

COMMON PROFICIENCY COURSE

A Simplified Entry to the
Chartered Accountancy Course

PROSPECTUS



Board of Studies

The Institute of Chartered Accountants of India

COMMON PROFICIENCY COURSE (CPC)

.... Gateway to the Chartered Accountancy

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The Institute of Chartered Accountants of India, New Delhi, India

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ICAI

Vision 2030

ICAI becomes

World's leading accounting body,

a regulator and developer of trusted and independent

professionals with world class competencies

in accounting, assurance, taxation, finance and

business advisory services

ICAI

Mission **2030**

ICAI will leverage **technology and infrastructure** and partner with its stakeholders to;

- Impart world class education, training and professional development opportunities to **create global professionals**
- Develop an **independent and transparent regulatory mechanism** that keeps pace with the changing times
- Ensure adherence to **highest ethical standards**
- Conduct **cutting edge research and development** in the areas of accounting, assurance, taxation, finance and business advisory services
- Establish ICAI members and firms as **Indian multi-national service providers**



1. THE INSTITUTE

1.1 The Institute of Chartered Accountants of India (ICAI) is the premier professional accountancy body of the country, established in July, 1949 under the Chartered Accountants Act, 1949, (Act No. XXXVIII of 1949) enacted by the Parliament to regulate the profession of Chartered Accountancy in India.

1.2 The Institute is governed by a Council in accordance with provisions of the Chartered Accountants Act, 1949 as amended by the Chartered Accountants (Amendment) Act, 2006 (No. 9 of 2006) and the Chartered Accountants Regulations, 1988. The Council consists of 40 members of whom 32 are elected from among the members of the Institute and 8 are nominated by the Government of India.

The Institute has its headquarters at New Delhi. In addition, it has five Regional Councils located in Mumbai, Chennai, Kolkata, Kanpur and New Delhi and 152 Branches spread all over the country. The Institute has also 26 chapters outside India located in Abu Dhabi, Bangkok, Bahrian, Botswana, Brisbane, Doha, Dubai, Indonesia, Jeddah, Kuwait, London, Melbourne, Muscat, New York, Nairobi, Nigeria, Port Moresby (Papua New Guinea), Riyadh, Eastern Province (Saudi Arabia), Singapore, Sydney, Tanzania, Toronto, Uganda, Vancouver and Zambia.

1.3 As a part of its responsibility to regulate the profession of Chartered Accountancy, the Institute enrolls students for the Chartered Accountancy Course, imparts theoretical education and monitors practical training to be undergone by them as per the requirements of the Chartered Accountants Regulations, 1988. It also holds qualifying examinations for its registered students and issues Certificate of Practice to Members, intending to practice the profession.

2. THE ACCOUNTING PROFESSION

2.1 Over the years, the Chartered Accountancy profession has achieved rapid growth by virtue of quality professional services being rendered by its members, and has come to occupy a prominent role in our economy and society. As against a meager membership of 1,700 in 1949, today the membership of the Institute is over 2,35,000. Increasing responsibilities are being entrusted by the Government and the society at large on the members of the profession and their specialised knowledge and skills are being utilised in various fields of activities. Statutory recognition is given to the role of the members of the profession and their audit / certification is insisted upon for various purposes in different statutes.

2.2 The Institute is playing a prominent role in the international accounting bodies by virtue of its membership and active involvement in the activities of International Federation of Accountants (IFAC), International Accounting Standards Board (IASB), Confederation of Asian and Pacific Accountants (CAPA) and South Asian Federation of Accountants (SAFA).

3. EDUCATIONAL WINGS OF THE INSTITUTE

3.1 The Institute undertakes educational activities through its Committees. The Institute has three educational wings, viz., the Board of Studies, the Continuing Professional Education Directorate and the Technical Directorate.

3.2 The Board of Studies is responsible for formulating and implementing policies and programmes relating to education of students. The mission of the Board of Studies is to provide a strong foundation of knowledge, skills and professional values that enables them to grow as wholesome professionals and adapt to change throughout their professional career.

- 3.3** The Institute conducts post-qualification courses for its members through its Committees. These are Management Accountancy Course (MAC), Corporate Management Course (CMC), Tax Management Course (TMC), Information Systems Audit (ISA), Diploma in Insurance and Risk Management (DIRM), International Trade Laws and World Trade Organisation (ITL& WTO), CPE Course on Computer Accounting and Auditing Techniques (CAAT) and ERP course on SAP FA & MA Module, Microsoft Dynamics NAV .
- 3.4** The Institute also organises following certificate courses for its members:
1. Certificate Course on Indirect Taxes.
 2. Certificate Course on Enterprise Risk Management.
 3. Certificate Course on Concurrent Audit of Banks.
 4. Certificate Course on Internal Audit.
 5. Certificate Course on Master in Business Finance.
 6. Certificate Course on International Taxation.
 7. Certificate Course on Forensic Accounting and Fraud Detection.
 8. Certificate Course on International Financial Reporting Standards.
 9. Certificate Course on Forex and Treasury Management.
 10. Certificate Course on Derivatives.
 11. Certificate Course on Valuation.
 12. Certificate Course on Arbitration.
 13. Certificate Course on Co-operatives.
 14. Certificate Course on Not-for-profit Organizations (NPOs)

4. SCHEME OF EDUCATION AND TRAINING

The Institute of Chartered Accountants of India periodically reviews its scheme of Education and Training to remain in tandem with developments in the field of education & training and other changes at the national and global levels. Evolving business also demands newer skills from the accounting professionals. Accordingly, this scheme of Education and Training has been designed and implemented with the following objectives :

4.1 Objectives of the Scheme

The emphasis of this scheme is on –

- ◆ Instilling an entry level test – the Common Proficiency Test (CPT);
- ◆ Encouraging young talented students having aptitude for accounting education to make an early entry to the profession;
- ◆ Complementing theoretical education by practical trainings;
- ◆ Instilling technical skills through Information Technology Trainings;
- ◆ Instilling inter-personal and soft skills through Orientation Programme and General Management and Communication Skills (GMCS) course;
- ◆ Inculcating professional ethical values and attitudes among students;



- ◆ Inculcating analytical ability among the students through case studies;
- ◆ Globalizing chartered accountancy education through organization of education and training abroad.

Updated syllabus is benchmarked to Chartered Accountancy courses offered around the globe and is fully compliant to International Education Standards issued by the International Federation of Accountants (IFAC).

Students can pursue Chartered Accountancy course either through common proficiency test (CPT) route or through direct entry route.

4.2 Common Proficiency Test (CPT) Route

Students who wish to pursue Chartered Accountancy Course can register for the Common Proficiency Course (CPC) after passing 10th examination and can appear in the CPT either on appearing or passing 10+2 examination. Student who wish to pursue the next step of CA course are required to qualify CPT as well as 10+2 or its equivalent examination. Details of this route have been elaborated in this Prospectus.

It is an entry level test for Chartered Accountancy Course, which is held twice a year in June and December for registered students of Common Proficiency Course (CPC). It is a test of four subjects viz., Accounting, Mercantile Laws, General Economics and Quantitative Aptitude with an objective to test basic knowledge in these subject areas. This test is for 200 marks and is divided into two sessions of two hours each with a break in between. CPT is an objective type test with negative marking.

Subjects are to be studied in CPT as follows

SESSION – I (Two Sections – Two hours – 100 marks)

- ◆ Section A: Fundamentals of Accounting (60 marks)
- ◆ Section B: Mercantile Laws (40 marks)

SESSION – II (Two Sections – Two hours – 100 marks)

- ◆ Section C: General Economics (50 marks)
- ◆ Section D: Quantitative Aptitude (50 marks)

To appear in the Common Proficiency Test (CPT) registered students of the course have to fill separate examination application form as per the Notification/Announcement issued by the Examination Division.

List of examinations treated as equivalent to Senior Secondary Examination (10+2) is given in **Annexure – I**. Detailed syllabus of Common Proficiency Test (CPT) is given in **Annexure – II**.

4.3 Direct Entry Route

Students who are Graduates/ Post Graduates in Commerce having secured in aggregate a minimum of 55% of the total marks or its equivalent grade in the examination conducted by any recognised University (including open University) by studying any three papers carrying a minimum of 50 marks in a semester/ year and cumulatively 100 or more marks over the entire duration of the concerned course out of Accounting, Auditing, Mercantile Laws, Corporate Laws, Economics, Management (including Financial Management), Taxation (including Direct Tax Laws and Indirect Tax Laws), Costing, Business Administration or Management

Accounting or similar to the title of these papers with different nomenclatures or other than those falling under Commerce stream having secured in aggregate a minimum of 60% of the total marks or its equivalent grade in the examination conducted by any recognized University (including Open University) and candidates who have passed the Intermediate level examination conducted by The Institute of Cost Accountants of India or by The Institute of Company Secretaries of India are exempted from qualifying Common Proficiency Test (CPT) and can register directly to Intermediate (IPC) Course.

4.4 Intermediate (Integrated Professional Competence) Course

Students after passing CPT and 10+2 examination or through Direct Entry Route can enroll for Intermediate (Integrated Professional Competence) Course. In Intermediate (IPC) Course curriculum, only working knowledge of core and allied subjects to accountancy profession is covered, while at the Final course, advanced application knowledge of core and allied subjects to accountancy profession has been intended to be inculcated. The unique feature of the entire theoretical education of the Chartered Accountancy curriculum is the supportive and complementary practical training. A student would undergo theoretical education and 3 years of practical training, after passing either Group-I or Both Groups of Intermediate (IPC) Examination/Accounting Technician (Level-1). This balanced approach will help the students to appreciate the underlying practical applications of the theoretical education scheme.

Neither a stand-alone theory nor a practice without theoretical knowledge would make a professional successful. Moreover, there is a need to develop proper understanding of the business environment and information technology which acts as an important business process driver. It is also essential to sharpen communication skills to be able to work successfully in the competitive business environment. Therefore, Information Technology Trainings (ITT), Orientation Course and course on General Management and Communication Skills (GMCS) have been made an inherent part of Chartered Accountancy curriculum.

Subjects covered in Intermediate (IPC) Course / ATC (Group I Level of Intermediate (IPC) Course)

Six subjects and Seven Papers to study in Intermediate (IPC) Course are –

Group I

Paper 1:	Accounting (100 Marks)
Paper 2:	Business Laws, Ethics and Communication (100 Marks) Part I: Business Laws (60 Marks) comprising Business Laws (30 Marks) Company Law (30 Marks) Part II: Ethics (20 Marks) Part III: Communication (20 Marks)
Paper 3:	Cost Accounting and Financial Management (100 Marks) Part I: Cost Accounting (50 Marks) Part II: Financial Management (50 Marks)
Paper 4:	Taxation (100 Marks) Part I: Income-tax (50 Marks) Part II: Indirect Taxes (50 Marks)



Group II

Paper 5:	Advanced Accounting (100 Marks)
Paper 6:	Auditing and Assurance (100 Marks)
Paper 7:	Information Technology and Strategic Management (100 Marks)
	Section A: Information Technology (50 Marks)
	Section B: Strategic Management (50 Marks)

Subjects of Intermediate (IPC) Course are classified into two groups. A student can study and appear in the examination either group-wise or both the groups together but CPT route students may note that they shall be eligible to commence practical training after passing Group I or Both Groups of Intermediate (IPC) Examination.

4.5 Orientation Programme

Candidates registered for Intermediate (Integrated Professional Competence) Course are required to complete Orientation Programme to become eligible for commencement of practical training. Candidates of ATC are, however required to complete Orientation Programme before appearing for the first time in Accounting Technician Examination (ATE). The Orientation Programme is of 15 days, spanning 90 hours and covers topics such as Personality Development, Communication Skills, Office Procedures, Business Environment.

The Orientation Programme is carried out through Regional Offices, Branches and Chapters of the ICAI which would charge separately a fee of ₹ 5,500.

4.6 100 Hours Information Technology Training (ITT)

Under the present scheme of education and training, an updated version of the computer training programme relevant for the professional practice has been designed. Highlights of this computer training programme are as follows:

- ◆ The 100 hours ITT is moduled for a period of maximum 40 days @ 3-5 hours per day on full time basis.
- ◆ The training components would focus on application softwares relevant for accounting and auditing. In addition, knowledge of Electronic Spread Sheet, Data base Management System, software for CAs in practice and web technology/E-filing are strengthened.
- ◆ The 100 hours ITT has been linked to theoretical knowledge imparted through Paper on Information Technology. It has been planned to synchronize theoretical knowledge with practical training.
- ◆ A student has to complete 100 hours ITT before commencement of practical training. However ATC students are required to complete ITT before appearing in the Accounting Technician Examinations (ATE).
- ◆ The 100 hours ITT is carried out through Regional Councils and Branches of the ICAI which would charge separately a fee of ₹ 4,000.

4.7 General Management and Communication Skills

The 15 Days full time Course on General Management and Communication Skills Course is designed to equip the students to the profession with interpersonal and management skills and provide exposure to the contemporary issues in the ever changing socio-economic scenario.

This course is a prerequisite for membership enrolment of the Institute under Regulation 51A/72A of The Chartered Accountants Regulations, 1988. GMCS Course has been specifically designed for the students to develop effective communication and conversational skills, interpersonal and negotiation skills and public relations skills which are essential to face the upcoming challenges of the professional environment. The knowledge on Client Interfacing, Gender Sensitivity, Leadership and Team Building, Group discussion, CV writing and CV evaluation workshop etc., would enhance the quality and level of knowledge of the students which provides an insight of contemporary business environment and prepare them for a rewarding career.

4.8 Advanced Information Technology Training

Students before applying for the membership of the Institute are required to undergo course on Advanced Information Technology Training.

Syllabi For 100 Hrs. Information Technology Training Programme and for Advanced ITT are hosted at institute's website www.icaai.org

4.9 Final Course

Subjects covered in Final Course

Group – I

- Paper 1 : Financial Reporting (100 Marks)
- Paper 2 : Strategic Financial Management (100 Marks)
- Paper 3 : Advanced Auditing and Professional Ethics (100 Marks)
- Paper 4 : Corporate and Allied Laws (100 Marks)
 - Section A : Company Law (70 Marks)
 - Section B : Allied Laws (30 Marks)

Group – II

- Paper 5 : Advanced Management Accounting (100 Marks)
- Paper 6 : Information Systems Control and Audit (100 Marks)
- Paper 7 : Direct Tax Laws (100 Marks)
- Paper 8 : Indirect Tax Laws (100 Marks)
 - Section A : Central Excise (25 Marks)
 - Section B : Service Tax (50 Marks)
 - Section C : Customs and Foreign Trade Policy (25 Marks)

The syllabus of the final course is hosted on Institute's website www.icaai.org.



5. REQUIREMENTS FOR BECOMING A CHARTERED ACCOUNTANT – THROUGH CPT ROUTE

Under this scheme, the requirements for becoming chartered accountant are as follows:

- (i) Enrol with the Institute for Common Proficiency Course (CPC) after passing class 10th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto.
- (ii) Appear in Common Proficiency Test (CPT) after appearing in the senior secondary examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto and after completion of specified period of 60 days from the date of registration for CPC with the Board of Studies as on the first day of the month in which examination is to be held, i.e., students registered on or before 1st April/1st October will be eligible to appear in June/December examination, as the case may be. In case, the last date for registration happens to be a Gazetted Holiday/National Holiday/Bank Holiday/Sunday, the next working day will be deemed to be the last date for registration for Common Proficiency Course (CPC).
- (iii) Join Intermediate (IPC) Course /ATC after passing CPT and 10+2 examination.
- (iv) Undergo 100 hours ITT (100 hours ITT is a 40 days programme @ 3-5 hours per day) either before appearing in the Intermediate (IPC) Examination or before commencement of practical training.
- (v) Undergo Orientation Programme for 90 hours either before appearing in the Intermediate (IPC) Examination or before joining for practical training.
- (vi) Appear in Intermediate (Integrated Professional Competence) Examination or Accounting Technician Examination (ATE) on completion of 8 months Study Course as on the 1st day of the month in which examination is to be held.
- (vii) Join practical training after passing either Group I or Both Groups of Intermediate (IPC) Examination. Pass Group-II of Intermediate (IPC) Examination, if not passed earlier.
- (viii) Undergo General Management and Communication Skills (GMCS) course of 15 days before applying for membership of the Institute.
- (ix) Complete a Course on Advanced Information Technology Training before applying for the membership of the Institute.
- (x) Join CA Final Course:
 - ◆ After passing Intermediate (IPC) Examination (Group I & II) register for final course.
 - ◆ Collect study materials for the final course and prepare for final examination;
- (xi) Appear in final examination on completion of practical training or while serving last 6 months of practical training.
- (xii) Complete practical training of 3 years.
- (xiii) Pass final examination and complete GMCS and course on Advanced ITT, if not completed earlier.
- (xiv) Enrol for membership.

(Scheme of Education and Training of CPT route has been presented diagrammatically in the penultimate page of the Prospectus).

6. COMMON PROFICIENCY TEST (CPT)

6.1 Registration fees

The registration fees as follows:

1		2	
Fees for		Students other than stated in Column 1 i.e.	
(i) Indian students residing in India and other SAARC countries; and		(i) the students of foreign countries other than SAARC countries; and	
(ii) students belonging to other SAARC countries		(ii) Indian students residing abroad other than SAARC countries	
	(In ₹)		US\$
Registration fees *	6,000	Registration fees *	580
Subscription for Students' Journal (for one year) (Optional but strongly recommended)	200	Subscription for Students' Journal (for one year) (Optional but strongly recommended)	20
Subscription for Members' Journal (for one year) (Optional)	400	Subscription for Members' Journal (for one year) (Optional)	40

The above-mentioned fees are to be paid along with filled-in application form.

* Registration fee includes supply of reading materials alongwith Model Test Papers Volume I and Volume II and DVD(s) containing e-learning, webcasts and study materials.

6.2 Registration procedure

A student should register with the Board of Studies of the concerned Regional office by submitting prescribed filled-in form. The form for registration to the course can also be downloaded from the Institute's website www.icai.org or can register online by visiting www.icai.org. Student who is making online registration should take a print out of filled-in application form, attach photograph, put signature and submit it to the appropriate office of the ICAI for the purpose of verification of details and maintaining physical record at the Institute's end. A list of authorised branches of ICAI is given at the end of this prospectus, where students can submit filled in applications forms & collect study material in person.

- ◆ While submitting the CPT registration form, enclose the following:
 - (1) Demand Draft towards registration fee and other fees.
 - (2) Attested copy of Date of Birth and class 10th pass mark statement.
 - (3) Attested copy of proof of Nationality, if student is foreigner.
 - (4) Attested copy of proof of special category certificate i.e. SC/ST, OBC, Differently abled.

6.3 Validity of CPT registration

The registration for Common Proficiency Course (CPC) is valid for 3 years and thereafter revalidation shall be made for every 3 years with a renewal fee of Rs. 300/- or as decided by the Council from time to time. Students should have valid registration before applying for the relevant examination.

6.4 Reading material

The Board of Studies provides a comprehensive reading material including large question bank. In addition, Model Test Papers are also provided which contains large number of questions. Students are advised to take benefit from these Model Test Papers. For the benefit of students, the Board of Studies have taken a new initiative by providing DVDs containing e-learning, webcasts and study materials where students can easily access, read and learn on the move.



6.5 Modes of Imparting Education

The Board of Studies (BoS) imparts education for the CPT Course through correspondence method (Distance Education) to its students. The BoS proactively works to ensure that students achieve the desired level of professional competence through provision of multitude of educational inputs in the form of Study Materials, Model Test Papers, Mock Test Papers etc., with an objective to enable students to prepare well for the examinations.

6.5.1 ICAI Cloud Campus

The ICAI Cloud Campus provides education at CPT level of CA course that enable students to learn anytime and from anywhere from the convenience of their homes in the form of :

1. e-Lectures and Audio Lectures on the Students Learning Management System (LMS) at <http://studentslms.icai.org/index2.htm>

The e-Learning facility for CPT level of CA Course is available through the Students Learning Management System. Student LMS provides e-lectures chapter wise for all four sections of CPT course. The Students LMS also tracks the learning and development by students in terms of e-Lectures available, visited and completed. The students are also provided with a Self-Assessment Quiz after each chapter, to enable students to make a Self-Assessment of their preparation for forthcoming examination. The e-Lectures on the Students LMS are mobile-enabled - students can now access the online e-Learning even on their smart phones and tablets, while on the move.

2. Video Lectures on practical problem solving subjects

Video lectures for practical problem solving subjects like Fundamentals of Accounting and Quantitative Aptitude are now available on the Cloud Campus providing greater conceptual clarity and problem solving skills. These lectures aim to teach step-by-step practical problem solving process on the Blackboard – a key skill requirement today from examination perspective. These video lectures have been hosted on Cloud Campus (<http://cloudcampus.icai.org>)

3. Online Mentoring

Online mentoring facility on the Cloud Campus by BoS faculty aims to enable Students across the country and abroad to get online mentoring subject wise for CPC including counselling. Students would also be able to ask queries on the topic / subject related to the session scheduled, which would get answered subject to availability of time and relevance. Board of Studies also offer counselling to students through email as well as personal discussions.

The BoS has also made available a Campus on the Cloud – ICAI Cloud Campus to provide education and training at the doorsteps and at the same time provide One-Stop-Window to all the educational, administrative, examination, enrollment and other requirements by integrating Six Portals/ sites: Students LMS for e-Learning, BoS Knowledge Portal, Live Webcasts & VoD, Exam Forms and Results, Articles Placement Portal and Online Registration Portal for GMCS, OP and ITT Courses.

The BoS Knowledge Portal on the ICAI Cloud Campus provides :

- Chapter Wise Study Material, Podcast (MP3 Audio lecture), and PowerPoint Presentation serving as short notes for CPT Course for revision.
- Soft copies of Model Test Papers and Mock Test Papers.

- Latest Announcements and Notifications from BOS are also available under BOS announcement tab of ICAI website.
- The BOS also provides useful publications like “How to Face CPT Examinations”.
- The Chartered Accountant Students Journal-the monthly Journal for students to provide updated and useful articles for students.

6.6 Eligibility requirement for appearing in CPT Examination

A registered student is entitled to appear in Common Proficiency Test (CPT) after he has appeared in the Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto and has complied with such requirements as may be specified by the Council from time to time (See Annexure – I for a list of examinations which are treated as equivalent to Senior Secondary Examination). However, a specified period of 60 days should expire from the date of registration and upto the first day of the month in which CPT examination takes place. Students intending to appear in CPT examinations to be held in June and December must get themselves registered on or before 1st April and 1st October respectively. In case, the last date for registration happens to be a Gazetted Holiday/National Holiday/Bank Holiday/Sunday, the next working day will be deemed to be the last date for registration for Common Proficiency Course (CPC).

A student has to follow the examination notification to be issued by the Examination Department of the ICAI and apply in the prescribed form along with the examination fee. The Examination Department will announce the examination centres in India and abroad in the notification and issue admit card.

6.7 Passing criteria in CPT

CPT is an objective type test with a negative marking which will be indicated in the question paper. There is a negative marking for selecting wrong answer to the extent of 25% marks allotted to a question.

As per amended Regulations to the Chartered Accountants Regulations 1988 vide Notification No. 1-CA(7)/145/2012 dated August 1, 2012, a CPT candidate shall be declared to have passed the test if he obtains at one sitting a minimum of 30% marks in each section (i.e. subject) and a minimum of 50% marks in aggregate of all the sections, subject to the principle of negative marking.

Pass with Distinction

Candidates securing a minimum 70% marks will be declared “Pass with Distinction” and such remarks will be indicated in the Result card itself. No separate pass certificate will be issued.

6.8 Syllabus of Common Proficiency Test (CPT)

The level of knowledge expected of CPT students is Basic Knowledge. The detailed contents of the syllabus are given in **Annexure – II**.

Through Fundamentals of Accounting, it is expected to develop conceptual understanding of the Financial Accounting and basic skills of accounting for different kinds of business transactions.

It is desired to develop awareness of Mercantile Laws through an overview of Indian Contract Act, Sale of Goods Act and Indian Partnership Act.

In General Economics, it is attempted to provide basic knowledge of the economic theory and Indian economic developments.



Quantitative Aptitude is included in the course to develop understanding of important quantitative techniques and their application to business problems. It would also help the students in their further study of certain subjects at Intermediate (IPC) Course and Final levels.

6.9 Scholarships for meritorious students

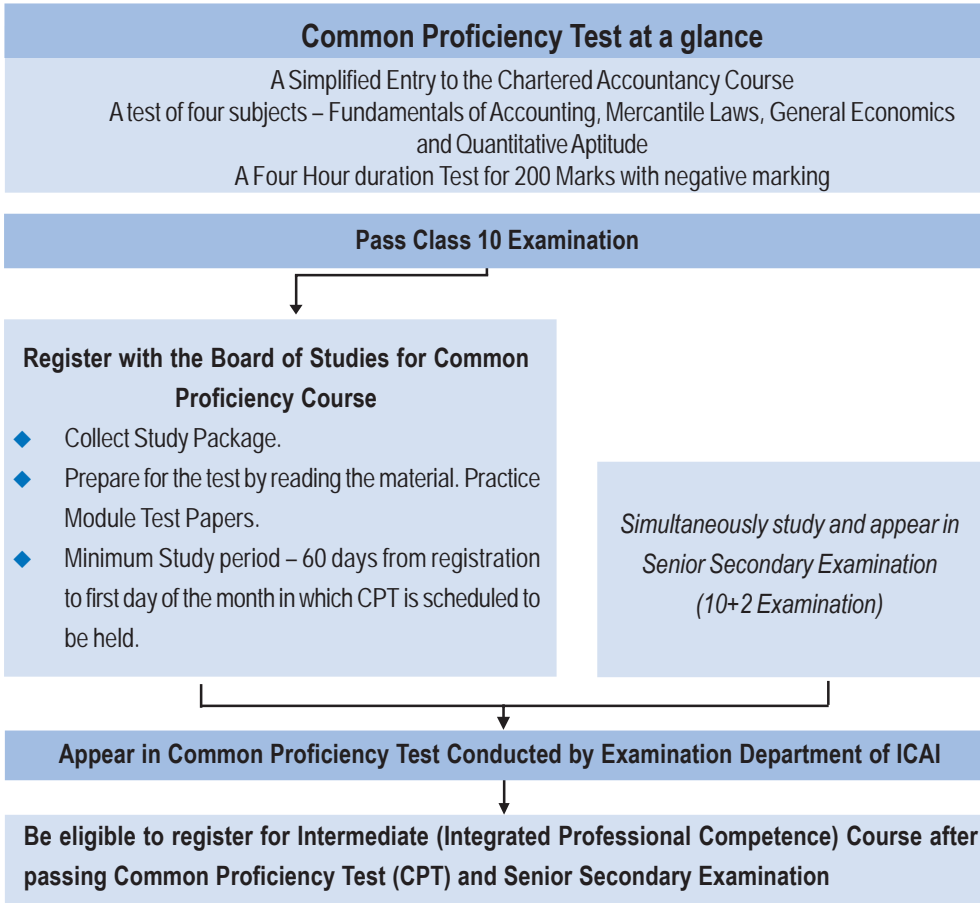
1. **Merit Scholarship:** The students whose names appear at Sl.No.1 to 10 (in case the rank at Sl. No. 10 continues to Sl. No. 11 or to Sl. No. 12 or so on, all such rank holders) of the Merit List of Intermediate (IPC) Course Examination held in May/November every year are eligible for award of Merit Scholarship @ Rs. 2000/- per month. These Rank holders, Students of Final Course, will get scholarship for a maximum period of 30 months/remaining period of their articleship.
2. **Merit-cum-Need based Scholarship:** All students (other than covered under Merit Scholarship) whose names appear in the Merit list of Rank holders of the Intermediate (IPC) Examination and whose parents total income is not more than Rs. 1,50,000/- per annum are eligible to apply for award of Merit-cum-Need scholarship. The students who would be selected for award of scholarship will be granted @ Rs. 1500 p.m for a maximum period of 30 months or remaining period of articleship whichever is less to rank holders of Intermediate (IPC) Course who have registered for articleships.
3. **Need-based and weaker sections Scholarship:** Students of Intermediate (IPC) and Final Course are eligible to apply for award of Need- based Scholarships provided their parents' annual income is not more than Rs.1,00,000/- per annum. The students who would be selected for award of scholarship will be granted @ Rs. 1250/- p.m for 18 months to Intermediate (IPC) students and for a maximum period of 30 months or remaining period of articleship whichever is less to Final students. Total 500 scholarships (200 for Intermediate (IPC) and 300 for Final Course Students) are awarded every year under this category. Two scholarships are reserved every year for physically handicapped students. For SC/ST/OBC category students, an additional amount of Rs.100/- p.m. will be paid on submission of a certificate/ documentary proof duly attested by a member of the Institute.

Over and above the number of scholarships under this category, the children of the deceased members of ICAI undergoing Intermediate (IPC) or Final Course and financial assistance is provided to spouses of the deceased members from the Chartered Accountants Benevolent Fund (CABF) shall also be eligible for scholarship.
4. **Scholarships under Endowment Schemes:** In addition to the above, scholarships are also awarded under different Endowment Schemes created by individual donors/ Joint Corpus formed by donors. The criteria applied are the same as in case of Need -based scholarship.

The payment of scholarship is liable to be discontinued in each category in case the recipient does not pass the Intermediate (IPC)/Final Examination in the first two eligible chances.

Top 10 rank holders of the Intermediate (Integrated Professional Competence) Examination and Final Examination are exempted from payment of fee for attending residential programme on Professional Skills Development.

7. STEPS FOR COMMON PROFICIENCY TEST (CPT)



8. NEXT STEP AFTER PASSING CPT

After passing CPT and 10+2 examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto may join the Chartered Accountancy Course.

Education of Chartered Accountancy is divided into two levels:

- ◆ Intermediate (Integrated Professional Competence) Course/Accounting Technician Course (Group I level of Intermediate (IPC) Course)
- ◆ Final Course

There is a practical training of 3 years after passing either Group – I or Both Groups of Intermediate (IPC) Examination.

After passing CPT and 10+2 examination as stated above, a student has to take admission in Intermediate (Integrated Professional Competence) Course and has to undergo Eight months of study course. He has to complete 100 hours Information Technology Training (ITT) and 90 hours Orientation Programme before commencement of his practical training. The practical training starts once he passes Group I / Both Groups of Intermediate (IPC) Examination. After passing both groups of Intermediate (IPC) Examination, he is required to register for Final course. During the practical training, student needs to undergo GMCS course of 15 days and Advanced Course on Information



Technology Training. After clearing both groups of Final examination and on completion of prescribed period of articleship, he is eligible to enroll as member of the institute.

A student who opts for Accounting Technician Course (ATC) has to undergo Eight months of study course, complete 100 hours of ITT and 90 hours of Orientation Programme before appearing for the first time in Accounting Technician Examination. He also has to undergo 1 year work experience to obtain ATC certificate. To pursue CA course he has to register and pass Group II of Intermediate (IPC) Examination and thereafter in Final course.

In nutshell, following are the requirements for becoming a Chartered Accountant—through CPT route :

8.1 How to become a Chartered Accountant

- ◆ Enrol for Common Proficiency course(CPC), after passing Class 10th examination.
- ◆ Appear and pass Common proficiency Test (CPT) after appearing in Senior Secondary (10+2) Examination. However one should pass both CPT and 10+2 examination before registering for Intermediate (Integrated Professional Competence) Course.
- ◆ Enrol for Group I or Group II or for both Group I and Group II of Intermediate (IPC) Course.
- ◆ Complete 8 months Study Course from the date of Intermediate (IPC) Course registration to 1st day of the month in which exam is to be held.
- ◆ Successfully complete Orientation Course of 15 days spanning 90 hours which covers topics, such as, personality development, communication skills, office procedures, business environment etc. before commencement of practical training.
- ◆ Successfully complete 100 hours Information Technology Training (ITT) before commencement of practical training.
- ◆ Appear and pass Group I as well as Group II of Intermediate (Integrated Professional Competence) Examination.
- ◆ Group I is composed of four papers and Group II is composed of three papers.
- ◆ Register as Articled Assistant for a period of 3 years, on passing either Group I or both the Groups of Intermediate (IPC) Examination.
- ◆ Get Intermediate (IPC) Examination Certificate, on passing both the Groups of Intermediate (IPC) Examination.
- ◆ Successfully complete the Course on General Management and Communication Skills (15 days) before applying for membership of the Institute.
- ◆ Complete Advanced Course on Information Technology Training before applying for membership of the Institute.
- ◆ Appear in CA Final Examination during last 6 months of 3 years of practical training.
- ◆ Pass Group I as well as Group II of CA Final Examination.
- ◆ Complete 3 years period of practical training.

- ◆ Undergo GMCS and Advanced ITT, if not completed earlier.
- ◆ Enrol as a member of ICAI and designate as "Chartered Accountant".

8.2 How to become an Accounting Technician (Accounting Technician Course)

- ◆ Enrol for Common Proficiency course(CPC), after passing Class 10th examination.
- ◆ Appear and pass CPT after appearing in Senior Secondary (10+2) Examination. However one should pass both CPT and 10+2 examination before registering for ATC.
- ◆ Enrol for Accounting Technician Course (ATC).
- ◆ Successfully complete 8 months of study course from the date of registration for the ATC to 1st day of the month in which exam is to be held.
- ◆ Successfully complete Orientation Course of 15 days spanning 90 hours which covers topics, such as, personality development, communication skills, office procedures, business environment etc. before appearing in the ATE
- ◆ Successfully complete 100 hours Information Technology Training (ITT) before appearing in the ATE.
- ◆ Pass ATE (Group I of Intermediate (Integrated Professional Competence) Examination).
- ◆ ATC is composed of four papers.
- ◆ Successfully complete one year work experience under chartered accountant in practice or in industry.
- ◆ Get Accounting Technician Certificate.
- ◆ Designate as "Accounting Technician".

8.3 How to become a CA, even after becoming Accounting Technician

- ◆ Enrol in Group II of Intermediate (Integrated Professional Competence) Course.
- ◆ Register as Articled Assistant for a period of 3 years.
- ◆ Pass Group II of Intermediate (IPC) Examination.
- ◆ Register for CA Final Course and prepare for Final Examination.
- ◆ Undergo GMCS (15 days) before applying for membership of the Institute.
- ◆ Appear in CA Final Examination during last 6 months of 3 years of practical training.
- ◆ Complete Advanced Course on Information Technology Training before applying for membership of the Institute.
- ◆ Pass both the Groups of CA Final examination.



- ◆ Complete 3 years period of practical training.
- ◆ Undergo GMCS and Advanced ITT, if not completed earlier.
- ◆ Enrol as a member of ICAI and designate as “Chartered Accountant”.

8.4 Practical Training

The unique requirement of practical training in CA course is instrumental in shaping a well-rounded professional. To ensure that students have to undergo and acquire on-the-job work experience of a professional nature in a practical training. Such practical training :-

- ◆ Inculcates a disciplined attitude for hard work;
- ◆ Develops necessary skills in applying theoretical knowledge to practical situations;
- ◆ Provides exposure to overall socio-economic environment in which organisations operate; and
- ◆ Develops ethical values.

The entire period of practical training can be served with a practising member or it can be served partly with a practising member and partly in an approved industrial establishment as an Industrial Trainee. The period of such industrial training may range between 9 – 12 months during the last year of practical training. Only students of Final Chartered Accountancy Course are eligible for Industrial training.

8.5 Stipend to articled assistants

A person registered as an Articled Assistant is entitled to receive a minimum monthly stipend as per the rates specified under the Chartered Accountants Regulations 1988. The current minimum rates of monthly stipend payable, depending on the situation of the normal place of services of the articled assistants, are as follows:

Classification of the normal place of service of the articled assistants	Stipend payable per month		
	During the first year of training	During the Second year of	During the remaining period of training
1. Cities/Towns having population of 20 lakhs and above	₹ 2,000	₹ 2,500	₹ 3,000
2. Cities/Towns having population of 4 lakhs and above but less than 20 lakhs	₹ 1,500	₹ 2,000	₹ 2,500
3. Cities/Towns having a population of less than 4 lakhs	₹ 1,000	₹ 1,500	₹ 2,000

8.6 Permission to pursue other courses of study including guidelines on working hours

Under Regulation 65 and 78 of the Chartered Accountants Regulations, 1988 an articled/ audit assistant cannot take up any other course of study or training, whether academic or professional, without prior permission of the council. The permission may be granted to an articled/ audit assistant, for pursuing one additional regular course of study provided the classes are not held between 9.30 a.m. to 5.30 p.m. The students are advised to join graduation course through IGNOU, correspondence course with whom the ICAI has entered into Memorandum of Understanding (MoU) to enable CA student to acquire University Degree or through colleges whose timings do not clash with the timings of practical training, for details of MoU please visit Institute's website www.icai.org.

The student joining distance education programme of degree course of IGNOU will get exemption from studying subjects which are part of the curriculum of Intermediate (IPC) Course.

8.7 Admission to Intermediate (Integrated Professional Competence) Examination, Fees and Syllabus

No candidate shall be admitted to Intermediate (Integrated Professional Competence) Examination unless-

- (i) he is enrolled for the relevant level(s) of the Intermediate (Integrated Professional Competence) Course;
- (ii) he produces a certificate to the effect that he has undergone a study course, for a period not less than eight months, as may be specified by the Council for the relevant level(s), as on the first day of the month in which the examination is held; and
- (iii) A student of Intermediate (IPC) Course can now complete 100 hours of Information Technology Training (ITT) Programme and Orientation Programme either before appearing in Intermediate (IPC) Examination or before commencing his articleship.

8.8 Requirements for passing the Intermediate (Integrated Professional Competence) Examination

A candidate may appear in both the groups simultaneously or in one group in one examination and the remaining group at any subsequent examination. He/she is declared to have passed the Intermediate (IPC) Examination if he passes both the groups :-

- (i) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he -
 - (a) secures at one sitting a minimum of 40 per cent marks in each paper of each of the groups and minimum of 50 per cent marks in the aggregate of all the papers of each of the groups; or
 - (b) secures at one sitting a minimum of 40 per cent marks in each paper of both the groups and a minimum of 50 per cent marks in the aggregate of all the papers of both the groups taken together.
- (ii) A candidate shall be declared to have passed in a group if he/she secures at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent marks in the aggregate of all the papers of that group.



8.9 Requirements for passing the Accounting Technician Examination (ATE)

A candidate who has appeared in Accounting Technician Examination (ATE) shall be declared to have passed the examination, if he –

- (i) secures at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent marks in the aggregate of all the papers of that group.
- (ii) (a) completes 100 hours IT Training and Orientation Programme for 90 hours as prescribed by the Institute
- (b) completes practical work experience of one year as specified by the Institute.

8.10 Final Course and admission to Final Examination

After passing Intermediate (Integrated Professional Competence) Examination in its entirety (i.e. both groups), a student is required to register for Final Course with the Board of Studies in the prescribed form and collect Study Materials and prepare for the Final Examination. He has to undergo General Management and Communication Skills Course as per Regulations 51A/ 72A of the Chartered Accountants Regulations, 1988 before applying for membership of the Institute. A student also needs to undergo Advanced Course on Information Technology Training during third year of practical training.

A candidate shall be admitted to the Final Examination, if he has registered for the final course and is either serving the last six months of his practical training (including excess leave, if any) or has completed the prescribed period of 3 years Practical Training as on the first day of the month in which examination is to be held.

8.11 Requirements for passing the Final Examination

A candidate may appear in both the groups simultaneously or in one group in one examination and the remaining group at any subsequent examination and shall ordinarily be declared to have passed the Final Examination if he passes in both the groups.

A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he –

- (i) secures at one sitting a minimum of 40 per cent marks in each paper of each of the groups and minimum of 50 per cent marks in the aggregate of all the papers of each of the groups; or
- (ii) secures at one sitting a minimum of 40 per cent marks in each paper of both the groups and a minimum of 50 per cent marks in the aggregate of all the papers of both the groups taken together.

A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 per cent marks in each paper of the group and a minimum of 50 per cent marks in the aggregate of all the papers of that group.

- 8.12 The Council of the Institute has laid down 'Code of Conduct for CA Students', to be observed while pursuing Chartered Accountancy Course. This Code of Conduct is applicable to all students including registered students of Common Proficiency Course (CPC). The 'Code of Conduct for CA Students' is given at Annexure – III.

8.13 Fee structure of Intermediate (IPC) Course and Final Course

1	2	3
	Fees for (i) Indian students residing in India and other SAARC countries and (ii) students belonging to other SAARC countries (In ₹)	Students other than stated in Column 2 i.e. (i) the students of foreign countries other than SAARC countries and (ii) Indian students residing abroad other than SAARC countries US\$
Intermediate (IPC) Course Fees Structure	Please refer page 23	Please refer page 23
Final Course - Intermediate (IPC) Course Route	10,000	750

9. FEE CONCESSION TO DIFFERENTLY ABLED STUDENTS

Differently abled students who are suffering from permanent disability of 50% or above are eligible for following facilities and fee exemptions while pursuing CA course.

- Exemption from payment of full registration fees at the time of registration to Intermediate (IPC) Course (except Students' Activity fee of Rs. 1,000/-) and Final Course.
- Exemption from payment of fees for undergoing Orientation Programme. Such students can either opt to (i) attend all the classes or (ii) appear in two test papers of 3 hours each after a study period of 15 days from the date of registration and after thoroughly studying the Background Material.
- Exempted from payment of Information Technology Training (ITT) course fee of Rs. 4,000/- for undergoing course. But such students are required to self-study and pass two test papers of 100 hours ITT specially designed for the purpose.
- Exemption from payment of fees for undergoing General Management and Communication Skills (GMCS) Course. Such students can either opt to (i) attend all the classes or (ii) appear in two test papers of 3 hours each after a study period of 15 days from the date of registration and after thoroughly studying the Background Material.

For availing the above facilities and fee exemptions, Differently abled student is defined as under :

- Blindness – "Blindness" refers to a condition where a person suffers from any of the following conditions, namely:
 - ◆ total absence of sight;
 - ◆ visual acuity not exceeding 6/60 or 20/200 (snellen) in the better eye with correcting lenses; or
 - ◆ limitation of the field of vision subtending an angle of 20 degree or worse.
- Low vision – "Low vision" means a person with impairment of visual functioning even after treatment or standard refractive correction but who uses or is potentially capable of using vision for the planning or execution of a task with appropriate assistive device.
- Leprosy cured – "Leprosy cured" means any person who has been cured of leprosy but is suffering from
 - ◆ loss of sensation in hands or feet as well as loss of sensation and paresis in the eye and eye-lid but with no manifest deformity;



Fees to be charged from the students registering for Intermediate (Integrated Professional Competence) Course / Accounting Technician Course (ATC) - students who have passed CPT and passed 10+2 examination or passed Entrance Examination or Foundation Examination or Professional Education (Examination - I);

Registration Options/ Various charges	1		2		3		4		5		6	
	Both Groups of Intermediate (IPC) Course (Without articles)	Both Groups of Intermediate (IPC) Course (With articles)	Both Groups of Intermediate (IPC) Course & ATC (Without articles)	Both Groups of Intermediate (IPC) Course & ATC (With articles)	Group I of Intermediate (IPC) Course	Group I of Intermediate (IPC) Course	Group II of Intermediate (IPC) Course (Without articles)	Group II of Intermediate (IPC) Course (With articles)	Group II of Intermediate (IPC) Course (Without articles)	Group II of Intermediate (IPC) Course (With articles)	Accounting Technician Course	Accounting Technician Course
Registration fee for ATC	Rs.	US\$	Rs.	US\$	Rs.	US\$	Rs.	US\$	Rs.	US\$	Rs.	US\$
Registration fee @	-		1,000		%	%	%	%	-	-	4,000 @	4,000 @@
Registration fee for Orientation Programme	5,000		5,000		4,000		4,000		4,000		-	-
Registration fee for 100 hours ITT	1,000		1,000		1,000		1,000@		-		1,000	
Registration fee for one year work experience	2,000		2,000		2,000		2,000@		-		2,000	
Students' Activities Fee	-		**	**	**	**	**	**	-	-	2,000	
Students' Association Fee	1,000*		1,000*		1,000*		1,000*		1,000*		1,000*	
Registration fee as articulated assistant	-		-		-		-		1,000		-	
	-		-		-		-		1,000		-	
TOTAL FEES	9,000	550	10,000	600	8,000	500	8,000	500	7,000	400	10,000	600

* To be charged only once at the time of initial registration.

** Students who opt for ATC along with both groups of Intermediate (IPC) Course / Group I of Intermediate (IPC) Course / Group II of Intermediate (IPC) Course have to pay Rs. 2,000/- or US\$60 towards Registration fee for one year work experience.

% Students who wish to register for ATC along with Group I of Intermediate (IPC) Course has to pay Rs. 1,000/- towards ATC registration. No separate reading materials will be issued for ATC. Foreign students have to pay US\$ 60 in addition to the prescribed fee given above.

%% Students who wish to register for ATC along with Group II of Intermediate (IPC) Course has to pay Rs. 2,000/- (Rs.1,000/- towards ATC registration fee and Rs. 1,000/- towards supply of reading material). Separate reading material will be issued for ATC. Foreign students have to pay US\$ 60 in addition to the prescribed fee given above.

@ Students who wish to register ONLY for Group II of Intermediate (IPC) Course has to pay Rs. 3,000/- (Rs. 1,000/- towards Registration fee for Orientation Programme and Rs. 2,000/- towards Registration fee for 100 hours IT Training) and need not pay Rs. 3,000/- while registering for the other group subsequently.

@@ Registration fee includes registration charge (Rs. 1,000/- towards Board of Studies) and charge for providing reading materials.

- ◆ manifest deformity and paresis but having sufficient mobility in their hands and feet to enable them to engage in normal economic activity;
 - ◆ extreme physical deformity as well as advanced age which prevents him from undertaking any gainful occupation, and the expression "leprosy cured" shall be constructed accordingly.
- (d) Hearing impairment – "Hearing impairment" means loss of sixty decibels or more in the better ear in the conversational range of frequencies.
- (e) Locomotors disability – "Locomotors disability" means disability of the bones, joints or muscles leading to substantial restriction of the movement of the limbs or any form of cerebral palsy.
- (f) Permanent and total loss of voice.
- (g) Any other physical disability which is not covered above, but permanently suffering from 50% or above, as the case may be, submit an application for consideration on case to case basis.

For availing the facility/fee concession differently abled student who is suffering from permanent disability is required to submit a certificate of disability, certified by a physician/surgeon/oculist working in a Government hospital, as applicable.

10. OTHER FEE CONCESSIONS AND SCHOLARSHIPS

The children of military and para-military forces who are studying chartered accountancy course and whose either of the parents have lost their lives in action are exempted from payment of registration fees. This concession of fees will be made available on production of necessary documents.

11. MEMBERSHIP OF THE INSTITUTE

Every person who has been admitted as a member and whose name is entered in the Register of Members is deemed to be an Associate Member of the Institute. A Member who has been an Associate and who has been in continuous practice for not less than five years and possesses the experience prescribed by the Council for this purpose is entitled to apply for Fellow Membership. A member has the right to use the distinctive letters 'FCA' or 'ACA' signifying that he is a Fellow or an Associate respectively. A member of the Institute may either practise as a Chartered Accountant or go for employment. A member desirous of practising as a Chartered Accountant is required to obtain a Certificate of Practice from the Institute.

12. STUDENTS ACTIVITIES

Board of studies organizes seminars and other students' related activities through various branches and regional councils. In addition, it organizes annually All India Students' Conferences and National Conventions. Students' Conferences and National Conventions are also held at regional level. In these conferences / conventions contemporary issues relating to Chartered Accountancy courses and career opportunities of Chartered Accountant students are deliberated. Students are encouraged to contribute papers or otherwise participate in each conferences/ conventions. Board of Studies also organizes elocutions and quiz contests. At the first level these contests are organized at the branch level. Winners of the branch level participate in the regional level contest and finally winners of regional level contest participate in the All India Level Contest. These contests are organized with an objective to improve the communication skills of the students as well as their subject knowledge. The Board of Studies also organises Mock Tests, Debate Competitions, One day Seminars etc. The Board of Studies also conduct lectures for the benefit of CPC/Intermediate (IPC) Course and Final Course students through Web TV, Live Virtual Classes (LVC) in interaction mode, e-learning, webcasts etc.



13. OPPORTUNITIES FOR CHARTERED ACCOUNTANTS

Chartered Accountancy – A challenging career at the cutting edge of trade, industry and economic growth. A profession that imparts the best of technical skills in financial and management areas and abilities necessary for deciding and acting upon the high-pressure situations. No wonder that the Chartered Accountancy is a high status profession and a passport to challenging and rewarding career in industry and commerce. Chartered Accountants today have occupied top management positions in public as well as private sectors. They also render professional services as accountants and management consultants. The society has increasingly recognized the services of CAs in entire gamut of management consultancy including management accounting, management information and control systems, international finance, information technology and financial services sector. CAs today are part of the top management team and hold key positions in the corporate sector. Even in the government, they occupy prominent positions. Rapid changes taking place in the economy have further opened up new vistas of opportunities for the Chartered Accountants. On becoming a Chartered Accountant, you have many options for pursuing challenging and rewarding career.

13.1 Independent Professional Practice

As practitioners of public accounting, CAs may start professional practice as a proprietor or join any existing firm as a partner or staff member. A CA has been entrusted with substantial responsibility of complying with the provisions of various legislations such as compulsory audit of the accounts of all companies, banks, cooperative societies, stock brokers, big income-tax assesseees, large bank borrowers, etc. A Chartered Accountant also provides compilation and review services as and when required by enterprises. While practising as an independent professional, a CA also acts as a business advisor by providing all kinds of services including the preparation of financial reports, helping the business to secure loans, preparing financial projections showing how the loans will be repaid, and determining the viability of business. As a tax advisor, a CA helps business and individuals to comply with tax laws and represents their clients before government agencies.

13.2 Management Consultancy Services

A Chartered Accountant plays a vital role in assisting businesses to improve, the use of their resources, increase their efficiency and achieve their objectives. As a management consultant a CA can also identify, evaluate and recommend ways to increase revenue and reduce operating costs, analyze operations and suggest changes in structure and individual responsibilities, conduct special studies, prepare recommendations, plans and programs; and provide advice and technical assistance in their implementation. The breadth of management advisory services rendered by Chartered Accountants reflects their clear response by application of their technical knowledge and business experience to the client's changing needs. Such services include –

- ◆ Financial management planning and financial policy determination such as capital structure and related areas;
- ◆ Preparation of project reports and feasibility studies;
- ◆ Market research and demand studies;
- ◆ Management accounting systems, cost control and value analysis;
- ◆ Budgeting, inventory management, working capital management;
- ◆ Personnel recruitment and selection, incentive plans;
- ◆ Business policy, corporate planning, organisation development, growth and diversification;
- ◆ Organisation structure and behaviour, development of human resources;
- ◆ Systems analysis and design, and computer related services;
- ◆ Advisor or consultant to an issue;
- ◆ Investment counselling in respect of securities;
- ◆ Registrar to an issue and for transfer of shares/other securities; and
- ◆ Quality audit, energy audit and environmental audit.

13.3 Opt for Industry/Government Organisation

A Chartered Accountant may prefer to join an industry or government organisation and hold a responsible position. Chartered Accountants are responsible for developing, analyzing and reporting on information needed for business decisions. They also evaluate the financial effects of management's actions. A Chartered Accountant may also take up the job of an educator at a University/College level. Many Chartered Accountants hold responsible positions in businesses or industrial firms as CEOs, Managing Directors, Director (Finance) and Chief Accountants.

13.4 Global Scenario

The opportunities are simply ever increasing. Today huge opportunities are available for professionals with the specialised knowledge and skills sought by global organizations. These include the areas of national and international taxation, finance and corporate law. The knowledge of local laws and regulations, of course, places Chartered Accountants in a stronger position to supply services to global organizations entering the Indian Market.

14. CHARTERED ACCOUNTANTS ARE CONSIDERED AS EQUIVALENT TO POST GRADUATES FOR ADMISSION IN PH.D. PROGRAMME/FELLOW PROGRAMMES

Association of Indian Universities (AIU) has recognised Chartered Accountancy Qualification as equivalent to Post Graduate Degree in Commerce for pursuing Ph.D. Programme. Ninety nine Indian Universities, Six Indian Institutes of Management and IIT Madras recognise Chartered Accountancy Qualification as **equivalent to Post Graduation for admitting CA students to the Doctoral Programme.**

Eligibility of the Chartered Accountants to appear in Civil Service Examination

A student who has passed Final examination of the Institute of Chartered Accountants of India has been recognised for recruitment to Superior services / Posts under the Central Government. Accordingly, candidates possessing this qualification are eligible for admission to the Civil Services Examination, which is conducted by the Commission for recruitment to IAS, IPS and other Group 'A' / Group 'B' Central Services / Posts.

15. MEMORANDUM OF UNDERSTANDING (MOU) WITH IGNOU

The Institute of Chartered Accountants of India (ICAI) has entered into Memorandum of Understanding (MOU) with IGNOU for pursuing Graduate/Post Graduate Courses with appropriate exemptions from appearing in the paper/s.

16. MEMORANDUM OF UNDERSTANDINGS (MOUs) WITH OVERSEAS ACCOUNTANCY BODIES

The Institute has also entered into Memorandum of Understandings (MOUs) with the following foreign Accountancy Bodies, whereby a member of ICAI can acquire the Membership of these bodies:

- (i) Institute of Chartered Accountants of England and Wales (ICAEW)
- (ii) Institute of Chartered Accountants in Australia (ICAA)
- (iii) Canadian Institute of Chartered Accountants (CICA)
- (iv) Institute of Certified Public Accountants in Ireland (CPA IRELAND)
- (v) Certified Public Accountants in Australia (CPA AUSTRALIA)
- (vi) Higher Colleges of Technology, Ministry of Higher Education and Scientific Research, UAE
- (vii) University of Djibouti
- (viii) The Bahrain Institute of Banking and Finance
- (ix) Information System Audit & Control Association (ISACA)
- (x) The New Zealand Institute of Chartered Accountants (NZICA)
- (xi) Association of International Accountants, UK
- (xii) The Vietnam Association of CPAs
- (xiii) The AASB of Bhutan

Details of the MOUs are available on the Institute's website www.icaai.org



ANNEXURE - I

List of Examinations treated as equivalent to Senior Secondary Examination

- ◆ Board of Intermediate Education, Andhra Pradesh
- ◆ Assam Higher Secondary Education Council
- ◆ Bihar School Examination Board
- ◆ Central Board of Secondary Education (CBSE)
- ◆ Chhatisgarh Board of Secondary Education
- ◆ Council for Indian School Certificate Examinations (CISCE)
- ◆ Goa Board of Secondary and Higher Secondary Education
- ◆ Gujarat Secondary & Higher Secondary Education Board of School Education, Haryana
- ◆ H. P. Board of School Education
- ◆ J & K State Board of School Education
- ◆ Jharkhand Academic Council
- ◆ Government of Karnataka Department of Pre-University Education
- ◆ Kerala Board of Higher Secondary Education
- ◆ Maharashtra State Board of Secondary & Higher Secondary Education
- ◆ Board of Secondary Education, Madhya Pradesh
- ◆ Council of Higher Secondary Education, Manipur
- ◆ Meghalaya Board of School Education
- ◆ Mizoram Board of School Education
- ◆ Nagaland Board of School Education
- ◆ Council of Higher Secondary Education, Orissa
- ◆ Punjab School Education Board
- ◆ Board of Secondary Education, Rajasthan
- ◆ Tamil Nadu State Board of School Examinations
- ◆ Tripura Board of Secondary Education
- ◆ U. P. Board of High School and Intermediate Education
- ◆ Board of School Education, Uttarakhand
- ◆ West Bengal Council of Higher Secondary Education
- ◆ Chhatisgarh State Open School
- ◆ MP. State Open School
- ◆ National Institute of Open Schooling
- ◆ Rajasthan State Open School
- ◆ The West Bengal Council of Ravindra Open Schooling
- ◆ Banasthali Vidyapith
- ◆ 5 (Five) passes at GCE 'O' level/GCSE/IGCSE in A/B/C Grades and two passes at GCE 'Advanced' level examination of the approved British Examining Bodies, subject to submission of equivalence certificate issued by the Association of Indian Universities certifying that the examination passed/ appeared is equivalent to +2 stage qualification of an Indian Body.
- ◆ Students who have completed two years of higher education including Diploma course after passing 10th class, conducted either by Central/ State Government(s) and on passing such a course have either been admitted to first year of graduation course or have passed the graduation course conducted by any University, including Open Universities, established by law in India shall be also eligible for admission to the Common Proficiency Test (CPT) course.
- ◆ 10+2 Examination of any other recognized Board/University not covered above but recognized by Association of Indian Universities (AIU) as equivalent to Senior Secondary (10+2) Examination as recognized by Central Government.

ANNEXURE – II

Common Proficiency Test (CPT)

(One paper – Four hours – 200 Marks)

Level of Knowledge : Basic knowledge

SESSION – I

(Two Sections – two hours – 100 marks)

Section A : Fundamentals of Accounting (60 marks)

Objective :

To develop conceptual understanding of the fundamentals of financial accounting system.

Contents

1. Theoretical Framework

- (i) Meaning and Scope of Accounting
- (ii) Accounting Concepts, Principles and Conventions
- (iii) Accounting Standards – concepts, objectives, benefits
- (iv) Accounting Policies
- (v) Accounting as a measurement discipline – valuation principles, accounting estimates

2. Accounting Process

Books of Account leading to the preparation of Trial Balance, Capital and revenue expenditures, Capital and revenue receipts, Contingent assets and contingent liabilities, Fundamental errors including rectifications thereof.

3. Bank Reconciliation Statement

4. Inventories

Basis of inventory valuation and record keeping.

5. Depreciation Accounting

Methods, computation and accounting treatment of depreciation, Change in depreciation methods.

6. Preparation of Final Accounts for Sole Proprietors

7. Accounting for Special Transactions

- (a) Consignments
- (b) Joint Ventures
- (c) Bills of exchange and promissory notes
- (d) Sale of goods on approval or return basis.



8. Partnership Accounts

Final accounts of partnership firms – Basic concepts of admission, retirement and death of a partner including treatment of goodwill.

9. Introduction to Company Accounts

Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares, redemption of preference shares.

Section B : Mercantile Laws (40 marks)

Objective :

To test the general comprehension of elements of mercantile laws.

Contents

1. The Indian Contract Act, 1872: An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract and breach of contract.
2. The Sale of Goods Act, 1930: Formation of the contract of sale – Conditions and Warranties – Transfer of ownership and delivery of goods – Unpaid seller and his rights.
3. The Indian Partnership Act, 1932: General Nature of Partnership – Rights and duties of partners – Registration and dissolution of a firm.

SESSION – II

(Two Sections – two hours – 100 marks)

Section C : General Economics (50 marks)

Objective :

To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.

Contents

(I) Micro Economics

1. Introduction to Micro Economics

- (a) Definition, scope and nature of Economics
- (b) Methods of economic study
- (c) Central problems of an economy and Production possibilities curve.

2. Theory of Demand and Supply

- (a) Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity
- (b) Theory of consumer's behaviour – Marshallian approach and Indifference curve approach
- (c) Meaning and determinants of supply, Law of supply and Elasticity of supply.

3. Theory of Production and Cost

- (a) Meaning and Factors of production
- (b) Laws of Production – The Law of variable proportions and Laws of returns to scale
- (c) Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

4. Price Determination in Different Markets

- (a) Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly
- (b) Price determination in these markets.

(II) Indian Economic Development

5. Indian Economy – A Profile

- (a) Nature of the Indian Economy
- (b) Role of different sectors – Agriculture, Industry and Services in the development of the Indian economy, their problems and growth
- (c) National Income of India – Concepts of national income, Different methods of measuring national income, Growth of national income and per capita income in various plans
- (d) Basic understanding of tax system of India – Direct and Indirect Taxation.

6. Select Aspects of Indian Economy

- (a) Population – Its size, rate of growth and its implication for growth
- (b) Poverty – Absolute and relative poverty and main programs for poverty alleviation
- (c) Unemployment – Types, causes and incidence of unemployment
- (d) Infrastructure – Energy, Transportation, Communication, Health and Education
- (e) Inflation
- (f) Budget and Fiscal deficits
- (g) Balance of payments
- (h) External debts.

7. Economic Reforms in India

- (a) Features of economic reforms since 1991
- (b) Liberalisation, Privatisation and Disinvestment
- (c) Globalisation.

8. Money and Banking

- (a) Money – Meaning and functions
- (b) Commercial Banks – Role and functions
- (c) Reserve Bank of India – Role and functions, Monetary policy.

**Section D: Quantitative Aptitude (50 marks)****Objective :**

To test the grasp of elementary concepts in Mathematics and Statistics and application of the same as useful quantitative tools.

Contents

1. **Ratio and Proportion, Indices, Logarithms**
2. **Equations**
Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations.
3. **Inequalities**
Graphs of inequalities in two variables – common region.
4. **Simple and Compound Interest including Annuity – Applications**
5. **Basic concepts of Permutations and Combinations**
6. **Sequence and Series – Arithmetic and Geometric Progressions**
7. **Sets, Functions and Relations**
8. **Limits and Continuity – Intuitive Approach**
9. **Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)**
10. **Statistical description of data**
 - (a) Textual, Tabular & Diagrammatic representation of data
 - (b) Frequency Distribution
 - (c) Graphical representation of frequency distribution – Histogram, Frequency Polygon, Ogive.
11. **Measures of Central Tendency and Dispersion**
Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation.
12. **Correlation and Regression**
13. **Probability and Expected Value by Mathematical Expectation**
14. **Theoretical Distributions**
Binomial, Poisson and Normal.
15. **Sampling Theory**
Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample survey, Some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size.
16. **Index Numbers**

ANNEXURE – III

CODE OF CONDUCT FOR THE STUDENTS OF CHARTERED ACCOUNTANCY COURSE

Preamble:

Regulation 66 of the Chartered Accountants Regulations, 1988 makes an explicit mention that the Code of Conduct is applicable to the Students undergoing practical training under the Chartered Accountancy Course and deals with relevant procedure to be followed in case of breach of the same.

In order to maintain decorum and discipline amongst the students of the Chartered Accountancy Course while dealing with the members of the Institute and other public in general, it is expedient to provide a general Code of Conduct for the students undergoing practical training under the Chartered Accountancy Course including students registered for Common Proficiency Test (CPT), Intermediate (IPC) Course (IIPCC) and even those students who have completed practical training. To this end, the Council of the Institute hereby lays down the following 'Code of Conduct'.

Interpretations: In this code of Conduct, unless otherwise stated,

- (i) "Act" means The Chartered Accountants Act, 1949 (XXXVIII of 1949) as amended from time to time.
- (ii) "Regulations" means regulations made under the Chartered Accountants Act, 1949.
- (iii) "Institute" means the Institute of Chartered Accountants of India (ICAI) constituted under the Chartered Accountants Act, 1949.
- (iv) "Council" means Council of the Institute.
- (v) "Board/Board of Studies (BoS)" is a non-standing Committee of the Council under Section 17 (2) of the Chartered Accountancy Act, 1949.
- (vi) "Executive Committee" is the standing Committee of the Council formed under Section 17 (1) of the Act.
- (vii) "Examination Committee" is the standing Committee formed under Section 17 (1) of the Act.
- (viii) "Principal" or "Employer" means a member entitled to train Articled Assistants and Audit Assistants under the Chartered Accountants Regulations, 1988
- (ix) "Articled assistant" means an articled assistant as referred to in clause (j) of sub-section (2) of Section 30 of the Act engaged under articles by a member entitled to train articled assistants under the Regulations;
- (x) "Audit assistant" means an assistant engaged in audit service by a member entitled to train audit assistants under the Regulations;
- (xi) "Accredited Institution" means institution authorised by Board of Studies for the purpose of organising classes for Chartered Accountancy students as per guidelines issued from time to time.

1. GENERAL

- 1.1 Students who are registered as articled / audit assistants under the provisions of the Chartered Accountants Act, 1949 / Regulations framed thereunder (hereinafter referred to as "trainees" or "articled / audit trainees") should conduct themselves in accordance with the guidelines provided hereunder whilst undergoing practical training under the Chartered Accountants Regulations, 1988.
- 1.2. The Code of Conduct shall also be applicable to all students including CPT and IIPCC as also students pursuing Final course who have completed their articled training shall be held liable in case they mis-handle/damage of any assets/property/infrastructure of ICAI or in its authorized Centre(s)/Venue(s) also shall be bound by the various provisions under the proposed Code of Conduct. Further such persons shall also be required to maintain decency and decorum while attending programmes like Seminars, conferences, mock tests, GMCS, OP, ITT, Adv. ITT or any other course/program etc. organized by the Institute.



2. CONDUCT OF ARTICLED/AUDIT ASSISTANT

An Articled/Audit Assistant shall comply with the following principles of code of conduct:

- 2.1 The articled/audit assistant shall, at all times, diligently and faithfully serve the Principal in the practice of profession of Accountancy.
- 2.2 The articled/audit assistant shall follow the covenants contained in the Deed of Articles and the provisions of Act and Regulations as may be applicable, from time to time.
- 2.3 The articled/audit assistant shall be responsible for the quality and correctness of the work done by him in the course of practical training, either in the office of the Principal or in the offices of any of the clients of the Principal.
- 2.4 The articled/audit assistant shall not at any time during the continuation of his articleship destroy, cancel, obliterate, spoil, embezzle, spend, take away with him copies of books, papers, plans, documents, monies, stamps, hardware, software or chattels whether belonging to the Employer or his personal representative(s) or assignees or partner(s) or clients which came into his hands or, custody or possession or allow any other person to use the same without the prior approval of his employer.
- 2.5 The articled/audit assistant should at all times observe discipline and follow guidelines, rules and regulations set out by his employer and not act in any manner that will bring disrepute to his employer or the profession in General.
- 2.6 The articled/audit assistant shall obey and follow all lawful and reasonable instructions of his Employer and shall not depart or absent himself from the training of the Employer at any time during the said term without the prior consent of his employer or his partners but shall at all times during the said term conduct himself with honesty and propriety.
- 2.7 The articled/audit assistant shall behave in a responsible manner as a prospective member of the profession, with his colleagues, staff members in his Employer's office, Employer's clients and their representatives, Institute's officials and employees and judicial, quasi-judicial and other authorities, wherever he represents his employer.
- 2.8 The articled/audit assistant shall conduct himself in a manner which shall show he is endowed with impeccable character and help him to uphold ethical principles and professional Code of Ethics.
- 2.9 The articled/audit assistant shall not obtain any monetary help or assistance or any form of gratification directly or indirectly from the clients of the Principal, their officials or representatives.
- 2.10 Students while undergoing Articled Training shall adhere to the formal Dress Code as per the local culture and tradition. Students while undergoing Orientation Programme, General Management and Communication Skills (GMCS) course, Information Technology Training (ITT), Advanced Course on ITT Programmes should maintain discipline and decorum apart from adhering to dress code. (Advisory Dress Code: Male Students: Full Sleeves Shirts and Trousers; Female Students: Sarees/ Salvar Kurta/ Suit. While appearing before the appellate authority, they may also wear tie / suit

3. CONFIDENTIALITY

- 3.1 A Student shall keep all the information acquired during the course of his articleship about his Principal and his partners and clients confidential and shall not divulge any information acquired during the course of his training, to anybody without formal authorisation from his employer

4. OFFICE TIMINGS

- 4.1 The articled/audit assistant shall always scrupulously attend the office of employer or his clients as per the prescribed timings of his employer.
- 4.2 The articled/audit assistant shall ensure that he works for a minimum of 35 working hours in a week and follow strictly the normal working hours applicable to him as decided by the Employer. This period does not include lunch break and time spent on travelling to and from place of work. Students are required to adhere to the directions issued by the Council from time to time regarding the working Hours while undergoing the Practical training.

5. LEAVE

- 5.1 The articled/audit assistant will not remain absent from office without taking leave of absence from the Employer. The student will make sure that he takes leave only after prior sanction by the Employer except in case of emergency which should be duly supported by reasonable explanation/ documentary evidence.
- 5.2 The articled/audit assistant shall always give reasonable notice to his Employer of his intention to take leave and the leave will be governed by the provisions of Regulation 59 or Regulation 74 as the case may be.
- 5.3 Whenever the articled/audit assistant asks for leave for the purpose of preparing for examination of the Institute, he shall be granted leave for three months or to the extent of leave due, whichever is less, provided an application for leave has been made at least 15 days in advance.
- 5.4 The articled/audit assistant shall make sure that the total leave taken by him during the period of articleship does not exceed one-sixth of the total period of actual service, together with leave due under Regulation 59(2)/Regulation 74(2).
- 5.5 The articled/audit assistant shall apply to the employer for such leave for the purpose of tests or examinations or any other purpose as may be required. However, the entitlement of leave shall not exceed the leave to his credit as per the Chartered Accountants Regulations, 1988. The employer may grant leave not earned subject to the provisions of Regulation 59(5)/ Regulation 74(5) at the rate of one seventh of the total period of his actual service.
- 5.6 A student who has taken leave in excess of the period of leave to which he is entitled under Regulation 59 shall be required to serve for a further period equivalent to the excess leave taken by him, in accordance with Regulation 58.

6. RECORDS MAINTENANCE

- 6.1 The articled/audit assistant shall maintain such records, documents and papers as may be prescribed by the Institute and his employer from time to time.
- 6.2 **Diaries and Time Sheets:** The articled/audit assistant shall maintain diaries up to date in connection with the work done, in the form prescribed by the employer/ICAI, from time to time.

7. THEORETICAL EDUCATION AND OTHER PROGRAMMES

- 7.1 Students shall abide by all the rules of the Board of Studies, as may be in force from time to time during the period they undergo for theoretical education.
- 7.2 Students attending classes organized by accredited institutions should satisfactorily comply with the requirements governing such classes and the tests conducted thereunder.
- 7.3 Students shall behave in an orderly manner in the examination hall and shall not resort to or attempt to resort to unfair or illegal means for the purpose of passing an examination. They should scrupulously follow instructions issued by the Examination Department of the Institute in this regard
- 7.4 Before applying for membership of the Institute, or during the period of practical training, the Articled/audit assistant shall also attend the course on General Management and Communication Skills, Advanced Course on ITT and such other course as may be prescribed by the Council from time to time and in the manner so specified.

8. SEMINARS/CONFERENCES, ETC.

- 8.1 Students are advised to attend seminars / meetings /workshops / conferences, CPE Seminars, meetings of study groups, organised by the Institute directly or through the Regional Councils/Branches, whenever they get an opportunity to do so, and record the details of the same in the diary maintained by them.
- 8.2 Whenever an articled/audit assistant wants to attend a conference, course or seminar organised by the Institute / Regional Council/ Branch of Regional Council or a Students' Association and desires that the period of such attendance be treated as period actually served under articles/audit service, he will get prior consent of his Employer for the same.



9. PERMISSION FOR OTHER ENGAGEMENTS

9.1 The articled/audit trainee shall not undertake any other course of study or training, whether academic or professional, or engage in any business or occupation without obtaining the prior permission of the Council on application made in the prescribed form (Form No. 112) as specified in Regulation 65/ Regulation 78. Such permitted engagements or occupation may include teaching for the specified hours, directorship in a company, incorporated under the Companies Act, partnership in a family business, subject to the Regulations and guidelines as may be inked by the Council/Board of Studies from time to time.

10. STIPEND

10.1 A student is entitled to receive a minimum monthly stipend as per the rates specified under the Chartered Accountants Regulations, 1988, from time to time. The student shall, therefore, open an account with any Bank for facilitating receipt of such stipend from his Employer.

11. TRANSFER OF ARTICLESHIP

11.1 Transfer of Articleship should be as per the Regulations.

11.2 In case of dispute between Principal and articled assistant, the matter shall be settled amicably between articled assistant and the Principal concerned and the Institute shall not interfere in such cases.

12. MISCONDUCT

12.1 Non-adherence to any of the above guidelines issued herein and the Act or Regulations would be construed as Misconduct and lead to action against the articled/audit assistant in accordance with Regulation 66/ 79 of the Regulations.

12.2 Where a complaint or information of any misconduct or breach of any of the guidelines contained in this Code of Conduct or provisions of the Regulations, Act or any of the covenants of the Deed of articles is received against any student from his Employer or any other person, the same shall be investigated as per Regulation 66/ Regulation 79 of the Chartered Accountants Regulations, 1988 and actions can be taken.

13. CONSEQUENCES OF MISCONDUCT

13.1 The Executive Committee, may, on a consideration of the report of the investigation and after giving the articled/audit assistant an opportunity to be heard, may: -

- (i) if the Executive Committee finds that the articled / audit assistant is not guilty of any misconduct or breach of Regulation or breach of any of the covenants contained in the articles, direct that the papers be filed and the complaint dismissed, or
- (ii) if the articled/audit assistant is found guilty, reprimand the articled / audit assistant or cancel the registration of articles / audit service, or direct that any period already served under such articles / audit service, shall not be reckoned as service for the purpose of the period of practical training as specified in Regulation 50 / Regulation 71, or take such other appropriate action as it may deem fit, pending the consideration of the investigation report and the final decision.

Provided, in appropriate cases, the Executive Committee, after giving an opportunity of being heard to the articled/audit assistant, may pass an interim order including suspension of the articleship training or cancellation of the audit service or such action as it may deem fit, pending the consideration of the investigation report and final decision.

13.2 The articled/audit assistant, the registration of whose articled or audit service has been cancelled under the regulations, shall not, except with the permission of the Executive Committee, be retained or taken as an articled/audit assistant by any member of the Institute. The necessary information shall be uploaded on the website of the Institute for information to all the stakeholders.

ON-LINE APPLICATION FORM FOR COMMON PROFICIENCY TEST (CPT) REGISTRATION

Students, who are submitting application form online, are advised to take a print out of the filled in application form, affix the photograph, sign the application form and despatch to the appropriate office of the Institute as stated below along with relevant documents. A copy of the prospectus will be sent to such students along with the study package if they have included ₹100/- towards the cost of Prospectus in the registration fee.

The Student should make the draft payable to “The Secretary, The Institute of Chartered Accountants of India, payable at Mumbai, Chennai, Kolkata, Kanpur and New Delhi” as the case may be if they are submitting physical form for registration to CPC.

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COMMON PROFICIENCY COURSE (CPC) STUDY MATERIAL COLLECTION CENTRE
(Students can submit CPC Registration Application Forms and Collect Study Materials by hand)

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