?

Ans. It has been made compulsory to undergo AICITSS(IT) and MCS before the Final Exams as per the regulation passed in the Council.

Q.16 Is it possible to complete AICITSS(IT) & (MCS) before clearing the IPCC Group 2 exam?

Ans. Student who have registered in the old scheme and undergone either of the courses, i.e. MCS or AICITSS has to undergo only the remaining course i.e. Advance ICITSS (Adv. IT) or Advanced ICITSS (MCS) before applying for membership of the Institute. However, students registered w.e.f. 1st July, 2017 under the new scheme are required to successfully complete Advanced Integrated Course on Information Technology and Soft Skills (AICITSS) during the last two years of Practical Training but before appearing for the Final Examination.

Q.17 Can AICITSS(IT) and MCS be pursued together or they can be registered and done at different time?

Ans. No, they are to be pursued separately with different timings.

Q.18 What would be the consequences if AICITSS(IT) and MCS are not completed before passing the CA final old course /new course exams?

Ans. Student who have registered in the old scheme and undergone either of the courses, i.e. MCS or Adv. IT has to undergo only the remaining course i.e. Advance ICITSS (Adv. IT) or Advanced ICITSS (MCS) before applying for membership of the Institute. However, students registered w.e.f. 1st July, 2017 under the new scheme are required to successfully complete Advanced Integrated Course on Information Technology and Soft Skills (AICITSS) during the last two years of Practical Training but before appearing for the Final Examination.
Q.19. When Advance IT exam is going to be held?

Ans. ICAI Examination department conducted the MCQ based Advanced ICITSS(IT) exam. All information related to online registration for exam, exam dates and result are available on http://advit.icalexam.icai.org. For any further Advanced ICITSS(IT) query Click https://resource.cdn.icai.org/48201faq_advanced_icitss.pdf.

Q.20. Do we have to purchase separate study material for this training course?

Ans. Study material is available to students by the respective POU at their respective centre for which POU have to order the material from noida stores well in advance.
Q.1 How to login at Portal for booking a seat?
Ans. The students are required to visit https://readingroom.icai.org/ and login with the below mentioned details in order to activate their account and register for the Reading Room from time to time.
User Name - Students Registration no. (i.e. WRO0123456)
Password - Date of birth in DDMMYYYY format.

Q.2 Where is the nearby Reading Room located?
Ans. The nearest branch may be contacted to know about the location of nearest Reading Room.

Q.3 Where to contact for Increase in the operational timings of Reading Room?
Ans. The concerned Reading Room may be requested to increase the timings.

Q.4 Where to contact for Reduction in the Fees charged by Reading Room?
Ans. The concerned Reading Room may be requested to reduce the fees.

Q.5 Where to complain for Miscellaneous Issues related to functioning and amenities in a Reading Room?
Ans. Board of Studies ICAI may be contacted at 01203045929.

Q.6 Where to pay the fees for booking a seat for Reading Room?
Ans. The concerned Reading Room may be contacted to pay the fees within 24 hours of booking the seat on portal or visit directly to the concerned Reading Room.
Q.1 How can I place order on CDS for free supply of Study Material against registration?

I have made online registration and hard copy with required document was submitted to the regional office. How can I receive study material?

Ans. After registration to the course on online, your registration data has to be approved by the concerned Regional Office. Thereafter, your course registration data is transferred to CDS Portal. Once your data is transferred to CDS portal after approval by your Regional Office, you will receive SMS/ email advising you to place your order on https://icai-cds.org/ portal by Sign in. In view of this procedure, you are requested to wait till you receive SMS/ email alerts as under to place your requisition for supply of Study Material free of cost against your registration by redeeming coupon.

Specimen SMS is given below. On receipt of SMS place your order on: https://icai-cds.org/:

Dear XXXXXXXXX,

You have successfully registered on the Centralised Dispatch System (CDS) portal of ICAI. Your user name is XXXXXXXX. Your password is your date of birth in DDMMYYYY format. In case you are a student, you can order your required Study Material/s by redeeming coupon/s. Log in to www.icai-cds.org with your credentials.

Q.2 How to place order on CDS?

Ans. Go to www.icai-cds.org. Any person can click on Sign up, register himself with desire detail and create his/ her login ID and password for placing order.

Q.3 How many coupons are allowed to a student against his registration?

Ans. A student on successful registration to the course will be allotted coupon/s against registration (Foundation Course student will be allotted 1 coupon, Intermediate course and Final course students will be allotted 2 coupons (1 coupon for both Groups/single Group and another for any book left out for later use, if required). Student needs to select the required study material either English or Hindi Medium and redeem the allotted coupon on this portal to receive the study material from the Centralized Distribution System.

Q.4 What is the validity period for coupon?

Ans. For Foundation course, validity of coupon is 1 year from the date of registration.

For Intermediate and Final course, the validity of coupon is 2 year from the date of registration/ conversion from old course to new course.

Q.5 How to know eligible/ Valid study material for my exam?

Ans. Please refer to the applicability list given in www.icai.org under Board of Studies Announcements of Students Section

Q.6 How to update my communication details on CDS? / How do I change my shipping address? / I have placed my order earlier at a different shipping address. Now I want to change my shipping address. How do I do this?

Ans. Before placing an order, there is an option to edit shipping/ delivery address on the CDS portal and that is through OTP on your registered mobile phone. After placing an order, any change in shipping address is not allowed under any circumstance.
Q.7 I have placed an order before the approval of my registration No. / without receiving a SMS from CDS against payment, how can I receive refund/ adjustment with registration amount? / I have placed wrong order. How can I cancel it and obtain refund?

Ans. The order once placed can be cancelled on the same day in CDS Portal. No request for cancellation shall be entertained later on under any circumstances. The amount of order cancelled on the same day will be refunded within 15 working days in the account of customer. No refund/ charge back claim is allowed thereafter for successful orders under any circumstance.

Q.8 If I do not receive confirmation for approval of registration, what should I do?

Ans. For knowing the registration approval status, please write to your Regional Office.

Q.9 If I do not receive SMS confirmation after placing order, what should I do?

Ans. Mail your query to postalsales@icai.in

Q.10 What to do for getting Courier Tracking No.?

Ans. After dispatch of your study material, tracking No. will be sent to you on your registered mobile No. In case of delay, Contact Executive Trackon courier Mobile: 8448598034/ 01123623070 for status. Email your query to: “icai.support@trackon.in”

Q.11 I have placed wrong order. How can I cancel it and obtain refund?

Ans. The order once placed can be cancelled on the same day on CDS Portal. No request for cancellation shall be entertained later on under any circumstances. The amount of order cancelled on the same day will be refunded within 15 working days in the account of customer. No refund/ charge back claim is allowed thereafter for successful orders under any circumstance. Therefore, check your order carefully before making payment.

Q.12 How much time does it take for ordered books to reach the member/ student?

Ans. As far as study materials are concerned, if a student orders a kit against usage of coupons, then the same is transported through surface transport. As per the arrangement with courier agency, surface transport takes a maximum of 12 working days. However, we have observed that the material generally reaches in a week’s time.

If a student orders for a loose book, for which he will have to bear the courier charges, then the loose books are couriered by air, and it normally takes upto 5 days for delivery depending upon the location of the student.

Students are therefore advised, in their own interest, to plan their study early and order for books timely.

All member related publications are sent by air courier, for which payment has to be borne by member concerned, and it normally takes upto 5 days for delivery depending upon the location of the member.

Q.13 Why sometimes some books are taken off the portal?

Ans. On rare occasions, a study material may go out of stock, for some days, due to unforeseen rush of orders, or delay on the part of printer or due to reason beyond ICAI’s control. On such occasions, in order not to keep students waiting for the book, the same is taken out of portal till the time the stock is replenished.

Study material which are no longer applicable for the incoming examinations or where revised edition has been brought out, such material are taken off the portal, so that the students do not by mistake order for a non-applicable or old edition.
Q.14 What happens if after ordering the whole kit, some subjects are revised by ICAI?
Ans. In such cases, the revised edition or the supplementary study material is made available on the portal. The same are also hosted in the Knowledge Portal of Board of Studies. The students can buy those by paying for the cost of books and courier charges. Alternatively, they can download the same from the Knowledge Portal of BoS free of cost.

Q.15 Can I order books for the examination to be held after the forthcoming examination?
Ans. Yes. However, there is a risk of some of the material getting revised partially or fully, for which the student will not be able to use the coupon, but will have to buy them in loose manner by paying the cost of books and also courier charges.

It is further advised that a student should always check applicability of Editions (hosted by Board of Studies at ICAI website in student category under BoS Announcements) for a particular examination before ordering any book.

Q.16 When are the Revisionary Test Papers made available in CDS portal?
Ans. These are prepared by Board of Studies and are normally available roughly 2 months before examinations.

Q.17 I have placed my order successfully but it is not delivered to me within the schedule time mentioned at the portal.
Ans. Contact Executive Trackon courier Mobile: 8448598034/ 01123623070 for your delivery status. Email your query to: “icai.support@trackon.in”

Q.18 I have received less/ extra study material, than what I had ordered.
Ans. Send a mail immediately along with picture of carton/ books to postalsales@icai.in

Q.19 I have received old course study material, instead of revised course study material or vice versa.
Ans. In order to avoid such instances, a caution has been shown before proceeding to pay as under – “Are you sure, you want to place the order? Please note that order once placed will not be cancelled - Please check and ensure your order before payment”.

Q.20 Who do I contact in case of difficulty?
Ans. For any courier related complaints, the following person in courier company be contacted: 
*Executive Trackon courier Mobile: 8448598034 / 01123623070 Email id “icai.support@trackon.in”
(Between 10.30 AM to 5.30 PM except Sunday and Gazetted Holidays)
For any other complaint in relation to the Portal, following contact numbers and email be used: 
Publication Directorate - 0120- 3045947 / 951, Email: postalsales@icai.in