

Frequently Asked Questions (FAQs) on New Scheme of Education and Training

PART A: GENERAL FAQs

Q 1: When has the New Scheme of Education and Training been launched?

Ans: The New Scheme of Education and Training has been launched on CA Day, i.e. 1st July, 2023.

Q 2: What are the important dates for the implementation of the New Scheme of Education and Training?

Ans: Important dates for the implementation of the New Scheme of Education and Training are given as under:

S.No.	Particulars	Date/ Attempt
1.	Last date for Registration in Foundation under Old Scheme	1 st July, 2023
2.	Last date for Registration in Intermediate and Final Courses under Old Scheme	30 th June, 2023
3.	Date of commencement of Registration and Conversion in Foundation Course under New Scheme	2 nd August, 2023
4.	Date of commencement of Registration and Conversion in Intermediate and Final Courses under New Scheme	1 st July, 2023
5.	First Foundation Examination under New Scheme	June, 2024
6.	First Intermediate and Final Examination under New Scheme	May, 2024
7.	Last Foundation Examination under Old Scheme	December, 2023
8.	Last Intermediate and Final Examination under Old Scheme	November, 2023
9.	Last date of commencement of three years Practical Training	30 th June, 2023
10.	Date of commencement of two years uninterrupted Practical Training	1 st July, 2023

Q 3: What is the structure of Chartered Accountancy Course under the New Scheme of Education and Training?

Ans: The New Scheme of Education and Training has three levels – Foundation, Intermediate and Final including Self-Paced Online Modules.

Q 4: How to register under the New Scheme of Education and Training?

Ans: Students need to register for Foundation/ Intermediate/ Final level under the New Scheme of Education and Training through Self Service Portal (SSP) at the link <https://eservices.icai.org/>.

Q 5: Where can we write for any further queries?

Ans: You may write to the Board of Studies (Academic) at bos.nset@icai.in for further queries.

PART B: NEW SCHEME OF EDUCATION AND TRAINING

Foundation Course

Q 1: When can I register for Foundation Course?

Ans: Candidates may register in Foundation Course after passing Class 10th Examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

Q 2: What is the fee for Foundation Course?

Ans: Fee for Foundation Course is Rs.9,000/- which is to be paid at the time of registration. This fee is inclusive of Prospectus for CA Course and Study Material of Foundation Course.

Q 3: Where can I get the Prospectus for CA Course and Study Material of Foundation Course?

Ans: After successful registration in the Foundation Course, the student will receive an e-mail bearing the login credentials for ordering the Study Material through Centralized Distribution System (CDS) Portal. Prospectus for CA Course will be delivered to the student along with the Study Material, whenever ordered by the student.

Q 4: When will I get the Study Material of Foundation Course?

Ans: Study Material of Foundation Course will be available on the BoS Knowledge Portal at the link <https://www.icai.org/post/new-scheme-of-education-and-training> after the launch of the New Scheme of Education and Training on 1st July, 2023. Hard copy of the Study Material will be available for ordering on Centralized Distribution System (CDS) Portal upon confirmation of registration in Foundation Course.

Q 5: I have already registered in Foundation Course after passing Class 10th Examination and presently I am in Class 11. When I will be eligible for Foundation Examination and under which Scheme of Education and Training.

Ans: Your first attempt for Foundation Examination under New Scheme of Education and Training will be in June, 2025 after appearing in Class 12th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

Q 6: I have already registered in Foundation Course and presently I am in Class 12. When I will be eligible for Foundation Examination and under which Scheme of Education and Training.

Ans: Your first attempt for Foundation Examination under New Scheme of Education and Training will be in June, 2024 after appearing in Class 12th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

Q 7: When I can register in Foundation Course to become eligible for June/ December Foundation Examination.

Ans: You should be registered in Foundation Course with the Board of Studies of the Institute for a minimum period of four months on or before the 1st day of the month in which the examination is held. For example, you should be registered in Foundation Course on or before 1st February, 2024 for Foundation June, 2024 Examination and on or before 1st August, 2024 for Foundation December, 2024 Examination.

Before appearing in the Foundation Examination, you should also have appeared in Class 12th Examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

Q 8. Do I need to fill any separate form for appearing in Foundation Examination?

Ans: After registration in Foundation Course, you need to submit the online examination form for appearing in Foundation Examination. The examination form for June and December examination usually opens in the month of February and August respectively.

ICAI makes an announcement when the examination forms open for the forthcoming examination. You are advised to visit the Institute's website for announcements.

Q 9: What are the papers in Foundation Course?

Ans: There are 4 papers in Foundation Course which are as under:

Paper 1: Accounting (100 marks)

Paper 2: Business Laws (100 marks)

Paper 3: Quantitative Aptitude (100 marks)

- Business Mathematics
- Logical Reasoning
- Statistics

Paper 4: Business Economics (100 marks)

Q 10: What will be the syllabus for Foundation June, 2024 Examination?

Ans: Foundation June, 2024 Examination will have the syllabus of the New Scheme of Education and Training, which is available at the link <https://www.icai.org/post/new-scheme-of-education-and-training>.

Q 11: When are Foundation Examinations held?

Ans: Foundation Examinations are held twice a year in the months of June and December.

Q 12: What is the examination pattern in Foundation Examination?

Ans: Paper 1 & 2 are subjective type and Paper 3 & 4 are objective type.

Q 13: Is there negative marking in Foundation Examination?

Ans: Yes, there is negative marking of 0.25 mark for every wrong answer in objective type papers.

Q 14: What is the passing criteria for Foundation Examination?

Ans: A student is declared to have passed the Foundation examination, if he/she obtains at one sitting a minimum of 40% marks in each paper and a minimum of 50% marks in the aggregate of all the papers.

Q 15: What is the validity period of student's registration in the Foundation Course?

Ans: The validity period for registration in the Foundation Course is for 4 years from the first eligible attempt in the Foundation Examination.

Q 16: Whether revalidation of registration is permitted at the Foundation level?

Ans: Revalidation is not permitted at the Foundation level.

Intermediate Course

Q 1: How can I register for Intermediate Course?

Ans: A candidate can register in Intermediate Course through either of the following two routes:

- (i) Foundation Route
- (ii) Direct Entry Route

Q 2: What is the eligibility criteria for registering in Intermediate Course through Foundation Route?

Ans: Candidates after passing Foundation Examination and Class 12th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto, are eligible for registration to Intermediate Course through Foundation Route.

Q 3: What is the eligibility criteria for registering in Intermediate Course through Direct Entry Route?

Ans: Graduates/ Post-Graduates in Commerce (with minimum 55% marks) or Graduates/ Post-Graduates other than in Commerce (with minimum 60% marks) or Intermediate level passed candidates of Institute of Company Secretaries of India/ Institute of Cost Accountants of India are eligible for registration to Intermediate Course through Direct Entry Route.

Q 4: I am pursuing the last year of Graduation. How can I join CA Course?

Ans: You can register provisionally for the CA Intermediate Course through Direct Entry Route. After completing the Graduation with requisite marks and completion of eight months of study period in Intermediate Course from the date of provisional registration, you would become eligible to appear in Intermediate Examination.

Q 5: I have registered provisionally for Intermediate Course through Direct Entry Route and my Graduation result is awaited. When will I become eligible for Intermediate Examination?

Ans: You will become eligible for Intermediate Examination after completing the Graduation Course with requisite marks and completion of eight months of study period in Intermediate Course from the date of provisional registration.

Q 6: I have secured requisite marks in Graduation and I am pursuing Post-Graduation. How can I join CA Course?

Ans: You can register for the Intermediate Course through Direct Entry Route based on the marks secured in Graduation and appear in the Intermediate Examination after completion of eight months of study period from the date of registration.

Q 7: I have not secured requisite marks in Graduation and I am pursuing Post-Graduation. How can I join CA Course?

Ans: You can register provisionally for the Intermediate Course through Direct Entry Route during the last year of Post-Graduation. After completing the Post-Graduation with requisite marks and completion of eight months of study period in Intermediate Course from the date of provisional registration, you would become eligible to appear in Intermediate Examination.

Q 8: I have registered provisionally for Intermediate Course through Direct Entry Route. When will my registration get confirmed?

Ans: If you have registered in the last year of Graduation, your Intermediate Course provisional registration will be confirmed after submission of marksheet of Graduation examination result with requisite marks. The marksheet should be submitted within six months of declaration of result of Graduation examination.

Alternatively, if you have registered in the last year of Post-Graduation, your provisional registration will be confirmed after submission of marksheet of Post-Graduation examination result with requisite marks. The marksheet should be submitted within six months of declaration of result of Post-Graduation examination.

Q 9: When are the Intermediate Examinations held and what is the cut-off date for registration in Intermediate Course for appearing in Intermediate Examination?

Ans: The Intermediate Examinations are held twice a year in the months of May and November. Candidate should be registered in Intermediate Course for a minimum period of eight months on or before the 1st day of the month in which the examination is held. For example, a candidate should be registered in Intermediate Course on or before 1st September, 2023 for appearing in Intermediate May, 2024 Examination and on or before 1st March, 2024 for appearing in Intermediate November, 2024 Examination.

Q 10: What is the fee for Intermediate Course?

Ans: Fee for registration in both the groups of Intermediate Course is Rs.18,000/-.

Q 11: When will the students registered through Direct Entry Route get Prospectus for CA Course?

Ans: After successful registration in the Intermediate Course through Direct Entry Route, the student will receive an e-mail bearing the login credentials for ordering the Study Material through Centralized Distribution System (CDS) Portal. Prospectus for CA Course will be delivered to the student along with the Study Material, whenever ordered by the student.

Q 12: I wish to appear in one of the groups of Intermediate Examination at a time. Can I register for one group of Intermediate Course?

Ans: You can appear in one of the groups of Intermediate Examination at a time but you need to register for both the groups of Intermediate Course.

Q 13: What are the papers in Intermediate Course?

Ans: There are 6 papers in Intermediate Course which are as under:

Group I

Paper 1: Advanced Accounting (100 marks)

Paper 2: Corporate and Other Laws (100 marks)

Paper 3: Taxation

Section A – Income-tax Law (50 marks)

Section B – Goods and Services Tax (GST) (50 marks)

Group II

Paper 4: Cost and Management Accounting (100 marks)

Paper 5: Auditing and Ethics (100 marks)

Paper 6: Financial Management and Strategic Management

Section A – Financial Management (50 marks)

Section B – Strategic Management (50 marks)

Q 14: How to get the Study Material of Intermediate Course?

Ans: After successful registration in the Intermediate Course, the student will receive an e-mail bearing the login credentials for ordering the Study Material through CDS Portal.

Q 15: What will be the syllabus for Intermediate May, 2024 Examination?

Ans: Intermediate May, 2024 Examination will have the syllabus of the New Scheme of Education and Training, which is available at the link <https://www.icai.org/post/new-scheme-of-education-and-training>.

Q 16: What is the examination pattern in Intermediate Examination?

Ans: There will be 30% case scenario/ case-study based MCQs and 70% descriptive questions in all the six papers of Intermediate Examination.

Q 17: Is there negative marking in MCQ based questions in Intermediate Examination?

Ans: There is no negative marking in MCQ based questions in Intermediate Examination.

Q 18: What is the passing criteria in Intermediate Examination?

Ans: A student is declared to have passed in both the groups of Intermediate Examination simultaneously, if he/she –

- (a) secures at one sitting a minimum of 40% marks in each paper of each of the groups and a minimum of 50% marks in the aggregate of all the papers of each of the groups, or
- (b) secures at one sitting a minimum of 40% marks in each paper of both the groups and a minimum of 50% marks in the aggregate of all the papers of both the groups taken together.

Alternatively, a student is declared to have passed in a group, if he/she secures at one sitting a minimum of 40% marks in each paper of the group and a minimum of 50% marks in the aggregate of all the papers of that group. He/she can pass both the groups individually in different sittings.

Q 19: What is the criteria of securing exemption in paper(s) in Intermediate Examination and subsequently passing the Group?

Ans: If a student has appeared in all the papers in a Group and fails in one or more papers but secures a minimum of 60% marks in any paper or papers of that Group, he/she shall be exempted for that paper or papers in which he/she has secured 60% or more marks for the immediately next three following examinations. The student will be required to obtain a minimum of 40% marks in each of the remaining paper(s) and a minimum of 50% marks in the aggregate of all the papers including the exempted paper(s) to pass the Group.

If the student is not able to pass the said Group in the following three attempts and has exhausted the exemption granted to him/her, the student may opt for continuing of the said exemption to the subsequent examinations provided that he/she shall be required to obtain a minimum of 50% marks in each of the remaining paper or papers of that Group in order to pass that Group.

Q 20: What is the validity period of student's registration in the Intermediate Course?

Ans: The validity period for registration in the Intermediate Course is for 5 years from the date of registration in the Intermediate Course which can be revalidated for 5 years with revalidation fee of Rs.400/-. Revalidation is permitted only once for Intermediate Course.

Final Course

Q 1: When can I register for the Final Course?

Ans: Student can register for the Final Course any time after passing both the groups of Intermediate Examination. At the time of registration for Final Course, students would also be registering for Self-Paced Online Modules.

Q 2: What is the fee for Final Course?

Ans: Fee for registration in both the groups of Final Course is Rs.22,000/-.

Q 3: What are the papers in Final Course?

Ans: There are 6 papers in Final Course which are as under:

Group I

Paper 1: Financial Reporting (100 marks)

Paper 2: Advanced Financial Management (100 marks)

Paper 3: Advanced Auditing, Assurance and Professional Ethics (100 marks)

Group II

Paper 4: Direct Tax Laws & International Taxation (100 marks)

Paper 5: Indirect Tax Laws (100 marks)

Paper 6: Integrated Business Solutions (100 marks)
(Multidisciplinary Case Study with Strategic Management)

Q 4: How to get the Study Material of Final Course?

Ans: After successful registration in the Final Course, the student will receive an e-mail bearing the login credentials for ordering the Study Material through CDS Portal. The student may order the Study Material of Final Course as well as that of Self-Paced Online Modules SET A and SET B through CDS Portal.

Q 5: When can I appear for the Final Examination?

Ans: You can appear for the Final Examination if you have fulfilled the below eligibility criteria:

- registered for the Final Course,
- have completed Practical Training six months before the first day of the month in which the examination is to be held,
- successfully completed Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS), and
- qualified all the 4 Self-paced Online Modules.

Q 6: What will be the syllabus for Final May, 2024 Examination?

Ans: Final May, 2024 Examination will have the syllabus of the New Scheme of Education and Training, which is available at the link <https://www.icaai.org/post/new-scheme-of-education-and-training>.

Q 7: What is the examination pattern in Final Examination?

Ans: There will be 30% case scenario/ case-study based MCQs and 70% descriptive questions in all the six papers of Final Examination.

Q 8: What will be the manner of assessment in Final Examination?

Ans: Assessment for Paper-6: Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management) which is entirely case study based, would be open book examination. Assessment for all the other five papers would be through closed book examination.

Q 9: Is there negative marking in MCQ based questions in Final Examination?

Ans: There is no negative marking in MCQ based questions in Final Examination.

Q 10: What is the passing criteria in Final Examination?

Ans: A student is declared to have passed in both the groups of Final Examination simultaneously, if he/she –

- (c) secures at one sitting a minimum of 40% marks in each paper of each of the groups and a minimum of 50% marks in the aggregate of all the papers of each of the groups, or
- (d) secures at one sitting a minimum of 40% marks in each paper of both the groups and a minimum of 50% marks in the aggregate of all the papers of both the groups taken together.

Alternatively, a student is declared to have passed in a group, if he/she secures at one sitting a minimum of 40% marks in each paper of the group and a minimum of 50% marks in the aggregate of all the papers of that group. He/she can pass both the groups individually in different sittings.

Q 11: What is the criteria of securing exemption in paper(s) in Final Examination and subsequently passing the Group?

Ans: If a student has appeared in all the papers in a Group and fails in one or more papers but secures a minimum of 60% marks in any paper or papers of that Group, he/she shall be exempted for that paper or papers in which he/she has secured 60% or more marks for the immediately next three following examinations. The student will be required to obtain a minimum of 40% marks in each of the remaining paper(s) and a minimum of 50% marks in the aggregate of all the papers including the exempted paper(s) to pass the Group.

If the student was not able to pass the said Group in the following three attempts and has exhausted the exemption granted to him/her, the student may opt for continuing of the said exemption to the subsequent examinations provided that he/she shall be required to obtain a minimum of 50% marks in each of the remaining paper or papers of that Group in order to pass that Group.

Q 12: What is the validity period of student's registration in the Final Course?

Ans: The validity period of registration in the Final Course is for 10 years from the date of registration in the Final Course which can be revalidated every 10 years with revalidation fee of Rs.500/-.

Practical Training

Q 1: When can I commence Practical Training?

Ans: After passing both the groups of Intermediate Examination and successfully completing Four Weeks Integrated Course on Information Technology and Soft Skills (ICITSS), you can commence Practical Training.

Q 2: What is the duration of Practical Training?

Ans: The duration of Practical Training is 2 years.

Q 3: What is the duration of Industrial Training?

Ans: Industrial Training is for a period of 9 months to 12 months, permitted during the last part of 2 years Practical Training.

Q 4: How many leaves will be permitted during Practical Training of 2 years?

Ans: The articulated assistant would be permitted to take 12 leaves in each year of Practical Training.

Integrated Course on Information Technology and Soft Skills (ICITSS) and Advanced Integrated Course on Information Technology and Soft Skills (Adv. ICITSS)

Q 1: What is Integrated Course on Information Technology and Soft Skills (ICITSS) and Advanced Integrated Course on Information Technology and Soft Skills (AICITSS)?

Ans: Integrated Course on Information Technology (ICITSS) is a combination of Orientation Course (OC) and Information Technology Training (ITT).

Advanced Integrated Course on Information Technology (AICITSS) is a combination of Management and Communication Skills (MCS) Course and Advanced Information Technology Training (Advanced ITT).

ICITSS and Advanced ICITSS are of 4 weeks each.

Q 2: When is ICITSS to be undergone by a student?

Ans: ICITSS is to be completed before commencement of Practical Training.

Q 3: When is Advanced ICITSS (AICITSS) to be undergone by a student?

Ans: A student is required to complete AICITSS after completion of Practical Training but before appearing in Final Examination.

Self-Paced Online Modules

Q 1: What are Self-Paced Online Modules?

Ans: As the name suggests, Self-Paced Online Module is a course which a student can learn and qualify at his/her own pace after registering for Final Course. Four self-paced online modules [SET A, SET B, SET C and SET D] encompassing different fields have been introduced in the New Scheme of Education and Training.

Q 2: What are the subjects in Self-Paced Online Modules?

Ans: There are 4 sets in Self-Paced Online Modules, as under:

SET A: Corporate and Economic Laws (100 Marks) [Mandatory]

SET B: Strategic Cost & Performance Management (100 Marks) [Mandatory]

SET C: Elective (Choose one) (100 Marks)

1. Risk Management
2. Sustainable Development and Sustainability Reporting
3. Public Finance and Government Accounting
4. The Insolvency and Bankruptcy Code, 2016
5. International Taxation
6. The Arbitration and Conciliation Act, 1996
7. Forensic Accounting
8. Valuation
9. Financial Services and Capital Markets
10. Forex and Treasury Management

SET D: Multidisciplinary (Choose one) (100 Marks)

1. The Constitution of India and Art of Advocacy
2. Psychology & Philosophy
3. Entrepreneurship and Start-Up Ecosystem
4. Digital Ecosystem and Controls

Q 3: What is the registration process for Self-Paced Online Modules?

Ans: At the time of registration of Final Course, students would also be registering for Self-Paced Online Modules. The form for Final Course registration will have the option for selecting the subjects under Self-Paced Online Modules SET C and SET D. No separate fee is payable for registration of Self-Paced Online Modules.

Q 4: Whether papers in Self-Paced Online Modules are mandatory?

Ans: SET A: Corporate and Economic Laws and SET B: Strategic Cost and Performance Management are mandatory Self-Paced Online Modules. SET C and SET D will be having 10 subjects and 4 subjects respectively. Student as per his/her interest, would have to select any one of the subjects from each SET C and SET D.

Q 5: What will be the manner of learning of Self-Paced Online Modules?

Ans: The learning modules/ study materials for the Self-Paced Online Modules will be provided to the students in the form of e-Books. In case of SET A and SET B, physical Study Material would also be made available. Besides e-Books, video lectures of experts in the relevant subject area, will be made available to the students.

Students would be required to complete the minimum prescribed learning hours for each Self-Paced Online Module for being eligible to appear in the respective

examination.

Q 6: What will be the level of understanding required for SET A, SET B, SET C and SET D?

Ans: Expert knowledge is expected in SET A and SET B. Working knowledge is expected in SET C and SET D.

Q 7: What is the requirement for qualifying Self-Paced Online Modules?

Ans: A student is declared to have qualified a Self-Paced Online Module if he/she secures a minimum of 50% marks in that module. There will be no restriction on the number of attempts for each module.

Q 8: Is there any negative marking in Self-Paced Online Modules?

Ans. There is no negative marking in examination of Self-Paced Online Modules.

Q 9: Will the marks secured in Self-Paced Online Modules be aggregated with the marks obtained in Final Examination for passing the Final Examination?

Ans: The marks secured in Self-Paced Online Modules will not be aggregated with the marks obtained in the Final Examination.

Business Accounting Associate (BAA)

Q 1: If a student wishes to exit the CA Course before/after appearing in Final Examination, how can he/she exit the course?

Ans: If a student wishes to exit the CA Course before/after appearing in Final Examination, he/she can apply for certificate of Business Accounting Associate (BAA) on fulfilment of following criteria:

- (a) Passed both the groups of Intermediate Examination
- (b) Completed the Practical Training
- (c) Completed Advanced Integrated Course on Information Technology and Soft Skills (AICITSS)
- (d) Qualified Self-Paced Online Modules, as applicable

International Curriculum

Q 1: What are the key features of International Curriculum?

Ans: Key features of International Curriculum for students residing outside India are as under:

- (a) Similar curriculum for international students, but for country specific papers
- (b) Virtual Soft Skills Training and Information Technology Training
- (c) Practical Training to be undergone under eligible Members of Accounting Bodies outside India recognized by the International Federation of Accountants (IFAC)

PART C: TRANSITIONAL PROVISIONS (Transition from Old Scheme to New Scheme)

Q 1: How will I convert to the New Scheme of Education and Training?

Ans: You would be able to convert to the New Scheme of Education and Training through Self Service Portal (SSP) without any conversion fee. If you have not ordered the Study Material earlier, you may make the requisition for the Study Material under the New Scheme of Education and Training on Centralized Distribution System (CDS) portal without making any payment.

If you have already taken the Study Material, you may order the Study Material under the New Scheme of Education and Training through CDS portal after paying Rs.500/- (Foundation Course) or Rs.1,000/- (Intermediate Course) or Rs.1,000/- (Final Course), as the case may be.

Q 2: I have registered for Foundation Course under the Old Scheme. What will be the validity of my Foundation Course registration after conversion to the New Scheme of Education and Training?

Ans: After conversion to the New Scheme of Education and Training, your Foundation Course validity will be for 4 years from the first eligible attempt in the Foundation Examination, i.e., June, 2024 examination.

Q 3: I have registered for Intermediate Course under the Old Scheme. What will be the validity of my Intermediate Course registration after conversion to the New Scheme of Education and Training?

Ans: After conversion to the New Scheme of Education and Training, your Intermediate Course validity will be for 5 years from the date of conversion.

Q 4: I have registered for Final Course under the Old Scheme. What will be the validity of my Final Course registration after conversion to the New Scheme of Education and Training?

Ans: After conversion to the New Scheme of Education and Training, your Final Course validity will be for 10 years from the date of conversion.

Q 5: I have passed either or both the groups of Intermediate Examination under the Old Scheme and have not commenced Practical Training on or before 30th June, 2023. How will I continue the CA Course?

Ans: You would be required to pass the remaining group/ paper(s) of Intermediate Examination if not passed both the groups. After passing both the groups of Intermediate Examination, you may commence Practical Training of two years after undergoing ICITSS.

Q 6: I have registered for Intermediate Course through Direct Entry Route and commenced Practical Training on or before 1st February, 2023. How will I continue the CA Course?

Ans: Your first eligible attempt for Intermediate Examination will be November, 2023 which will be as per the syllabus of the Old Scheme of Education and Training. You will continue with the three years Practical Training. After passing both the groups of Intermediate Examination, you will register for Final Course under the New Scheme of Education and Training and become eligible for appearing in Final Examination

after fulfilling the below criteria:

- completion of Practical Training on or before the last day of the month preceding the month in which the examination is held or serving the last six months of Practical Training including excess leaves, if any, on the first day of the month in which the examination is held,
- successful completion of Advanced ICITSS,
- qualify Self-Paced Online Modules SET A and SET B, and
- qualify Self-Paced Online Modules SET C and/ or SET D, as applicable, if in Intermediate November, 2023 Examination, you pass:
 - both the groups, will be exempted from SET C and SET D.
 - Group-I, will have to qualify SET C and SET D.
 - Group-II, will have the option to choose from SET C or SET D
 - none of the groups, will have to qualify SET C and SET D.

Q 7: I have registered for Intermediate Course through Direct Entry Route and commenced Practical Training of 3 years after 1st February, 2023. How will I continue the CA Course?

Ans: Your first eligible attempt for Intermediate Examination will be May, 2024 which will be as per the New Scheme of Education and Training. You will continue your three years Practical Training and after passing both the groups of Intermediate Examination, you will register for Final Course under the New Scheme of Education and Training and become eligible for Final Examination after fulfilling the below criteria:

- completion of Practical Training on or before the last day of the month preceding the month in which the examination is held or serving the last six months of Practical Training including excess leaves, if any, on the first day of the month in which the examination is held,
- successful completion of Advanced ICITSS, and
- qualifying Self-Paced Online Modules.

Q 8: I have registered for Intermediate Course through Direct Entry Route and commenced Practical Training of 3 years on or before 30th June, 2023. I have terminated or will terminate my training before completion of 9 months. Will I be eligible for Intermediate May, 2024 Examination under the New Scheme of Education and Training?

Ans: Under the New Scheme of Education and Training, the eligibility for Intermediate Examination under Direct Entry Route is completion of 8 months study period. Hence, you will be eligible for Intermediate May, 2024 Examination even if you would not have completed 9 months of Practical Training.

Further, it may also be noted that

1. You may continue 3 years Practical Training, or
2. You may discontinue the existing Practical Training for which no credit will be granted to you and commence Practical Training afresh for 2 years after qualifying both the groups of Intermediate Examination under the New Scheme.

Q 9: I have registered for Intermediate Course through Direct Entry Route and have not commenced Practical Training on or before 30th June, 2023. How will I continue the CA Course?

Ans: On or after 1st July, 2023, you will have to convert to the New Scheme of Education and Training. Your journey in the CA Course will be as under:

- After completion of eight months of study period from the date of registration in Intermediate Course, you will be eligible to appear in Intermediate Examination,
- Pass both the groups of Intermediate Examination,
- Undergo ICITSS,
- Register for Final Course,
- Commence two years Practical Training,
- Qualify Self-Paced Online Modules,
- Undergo Advanced ICITSS after completion of Practical Training,
- Appear in Final Examination after six months from completion of Practical Training.

Q 10: I had registered for Intermediate Course through Foundation Route, appeared in Intermediate Examination but could not clear any of the groups of Intermediate Examination. I have converted to Direct Entry Route and commenced Practical Training on or before 30th June, 2023. How will I continue the CA Course?

Ans: Since you have already appeared in Intermediate Examination, you would have completed eight months of study period under Foundation Route and therefore, you are eligible for Intermediate November, 2023 Examination.

You will continue your three years Practical Training and after passing both the groups of Intermediate Examination, you will register for Final Course under the New Scheme of Education and Training and become eligible for Final Examination after fulfilling the below criteria:

- completion of Practical Training on or before the last day of the month preceding the month in which the examination is held or serving the last six months of Practical Training including excess leaves, if any, on the first day of the month in which the examination is held,
- successful completion of Advanced ICITSS, and
- qualifying Self-Paced Online Modules, as applicable.

Q 11: Whether group-wise/ paper-wise exemptions be granted under the New Scheme if a candidate has passed a group or has acquired an exemption in a paper under the Old Scheme of Education and Training?

Ans: The requisite exemptions would be granted under the New Scheme of Education and Training. For further details, an announcement in this regard will be made separately.

Q 12: I have passed both the groups of Intermediate Examination and commenced Practical Training of 3 years. Whether I would be required to qualify the Self-Paced Online Modules before appearing for the Final Examination under the New Scheme of Education and Training.

Ans: SET C and SET D would be exempted for such students.

If appearing in Final May, 2024 Examination, you can qualify mandatory modules SET A and SET B after passing Final Examination but before applying for the membership of the Institute.

Thereafter if unsuccessful in Final May, 2024 Examination, you would be eligible for subsequent Final Examination only after qualifying mandatory modules SET A and SET B.

Q 13: I have passed one of the groups of Intermediate Examination and commenced Practical Training of 3 years. I will pass the balance group of Intermediate Examination in November, 2023 examination and will become eligible to appear in Final May, 2024 Examination under the New Scheme. Whether I would be required to qualify the Self-Paced Online Modules before appearing for the Final Examination under the New Scheme of Education and Training.

Ans: If appearing in Final May, 2024 Examination, you can qualify mandatory modules SET A and SET B after passing Final Examination but before applying for the membership of the Institute.

Thereafter if unsuccessful in Final May, 2024 Examination, you would be eligible for subsequent Final Examination only after qualifying mandatory modules SET A and SET B.

Q 14: I have passed both the groups of Intermediate Examination in May, 2023 examination. I am eligible for Final November, 2023 Examination but how can I register for Final Course as Final November, 2023 Examination is under the Old Scheme and registration for Final Course under the Old Scheme has closed after the launch of the New Scheme of Education and Training. How will I appear in Final November, 2023 Examination?

Ans: You may fill the registration form for Final Course under the New Scheme. However, when the window for November, 2023 examination form will open, you will be able to submit the examination form as per your eligibility.

Q 15: I have passed Group-I of Final Examination or will pass Group-I in November, 2023 examination. How will I continue the course?

Ans: Since you have passed Group-I of Final Examination, you would have already undergone Advanced ICITSS. You will be required to appear in Group-II of Final Examination under the New Scheme of Education and Training. You would be exempted to qualify Self-Paced Online Modules SET A, SET C and SET D. You can apply for membership after

- passing Group-II of Final Examination,
- passing Self-Paced Module SET B, and

- completion of balance period of Practical Training, if any.

Q 16: I have passed Group-II of Final Examination or will pass Group-II in November, 2023 examination. How will I continue the course?

Ans: Since you have passed Group-II of Final Examination, you would have already undergone Advanced ICITSS. You will be required to appear in Group-I of Final Examination under the New Scheme of Education and Training. You would be exempted to qualify Self-Paced Online Modules SET B, SET C and SET D. You can apply for membership after

- passing Group-I of Final Examination,
- passing Self-Paced Module SET A, and
- completion of balance period of Practical Training, if any.

Q 17: I have passed either/both the groups of Intermediate Examination in/ before November, 2022 examination and commenced Practical Training of 3 years by 30th April, 2023. When will I become eligible for Final Examination?

Ans: Your first eligible attempt for Final Examination would be November, 2025 after fulfilling the below criteria:

- completion of Practical Training on or before the last day of the month preceding the month in which the examination is held or serving the last six months of Practical Training including excess leaves, if any, on the first day of the month in which the examination is held,
- qualifying Self-Paced Online Modules SET A and SET B, and
- successful completion of Advanced ICITSS.

Q 18: I have passed either of the groups of Intermediate Examination and not commenced Practical Training yet. When will I become eligible for Final Examination?

Ans: You would be required to pass the balance group of Intermediate Examination and thereafter commence your Practical Training of two years. For example, if you pass balance group of Intermediate Examination in November, 2023 examination, then you may commence your Practical Training, say in March, 2024, after undergoing ICITSS. Thereafter, you may register for Final Course and simultaneously continue your Practical Training. Your first eligible attempt for Final Examination would be November, 2026 after fulfilling the below criteria:

- complete 6 months from completion of Practical Training,
- qualify Self-Paced Online Modules SET A and SET B, and
- undergo Advanced ICITSS.

Q 19: I have registered for Foundation/ Intermediate/ Final Course under the Old Scheme of Education and Training and the validity of my registration is expiring before November/ December, 2023 examination. How can I revalidate my registration under the Old Scheme for being eligible to appear in November/ December, 2023 examination?

Ans: You would be allowed to revalidate your registration for Foundation/ Intermediate/ Final Course under the Old Scheme of Education and Training by paying the requisite revalidation fee before submitting the examination form for respective November/ December, 2023 examination.

Q 20: I have registered for Foundation/ Intermediate/ Final Course (or equivalent course) under any of the earlier schemes and the validity of my registration has already expired. How can I continue CA Course?

Ans: You would be required to convert to the New Scheme of Education and Training through Self Service Portal (SSP) without any conversion fee. If you have not ordered the Study Material earlier, you may make the requisition for the Study Material under the New Scheme of Education and Training on Centralized Distribution System (CDS) portal without making any payment.

If you have already taken the Study Material, you may order the Study Material under the New Scheme of Education and Training through CDS portal after paying Rs.500/- (Foundation Course) or Rs.1,000/- (Intermediate Course) or Rs.1,000/- (Final Course), as the case may be.

Q 21: If I have already commenced Practical Training of 3 years, how many leaves will be permitted during Practical Training?

Ans: The maximum leave eligibility during Practical Training of 3 years will continue to be 156 days as was there in the Old Scheme.

Q 22: I have commenced Practical Training of 3 years under the Old Scheme. Will my Practical Training get reduced to 2 years after the implementation of the New Scheme of Education and Training?

Ans: Since you have already commenced the Practical Training of 3 years under the Old Scheme after signing the articleship deed with your principal for the said duration, you would continue to undergo 3 years Practical Training.

Q 23: I have commenced Practical Training of 3 years under the Old Scheme of Education and Training. When will I become eligible for Final Examination?

Ans: You would become eligible for Final Examination after fulfilling the below criteria:

- passing both the groups of Intermediate Examination,
- successful completion of Advanced ICITSS,
- qualifying Self-Paced Online Modules, as applicable, and
- completion of Practical Training on or before the last day of the month preceding the month in which the examination is held or serving the last six months of Practical Training including excess leaves, if any, on the first day of the month in which the examination is held.

Q 24: I have undergone Orientation Course & ITT under Old Scheme, do I need to undergo ICITSS again?

Ans: A student who has already undergone Orientation Course & ITT will not be required to undergo ICITSS again.

Q 25: I have undergone MCS & Advanced ITT under Old Scheme, do I need to undergo Advanced ICITSS again?

Ans: A student who has already undergone MCS & Advanced ITT will not be required to undergo Advanced ICITSS again.

Q 26: I have undergone only one i.e. either OC or ITT under Old Scheme, do I need to undergo complete ICITSS (OC & ITT) after conversion to New Scheme of Education and Training?

Ans: Student who has already undergone either OC or ITT has to undergo only the remaining course i.e. ITT or OC as the case may be.

Q 27: I have undergone only one i.e. either MCS or Advanced ITT under Old Scheme, do I need to undergo complete Advanced ICITSS (MCS & Adv. ITT) after conversion to New Scheme of Education and Training?

Ans: Student who has already undergone either MCS or Advanced ITT has to undergo only the remaining course i.e. Advanced ITT or MCS as the case may be.

Q 28: I have not appeared for Final examination under the Old Scheme and now, I have been converted to the New Scheme. Do I need to undergo Advanced ICITSS before appearing in the Final Examination now?

Ans: You need to undergo Advanced ICITSS before appearing in the Final Examination.

Q 29: I am a student under Old Scheme and have not undergone OC and ITT. Do I need to undergo ICITSS?

Ans: You need to undergo ICITSS before commencement of Practical Training.

Q 30: I am a student under Old Scheme and had commenced Practical Training without undergoing OC and/or ITT as it was not mandatory at that time. Do I need to undergo ICITSS?

Ans: ICITSS (OC & ITT) is a pre-requisite for commencing Practical Training under the New Scheme of Education and Training. Since you had already commenced the Practical Training, you need not undergo ICITSS.