

## FAQs on Certificate/PQCs

Name of Certificate Course	Name of Committee Conducting the Course
Certificate Course on Forex & Treasury Management (FXTM) Certificate Course on Derivatives Certificate Course on Financial Markets and Securities Laws (FMSL) Certificate Course on Fundamental & Technical Analysis of Stocks Including Equity Research (FATA)	Committee on Financial Markets and Investors' Protection
Certificate Course on Wealth Management & Financial Planning Certificate Course on Working Paper Management Certificate Course on Preparation of Appeals, Drafting of Deed & Documents and Representation before Appellate Authorities and Statutory Bodies	Committee for Members in Practice
Ind AS Certificate Course	Accounting Standards Board
Certificate Course on Public Finance & Government Accounting	Committee on Public & Government Financial Management
Certificate Course "Executive Master Program- New Age Auditors	Centre for Audit Quality Directorate
Certificate Course on GST	GST & Indirect Taxes Committee
Certificate Course on Concurrent Audit of Banks	Board of Internal Audit and Management Accounting
Certificate Course on Internal Audit	Board of Internal Audit and Management Accounting

Certificate Course on Forensic Accounting & Fraud Detection (FAFD)	Digital Accounting & Assurance Board
Foreign Language Courses - Spanish, French, Japanese, Business English language	Committee for Development of International Trade, Services & WTO
Certificate Course on ADR(Arbitration, Mediation & Conciliation) Certificate Course on Anti Money laundering Laws (Anti- Money Laundering Specialist) Certificate Course on Intellectual Property Rights Laws	Committee on Economic, Commercial Laws and Economic Advisory
The Insolvency and Bankruptcy Code, 2016	Insolvency and Valuation Standards Board
Certificate Course on Sustainability Business Responsibility and Sustainability Reporting (BRSR)	Sustainability Reporting Standards Board
Post Qualification Course on Information Systems Audit (ISA)	Digital Accounting and Assurance Board
Diploma in Insurance and Risk Management (DIRM)	Professional Development Committee
PQC-Diploma on Management and Business Finance (DMBF)	Board of Internal Audit and Management Accounting
Certificate course on UAE Corporate Tax	Direct Taxes Committee
Post Qualification Diploma in International Taxation	Direct Taxes Committee

Q1. What are the various courses offered by the Committee?

Ans.

Certificate Course on Forex & Treasury Management (FXTM)

Certificate Course on Derivatives

Certificate Course on Financial Markets and Securities Laws (FMSL)

Certificate Course on Fundamental & Technical Analysis of Stocks Including Equity Research (FATA)

Q2. Who is eligible to join the Course?

Ans. Only a member of the Institute of Chartered Accountants of India would be eligible to join the course.

Q3. Whether the aspirants have to qualify any admission test?

Ans. There is no need to qualify any test for joining the course.

Q4. What is the mode to conduct the certificate course?

Ans. The certificate course can be conducted online as well as offline mode.

Q5. How do we come to know about the upcoming batch?

Ans. The batches are announced time to time and sent to members via mail. The details of the announced batches are also available on the website <https://www.icai.org/>

Q6. How to Register in the course?

Ans. To register in course, members have to purchase the course by login in Digital learning Hub of ICAI - ICAI Digital Learning Hub and refer to the course details.

Q7. What are the total Number of Virtual Sessions?

Ans. The total number of virtual sessions course wise is given below: FXTM - 40 Hrs. (10 days)

Derivatives -60 Hrs. (20 days)

FATA - 60 Hrs. (20 days)

FMSL - 56 Hrs. (14 days)

Q8. When are the classes scheduled?

Ans. Classes are held generally on weekends (Saturday or Sunday only).

Q9. Whether study material is provided?

Ans. The soft copy of Institute Study material/ Reference material/ PPT's of faculty/ Video recording of classes will be given to all the registered participants for further reading and enrichment of their knowledge in the respective field.

Q10. How much Attendance is required?

Ans. A candidate will have to mandatorily attend 75% of classes.

Q11. What will be examination pattern?

Ans.

Foreign Exchange & Treasury Management

The assessment will be 100% MCQ based. There will be two papers and a project. The pass percentage 40% each paper & project and 50% aggregate.

Derivatives

The assessment will be 100% MCQ based. There will be one paper and pass percentage is 40%.

Fundamental & Technical Analysis of Stocks Including Equity Research(FATA)

The assessment will be 100% MCQ based. There will be two papers and a project. The pass percentage 40% each paper & project and 50% aggregate.

Financial Markets and Securities Laws (FMSL)-

The assessment will be 100% MCQ based. There will be two papers and a project. The pass percentage 40% each paper & project and 50% aggregate

Q12. What is the Fees Structure of the Courses?

Ans.

For FXTM- Rs. 5,000/- plus GST

For Derivatives - Rs. 15000/- plus GST

For FATA - Rs. 7,500/- plus GST

For FMSL- Rs. 7,500/- plus GST

Q13. What is the examination or assessment fees?

Ans. The assessment fee for the first attempt will be included in the course fee. Thereafter, any candidate who does not appear or fails to clear the examination is required to pay an examination fee of Rs. 1000 + GST per subsequent attempt.

Q14. How many attempts a member can give for the course?

Ans. A candidate will be allowed to complete the course in next two years i.e. total four attempts. Thereafter, the candidate's registration will be annulled, and need to re- register for the said course.

Q15. What is the course curriculum?

Ans. For Course Curriculum, kindly click on the following:

Certificate Course on Forex and Treasury Management

Certificate Course on Derivatives

Certificate Course on Fundamental & Technical Analysis of Stocks Including Equity Research

Certificate Course on Financial Markets and Securities Laws

Q16. Who will be faculty for the course?

Ans. Any senior Chartered Accountants in practice and industry, eminent academicians from IIT, IIMs, Universities and top management institutions or any eminent expert can be the faculty for the course.

Q17. Whether a Certificate will be given on completion of the Course?

Ans. A certificate will be awarded to the members who qualify the exam.

Q18. How many CPE Hours a member will get from these courses?

Ans. The participants will be given 30 CPE hours wherein credit of 25 CPE hours will be given after completion of classes and remaining 5 hours will be given after qualifying the exam.

Q19. What are the contact details?

Ans. For details, kindly contact:

**CFMIP Secretariat**

Phone (D): 0120-3045905

Or for any query, you can mail us for the certificate courses i.e. [fxm@icai.in](mailto:fxm@icai.in) for Certificate course on Forex and Treasury Management [derivatives@icai.in](mailto:derivatives@icai.in) for certificate course on Derivatives

[fata@icai.in](mailto:fata@icai.in) for certificate course on Fundamental and Technical analysis of stocks including Equity research

[fmsl@icai.in](mailto:fmsl@icai.in) for certificate course on Financial Markets and Securities Laws

<b>Name of Course:- Certificate Course on Wealth Management &amp; Financial Planning , Certificate Course on Working Paper Management and Certificate Course on Preparation of Appeals, Drafting of Deed &amp; Documents and Representation before Appellate Authorities and Statutory Bodies.</b>
--

<b>Conducted by: COMMITTEE FOR MEMBERS IN PRACTICE</b>
--

Q20. What are the various Certificate Courses conducted by the Committee for Members in Practice?

Ans. The following Certificate Courses are conducted by the Committee.

Certificate Course on Wealth Management & Financial Planning

Certificate Course on Working Paper Management

Certificate Course on Preparation of Appeals, Drafting of Deed & Documents and Representation before Appellate Authorities and Statutory Bodies.

Q21. Whether these are Via Virtual or in Physical Mode?

Ans. The Certificate Courses are via Virtual Mode through ICAI Digital Learning Hub and Via Physical mode as well through Regional Councils & Branches of ICAI. The Announcement of batches are done from time to time and members are also informed Via Mass Mail & SMS.

Q22. Fees for the Certificate Courses?

Ans. Rs. 4000+GST Via Virtual Mode and 10,000+GST via Physical Mode

Q23. Attendance Requirements to appear in the exam?

Ans. 80% Attendance is required to Qualify to appear in Assessment Test. Those short of Attendance can cover in next batch.

Q24. When are the Examinations conducted?

Ans. Exams are conducted at the end of each batch of the Course. Exams are MCQ based which includes Case Studies.

Q25. What is the pattern of Examinations and Number of Questions?

Ans. Online MCQ based 100 Questions in two hours through ICAI Digital Learning Hub

Q26. How are the Certificates issued?

Ans. Online through Digital Learning Hub

Q27. What Shall I do if there are issues related to payments and refunds?

Ans. Write to the Committee Secretary at [cmp@icai.in](mailto:cmp@icai.in)

Q28. How to reappear once not successful?

Ans. One may register at Digital Learning hub after the Online Examinations are Announced. The Committee secretariat sends mail and SMS to all the Participants Eligible for exams. The Announcement with respect to the same is also hosted at the ICAI web site.

Q29. How many CPE Hours are provided?

Ans. Total 30 CPE Hours-25 CPE Hours after completion of professional training with 80% attendance and Five CPE hours on successfully qualifying the Assessment Test.

<b>Name of Course: Ind AS Certificate Course</b>
<b>Conducted by: Accounting Standards Board</b>

Q30. What is the objective of the Ind AS Certificate course?

Ans. To provide the participants with 'reasonable / working level' knowledge on the Indian Accounting Standards (Ind AS).

Q31. Who can attend the courses offered by ASB?

Ans. Certificate Courses are offered only to members of ICAI and Refresher courses, Deep dive Courses, webinars and other eLearning courses are available for both members and non-members. ASB also organizes Executive Development programs for different organizations for their employees to impart knowledge on AS & IND AS on the basis of request received.

Q32. Is access to the Certificate course or its resources free/paid?

Ans. The Certificate & Refresher courses or their resources can be accessed only after making payment of prescribed amount of fee.

Q33. Can members access the course anywhere or anytime?

Ans. Members can access the course from anywhere, but they need to attend the classes at prescribed timings only.

Q34. How many virtual classes would be there?

Ans. Classes would be for a duration of 4 hrs. per day for 24 Days on weekends.

Q35. Is there any restriction on number of registrations?

Ans. Yes, maximum of 200 members can join in every batch.

Q36. Will any CPE hours will be credited or not for Ind AS Certificate course?

Ans. Total 30 Structured CPE hours out of which 5 Structured CPE hours are credited after passing the examination.

Q37. Is there any eligibility criterion to appear in the exams?

Ans. Yes, members who have completed 80% attendance of LIVE classes are eligible to appear in the exams.

Q38. Will attending recorded lectures give me attendance?

Ans. No, only attending live classes will give a member attendance.

Q39. How long the online content shall be available online?

Ans. Content will be available for one (1) year from the date of completion of the course session.

Q40. When will I get receipt/invoice of the course fee?

Ans. After one month from the date of completion of the course.

Q41. Will I get any study material / course manual?

Ans. No physical material/ book shall be provided in case of online batch. Physical books are provided in case of Physical batches.

Q42. Do I have to pay for the online examination?

Ans. First attempt given immediately after the completion of the course is free.

Q43. What If I don't clear in my first attempt?

Ans. One can pay Rs.1000 + GST and appear in the exams again.

Q44. Is there any facility available to the members for acclimatising to the exam pattern?

Ans. Members are given a facility to appear in the mock test normally a week before the main exam to acclimatise the exam pattern.

Q45. What are the minimum passing marks for the exam?

Ans. Candidate has to score 60% marks to pass the online exam.

Q46. What is the pattern of question paper of the exam of the Certificate course on Ind AS?

Ans. Pattern of examination: 100 Marks paper with objective questions. 50 Questions of 1 mark and 25 questions of 2 marks each (based on case studies). No negative marking.

Q47. How frequently do the exams happen for this course?

Ans. The exams are conducted once in 3 months- namely -Jan, Apr, Jul & Aug every year.

Q48. What is the objective of the Refresher courses offered by ASB?

Ans. To provide the participants with In-depth knowledge on some specific standards by way of 'Deep Dive / Deeper Insight' series of Refresher courses. This course aims in providing both theoretical as well as practical application of standards. The same are announced on different topics on both physical & Online mode.

Q49. From where can one have complete details of certificate course on Ind AS?

Ans. One can access the link <https://resource.cdn.icai.org/80870asb65055.pdf> for complete details of the certificate course on Ind AS.

For other announcements visit what's New section of <https://www.icai.org/post/accounting-standards-board> or can visit [www.asb.icai.org](http://www.asb.icai.org)

**Name of Course: Certificate Course on Public Finance & Government Accounting**

**Conducted by: Committee on public & Government Financial Management**

Q50. Who can enroll for Certificate Course on Public Finance & Government Accounting?

Ans. Members of ICAI, Government & Autonomous bodies officials can enroll for the certificate course on Public Finance & Government Accounting. For more details, one may visit: Committee Portal <https://cpqfm.icai.org/> under the tab Certificate Courses, click on sub tab Certificate Course.

Committee Portal>Certificate Courses>Certificate Course

Q51. How can one enroll for the Certificate Course on Public Finance & Government Accounting?

Ans. To enrol, please visit Committee portal <https://cpqfm.icai.org/>.

Committee Portal>Certificate Courses>Certificate Course

The classes are held virtually through Digital Learning Hub (DLH) platform of ICAI on weekends only. Online examination of the certificate course is conducted on last Saturday of every odd month.

Q52. Which topics are covered in the Certificate Course on Public Finance & Government Accounting?

Ans. The Course content of the Certificate Course is contemporary and provides inputs required to comprehend the nitty-gritty's of the Government Accounting and Public Financial Management. For information about the Course Curriculum, you may visit Committee Portal <https://cpqfm.icai.org/>

Committee Portal > What's New > Launched Revised Course Structure and Study Material of Certificate Course on Public Finance & Government Accounting on CA Day held on 1<sup>st</sup> July,2022.

Q53. What is the fee for Certificate Course on Public Finance & Government Accounting? Whether any certificate is awarded upon completion of Certificate Course?

Ans. Presently, the Committee is running Certificate Course on Public Finance & Government Accounting on Online Mode. The fee per participant is Rs.5,900/- (Rs.5,000+18%GST).

On completion of the course, the signed softcopy of certificate is uploaded on SSP portal of ICAI within 20-30 days.

Q54. Is there any fee for appearing in examination of Certificate Course on Public Finance & Government Accounting?

Ans. Assessment examination fee is Nil for the First Evaluation. However, a fee of Rs.1000/-plus GST@ 18% is charged each time if a candidate is required to re-appear for the examination.

Q55. How many attempts are given to a candidate for appearing in examination of the Certificate Course on Public Finance & Government Accounting?

Ans. A Candidate may appear in examination any number of times subject to the payment of fees of Rs.1000/- plus 18% GST each time. No fee is levied only for first attempt.

Q56. Who are the faculties of the Certificate Course on Public Finance & Government Accounting?

Ans. The faculties of the Certificate Course on Public Finance & Government Accounting comprises of senior Government officials from the office of Controller General of Accounts, Comptroller General of



Accounts, various Ministries, senior economists and professors apart from experienced Chartered Accountants working in the concerned area.

Q57. What is the pattern of examination of Certificate Course on Public Finance & Government Accounting?

Ans. The examination paper of Certificate Course will be MCQ based comprising of 100 questions. It is an Open Book Examination. Minimum 50% marks are required to qualify the certificate course examination.

Q58. What is the duration of examination of Certificate Course on Public Finance & Government Accounting?

Ans. The duration of the Certificate Course exam is 2 ½ hours (150 minutes).

Q59. When is the result of the examination of Certificate Course on Public Finance & Government Accounting announced?

Ans. The result is visible to the candidates on their screen at DLH platform within 5 minutes of the conclusion of the examination.

Q60. Is it mandatory to have SSP credentials to apply for the Certificate Course on Public Finance & Government Accounting?

Ans. Yes, without valid active SSP credentials, no one can attend classes or appear in examination of the Certificate Course.

Q61. How many CPE hours are granted on completion of Certificate Course on Public Finance & Government Accounting?

Ans. Credit of 30 hours is given to the participants as mentioned hereunder:

25 CPE Hours on completion of classes with necessary attendance

5 CPE Hours shall be granted only after qualifying the Course i.e. passing the examination.

Q62. What is online Self-Paced Course on Public Finance & Government Accounting?

Ans. Online self-paced course on Public Finance and Government Accounting is a freely available Course for ICAI members on Digital Learning Hub(DLH) Platform of ICAI at DLH Portal(<https://learning.icai.org/>) consisting of video lectures of the Certificate Course on Public Finance & Government Accounting.

ICAIDigitalLearningHub>HUBs>PublicFinanceandGovernmentAccounting–SelfPacedCourse

Q63. From where I can get entire information on the issues (like login, payment, Course Access on DLH, faced during registration process, Assessments, Raising tickets through SSP Portal, Live VCM/ Webinar) of a Certificate Course?

Ans. The members can get entire information on above issues by visiting <https://learning.icai.org/committee/faqs/>.

ICAIDigitalLearningHub > FAQs

<b>Name of Course:-Certificate Course “Executive Master Program-New Age Auditors</b>
--

**Conducted By: Centre for Audit Quality Directorate**

Q64. What is the Objective of the Certificate Course “Executive Master Program- New Age Auditors”?

Ans. The objective of this course is to enable members to focus on the key aspects in the standards on Audit and equip with the futuristic skillsets and practices in the changing environment to improve the services.

Q65. Who is eligible to enrol for the Course?

Ans. Members of the ICAI, Members of the Regulatory Authorities like SFIO, CBI, RBI and Banks, Members of MRA countries, and Overseas chapters of ICAI.

Q66. Is Access to this course or its resources Free/ Paid?

Ans. This Course or its resources can be accessed only after making payment of the prescribed amount of fee.

Q67. Mode in which course is available?

Ans. The Classes would be conducted through physical mode.

Q68. What is the course duration?

Ans. Classes would be for a duration of 7 days.

Q69. What is the attendance criteria?

Ans. The participants are required to get 75% of attendance in live batch.

Q70. When is the assessment conducted?

Ans. The assessment is conducted after the completion of the classes, at a date announced by the CAQ. A participant who completes the attendance criteria will be eligible to take the final assessment. The assessment will be conducted through the DLH platform.

Q71. What will be the passing criteria for the assessment?

Ans. The passing criteria is 50% for the assessment.

Q72. What does the course structure comprise?

Ans. The course has been divided into two parts as mentioned below:

Part A- Accounting and Assurance Governance.

Part B- Digital Era in Audit and Assurance.

Further, Topics covered in both Part-A and Part-B can be viewed by clicking the following link:

<https://resource.cdn.icai.org/77929caq62581cs.pdf>

Q73. Will any CPE hours will be credited or not for the Certificate Course “Executive Master Program- New Age Auditors”?

Ans. The Participants to this course will be given 30 Structured CPE hours after successful completion of the course. 25 Structured CPE hours will be credited after fulfilling the attendance criteria & balance 5 hours after passing the assessment.

<b>Name of course: Certificate Course on GST</b>
<b>Conducted By: GST &amp; Indirect Taxes Committee</b>

Q74. What are objectives of certificate course on GST?

Ans. The Course aims to facilitate the members in industry as well in practice by:

- (1) providing specialized and updated Knowledge in the area of GST in a systematic manner,
- (2) Enhancing analytical and problem solving skills for decision making.

Q75. Mode in which course is available?

Ans. The course is currently running in physical mode only.

Q76. Who can register in the Certificate Course on GST?

Ans. A member having active membership can register for the Certificate Course on GST, since the registration process is through Digital Learning Hub of ICAI which can be accessed only through the membership number of a member.

Q77. What is the fee for Certificate Course on GST?

Ans. The fee for Certificate Course on GST is Rs. 9,000/-plus GST. This includes fees for the appearing in the Assessment Test examination to be held immediately after completion of the Course.

Q78. What is duration of classes of Certificate Course on GST?

Ans. The total duration of physical classes is 10 days of 6 hrs classes either on weekend or weekday or a combination thereof.

Q79. How can a member register for the Certificate Course on GST?

Ans. The member should follow the below-mentioned steps for registering in the Certificate Course on GST:

To enrol for a course on the Digital Learning Hub, the member will open the <https://learning.icai.org/iDH/icai/> URL

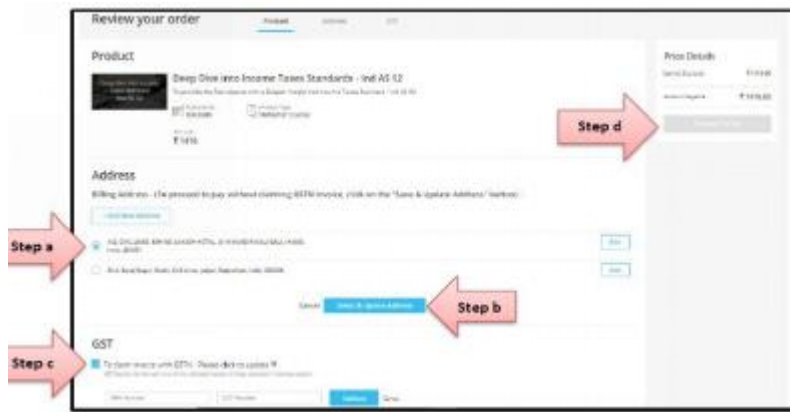
Member should click on the catalogue option to see the various products available.

After searching for the desired product, the member will then click on the “Buy Now” option to purchase the product(s).

Member should enter his/her SSP credentials to be able to enrol for the course(s).

Member can view the product details and click on the “Proceed to Pay” button to proceed for the payment.

On clicking “Proceed to Pay”, the member will be taken to the following screen, for which the member needs to follow the below given steps to complete the payment process:



Step a: Select his desired billing address.

Step b: Click on the "Select & Update Address" button.

Step c: If the member desires to claim the GST credit, he may click on the check box and fill the GST & PAN details and click on the validate button. If member does not wish to claim credit of GST, then the check box be left un-checked and he should proceed for payment.

Step d: Click on "Proceed to Pay". ("Proceed to Pay" will get activated after Step b and Step c have been completed)

Members can complete the payment step by selecting any one of the modes of payment.

Q80. Which internet browser is suitable for registering in the Certificate Course on GST?

Ans. Google chrome is the best browser for registration.

Q81. Is there any offline mode of payment available for registering in the Certificate Course on GST?

Ans. No offline mode of payment is available for registering in the Certificate Course on GST. A member must register and make online payment only at Digital Learning Hub of ICAI.

Q82. If a member has registered for the Certificate Course on GST and has made the payment but the status of payment is showing incomplete, what is to be done in this case?

Ans. The member should share the screenshot of the message along with his name, membership number and payment details at [gst@icai.in](mailto:gst@icai.in).

Q83. What would be the status of registration in case of incomplete payment?

Ans. The participant would be deemed as non-registered in the batch as registration will be completed only after making necessary payment.

Q84. How will a member come to know about the launch of Certificate Course on GST at a particular location?

Ans. The member needs to visit Digital Learning Hub and search the product "Certificate Course on GST". Alternatively, the member may visit the website of the GST & Indirect Tax Committee <https://idtc.icai.org/> and check the "Upcoming Events". Further, the Committee also sends mass mails whenever any new batch of Certificate Course on GST is announced.

Q85. Will any material be provided and if so, whether it will be charged separately?

Ans. Yes, the Background Material on GST and GST Act(s) and Rule(s)-Bare Law will be provided to each participant and no additional payment is required for the same.

Q86. When are the sessions of the Certificate Course on GST held?

Ans. The Certificate Course on GST may be scheduled on weekdays and/or weekends from 10:00 AM to 5:00 PM. The hosting branch/ region decides the schedule and the same is informed to the participants.

Q87. What is the minimum & maximum batch size of Certificate Course on GST?

Ans. The minimum & maximum batch size of Certificate Course on GST is 30 and 75 participants respectively subject to capacity of the venue at the course location.

Q88. What is the minimum attendance requirement for appearing in the Assessment Test for Certificate Course on GST?

Ans. At least 80% attendance in sessions is required to be eligible to appear in the Assessment Test for Certificate Course on GST.

Q89. Is Assessment Test for Certificate Course on GST subjective or objective?

Ans. Presently, only objective questions are included in the Assessment Test for Certificate Course on GST. However, the Committee reserves the right to change the pattern of the questions.

Q90. When will the Assessment Test for Certificate Course on GST be conducted?

Ans. Assessment Test for Certificate Course on GST is conducted usually at an interval of 6 months. The date for the Assessment Test is communicated to the participant at his/her registered email id.

Q91. How many CPE hours will be granted on attending the Certificate Course on GST?

Ans. 25 Structured CPE hours will be granted on attending the Certificate Course on GST and 5 structured CPE hours after passing the Assessment Test. No CPE hours would be provided if the participant does not attend minimum 80% of the sessions.

<b>Name of Course: Certificate Course on Concurrent Audit of Banks</b>
--

<b>Conducted by: Board of Internal Audit and Management Accounting</b>
--

Q92. What are Course Objectives of Certificate Course on Concurrent Audit of Banks? Ans. The overall objectives of the course are:

To supplement the effort of the banks in carrying out internal check of the transactions and other verifications and compliance with the procedures laid down

To improve the effectiveness of concurrent audit system in banks

To improve quality and coverage of concurrent audit reports.

Q93. Eligibility to Join Certificate Course on Concurrent Audit of Banks?

Ans. The course is open for the members of the Institute of Chartered Accountants of India.

#### **Virtual Batch**

Q94. What is Mode of Class of Certificate Course on Concurrent Audit of Banks?

Ans. The classes would be conducted through digital learning hub. Participants would login with their own laptops/ computer system. There is no such need to visit the venue or Branch premises to attend the class. Through digital learning hub of ICAI, participants and speakers would be connected face-to-face from anywhere.

Q95. How registration can be made for Certificate Course on Concurrent Audit of Banks?

Ans. Participants are required to register and make payment online through digital learning hub, ICAI.

Q96. What is Batch size of Certificate Course on Concurrent Audit of Banks?

Ans. In one batch, maximum 200 participants can join.

Q97. What is fees of Certificate Course on Concurrent Audit of Banks?

Ans. Rs. 5,000/- (excluding 18% GST)

Q98. What is duration of classes of Certificate Course on Concurrent Audit of Banks?

Ans. The total duration of virtual classes is 11 days of 3 hrs classes either on regular basis or on weekend.

### **Physical Batch**

Q99. What is Mode of Class of Certificate Course on Concurrent Audit of Banks?

Ans. The classes would be conducted at the venue or Branch premises.

Q100. What is Batch size of Certificate Course on Concurrent Audit of Banks?

Ans. In one batch, maximum 65 participants can join.

Q101. What is fees of Certificate Course on Concurrent Audit of Banks?

Ans. Rs. 10,000/- (excluding 18% GST)

Q102. What is duration of classes of Certificate Course on Concurrent Audit of Banks?

Ans. The total duration of virtual classes is 6 days of 6 hrs classes either on weekend or on three consecutive days

Q103. Please provide course coverage of Certificate Course on Concurrent Audit of Banks.

Ans. Course structure is available on link: <https://resource.cdn.icai.org/52667iasb42177.pdf>. and <https://resource.cdn.icai.org/29877course-structure19476.pdf>.

Q104. Explain the procedure for appearing in the Examination of Certificate Course on Concurrent Audit of Banks.

Ans. The examination date and time would be informed to participants by the Board through e-mail. Examination (of 1.5 hrs) may be conducted through digital learning hub.

Q105. How much CPE Hours would be credited for Certificate Course on Concurrent Audit of Banks?

Ans. CPE credit of 30 Structured CPE Hours will be given to the participants after completion of the Course. However, it will be given on proportionate basis in case of less attendance.

<b>Name of Course: Certificate Course on Internal Audit</b>
<b>Conducted by: Board of Internal Audit &amp; Management Accounting</b>

Q106. What are Course Objectives of Certificate Course on Internal Audit?

Ans. The Certificate Course on Internal Audit has been designed to help the members –

- Enhance the expertise of the chartered Accountant in internal Audit.
- Build Governance, Risk and Compliance as one of their core competencies.
- Help certified members to distinguish themselves from others conducting internal audits.

Q107. Eligibility to Join Certificate Course on Internal Audit?

Ans. The course is open for the members of the Institute of Chartered Accountants of India.

#### Virtual Batch

Q108. What is Mode of Class of Certificate Course on Internal Audit?

Ans. The classes would be conducted through digital learning hub. Participants would login with their own laptops/ computer system. There is no such need to visit the venue or Branch premises to attend the class. Through digital learning hub of ICAI, participants and speakers would be connected face-to-face from anywhere.

Q109 How registration can be made for Certificate Course on Internal Audit?

Ans. Participants are required to register and make payment online through digital learning hub, ICAI.

Q110. What is Batch size of Certificate Course on Internal Audit?

Ans. In one batch, maximum 200 participants can join.

Q111. What is fees of Certificate Course on Internal Audit?

Ans. Rs. 5,000/- (excluding 18% GST)

Q112. What is duration of classes of Certificate Course on Internal Audit?

Ans. The total duration of virtual classes is 10 days of 3 hrs classes either on regular basis or on weekend.

#### Physical Batch

Q113. What is Mode of Class of Certificate Course on Internal Audit?

Ans. The classes would be conducted at the venue or Branch premises.

Q114. What is Batch size of Certificate Course on Internal Audit?

Ans. In one batch, maximum 50 participants can join.

Q115. What is fees of Certificate Course on Internal Audit?

Ans. Rs. 10,000/- (excluding 18% GST)

Q116. What is duration of classes of Certificate Course on Internal Audit?

Ans. The total duration of virtual classes is 5 days of 6 hrs classes either on weekend or on three consecutive days

Q117. Please provide course coverage of Certificate Course on Internal Audit.

Ans. Course structure is available on link: <https://resource.cdn.icai.org/74391biama60308.pdf>

Q118. Explain the procedure for appearing in the Examination of Certificate Course on Internal Audit.

Ans. Examination would be conducted on quarterly basis. The examination date and time would be informed to participants by the Board through e-mail. Examination (of 1 hrs) may be conducted through digital learning hub.

Q119. How much CPE Hours would be credited for Certificate Course on Internal Audit?

Ans. CPE credit of 30 Structured CPE Hours will be given to the participants after completion of the Course. However, it will be given on proportionate basis in case of less attendance.

Q120. What is the Final Assessment Passing Criteria

Ans. • A candidate will have to attend 80% of classes, failing which he/she will not be entitled for appearing in the examination.

The minimum marks required for passing is 50% i.e. 50 marks out of 100.

There is no. of limit of Permissible number of attempts of evaluation tests.

<b>Certificate Course on Forensic Accounting &amp; Fraud Detection (FAFD)</b>
<b>Conducted by Digital Accounting and Assurance Board</b>

Q121. What are the Pre-requisite for joining the Physical and Virtual Classes of the Certificate Course on Forensic Accounting & Fraud Detection (FAFD)

Ans.

Chartered Accountant with Active ICAI Membership

Should have active SSP credentials to log in to the Digital Learning Hub.

Laptop with good internet connection (for attending Module tests, submitting project work and attending hands on session)

MS Excel 2016 or above

Q122. What is the fees for joining the Physical/ Virtual Certificate Course on Forensic Accounting & Fraud Detection (FAFD)

Ans.

Physical Course Fees (Rs.14000/- + 18% GST)

Virtual Course Fees (Rs.7000/- + 18% GST)

Q123. How can I enroll for the Certificate Course on Forensic Accounting & Fraud Detection (physical/ Virtual classes)?

Ans. The batches are announced on the Digital Learning Hub (DLH) of ICAI at <https://learning.icai.org> location wise. Members may enroll by paying the requisite fee of Rs. 14,000 + 18% GST (Physical Batch) or Rs.7000/- +18% GST (Virtual Batch).

Q124. What if I don't have an account on the Digital Learning Hub, or if I have created an account but it is still pending approval from ICAI?

Ans. For any issues related to DLH, such as login, account activation, password reset, etc.

please write to [dlh2@icai.in](mailto:dlh2@icai.in) .

Q125. Please provide an introduction to the course to familiarize us with it.

Ans. • Course Duration: 7 days for physical batch and 11 days for virtual batch; Total: 42 hours of live sessions.



· E-Learning: Members need to undergo 17 hours and 30 minutes of e-learning available on the Digital Learning Hub of ICAI for free, prior to the commencement of the batch. Direct Link for eLearning: <https://learning.icai.org/committee/digital-insights/forensic-accounting-and-fraud-detectio-fafp-2019-11/>

· Module Tests: There will be two online Module Tests (each carrying 20 questions and 20 marks; Total: 40 marks) after the completion of the batch. Members have to attend the Module Test through <https://learning.icai.org> . Details will be shared via email.

· Research Paper & Reports: Every participant will have to submit one research paper (minimum 10 pages) with a PPT and two forensic investigation reports within two weeks after completion of the course (60 marks). The topic and other guidelines will be provided by ICAI to the registered members during the batch.

· Final Assessment Test: An online final assessment test of 100 marks will be held on a quarterly basis (i.e. February, May, August, November)

Q126. What are the topics covered during the course?

Ans.

Day	Topics Covered
Financial fraud, interviewing and field investigations	
	Course Introduction, Business Fraud, scenario, and fraudster profile
	Discussion on types of red flags, types of fraud situations.
	Red and Green Flags, Case Studies Types of Frauds
	Case Studies
	Group Discussions
	Interviewing and field investigation
	Recap
Data Analytics	
	Use of Excel in Forensic Accounting: - Planning Forensic Investigation; Understanding data requirement and data collection - Thinking on Possible Anomalies/Red Flags in available data <i>(Basic understanding of Excel is must)</i>
	Working on Data (Conversion, Standardisation, Consolidation, Preparation)
	Data Analysis to find Anomalies and discuss further plan of action
	Application of Benford Law and Beneish Model while doing Forensic Investigation
	Introduction and Need for CAAT (Idea software) <ul style="list-style-type: none"> <li>• Basics features of CAAT</li> <li>• Screens</li> <li>• Menu-options</li> <li>• Toolbars</li> <li>• Managing Databases</li> <li>• Project Management</li> <li>• File Explorer</li> <li>• Database Management</li> <li>• Obtaining and importing files of different formats</li> <li>• File management</li> <li>• Problems during file import</li> <li>• Exporting files</li> </ul>

## Digital Forensics

Digital Forensics and Cyber law
Introduction to Data Extraction, Digital Forensics and Cyber Crime
Digital Forensics and Ethical Hacking
- Hacking Vs Ethical Hacking
- SQL Injection Website Login
- Call Spoofing
- Key Loggers and Click Loggers
- Steganography
- Recent guidance given by GOI Information Technology Ministry covering "" Cyber Frauds "
Digital Incident Response
- Collection of Digital Evidence
- Chain of Custody
Digital Forensic Tools
- Hard disk and Pen drive Forensics
- Imaging
- Hardware & Software write tools
- Hashing & Algorithms
- File Recovery Tools
Digital Forensic Tools
- Network Forensics
- USB Forensics
- Email Forensics
- Digital Footprints
- Cloud Forensics
Frauds Reports covering Banks, Corporates, Financial Institutions, CA firms

## Indian Laws

Introduction to Cyber Crime
International Guidance to Cyber Forensics Laws
Internal Financial Controls (IFC) as per Companies Act 2013 (Sec 143, 134, 5A ), Auditing Standards, Fraud under the Companies Act
- Indian Information Technology Act 2008, Penalty and Prosecution upon misuse
Indian Laws: -
1. Indian Information Technology Act 2008
2. Recent Guidance on Cyber Forensics
3. Indian Evidence Act
4. IPC
5. FAIS

**Q127. What is the Passing Requirement?**

Ans. Attendance: The minimum attendance requirement is 90%.

Module Tests & Project Work: 40 marks for two Module Tests + 40 marks for two Forensic Investigation Reports + 20 marks for Research Paper & PPT (Total: 100 marks). Candidates must secure 50% marks in their Module Test and Project Work (i.e., 50 marks out of 100) to be eligible to appear for the Assessment Test. Hence, passing the Module Tests and the Project Work is a precondition for appearing in the FAFD Assessment Test.

FAFD Assessment Test: The minimum passing requirement for the FAFD Assessment Test is 50% (i.e., 50 marks out of 100).

**Q128. While installing IDEA software, it is asking for a license key. What is the license key for installing IDEA?**

Ans. Please install the IDEA software provided by the Board. It is a demo setup. When asked for the key, just click on the "OK" button and follow the instructions.

**Q129. How many CPE Hours will be given for this course?**

Ans. A total of 20 CPE hours will be provided to the members in two phases:

Phase 1: 15 CPE hours after completion of the Professional Training classes with 90% attendance.

Phase 2: The remaining 5 CPE hours will be awarded after passing the Final Assessment Test.

**Q130. How will my attendance be recorded.**

Ans. For physical batches, the attendance of participants will be taken twice a day by the Program Organizing Unit (POU).

For virtual batches, the system (<https://learning.icai.org>) keeps records of members present online.

**Q131. What Should I do if there is any issue related to the course?**

Ans. Please send an email to [fafp@icai.in](mailto:fafp@icai.in) or [fafp1@icai.in](mailto:fafp1@icai.in). You may also call 0120-3045963.

<b>Name of Courses : Online Foreign Language Courses (Spanish, French, Japanese, Business English &amp; German)</b>
---

<b>Conducted by : Development of International Trade, Services &amp; WTO Directorate</b>
--

**Q132. What are the courses offered by Development of International Trade, Services & WTO Directorate?**

Ans. The Directorate is conducting Online Foreign language courses on Spanish, French, Japanese, Business English & German and Online Certificate Course on Overseas Outsourcing Services (US Market)

**Q133. What is importance of learning foreign language course by a member or student of ICAI?**

Ans. Learning foreign language will help to overcome the language barrier and make them efficient in dealing foreign clients. It aims at boosting their career path.

**Q134. Who can join these foreign language courses?**

Ans. All active ICAI Members and Students can register for these courses through DLH platform.

Q135. What is the basis of registration in any foreign language course?

Ans. The enrolment is strictly on first cum first serve basis.

Q136. What is the basic requirement for registration in any Online foreign language course?

Ans. Must be an active member or student of ICAI and good internet connection and is compatible with desktops, laptops, tablets and mobile phones.

Q137. Which foreign language courses are offered by ICAI?

Ans. At present ICAI offers Online Spanish, Online French, Online Japanese and Online Business English and online German language courses.

Q138. Which Institutes with whom ICAI has tie up for organizing these foreign language courses?

Ans. ICAI has tie up for following foreign languages as per details given below:

Spanish through Instituto Cervantes, New Delhi

Japanese through faculty of The Japan Foundation, New Delhi

French through Alliance Francaise, Hyderabad

Business English through British Council, New Delhi

German Language Course through Goethe Institut/Max Mueller Bhavan, Kolkata

Q139. Where can we find details of these foreign language courses?

Ans. The details of all upcoming courses will be available at

<https://www.icai.org/post/development-of-international-trade-and-services-and-wto-directorate>

Q140. Is there any option to give our preference to pursue any particular foreign language course offering by ICAI ?

Ans. Yes, one can fill the google form for giving preference of learning any particular foreign language course at <https://www.icai.org/post/ditswto-270224>

Q141. Whether these foreign language courses are online or offline?

Ans. At present, all courses are offered through Online mode only and exams were also held online

Q142. What is the duration of these foreign language courses?

Ans. Spanish - 60 hours for A1.1 Level, French - 120 hours for A1 Level, Japanese - 64 hours for A1 Katsudoo Level, Business English - 105 hours and German-120 hours for A1 Level for each level

Q143. What is the mode of examination of foreign language courses?

Ans. The exam would be held online on the last day of the class by the faculty.

Q144. What is the fees of various foreign language courses offered by ICAI\*?

Ans. Fees for various Online Courses are as under:

Online Spanish - Rs. 9095/-

Online Japanese - Rs. 6490/-

Online French - Rs. 18526/-

Online Business English - Rs. 14,672/-

Online German – Rs.28,500/- (subsidy of Rs.10,000/- will be granted after successful completion of the course)

\* Subject to change from time to time

Q145. Whether there is option for viewing the recording of any class if we miss any class of foreign language?

Ans. As the classes are live and you can interact with the faculty, so the option to view the recording of class is not there in any of the foreign language course.

Q146. Whether ICAI is offering further levels of these foreign languages?

Ans. We are offering further levels of these foreign language courses on time-to-time basis based on the demand by previous passed level candidates.

Q147. How many levels have been organized of each foreign language course till now?

Ans. Till now for Spanish upto A2.2 level, for French upto A1 level, for Japanese A2-2.1 level, Business English upto all levels and German for A1 level have been organized.

Q148. What is the minimum and maximum batch size of these foreign language courses?

Ans. The details of batch sizes are as under:

Spanish - Minimum is 9 and maximum is 20

Japanese - Maximum 20

French - Maximum 25

Online Business English - No limit

Online German- Minimum is 15 and maximum is 22

Q149. Whether any CPE hours are granted to Chartered Accountants after pursuing these foreign language courses?

Ans. 10 CPE hours will be granted on successful completion of the first level of Online Spanish, French, Japanese and German Language Course.

Q150. What are the timings of these foreign language courses\*?

Ans.

- Spanish – Two options of timings - 10.00 am to 12.00 noon or 5.00 pm to 7.00 pm on weekends only
- Japanese – Two options of timings - 10.00 am to 12.00 noon or 6.00 pm to 8.00 pm on weekends only
- French – Two options of timings - 10.00 am to 2.00 pm or 4.00 pm to 8.00 pm on weekends only
- Online Business English – No time limit (choose according to your wish) on weekends only
- Online German - 9.00 am to 1.30 pm on Saturdays and Sundays (with break of 45 minutes in between) on weekends only

\*subject to change, however will be informed in advance i.e. before the start of the batch

Q151. Whether certificate will be provided after pursuing these foreign language courses and is there any separate fees for the same?

Ans. Spanish - Certificate will be provided directly by Instituto Cervantes after successful completion of the course after paying separate fees of Rs. 800/-

French - Certificate will be provided directly by Alliance Française after successful completion of the course with no separate fees.

Japanese - Combined Certificate will be provided by ICAI and The Japan Foundation after successful completion of the course with no separate fees.

Business English - Certificate can be downloaded from British Council website after successful completion of the course with no separate fees.

German - Certificate of participation can be downloaded from Goethe Institut website after completion of the course with no separate fees.

Q152. What if any candidate left any course on foreign language in between?

Ans. It is the loss of candidate as the classes are live and you can interact with the faculty. No certificate of attending any class would be provided.

Q153. What are the foreign language courses which are being offered by ICAI in future?

Ans. The dialogue for Online Arabic language course have also been initiated and the same may be announced in near future.

Q154. For any query related to foreign language course whom should we contact?

Ans. The candidates can write an email at [cditswto@icai.in](mailto:cditswto@icai.in) or call at 011-30110542

## **FAQS RELATED TO ONLINE CERTIFICATE COURSE ON OVERSEAS OUTSOURCING SERVICES (US MARKET)**

Q155. What is the focus of this Certificate Course on Overseas Outsourcing Services (US Market)?

Ans. The course focuses on various aspects of overseas outsourcing services, particularly for the U.S. market, encompassing accounting outsourcing, project management, capital financing, and more.

Q156. Who can join this certificate course on overseas outsourcing services (U S Market)?

Ans. All active ICAI Members can register for this course through DLH Platform.

Q157. What format will the course follow?

Ans. The course will be delivered exclusively through online live lectures.

Q158. How long is the course duration?

Ans. The duration of this certificate course is 20 days, totalling 60 hours.

Q159. What are the timings for this certificate course?

Ans. The course will be held from 2 PM to 5 PM IST.

Q160. Is there a fee for the course?

Ans. Yes, there is a fee associated with enrolment. (Rs. 17700/-)

Q161. Is there mandatory attendance for this course?

Ans. Yes, a minimum attendance of 75% is required to qualify for the assessment test.

Q162. How do I register for the course?

Ans. Registration can be completed online via DLH.

Q163. Are there any assessments?

Ans. Yes, there will be an assessment test upon successful completion of the certificate course.

Q164. What is the format and duration of the assessment test, and how many questions are included?

Ans. The assessment test lasts for 1 hour and 30 minutes and consists of 50 multiple-choice questions.

Q165. Will I receive a certification after completing the course?

Ans. Yes, participants will receive a Certificate from ICAI upon achieving a minimum score of 50% on the assessment test.

Q166. Can I take this course while working full-time?

Ans. Yes, the course is designed with a flexible schedule to accommodate working professionals.

Q167. What support is available after course completion?

Ans. ICAI offers ongoing support, networking opportunities, and access to resources for alumni.

Q168. Is there any restriction on number of registrations?

Ans. Yes, maximum 100 can register for this course.

Q169. What if I miss a live session?

Ans. Recorded sessions will be available for participants who are unable to attend live.

Q170. Are CPE hours granted to Chartered Accountants upon completing this course?

Ans. Yes, participants will be granted 30 structured CPE hours.

Q171. How can I provide feedback on the course?

Ans. Feedback can be submitted through the online platform or directly to the course coordinator.

Q172. Whom can I contact for additional questions?

Ans. For further queries, please contact the ICAI support team at [[cditswto@icai.in](mailto:cditswto@icai.in)] or [Ph.:011-30110542].

<b>Name of Course: a) Certificate Course on ADR (Arbitration, Mediation &amp; Conciliation)</b>
---

<b>b) Certificate Course on Anti Money Laundering Laws (AML) Specialist</b>
---

<b>c) Certificate Course on Intellectual Property Rights (IPR) Laws</b>
---

<b>d) Certificate Course on Co-Operatives</b>
---

<b>e) Certificate Course on NPOs</b>
--------------------------------------

<b>f) Certificate Course on FEMA</b>
--------------------------------------

## g) Certificate Course on Real Estate – Laws and Regulations

**Conducted by: Committee on Commercial Laws, Economic Advisory & NPO Cooperative**

Q173. What are the certificate courses offered by the CCLEANC?

Ans. Courses offered by the CCLEANC are accessible at ICAI - [The Institute of Chartered Accountants of India](#) and names of offered courses are

Certificate Course on ADR (Arbitration, Mediation & Conciliation)

Certificate Course on Anti Money laundering Laws (Anti- Money Laundering Specialist)

Q174. Whether Committee providing Diploma or Certificate courses?

Ans. Committee offers only Certificate Courses, hence only providing certificates to the participants.

Q175. Who can register for certificate Course?

Ans. Only qualified Chartered Accountants can register for Certificate course offered by CCLEANC.

Q176. When would be the next batch of Certificate course announce?

Ans. Do regular visit to the CCLEANC Committee page under Non standing committee tab on [www.icai.org](http://www.icai.org) for recent announcements or you can email at [admin.cclnpo@icai.in](mailto:admin.cclnpo@icai.in)

Q177. How to check recent announcements related to upcoming Certificate courses offered by Committee?

Ans. Recent announcements related to upcoming certificate courses can be accessible at ICAI - The Institute of Chartered Accountants of India under post qualification courses tab.

Q178. How to generate Certificate after Course Completion?

Ans. Certificates may be generated, if any, online through Digital Learning Hub of ICAI.

Q179. How many CPE Hours are provided for Certificate Courses?

Ans. Total 30 Structured CPE hours out of which 5 Structured CPE hours are credited after passing the examination/Assessment test. For Certificate Course on Intellectual Property Rights Laws, 24 structured CPE hours out of which 5 Structured CPE hours are credited after passing the examination/Assessment test.

Q180. How can member check CPE hours have credited?

Ans. Structured CPE Hours will automatically be credited in Member's Account on CPE Portal when the committee uploads attendance of the certificate course and member can check the same by login into their account on CPE portal.

Q181. How to become faculty in Certificate Courses offered by Committee?

Ans. Please write email to [admin.cclnpo@icai.in](mailto:admin.cclnpo@icai.in) along with your professional profile/resume.

Q182. For any further query whom to reach.

Ans. Secretary to the Committee: CA. Heena Gupta

[heena.gupta@icai.in](mailto:heena.gupta@icai.in), Phone : 0120-3876926,

Secretariat, Committee on Commercial Laws, Economic Advisory & NPO Cooperative of ICAI,

The Institute of Chartered Accountants of India



(Set up by an Act of Parliament)

ICAI BHAWAN, A-29, Sector -62

Noida - 201309

Desk- 01203876889

E-mail: [admin.cclnpo@icai.in](mailto:admin.cclnpo@icai.in)

<b>Name of Course:- Certificate Course on The Insolvency and Bankruptcy Code, 2016</b>
--

<b>Conducted By:- Insolvency and Valuation Standards Board</b>
--

Q183. Which Certificate Course the Committee on Insolvency & Bankruptcy Code is conducting?

Ans. This Committee is conducting Certificate Course on The Insolvency and Bankruptcy Code, 2016 in association with Insolvency and Bankruptcy Board of India (IBBI).

Q184. What is the fee for the Certificate Course?

Ans.

For Online Mode - Rs. 6,490/- (Rs.5500+18% GST)

For Offline Mode - Rs. 14,160/- (Rs.12,000 + 18% GST)

Q185. What is the mode of conducting the Certificate Course?

Ans. At present the Course is being conducted in Virtual Mode through DLH.

Q186. How many CPE hours will be credited after attending this Certificate Course?

Ans. CPE Hours would be given to the participants as below:

25 CPE hours will be given on completion of classes with 80% attendance.

5 CPE Hours shall be granted after qualifying the examination as per guidelines.

Q187. What is the duration of this Certificate Course?

Ans.

In Online Mode it is 4 hours per day for 8 days (Total - 32 Hours)

In Offline Mode it is 6 hours per day for 6 Days (Total - 36 Hours)

Q188. Who can undertake this Certificate Course?

Ans. Only a Member of ICAI can register for this Certificate Course.

Q189. How can a member join the Certificate Course?

Ans. Members are required to register for a batch of the Course at DLH, whenever it is launched, and thereafter they can attend the Virtual Classes on the scheduled dates by joining through their Digital Learning Hub (DLH) login. Since the course would be conducted through ICAI DLH portal, members need to have an active account in Self Service Portal of ICAI.

Q190. What is the Attendance Criteria for the Certificate Course?

Ans. 80% attendance compulsory for appearing in the examination.

Q191. What is the Refund Policy for fee for the Course?

Ans. In case refund/admission cancellation request has been received from the member for any reason,

before commencement of the Certificate Course, 10% of Gross fee paid (Inclusive of GST) will be deducted as per norms of ICAI. No refund request will be entertained after commencement of the batch. In case, batch has been cancelled by the Committee due to unavoidable circumstances, full fees will be refunded to the member by the committee.

Q192. Whether any Examination fee is required to be paid?

Ans. No fees for members for taking examination at the end of the batch in which he/she was enrolled. Members taking examination in subsequent batch/ re- appearing for the examination need to pay fee of Rs. 500/- plus GST.

Q193. Where to contact for any further information/details regarding this Certificate Course on IBC?

Ans. For further information/details, mail at [cibc@icai.in](mailto:cibc@icai.in) or call at 0120 - 3876869/3045996

<b>Name of Course: Certificate Course on Sustainability and Business Responsibility and Sustainability Reporting. (BRSR)</b>
<b>Conducted by: Sustainability Reporting Standards Board</b>

Q194. Whether SRSB conduct any Certificate Course(s)? If yes, whether in online mode or offline mode?

Ans. Yes, SRSB conducts Certificate Course on Business Responsibility and Sustainability Reporting (BRSR). The said course is being conducted in online mode through ICAI Digital Learning Hub platform.

Q195. What is the eligibility criteria for Certificate Course on Business Responsibility and Sustainability Reporting (BRSR)?

Ans. All Chartered Accountants are eligible for the Certificate Course on BRSR. The Course is not available for non-CAs.

Q196. What is the fee structure and duration of Certificate Course on BRSR?

Ans. The fee for virtual batch of Certificate Course on Sustainability and BRSR is Rs. 5,900/- (Rs. 5,000/- plus 18% GST). The duration of the course is eight days (4 hours each day and 2 hours for the last day).

Q197. What is the objective of Certificate Course on BRSR?

Ans. The objective of this course is to disseminate knowledge and awareness amongst members about the current regulatory framework of sustainability reporting, analyze disclosures made by Indian companies, discuss aspects of assurance and best practices adopted, etc.

Q198. Do we get any Certificate after the course and how many CPE hours will be credited?

Ans. Certificate is given to members on successful completion of the course and passing the examination. 20 structured CPE hours are provided (15 CPE Hours on completion of course with 80% attendance and 5 CPE Hours shall be granted only after qualifying the Examination).

Q199. Where can we find the other details of the Certificate Course on BRSR?

Ans. The other details of the course are available on ICAI website under SRSB page at

<https://www.icaai.org/post/sustainability-reporting-standards-board>"

Q200. Whom should we contact for registration in the Certificate Course on BRSR?

Ans. The members who are interested to join Certificate Course on BRSR, may write an email at [sustainability@icai.in](mailto:sustainability@icai.in). Whenever the batch schedule gets finalized, it will be updated on ICAI website on SRSB page at <https://www.icaai.org/post/sustainability-reporting-standards-board>

<b>Name of Course:- Post Qualification Course on Information systems Audit (DISA)</b>
<b>Conducted By:- Digital Accounting and Assurance Board</b>

Q201. What is the Pre-requisite for joining the Physical Classes of Post Qualification Course on Information Systems Audit (DISA)

Ans.

Chartered Accountant with Active ICAI Membership

Laptop with good internet connection (for attending Module tests, submitting project work and attending hands on session)

Should have Active SSP Credentials to login in the Digital Learning Hub

Q202. What is the fees for joining the Post Qualification Course on Information Systems Audit (DISA)

Ans. Course Fees - Rs.20000/-

Q203. How can I enrol for the Post Qualification Course on Information Systems Audit (DISA)?

Ans. The batches are announced at the Digital Learning Hub (DLH) of ICAI and details of course is available at [https://learning.icaai.org/committee/digital-insights/pqc-information\\_system\\_audit\\_disa\\_30\\_reg2/](https://learning.icaai.org/committee/digital-insights/pqc-information_system_audit_disa_30_reg2/). Members may enroll for the same by paying the requisite fees of Rs. 20,000/-.

Q204. Please provide the introduction about the subject so as to familiarise with the course.

Ans. Course duration: Physical (12 days Total: 72 Hours Live Sessions).

Fees: Rs 20000 (Physical)

Completion of ISA E-Learning: Before completion of the Professional Training classes member has to complete the ISA Course 3.0 E-Learning, details at [https://learning.icaai.org/committee/digital-insights/pqc-information\\_system\\_audit\\_disa\\_30\\_reg2/](https://learning.icaai.org/committee/digital-insights/pqc-information_system_audit_disa_30_reg2/)

Module tests: There will be three online Module Tests of 20 marks each (Total: 60 marks) as per the following details:

- On 04th, 08th & 12th day during Physical Batch

Members have to attend the Module Test through <https://learning.icaai.org>

Every Participant have to submit a Project Work allocated in the group of three members. On the last day of the session Viva will be conducted on the basis of the Project submitted by the participants. (Total: 20 marks)

ISA Eligibility Test: After completing the ISA Professional Training and securing minimum 48 marks (Total 60% of 80) in Module Tests and Project Work, member will become eligible to appear in the ISA Eligibility Test.

Members have to register online for the ISA Eligibility Test that is generally organized on Second Saturday of February/May/August/November.

ISA Eligibility Test is an online test consisting of 120 questions and the passing requirement is 60%.

ISA Assessment Test (AT): After completing ISA ET with minimum marks, members have to register online for the ISA Assessment that is conducted by the Examination Department of the Institute. It is important to note that members have to fill the ISA AT Form issued/hosted by the Examination Department.

Total Marks of ISA Assessment Test:200, passing criteria is 60% marks flat

Q205. What are the Modules covered during the course?

Ans.

Module	
1	Information Systems Audit Process
2	Governance and Management of Enterprise Information Technology, Risk Management, Compliance & BCM Section
3	System Development, Acquisition, Implementation and Maintenance Application System Audit
4	Information Systems Operations and Management
5	Protection of Information Assets
6	Emerging Technologies

Q206. How many CPE Hours will be given in this course?

Ans. Total 30 CPE hrs will be provided to the Members in two Phases.

Phase 1: 25 CPE hrs after completion of Professional Training classes with 90% attendance Phase 2: Remaining 5 CPE hrs after passing the Final Assessment Test

Q207. What Shall I do if there is any issue related to the course?

Ans. Please send mail at [isa@icai.in](mailto:isa@icai.in) or [isa2@icai.in](mailto:isa2@icai.in). You may also call at 0120-3045961

**Name of Course:- Diploma in Insurance and Risk Management (DIRM)**

**Conducted by Professional Development Committee**

Q208. Who is eligible for DIRM Course?

Ans. A member of the ICAI

Q209. When to Register?

Ans. Registration for the IRM course is open throughout the year. The interval between the date of registration for the course and the date of the Technical Examination should not be less than 4 months or the period as decided by the Institute from time to time

Q210. Fee Structure

Ans. Presently the fee for Registration for the Course is:

The Course fee is Rs.6000 (or equivalent in foreign currency)

The price of the Prospectus is Rs.150 (or equivalent in foreign currency)

Technical Examination fee Rs.2000 (or equivalent in foreign currency)

Course fee covers for course material, ETs and registration for the Orientation Course.

The Course is Rs. 6150/- if paid online. Online payment link <https://learning.icaai.org/committee/ins-risk-management23/>

The candidate can pay the fee through a

or Demand Draft, drawn in favour of 'The Secretary', The Institute of Chartered Accountants of India, payable at New Delhi. Cheque will not be accepted in any case.

Q211. Where can we get a copy of the prospectus form?

Ans. The Softcopies of the Prospectus is available in the Institute's website at

<https://resource.cdn.icaai.org/70733announ502new.pdf>

Q212. Where can the application form be submitted?

Ans. The duly filled application form for registration can be submitted by hand/registered post/courier in a cover superscribed with "Application for DIRM Registration" along with the DD/PO/Acknowledgement slip only to the Secretary, Banking, Financial Services & Insurance Committee, The Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, New Delhi - 110 002 or sent to via email ([insurance@icaai.in](mailto:insurance@icaai.in)). The application form should not be submitted to Regional Offices/Branches.

Q213. Do I need to send the duly filled up application form even after paying the fee online?

Ans. Yes, it is required to send the duly filled up registration form.

The online payment can be made at the hyperlink contained in the DIRM Registration Form hosted at the hyperlink: <https://resource.cdn.icaai.org/16762rformdisanew.pdf>. After making the online payment at the hyperlink mentioned in the Registration Form, kindly take a printout of the Registration Form, complete it and send at the address given in the form itself.

Q214. Do we get any study material after registration?

Ans. Yes, Study material would be sent along with the DIRM Registration Letter.

Q215. What is the last date for registration in order to become eligible to appear in November Examination?

Ans. The interval between the date of registration for the course and the date of the Technical Examination should not be less than 4 months. Accordingly, the last date for submission of the registration form is 30th June of the same year for November Examination

Q216. Shall the Institute conduct any coaching classes for the Course?

Ans. Candidates have to self-study. We may mention that there is no Coaching Classes organised for the DIRM Course.

Q217. What is the Course Material of DIRM?

Ans. DIRM Course are four modules:

- a) Principles and Practice of Life Insurance.
- b) Principles and Practice of General Insurance.
- c) Risk Management and Reinsurance.
- d) Business Strategic Planning and Information Technology in Insurance Sector.

Q218. What is the eligibility for appearing for the Technical Exam of DIRM (ICAI)?

Ans. Eligibility Test is mandatory to pass in order to be eligible to appear in the DIRM Technical Examination. The Eligibility Test Papers is conducted in online mode. On securing the ET PASS CERTIFICATE, the registrant becomes eligible for appearing in the Technical Examination.

Q219. Will we have to submit the ET papers offline or whole process would be online?

Ans. The Eligibility Test is conducted in online mode. Without login in SSP Portal, you would not be able to Eligibility Test. The Online Test can be accessed by the member on the Digital Learning platform with his/her Self Service Portal (SSP) Login credentials only. The members who are yet to register on SSP Portal of ICAI are advised to login first at the Portal, thereafter they can take up the examination. Please create your SSP Login <https://eservices.icai.org/EForms/configuredHtml/1666/57499/Registration.html?action=existing>

Q220. What is the pass percentage required to be secured in ET?

Ans. The Eligibility Test Papers are conducted in online mode through ICAI Digital Learning Hub as per detail given below:

One paper of 100 marks comprising of questions from all four modules i.e. Principles and Practice of Life Insurance, Principles and Practice of General Insurance, Risk Management and Reinsurance and Business Strategic Planning and Information Technology in Insurance Sector.

- All the questions would be Multiple Choice Questions (MCQs)
- The duration of the test would be of two hours.
- The pass mark would be 60%.
- There would be no negative marking.
- There is no fee payable for appearing in the Online Test.
- The Online Test can be accessed by the member on the Digital Learning platform with his/her Self Service Portal (SSP) Login credentials only, as and when scheduled by the Institute.

Q221. What will be the period of validity of an Eligibility Test Completion Certificate?

Ans. The ET Completion Certificate issued (to be issued) to DIRM candidates will have unlimited validity with no revalidation requirements.

Q222. What is the last date of the eligibility test for November Technical Examination?

Ans. The last date of Eligibility Test is 30th June of the same year for November Examination.

Q223. How do we know the result of the ET Papers?

Ans. The results of the ET Papers are regularly posted on the Institute's website at [www.icaai.org](http://www.icaai.org). To access your Eligibility Certificate, please log in to the SSP portal, where it will be available on your dashboard.

Q224. What is the fee for appearing in the Technical Examination?

Ans. The fee for appearing in the Technical Examination has been fixed at Rs. 2,000/- (Rupees Two thousand only) which has to be paid in the online or in form of a Demand Draft/Pay Order in favour of 'The Secretary, The Institute of Chartered Accountants of India' and payable at New Delhi.

Q225. Whom to send the Examination Form for Technical Examination?

Ans. The Examination Form for Technical Examination along with the requisite examination fee should be sent only to the Examination Department. In no case, the examination form is sent to the Secretariat of the Committee.

Q226. What is the pass percentage required to be secured in Technical Examination?

Ans. A candidate shall have to secure a minimum 40% of the maximum marks assigned to the Technical Examination of each Module and 50% in aggregate.

Q227. What will be DIRM Technical Examination pattern online or offline mode?

Ans. The DIRM Technical Examination will be in offline mode. The questions will include Case Studies, Objective & subjective Type Questions also.

Q228. Are there any suggested answers available for the DIRM Technical exam?

Ans. Suggested answers to the previous DIRM attempts are hosted at the website of the Institute for the benefit of the members. Kindly visit the hyperlink

<https://www.icaai.org/post/suggested-answers-of-dirm-technical-examinations>

Q229. What is Orientation programme?

Ans. This is the last phase of the DIRM course and involves lectures by eminent personalities in the insurance sector. The Orientation Course provides an opportunity for interaction and meaningful discussions with speakers, thereby reinforcing the theoretical knowledge with learning from real life experiences. This signifies the successful completion of the IRM course. The duration of the Orientation Programme is two days or the period as decided by the Institute from time to time.

Q230. How do we know about the schedule of the Orientation Programme?

Ans. The Schedule of the Orientation Programme is hosted at the website of the Institute immediately after it is announced by the Secretariat of the Committee. However, members concerned are also informed by emails/letters.

On successful completion of the Orientation Course, the Diploma in Insurance and Risk Management (DIRM) is awarded to the candidates. Successful candidates are entitled to use the letters DIRM (ICAI) after their names.

Q231. What are the job opportunities in DIRM for Chartered Accountants?

Ans. Job Opportunity areas include:

Audit and Assurance Services; Survey and Loss Assessment; Insurance Broking; Underwriting; Claims Management; Insurance Litigation; Risk Management; Commercial Risks; Reinsurance; Strategic Services; Third Party Administrators Services; Insurance Marketing.

Q232. How do we contact the Secretariat of the Professional Development Committee for any query related to DIRM Course?

Ans. The Secretariat of the Committee can be contacted by phone at 011- 30110566 or send an email at [insurance@icai.in](mailto:insurance@icai.in)

<b>Name of Course: - Diploma on Management and Business Finance</b>
<b>Conducted by Board of Internal Audit and Management Accounting</b>

Q233. Who may register for PQC –DMBF (Diploma on Management and Business Finance) Course conducted by CMA of ICAI?

Ans. The DMBF Course is meant for CAs who have chosen to work with corporate sector (Indian / MNCs, large / midsize / small firms), own or work for CA firms, or consultancy firms etc.

Q234. What is Eligibility Criteria to enrol for PQC -DMBF Course?

Ans. Only a Chartered Accountant with an active membership status of ICAI shall be admitted to PQC-DMBF.

Q235. What is the fee of the Course?

Ans. Rs. 50,000/- for Physical batch or Rs. 40000/- for online batch (excluding examination fees). The examination fees will be as decided by the Examination Committee.

Q236. What is Refund Policy?

Ans. Payment of fee is subject to cancellation charges i.e. 10% of gross fee paid, in case the cancellation request is placed by the participant before starting of batch. However, the course fee once paid is non-refundable / non-adjustable once the batch commences.

Q237. What is the Course Structure?

Ans. The Diploma on Management and Business Finance course comprises of six subjects:

Group1

Subject 1: STRATEGIC MANAGEMENT

Module 1: Perspectives of Management

Module 2: Organizational Behaviour HR Perspective

Module 3: Marketing and Business Strategy

Module 4: Applied Financial Analysis & Forecasting



Module 5: Long Term Investment Analysis

Module 6: Code of Ethics

Subject 2: CAPITAL STRUCTURING AND INVESTMENT

Module 7 Financial Planning

Module 8 Capital Structuring

Module 9: Fund Raising

Module 10: Portfolio Management

Module 11: Alternative Investments Group -2

Subject 3: CAPITAL AND FINANCIAL MARKETS

Module 12: Capital Markets

Module 13: Regulatory Framework of Capital Markets

Module 14: International Capital Markets

Module 15: Debt Markets

Module 16: Fixed Income Securities

Module 17: Money Market

Subject 4: FOREX AND TREASURY

Module 18: Foreign Exchange Markets

Module 19: Forex Arithmetic

Module 20: Exchange Rates Theories Module 21: Forex Risk Management

Module 22: Forex Derivatives (products, valuation and uses in hedging)

Module 23: Treasury Management

Group -3

Subject 5: VALUATIONS, M & A AND RESTRUCTURING

Module 24: Business Valuation Module 25:

Valuation of Intangibles

Module 26: Valuation of Options

Module 27: Issues & Challenges in Valuation Module

28: Valuation - Regulatory Perspective Module

29: Corporate Restructuring

Subject 6: BANKING AND RISK MANAGEMENT

Module 30: Banking and Trade Finance Module 31: Banking Functions and Products

Module 32: NPA Management

Module 33: AML, IBC & Compliances Module 34: Risk Analysis

Q238 What will be the duration of the Course?

Ans. The Diploma Course on Management and Business Finance includes 72 hours of Classroom Training and 20 hours of E-learning Training on Digital Learning Hub and Five days' Residential Program in association with Jamnalal Bajaj Institute of Management Studies (JBIMS), Mumbai at Centre of Excellence, Hyderabad/ Jaipur, DMBF Examinations by Examination Department of ICAI

Q239. What is the Minimum Number of Participants per Batch?

Ans. Minimum no. of the participants per batch is 40.

Q240. What is the attendance requirement and what will be the Eligibility Criteria for appearing in Examination?

Ans. Minimum Attendance criteria

A candidate must mandatorily fulfil the Minimum Attendance criteria of:

1. 90% of 92 Hours of Classroom and E-learning training sessions.
2. 100% of five days' Residential Program with JBIMS.

Q241. What will be the Passing requirement in Examination?

Ans. 1. A candidate will be declared pass in a group if he/she secures a minimum of 40% marks in each group and 50% marks in aggregate of all groups.

2. A candidate will be declared pass in PQC- DMBF if he/she passes all three groups of PQC- DMBF.

Q242. How & When the Examinations will be conducted?

Ans. The Examinations may be conducted by the Examination department of ICAI twice a year i.e., both in May and November every year, in such manner and at such time and places, as the Examination Committee may decide from time to time.

Q243. How many CPE hours will be granted or credited to member for the Course Diploma on Management and Business Finance (DMBF)?

Ans. The maximum CPE Hours granted for the course would be 30 CPE hours as under -

25 CPE Hours on completion of training with necessary attendance

5 CPE Hours after appearing in the examination.

Q244. How will this course help the candidate?

Ans. This course will provide a comprehensive knowledge of theoretical as well as practical aspects of Business Finance both at national and international levels. This will help the candidates to make a better career both in industry or professional practice.

Q245. Whether placement would be given by the ICAI to the members who would qualify the Course.

Ans. ICAI would endeavour to provide placement assistance to the candidates who would qualify the Diploma on Management and Business Finance (DMBF) Course.

Q246. Can qualified candidate use the word "DMBF (ICAI)" with name?

Ans. A candidate who has qualified PQC - DMBF shall be awarded a certificate in the approved format and be entitled to use the letters DMBF (ICAI) after his name.

<b>Name of Course: Certificate course on UAE Corporate Tax</b>
<b>Conducted By: Direct Taxes Committee</b>

Q247. How will this course help the candidate?

Ans. The Course aims to facilitate the members in industry as well in practice by providing updated knowledge in the area of UAE Corporate Tax in a systematic manner. This will help the candidates to make a better career in industry or professional practice.

Q248. Is it online or physical course?

Ans. Committee organizes the Certificate course through both mode - online and physical.

Q249. What is the syllabus of the course?

Ans. Syllabus of the course is the same for both physical and online modes. The same is given as under

<https://www.icai.org/post/certificate-course-on-uae-corporate-tax>

Q250. What is the duration of the course (No. of Days and hours)?

Ans. The Certificate course on UAE Corporate Tax Online shall include 44 hours through online sessions of 4 hours each and 16 hours of self study. The total duration will be 60 hours.

The Certificate course on UAE Corporate Tax Physical shall include 66 hours through physical sessions and 24 hours of self study. The total duration will be 90 hours.

Q251. Is course conducted on weekdays or at on weekends?

Ans. The Certificate course- Online is conducted on weekdays (Monday to Friday). The physical batch is conducted on weekends or weekdays or a combination of both.

Q252. How one register for the course?

Ans. A member of ICAI can register for the course when the same is announced. The course is announced at the Committee page of ICAI website. Link of the same is <https://www.icai.org/post/certificate-course-on-uae-corporate-tax>. Seats in the course are limited and registrations are closed as and when the seats are full. Registration is done through DLH portal.

Q253. What is the Current Registration Fee of the course?

Ans. Certificate course on UAE Corporate tax Online – Rs 7,500 + GST. Fee includes cost of Background Material and shipping fee thereof (within India). For delivering Background Material outside India, applicable shipping fee will be charged extra at the time of dispatch of the same.

Certificate course on UAE Corporate tax through physical batch – Rs. 15000/- + GST ((Fee includes cost of Background Material)

The fee includes fees for appearing in the Assessment Test to be held immediately after completion of the course.

Q254. Can the request of refund of fee be placed after payment of the same?

Ans. Cancellation charges i.e.10% of gross fee paid, will be applicable in case the cancellation request is placed by the participant before starting of batch. No fee will be refunded after the commencement of the batch.

Q255. Is background material provided?

Ans. Yes within India it is provided free of charge. For outside India an amount of Rs 1,200/- needs to be paid by the member for shipping.

Q256. Is attendance compulsory in the course? What is the eligibility to appear for the Assessment Test?

Ans. A candidate will be eligible to appear for Assessment test after completing minimum of 75% attendance in course sessions

Q257. What is the structure of Assessment Test for Certificate course on UAE Corporate tax?

Ans. There is one paper of 100 marks covering the entire course. The test will be evaluated out of a total of 100 marks and will consist of two types of questions:

- Multiple-choice Questions (50 questions, each carrying 1 mark)
- Multiple-choice Questions (25 questions, each carrying 2 marks)
- There would be no negative marking for wrong answers in MCQs

Q258. How Assessment Test for Certificate course on UAE Corporate tax is conducted?

Ans. The Examination is conducted by the Direct Tax Committee of ICAI through online mode on the Digital Learning Hub portal of ICAI.

Q259. What is the duration of the test?

Ans. The time allowed for the test will be 2 hours.

Q260. What will be the Passing requirement in Examination?

Ans. A candidate will be declared pass if he secures 50% marks in the paper. The paper is of 100 marks.

Q261. How many CPE hours will be granted or credited to member for the Certificate Course on UAE CT?

Ans. The maximum CPE Hours granted for the course would be 30 CPE hours as under –

- (i) 25 CPE Hours on completion of training with necessary attendance
- (ii) 5 CPE Hours after appearing in the examination.

Q262. Whether placement would be given by the ICAI to the members who would qualify the Course?

Ans. No, ICAI will not provide placement assistance to the candidates.

<b>Name of Course: Post Qualification Diploma in International Taxation</b>
<b>Conducted By: Direct Taxes Committee</b>

Q263. What is the course curriculum of the course?

Ans. course curriculum of the course can be seen with the link

<https://resource.cdn.icai.org/42389citax32097cc.pdf>

Q264. Is it online or physical course?

Ans. Committee organises Diploma course through both mode online and physical mode. For details the same are hosted at <https://www.icai.org/post/13126> given at the end of the page containing details of PQ Diploma in International Taxation.

Q265. What is the duration of the course (No. of Days and hours)?

Ans. The DIIT Online shall include 126 hours International Taxation Professional Training (INTT PT) through online sessions [42 LIVE sessions of 3 hours each].

The DIIT through physical batch shall include 126 hours International Taxation Professional Training (INTT PT) through physical sessions [21 days sessions of 6 hours each].

Q266. Is course conducted on weekdays or at on weekends?

Ans. The DIIT Online is conducted on weekdays (Monday to Friday). DIIT through physical batch is conducted on weekends (Saturday and Sunday).

Q267. How one register for the course?

Ans. A member of ICAI can register for the course when the same is announced. The course is announced at the Committee page of ICAI website. For details the same are hosted at <https://www.icai.org/post/13126> given at the end of the page containing details of PQ Diploma in International Taxation.

Seats in the course are limited and registrations are closed as and when the seats are full. Registration is done through DLH portal.

Q268. What is the Current Registration Fee of the course?

Ans. DIIT Online – Rs. 15000/- (Fee includes cost of Background Material and shipping fee thereof (within India). For delivering Background Material outside India, applicable shipping fee will be charged extra at the time of dispatch of the same.)

DIIT through physical batch – Rs. 28,000/- ((Fee includes cost of Background Material)

Q269. Can the request of refund of fee be placed after payment of the same?

Ans. Cancellation charges i.e. 10% of gross fee paid, will be applicable in case the cancellation request is placed by the participant before starting of batch. No fee will be refunded after the commencement of the batch.

Q270. Is background material provided?

Ans. Yes

Q271. Are recordings of the sessions provided?

Ans. Recordings of the sessions are provided in the DIIT Online course but not in DIIT through physical batch.

Q272. When is International Taxation Assessment Test (INTT AT) conducted?

Ans. The Assessment test for Post Qualification Diploma in International Taxation (INTT- AT) will be conducted twice a year, in such manner and at such time and places, as the Examination Committee may direct. Candidates are advised to refer to examination notifications hosted from time to time on the website of the Institute [www.icai.org](http://www.icai.org) to ensure compliance of specific requirements of the forthcoming Assessment Tests. Presently, the Assessment test is held in the months of May and November every year.

Q273. Is attendance compulsory in the course? / What is the eligibility to appear for International Assessment Test (INTT AT)?

Ans. A candidate will be eligible to appear for INTT AT after completing minimum of 75% attendance in course sessions of INTT PT and issue of Eligibility Certificate by the Direct taxes Committee.

Q274. What are the papers for the International Taxation Assessment Test (INTT AT)?

Ans. A candidate for International Taxation Assessment Test shall be examined in the following subjects: Paper 1 - International Tax - Transfer pricing (100 marks)

Paper 2 - International Tax - Practice (100 marks)

Q275. How International Taxation Assessment Test (INTT AT) is conducted?

Ans. From November 2022 and onwards, Assessment test for Diploma in

International Taxation (INTT-AT) is case study based open book Assessment test.

Q276. What are the guidelines for open Book examination?

Ans. Candidates will be permitted to bring their own material to the exam hall and consult them for answering the questions in the exam. However, candidates will not be permitted to bring mobile phones, I-Pad, or any other electronic devices into the exam hall.

Q277. What is the structure of INTT-AT (both Papers)?

Ans. The structure of Assessment for both the Papers of Assessment Test (Paper 1- International Tax Transfer Pricing; Paper-2 International Tax- Practice) to be as under:

Each paper would contain four (4) case studies of 25 marks each. All questions to be attempted compulsorily.

In each case study carrying 25 marks, MCQs would be for 10 marks and descriptive questions involving computation/analysis/interpretation would be for 15 marks.

There would be no negative marking for wrong answers in MCQs Each paper will be of 4 hours.

Q278. Whether there is any specific professional opportunity after qualifying the Course?

Ans. The Diploma course benefits our professionals in industry as well in practice to acquire specialized knowledge in the area of International Taxation and take the profession to the yet newer heights. Further, a candidate who has successfully passed the Assessment Test of DIIT shall be awarded a Diploma in the appropriate form and be entitled to use the letters 'DIIT (ICAI)' after his name.