

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

SECTION 1: GENERAL FAQs

Q 1.1: When was the current Scheme of Education and Training launched?

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

Q 1.2: What is the structure of Chartered Accountancy Course under the current Scheme of Education and Training?

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

Q 1.3: How to register under the current Scheme of Education and Training?

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

Q 1.4: Where can we write for any queries pertaining to academics activities?

Ans: You may write to the Board of Studies(A) at bos@icai.in/bosnoida@icai.in for queries related to academic activities for CA Students.

SECTION 2: FOUNDATION COURSE

Q 2.1: 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 outside India or an examination recognized by the Central Government or the State Government as equivalent thereto.

Q 2.2: 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, Study Material of Foundation Course and the Student Journal for 1 year from the date of registration.

Q 2.3: 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. However, the soft copy of Prospectus may be downloaded from Institute's website i.e. www.icaai.org

Q 2.4: When will I get the Study Material of Foundation Course?

Ans: Study Material of Foundation Course is available on the BoS Knowledge Portal at the link <https://www.icaai.org/post/new-scheme-of-education-and-training> Hard copy of the Study Material is available for ordering on Centralized Distribution System (CDS) Portal upon confirmation of registration in Foundation Course.

Q 2.5: I have already registered in Foundation Course after passing Class 10th Examination and presently I am in Class 11/Class 12. When will I be eligible for Foundation Examination?

Ans: Your first attempt for Foundation Examination will be after appearing in Class 12th examination conducted by an examining body constituted by law in India or outside India or an examination recognized by the Central Government or the State Government as equivalent thereto.

Q 2.6: When can I register in Foundation Course to become eligible for January/May/September Foundation Examination.

Ans: You should register for Foundation Course with the Board of Studies(A) of the Institute for undergoing study period of four months on or before the 1st day of the month in which the examination is held. For example:

For Foundation Examination to be held in the month of	Registration on or before
May	1 st January of that year
September	1 st May of that year
January	1 st September of previous year

Q 2.7. Do I need to fill any separate form for appearing in Foundation Examination?

Ans: Yes. In order to appear in the Foundation Examination, you will have to submit Examination Form online which usually opens two months prior to each Foundation Examination.

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

Q 2.8: 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 2.9: What will be the syllabus for Foundation Examination?

Ans: The syllabus of Foundation Examination is available at the link <https://www.icai.org/post/new-scheme-of-education-and-training>.

Q 2.10: When are Foundation Examinations held?

Ans: Foundation Examinations are held thrice a year in the months of January, May and September.

Q 2.11: What is the examination pattern in Foundation Examination?

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

Q 2.12: Is there negative marking in Foundation Examination?

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

Q 2.13: 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 2.14: What is the validity period of student's registration in the Foundation Course?

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

Q 2.15: Whether revalidation of registration is permitted at the Foundation level?

Ans: Revalidation is not permitted at the Foundation level.

SECTION 3: INTERMEDIATE COURSE

Q 3.1: How can I register for Intermediate Course?

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

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

Q 3.2: What is the eligibility criteria for registering in Intermediate Course through Foundation Route?

Ans: Candidates after passing Foundation Examination are eligible for registration to Intermediate Course through Foundation Route.

Q 3.3: 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 3.4: 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 3.5: 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 3.6: 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 on the basis of marks secured in Graduation and appear in the Intermediate Examination after completion of eight months of study period from the date of registration.

Q 3.7: 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. May please note that in case you did not score requisite marks in Graduation/Post Graduation, your provisional registration shall be cancelled and no credit shall be given for the theoretical education undergone.

Q 3.8: 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 from the date of appearance in the final year 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 from the date of appearance in the final year of Post-Graduation examination.

Q 3.9: 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 thrice a year in the months of January, May and September. 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:

For Intermediate Examination to be held in the month of	Registration On or Before
May	1 st September of previous year
September	1 st January of that year
January	1 st May of previous year

Q 3.10: What is the fee for Intermediate Course?

Ans: Intermediate Course registration Fees is Rs.18,000/- (Both Groups).

Q 3.11: When will the students who 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 3.12: 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 3.13: 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 3.14: 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 3.15: What will be the syllabus for Intermediate Examination?

Ans: The syllabus Intermediate Examination is available at the link <https://www.icai.org/post/new-scheme-of-education-and-training>.

Q 3.16: 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 3.17: 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 3.18: 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 3.19: 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. This is known as Permanent exemption.

Q 3.20: 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.

SECTION 4: FINAL COURSE

Q 4.1: 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 4.2: What is the fee for Final Course?

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

Q 4.3: 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 4.4: 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.

The Study Material of Self-Paced Online Module Set C and Set D are available at the link : <https://www.icai.org/post/new-scheme-of-education-and-training>

Q 4.5: 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 4.7: 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 4.8: 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 4.9: 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 4.10: 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 –

- (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 4.11: 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 4.12: 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/-.

SECTION 5: PRACTICAL TRAINING

Q 5.1: 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 5.2: What is the duration of Practical Training?

Ans: The duration of Practical Training is 2 years.

Q 5.3: What is the duration of Industrial Training?

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

Q 5.4: How many leaves will be permitted during Practical Training of 2 years?

Ans: The articled assistant are permitted to take 12 leaves in each year of Practical Training.

Q 5.5: What are the minimum rates of stipend payable to articled assistants who are undergoing two years (under new scheme) and three years (under old scheme) of Practical Training?

Ans: The current minimum rates of monthly stipend payable to articled assistants who are already undergoing three years of Articleship are as below:

Classification of the normal place of service of the articled assistant	Stipend Payable per month		
	During the first year of training	During the second year of training	During the remaining period of training
Cities/Towns having population of 20 lakhs and above	₹ 4,000	₹ 5,000	₹ 6,000

Cities/Towns having population of 5 lakhs and above but less than 20 lakhs	₹ 3,000	₹ 4,000	₹ 5,000
Cities/Towns having a population of less than 5 lakhs	₹ 2,000	₹ 3,000	₹ 4,000

The Minimum rates of monthly stipend payable to articled assistants who are undergoing two years of Articleship under the Current Scheme of Education & Training are as below¹:

Classification of the Normal place of service of the articled assistant	During the First year of Training	During the second year of Training and excess leaves if any
(1)	(2)	(3)
(i) Cities/Towns having population of twenty lakhs and above	₹ 5000/-	₹ 6000/-
(ii) Cities/Towns having population of five lakhs and above but less than twenty lakhs	₹ 4000/-	₹ 5000/-
(iii) Cities/Towns having a population of less than five lakhs	₹ 3000/-	₹ 4000/-

Q 5.6: What is the minimum monthly stipend payable to industrial trainees?

Ans: With effect from 1st July, 2023, the minimum monthly stipend payable to industrial trainees is Rs.15,000/-.

SECTION 6: INTEGRATED COURSE ON INFORMATION TECHNOLOGY AND SOFT SKILLS (ICITSS) AND ADVANCED INTEGRATED COURSE ON INFORMATION TECHNOLOGY AND SOFT SKILLS (ADV. ICITSS)

Q 6.1: 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.

¹ The revised stipend to articled assistants who are undergoing two years of Articleship are notified through the notification dated 25th June, 2026.

Q 6.2: When is ICITSS to be undergone by a student?

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

Q 6.3: 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.

SECTION 7: SELF-PACED ONLINE MODULES**Q 7.1: 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 7.2: 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 7.3: 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 7.4: 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 7.5: What will be the manner of learning of Self-Paced Online Modules?

Ans: The learning modules/ study materials for the Self-Paced Online Modules are available in the form of e-Books as well as on CDS Portal. In case of SET A and SET B, physical Study Material are available. Besides e-Books, video lectures of experts in the relevant subject area for Set C & Set D will be made available to the students. Video Lectures for Set A & Set B are already available.

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 7.6: 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 7.7: 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 7.8: Is there any negative marking in Self-Paced Online Modules?

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

Q 7.9: 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.

SECTION 8: BUSINESS ACCOUNTING ASSOCIATE (BAA)

Q 8.1: How students can get certificate of Business Accounting Associate (BAA)?

Ans: Students 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) Successfully completed Advanced Integrated Course on Information Technology and Soft Skills (AICITSS)
- (d) Successfully qualified Self-Paced Online Modules, as applicable

SECTION 9: INTERNATIONAL CURRICULUM

Q 9.1: 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)