

# **FAQs on Examinations**

## **FREQUENTLY ASKED QUESTIONS ON VERIFICATION OF MARKS**

### **Q1. What is meant by verification of marks?**

**Ans.** The process of verification of marks covers the following: Checking:

- Whether the answer book(s) compilation is complete
- Whether any question or part thereof has remained unvalued
- Whether there is any totaling error in any question or total marks on the cover page
- Whether there is any discrepancy between the marks for each question and or/part thereof and marks for each question indicated on the cover page of the answer book.
- Whether the handwriting of the candidate in all the answer books is the same. However, revaluation of the answer book is not permitted under the Chartered Accountants Regulations, 1988.

### **Q2. What are the regulatory provisions regarding verification of marks?**

**Ans.** The regulatory provisions regarding verification of answer books are contained in Regulation 39(4) of the Chartered Accountants Regulations 1988, which are hosted on the Institute's website [www.icaai.org](http://www.icaai.org). Further, you may also refer to the announcement in this regard in the Students/Examination/FAQ section of the Institute's website [www.icaai.org](http://www.icaai.org) or the Guidance Notes supplied along with the examination application forms.

### **Q3. What is the procedure for verification of marks?**

**Ans.** A candidate can apply for verification, on-line from his/her ssp dashboard within a month from the date of declaration of results and also pay the applicable fee on-line. Candidates of ISA-AT can apply at [isaat.icaiaexam.icaai.org](http://isaat.icaiaexam.icaai.org). Candidates of IRM / INTT-AT can apply for the same at [pqc.icaiaexam.icaai.org](http://pqc.icaiaexam.icaai.org).

### **Q4. What is the fees for verification of marks?**

**Ans.** The applicable fees is given below:-

- For Final, Intermediate /Units- Rs.100/- per paper subject to a maximum of Rs.400/- for all the papers of a group/both groups/Unit.
- For Post qualification courses ISA, DIRM, INTT-AT: Rs.500/-

### **Q5. I have already applied for certified copies of my evaluated answer books. Can the same application be treated as an application for verification also? Can I apply for verification after I inspect/get copies of my evaluated answer books? Can I apply for, both, verification as well as copies of my evaluated answer books?**

**Ans.** Before providing certified copies of evaluated answer books to the examinees, verification of answer books, within the scope of Regulation 39(4), is also carried out, by the office, Suo motu, in respect of all applications for inspection and/or certified copy of evaluated answer book(s). In case you notice discrepancy, within the scope of verification as envisaged in Regulation 39(4), upon receipt of certified copies of evaluated answer books, you can bring it to the notice of the office, within one month from the date of receipt of certified copies of evaluated answer books. Hence, you need not make a separate application for verification of answer books, if you have applied/intending to apply for certified copies of answer books.

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**Q6. How long does it take to get verification result?**

**Ans.** The verification process is meticulously drawn up exercise and it therefore takes time which may run to about 4 weeks. Though it will be our endeavor to inform the outcome of verification in respect of an exam at the earliest, yet the same cannot be assured, due to time consuming processes involved. However, all such candidates who do not receive the response latest up to 15 days before commencement of the next exam, may send an email to the exam dept. at the contact details as given below

Foundation: foundation\_examhelpline@icai.in

Intermediate: intermediate\_examhelpline@icai.in

Final: final\_examhelpline@icai.in

**Q7. What are the possible outcomes that may arise out of verification of marks?**

**Ans.** The verification exercise may result in

- No change of marks
- Increase of marks, impacting result or exemption in one or more paper(s)
- Increase of marks, which does not have an impact on result or exemption in one or more paper(s)
- Decrease of marks

Wherever there is a revision of marks or No Discrepancy is found pursuant to verification carried out u/r 39(4) of the CA Regulations, 1988, an email communicating the outcome of the verification is sent to the candidate concerned; at the e-mail ID mentioned by him/her in his/her application. Revised statement of marks is also sent in case of candidates qualifying either or both the groups or securing Exemption as a result of the Verification.

Candidates are informed of the outcome by email to the email-id mentioned in their exam application form.

**Q8. Can a candidate get a refund of verification fees in case of change in marks pursuant to the verification?**

**Ans.** Yes. In case of change in marks, the verification fee is refunded to the candidate automatically. There is no need to make a separate claim for refund. In case, he/she had also applied for the next exam, pending the outcome of the verification and the outcome of verification, results in his passing the earlier exam, the examination fees paid by him/her for the next exam is also refunded.

**Q9. I applied for certified copies of my answer books and got them. However, pursuant to suo motu verification carried out by the office, upon my application for certified copies, marks awarded to me got revised. Will I get refund of the fee paid by me for getting certified copies?**

**Ans.** No. Fees paid for obtaining certified copies is not refundable, under any circumstances.

**Q10. I have not received any communication from the Institute regarding my application for verification of marks of the previous exam, so far. However, the last date for submission of application form for the next exam, is fast approaching. Should I apply for the next exam or not?**

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**Ans.** You may submit your examination form for the forthcoming examination, pending receipt of the outcome of verification of answer books of the earlier exam. However, no extension of time for submitting of examination application form will be allowed under any circumstances

**Q11. How do I come to know the outcome of my verification application?**

**Ans.** The outcome of the verification of all those who had applied is informed by email to the email-id mentioned in their exam application form

You can also send an email at the following email IDs, as per the exam:

[foundation\\_examhelpline@icai.in](mailto:foundation_examhelpline@icai.in)

[intermediate\\_examhelpline@icai.in](mailto:intermediate_examhelpline@icai.in)

[final\\_examhelpline@icai.in](mailto:final_examhelpline@icai.in)

[isa\\_examhelpline@icai.in](mailto:isa_examhelpline@icai.in)

[irm\\_examhelpline@icai.in](mailto:irm_examhelpline@icai.in)

[intt.examhelpline@icai.in](mailto:intt.examhelpline@icai.in)

You can also contact on the following telephone numbers:

Help Desk: 0120 3054 851, 852, 853, and 835

Foundation: 0120-3894815

Intermediate: 0120-3054 808, 819; 0120-4953 708, 719, 0120-4345620

Final: 0120-3894 807,808, 809 and

Post qualification courses: 0120-3054836, 3054 841

**Q12. Can I make multiple applications for verification of my marks, online?**

**Ans.** No. Only one verification application per roll number is accepted online. Hence, please make up your mind on the papers you would like apply for, before applying online.

**Q13. What are the steps involved in making an on-line application?**

**Ans.** Students are required to login to their SSP dashboard at <https://eservices.icai.org/> and apply online for the Verification/Inspection/Certified copy of their answer book by following the given steps:-

- Go to <https://eservices.icai.org/>.
- Login to your SSP dashboard.
- Click on the link "Verification, Certified Copies and Inspection of Answer Books"
- Select the 'Application type' out of available 3 options, namely, Verification of Answer Books, Inspection of Answer Books and Certified Copies of Answer Books.
- A screen will open wherein guidelines and important information regarding Verification/Certified copies/Inspection are mentioned. Students are advised to go through and understand these guidelines and then check off the box confirming "I have read and understood the above" and click on OK button.

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- Select the Paper or Papers for which you want to apply for Verification/Certified Copy/Inspection. Students are advised to apply and select for the paper/papers carefully as application can be made one time only for one registration number.
  - After selecting for paper/papers, candidates are required to fill in their bank account details for processing refund in case of change in marks applicable in case of 'Verification of answer books'.
  - Candidates have to check off the "I agree" button after reviewing the details entered by them carefully. Once you are sure of the information entered by you, click on the 'submit' button.
  - Pay the requisite fee on-line through the payment gateway.
  - Upon successful payment, the candidate will get a Successful Submission confirmation on the screen, kindly ensure about Successful Submission confirmation page as it contains the Control Number, payment details also.
  - In case the money gets deducted from your account and you do not get a "Successful" transaction screen, the status of your application will not be considered successful and the same will not be processed by the office. The failed transactions will be credited back to your account within 30 days after the close of verification window.
  - On completion of the verification process, the outcome is informed to the candidate concerned at his/her registered email id.

It may be noted that physical application by candidates will not be entertained.

Candidates can apply for certified copies of evaluated answer books within 30 days of declaration of result starting from the date of declaration of result.

**Q14. The amount of verification fees got deducted from my account but I do not get a "Successful" transaction screen. What do I do now?**

**Ans.** If the screen shows the status of your transaction as "Not successful", then that means your verification application is not received by us, even though the fee might have been deducted from your bank account. In such cases, office will not be able to process your application, since the application is not there with the office. The fee relating to the failed transaction will be credited back to your account as per the procedure, prescribed in answer to Question number 16.

**Q15. Can I start filling in the application for verification on-line and complete the same later?**

**Ans.** Yes, you can do so, until you make successful payment, after which stage you cannot make changes.

**Q16. While making an online verification application, the verification fees got deducted twice from my bank account. How do I get a refund of the excess amount paid by me? What is the procedure for claiming the excess fee payment arising on account of multiple payments/lost/failed transactions etc.?**

**Ans.** Multiple payments, if any, by a single student, will be identified by the system and are refunded for the credit of the respective accounts from where they originated, by the office, within 21 days of the last date for submission of application. In case you have made payment of verification fees more than once and do not get a refund within 21 days from the last date for submission of application, you can claim a refund of the excess amount paid by you, by writing to us within 30 days from the last date for submission of application, along with

documentary evidence, such as bank/credit card statement, of having paid the verification fees more than once. ICAI will verify the same and refund the excess amount, if any, paid by you.

**Q17. I have filled the on-line verification application and paid the verification fees on line. Do I still have to take a print out and send it to ICAI and if yes, where should I send it?**

**Ans.** No. Once you have received confirmation on the screen that your transaction is successful, you need not send anything further by post.

### SUPPLY OF CERTIFIED COPIES OF EVALUATED ANSWER BOOKS

**Q18. I want to apply for certified copies of my evaluated answer books. How do I proceed?**

**Ans. A)** In case you are an Intermediate / Final Old / Final New / Foundation candidate, it is mandatory that you submit your application for supply of certified copies of answer books, online only at <https://eservices.icai.org/>. The steps involved for making the application are given below:-

- Go to <https://eservices.icai.org/>.
- Login to your SSP dashboard.
- Click on the link “Verification, Certified Copies and Inspection of Answer Books”
- Select the Application type as ‘Certified Copies of Answer Books’ out of available 3 options, namely, Verification of Answer Books, Inspection of Answer Books and Certified Copies of Answer Books.
- A screen will open wherein guidelines and important information regarding Certified copies are mentioned. Students are advised to go through and understand these guidelines and then check off the box confirming “I have read and understood the above” and click on OK button.
- Select the Paper or Papers for which you want to apply for Certified Copy/Copies. Students are advised to apply and select for the paper/papers carefully as application can be made one time only for one registration number.
- Candidates have to check off the “I agree” button after reviewing the details entered by them carefully. Once you are sure of the information entered by you, click on the ‘submit’ button.
- Pay the requisite fee on-line through the payment gateway.
- Upon successful payment, the candidate will get a Successful Submission confirmation on the screen, kindly ensure about Successful Submission confirmation page as it contains the Control Number, payment details also.
- In case the money gets deducted from your account and you do not get a “Successful” transaction screen, the status of your application will not be considered successful and the same will not be processed by the office. The failed transactions will be credited back to your account within 30 days after the close of verification window.
- On completion of the verification process, the outcome is informed to the candidate concerned at his/her registered email id.

It may be noted that physical application by candidates will not be entertained.

There is no provision for submission of application for certified copies of evaluated answer books with late fee.

b) In case you are Post Qualification Courses (PQC) examinee, you can apply for the same from the site [isaat.icaiaexam.icaai.org](https://isaat.icaiaexam.icaai.org) for ISA-AT and [pqc.icaiaexam.icaai.org](https://pqc.icaiaexam.icaai.org) for INTT-AT and IRM exams.

For INTT and IRM - The fee is Rs.500/- per answer book to be paid online at the link <https://pqc.icaiaexam.icaai.org/>.

For ISA AT – Fee for ISA AT is Rs 100/- to be paid online in the link <https://isaat.icaiaexam.icaai.org/>.

There is no need to send the printout of the on-line application by Speed Post.

It may be noted that wherever the Question Paper is on MCQ pattern & answers are written by the candidates on OMR answer sheets, only copies of OMR answer sheet will be provided upon receipt of an application in this regard, under this scheme.

Such papers include the following:-

EXAM	PAPERS
Foundation	Paper 3 & 4
Intermediate (NEW)	MCQ components of all papers
Final (NEW)	MCQ components of papers 1, 2, 3, 4 & 5
ISA-AT	

**Q19. When do I get the copies of the answer books, once I submit an application?**

**Ans.** We endeavor to provide you the certified copies of your answer books within 30 days from the date of receipt of your application at ICAI, complete in all respects.

**Q20. I have already applied for certified copies of my evaluated answer books. Will the same application be treated as an application for verification also? Or do I have to make a separate application for verification?**

**Ans.** Before providing certified copies of evaluated answer books to the examinees, verification of answer books, within the scope of Regulation 39(4), is also carried out, by the office, suo motu, in respect of all applications for certified copy of evaluated answer book(s) and in case of any discrepancy leading to increase in total marks and affecting the result from 'Unsuccessful' to either 'Successful' or 'Failed with Exemption', hard copy of revised statement of marks and/or Certificate of Intermediate Exam, as the case may be, is sent. However, in case of candidates where there is increase in total marks but result status remains 'Unsuccessful' an e-mail communicating the revised marks is sent.

Verification under Regulation 39(4) covers the following aspects:

- Whether any question or part thereof has remained unvalued
- Whether there is any totaling error in any question or total marks on the cover page
- Whether there is any discrepancy between the stepwise marks, total marks for each question indicated on the cover page

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However, it may be noted that re-evaluation of answers is not permissible under Regulation 39(4).

However, in case you still notice any discrepancy, within the scope of verification as envisaged in Regulation 39(4), upon receipt of certified copies of evaluated answer books, you can bring it to the notice of the office, immediately on receipt of certified copies of evaluated answer books.

**Q21. I applied for certified copies of my evaluated answer books and received them. I am not satisfied with the evaluation of my answers and the marks awarded. I want to apply for re- evaluation of my answer book. Can I do so?**

**Ans.** No. Re-evaluation of evaluated answer books is not permitted as per CA Regulations 1988.

**Q22. I applied for certified copies of my evaluated answer books and received them. I notice that the marks awarded on the answer books are different from the marks on my mark sheet? Why is it so?**

**Ans.** In terms of Regulation 39(2) of the CA Regulations 1988, the Council of the Institute may, in its discretion, revise the marks obtained by all the candidates or a section of candidates in any particular paper or papers or in the aggregate in such manner as may be considered necessary. The term "section" used in the above mentioned Regulation refers to the category of the candidates whose answer papers are valued by an examiner and such other category of candidates as may be specified by the Council.

Marks awarded on the answer books are the marks given by the examiner, based on the actual performance of the candidate. Marks given on the mark sheet include marks awarded in terms of Regulation 39(2) mentioned above.

**Q23. I applied for certified copies of my evaluated answer books and received them. I notice that some part of the answers are not evaluated by the examiner or there is a totaling error or marks awarded have not been carried forward to the cover page or such other matters that fall within the scope of verification covered under Regulation 39(4). What should I do now?**

**Ans.** You can write to the office about the same, within 30 days from the date of the letter.

**Q24. I applied for certified copies of my answer books and got them. However, pursuant to suo motu verification carried out by the office, upon my application for certified copies, marks awarded to me got revised. Will I get refund of the fee paid by me for getting certified copies?**

**Ans.** No. Fees paid for obtaining certified copies of answer books is not refundable, under any circumstances.

**Q25. What are the steps involved in making an on-line application for Foundation/Inter/Final?**

**Ans. Given steps are involved in making an on-line application:-**

- Go to <https://eservices.icai.org/>.
- Login to your SSP dashboard.
- Click on the link "Verification, Certified Copies and Inspection of Answer Books"
- Select the 'Application type' out of available 3 options, namely, Verification of Answer Books, Inspection of Answer Books and Certified Copies of Answer Books.
- A screen will open wherein guidelines and important information regarding Verification/Certified copies/Inspection are mentioned. Students are advised to go through and understand these

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guidelines and then check off the box confirming “I have read and understood the above” and click on OK button.

- Select the Paper or Papers for which you want to apply for Verification/Certified Copy/Inspection. Students are advised to apply and select for the paper/papers carefully as application can be made one time only for one registration number.
- After selecting for paper/papers, candidates are required to fill in their bank account details for processing refund in case of change in marks applicable in case of ‘Verification of answer books’.
- Candidates have to check off the “I agree” button after reviewing the details entered by them carefully. Once you are sure of the information entered by you, click on the ‘submit’ button.
- Pay the requisite fee on-line through the payment gateway.
- Upon successful payment, the candidate will get a Successful Submission confirmation on the screen, kindly ensure about Successful Submission confirmation page as it contains the Control Number, payment details also.
- In case the money gets deducted from your account and you do not get a "Successful" transaction screen, the status of your application will not be considered successful and the same will not be processed by the office. The failed transactions will be credited back to your account within 30 days after the close of verification window.
- On completion of the verification process, the outcome is informed to the candidate concerned at his/her registered email id.

**Q26. The amount got deducted from my account but I do not get a “Successful “transaction screen. What do I do now?**

**Ans.** If the screen shows the status of your transaction as "Not successful" or the Control number is blank or zero, then that means your online request is not received by us, even though the fee might have been deducted from your bank account. In such cases, office will not be able to process your application, since the application is not there with the office. The fee relating to the failed transaction received by us, if any, will be credited back to your bank account as per the procedure within stipulated time. The status of your payment attempts can be checked against the relevant activity by clicking of the ‘Payment’ icon.

**Q27. How do I come to know whether copies of answer books have been provided to me?**

**Ans.** On completion of the verification process, the outcome is informed to the candidate concerned at his/her registered email id.

You can also send an email at the following email IDs, as per the exam:

[foundation\\_examhelpline@icai.in](mailto:foundation_examhelpline@icai.in)

[intermediate\\_examhelpline@icai.in](mailto:intermediate_examhelpline@icai.in)

[final\\_examhelpline@icai.in](mailto:final_examhelpline@icai.in)

[isa\\_examhelpline@icai.in](mailto:isa_examhelpline@icai.in)

[irm\\_examhelpline@icai.in](mailto:irm_examhelpline@icai.in)

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[intt.examhelpline@icai.in](mailto:intt.examhelpline@icai.in)

You can also contact on the following telephone numbers:

Help Desk: 0120 3054 851, 852, 853, and 835

Foundation: 0120-3894815

Intermediate: 0120-3054 806, 808, 819; 0120-4953 706, 708, 719, 0120-4345620

Final: 0120-3894 807,808, 809

Post qualification courses: 0120-3054836, 3054 841

**Q28. Should I upload scanned copy of my “Declaration” on the portal?**

**Ans.** No. You need not upload scanned copy of your “Declaration” on the portal.

**Frequently Asked Questions (FAQs) on “Exemption in a Paper/s”**

**Q29. What are the passing requirements for Intermediate/Final exam?**

- Ans.** a) A candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he/she-
- secures at one sitting a minimum of 40% marks in each paper of each of the groups and minimum of 50% marks in the aggregate of all the papers of each of the groups; or
  - 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.
- b) A candidate shall be declared to have passed in a Group, if he secures at one sitting a minimum of 40% marks in each paper of the Group and minimum of 50% marks in the aggregate of all the papers of that Group.

**Q30. What are the rules regarding “exemption” and validity period?**

**Ans.** A candidate who has appeared in all the papers comprised in a group/unit and fails in that group/unit but secures 60% or more of the marks in any paper or papers of that group/unit shall be eligible for exemption in that paper or papers in the next three following examinations.

- He shall be declared to have passed in that group/unit if he secures at one sitting a minimum of 40% marks in each of the papers of that group/unit and a minimum of 50% of the total marks of all the papers of that group/unit including the marks of the paper/s in which he/she had secured the exemption, i.e., 60 or more marks in the earlier examination.
- He/she shall not be eligible for any further exemption in the remaining paper(s) of that group/unit until he/she has exhausted the exemption already granted to him in that group/unit.
- The implications of the above paragraph are clarified below:
  - i. You must have appeared in all the papers of the group/unit.
  - ii. You must have failed in the group/unit and should have secured 60 or more marks in any paper/s of the group/unit.

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- iii. The exemption is automatic and will be indicated in the statement of marks issued by the Institute.
  - iv. An exemption is valid for three immediate succeeding exams and will be carried forward automatically for the next three examinations.
  - v. A candidate shall be declared to have passed in a Group/unit, if he secures at one sitting a minimum of 40 percent marks in each paper of the Group/unit and a minimum of 50 percent marks in the aggregate of all the papers of that group/unit. For the purpose of arriving at the aggregate marks, 60 percent or more marks secured in exempted paper/s will also be taken into account.
  - vi. As long as exemption in one or more paper(s) of a group/unit, brought forward from an earlier attempt is subsisting, no further exemption in any paper in that group/unit will be given, even if one secures 60% or more marks in any paper in that group/unit.

**The above rules relating to “Exemption” are common to all the exams, i.e., Intermediate, Intermediate Units and Final, conducted by the Institute.**

**Q31. I secured exemption in Paper I of Intermediate/Final exam in May 2022 exam. I did not appear in the exams held in November 2022, May 2023, and also in November 2023 . I have submitted my exam application form for appearing in May 2024 exam. Can I get the exemption in the said paper in May 2024 exam?**

**Ans.** No. The exemption obtained by you in May 2022 exam would last only for the next three exams, i.e. for November 2022, May 2023 and November 2023 exam, irrespective of the fact whether you appeared in those exams or not. The exemption you obtained in May 2022 examination stands exhausted in May 2024 and will not be valid for May 2024 exam onwards. You will have to appear in the said paper once again in May 2024 exam.

**Q32. I appeared, say, in Papers 1 and 2 of Group I and remained absent in the remaining paper(s) of Group I of Intermediate/ Final and secured more than 60% of the marks in both the papers. However my mark sheet does not show any exemption in those two papers.**

**Ans.** To be eligible for exemption in any paper of a group in any of the exams (Intermediate /Final), you should have appeared in all the papers comprised in that group. In your case, though you obtained more than 60% marks in two papers, you will not be eligible for exemption in those two papers since you did not appear in all the papers of that group

**Q33. How do I know that I am eligible for exemption in a paper?**

**Ans.** The fact that you are eligible for exemption in a paper, will be found indicated in the statement of marks, issued by the Institute, by way of a symbol “#” against the marks of the paper(s) in which you had secured 60% or more marks. In your statement of marks, you will find the alphabet “E” marked against the marks of already exempted paper(s) carried forward from an earlier examination, provided the exemption is still valid.

**Q34. I secured exemption in Paper V (Group II) of Intermediate /Final in May 2023 exam. I have submitted my exam application form for appearing in Group II of November 2023 exam. Is the exemption automatic or do I have to specifically mention in my exam application form that I got exemption in Paper V in May 2023 exam?**

**Ans.** An exemption is valid for three immediate succeeding exams and will be carried forward automatically for the next three examinations. The valid exemption details are auto/pre-filled in the exam form.

Last Updated on: 7<sup>th</sup> August 2024

**Q35. I secured exemption in Paper 3 (Group I) of Intermediate /Final in November 2022 exam. I appeared in Group I in May 2024 exam once again and secured more than 60% marks in Paper 2 of (Group I) of Intermediate/Final. However, I did not get exemption in Paper 2 even though I secured more than 60% marks in that paper? Why is it so?**

**Ans.** As long as exemption in one or more paper(s) of a group/unit, brought forward from an earlier attempt is subsisting, no further exemption in any other paper in that group/unit will be given, even if you secure 60% or more marks in any other paper in that group/unit. You will not be eligible for any further exemption in the remaining paper(s) of that group/unit until you have exhausted the exemption already granted to you in that group/unit.

The exemption that you secured in a paper in November 2009 exam lasted till May 2011 exam. Hence, you did not get any exemption in Paper 2 in May 2011 exam even though you secured more than 60% marks in that paper.

**Q36. I secured exemption in Paper 3 (Group I) of Intermediate in May 2024 exam. I intend to appear in Group II in September 2024 exam and applied for the same. Can I get exemption in any paper in Group II in September 2024 exam if I secure more than 60% marks in any of the papers of Group II?**

**Ans.** Yes. You can get exemption in any of the papers of Group II in September 2024 exam. The exemption that you secured in Paper 3 of Group I does not come in the way of your getting exemption in any paper of Group II. Please note that the rules relating to exemptions are applied group-wise.

However, you will not be eligible for any further exemption in the remaining paper(s) of Group I until you have exhausted the exemption already granted to you in that group.

**Q37. What about exemption from appearing in any paper/s available to Intermediate Unit candidates?**

**Ans.** Unit Scheme is meant for those candidates who have passed one of the Groups but not both the groups of the erstwhile Intermediate examination held under the syllabus prescribed in Paragraph 2A of Schedule B of CA Regulations 1988 ( i.e. erstwhile Intermediate exam held in November 1994 and thereafter), or PE II or PCE or IPCE or Intermediate(IPC) Erstwhile Intermediate under Regulation 28G(4) of the Chartered Accountants Regulations, 1988 (held from May 2018 to November 2023)) are eligible to appear under the Unit Scheme of Intermediate Examination, upon conversion to the Intermediate course.

Those who have passed one of the Groups but not both the groups of the erstwhile Intermediate examination held under the syllabus prescribed in Paragraph 2 of Schedule B of CA Regulations 1988 ( i.e. erstwhile Intermediate exam held prior to November 1994), are not eligible to appear under the Unit Scheme of Intermediate Examination. Such candidates are required to convert to the Intermediate course and appear in both the Groups of Intermediate examination, either separately or together, in the normal course, if they want to pursue the course.

Similarly, those who get passed in one of the Groups but not both the groups from May 2024 examination and onwards are not eligible to appear under the Unit Scheme of Intermediate Examination. Such Candidates are required to appear for the remaining group only of Intermediate.

Please refer to the announcement on Exemption(s) from appearing in paper(s) or Group of Chartered Accountancy Examinations under the New Scheme of Education and Training w.e.f. May 2024 Examination dated 24th August, 2023 hosted at <https://resource.cdn.icai.org/75658exam61200.pdf>.

**Q38 I had earlier secured exemption in a paper(s) in a group(s), on the basis of having secured a**

minimum of 60% marks in the paper(s), which will be valid for the forthcoming examination. If I appear in the remaining papers in both the groups in the forthcoming examination, will I be eligible for a rank?

**Ans.** No. You will be eligible for a rank only when you appear in all the papers of both the groups, in one sitting, without any carry forward exemption(s) and pass the examination, securing the marks above the cut off level.

**Q39. What about exemption from appearing in any paper/s available to Final (Old Course) candidates converted to Final (New Course) candidates?**

**Ans. Paper-wise exemption on the basis of securing sixty per cent or more marks:**

The Council decided (under sub-regulation (5) of regulation 38D of the Chartered Accountants Regulations, 1988) to continue to award exemption in a paper or papers to a candidate, granted earlier under Old/Existing Scheme (by virtue of having secured a minimum of sixty percent marks in one or more papers in a Group/s as per the existing criteria for grant of exemption), for the unexpired chance(s) of the exemption in the corresponding paper(s) approved by the Council under New Scheme as given below:

<b>Paper(s) under Existing Scheme</b>	<b>Corresponding paper(s) under New</b>
Paper 1: Financial Reporting	Paper 1: Financial Reporting
Paper 2: Strategic Financial Management	Paper 2: Advanced Financial Management
Paper 3: Advanced Auditing and Professional Ethics	Paper 3: Advanced Auditing, Assurance and Professional Ethics
Paper 4: Corporate and Economic Laws	Self-Paced Online Module SET A: Corporate and Economic Laws
Paper 5: Strategic Cost Management and Performance Evaluation	Self-Paced Online Module SET B: Strategic Cost & Performance Management
Paper 6: Elective Paper	Paper 6: Integrated Business Solutions
Paper 7: Direct Tax Laws and International Taxation	Paper 4: Direct Tax Laws & International Taxation
Paper 8: Indirect Tax Laws	Paper 5: Indirect Tax Laws

#### **FAQS ON PERMANENT EXEMPTION (PE)**

The concept of Permanent Exemption has been introduced in New Scheme of Examination. Those students who have secured the Exemption from May 2022 Examinations and onwards will have the

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**option for continuing the said exemption immediately on exhaustion of the same.**

For example, the candidates who secured Exemption in May 2022 Exam, got the option to continue their exemption after the declaration of November 2023 Results. Likewise, the candidates who secured Exemption in November 2022 Exam, got the option to continue their exemption on exhausting the said exemption after declaration of May 2024 Result and so on.

**Q40: What is Permanent Exemption (PE)?**

**Ans.** An exemption secured in normal course in a paper/s of a Group is available to the candidate for immediately following next three attempts. However, if the student is not able to pass the said Group in the following three attempts, the exemption granted to him/her gets exhausted. At this point of time, 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.

Therefore, such a continuation of an exhausted exemption with the condition of securing minimum 50% marks in each of the remaining paper/papers of that Group to qualify the Group is making the exemption permanent.

For example: Candidates who had secured Exemption in May 2022 Exam, which was valid till November 2023 CA Exam, got the option to continue their exemption on exhaustion of the said exemption after the declaration of November 2023 Results. Likewise, those candidates who had secured Exemption in November 2022 Exam, which was valid till May 2024 CA Exam, got the option to continue their exemption on exhaustion of the said exemption after declaration of May 2024 Result and so on.

The concept of Permanent Exemption has been introduced in the New Scheme of Education and Training effective from July 2023.

**Q41: I had secured exemption in paper/s of a Group. Three attempts after securing the exemption are over and I did not qualify that Group. Now, after declaration of result of third attempt, I am desirous of making the exemption permanent. How can apply for the same?**

**Ans.** The Candidate desirous of making the exhausted exemption permanent will have to apply for the same by using their SSP login ID and Password.

**Q42: I have secured Exemption in a paper/s of a Group in a particular attempt. Three attempts after securing the exemption have passed and I did not qualify the Group in which exemption was continuing in these three subsequent attempts. I did not apply for making the Exemption Permanent after declaration of result of such third attempt in which my exemption got exhausted. Now, 4 attempts have passed since securing of Exemption and I want to make that Exemption Permanent. Is it permissible?**

**Ans.** Candidates will get only ONE chance to make exemption permanent (ie; exemption secured in one exam (say for e.g. May 2022) and getting exhausted after conduct of three subsequent exams (i.e. November 2023) exam will be shown before the conduct of next upcoming (i.e. May 2024) exam as per specified dates on the website of the Institute and if not made permanent by the candidate during that period then that exemption will lapse forever.

**Q43: I had secured exemption in two papers of the same Group. Now I have exhausted the exemption in both papers and have the option of making these Permanent. Can I make one out of these 2 exemptions permanent and let the other exemption lapse?**

**Ans.** If a candidate has exemption in two papers of the same group, for example, papers 1 and 2 of Group-I that are offered in this window, then, he/she has to apply either for making both exemptions (i.e.; paper-1 &

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paper-2 in Group-1) permanent or let both the exemption lapse. He/she cannot opt to continue exemption in one paper and let it lapse in the other paper.

**Q44: Is there any change in passing criteria if I opt for making the exemption/s secured by me Permanent?**

**Ans.** Upon making an exemption Permanent for any group, the candidate will have to secure at least 50% marks in each of the remaining papers of that group to pass the relevant group. Please refer regulation 37D(9) For Intermediate and 38D(8) For Final.

**Q45: I opted for making the Exemption permanent. However, now I want to surrender the Permanent Exemption (PE) and re-appear in the exempted papers(s). Do I have this option of surrender of PE?**

**Ans.** Yes. Candidates do have the option to surrender and re-appear in the exempted papers(s).

**Q46: I am continuing with a Permanent Exemption in one of the Papers of a Group. I appeared for other two Papers of that Group and secured 60 % or more marks in one of the Papers I appeared in and failed (secured less than 50%) in another Paper of that Group. Will the exemption in that Paper in which I secured 60% or more marks be given to me alongwith continuing PE in one of the Papers?**

**Ans.** No, if there is a Permanent Exemption (PE) in a group, then, no new exemption will be granted in that group.

## FAQS ON STATEMENT OF MARKS

### Part- I Queries relating to statement of marks

**Q47. I appeared in the CA exams, results of which were declared recently. Do I get a statement of marks from the Institute?**

**Ans.** Yes. You will receive a hard copy of the statement of marks from the Institute within about 4 weeks from the date of declaration of result.

A hard copy of the statement of marks, in the official stationery, indicating the marks secured by the candidates and the result, is sent to all the candidates who appeared in the exam and either passed or had secured an exemption by speed post, at the address given by the candidates in their exam form. However, Statement of marks of all unsuccessful candidates is being sent by ordinary post.

**Q48. Is the statement of marks sent only to those who qualified the exam? Or is it sent to all the candidates who appeared in the exam?**

**Ans.** It is sent to all the candidates who appeared in one or more papers of the exam. If a candidate had applied for the examination but not appeared in any of the papers, then no statement of marks will be issued to him.

**Q49. I appeared in the CA exams. Do I have to apply for issue of the statement of marks? Or is it sent to me, by the Institute, on its own? Is there any fee for issue of statement of marks?**

**Ans.** Statement of marks is sent to all the candidates who appeared in the exam by ICAI, free of cost. You do not have to apply for it. However, in case you want to be issued a duplicate statement of marks, you will have to make an application for the same and also pay the applicable fees. For getting the duplicate [mark-sheet/ certificate of PQC examinations](#) you may please visit <https://eservices.icai.org> and follow the given steps:-

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- Login to your dashboard
  - Go to Post Examination Services
  - Go to Post Examination Services form.
  - Select the Certificate type as “Duplicate Pass Certificate” / “Duplicate marksheet” as the case may be.

You are advised to Read the instructions carefully and fill in the form. For any queries please send the request to the respective email id.

For ISA – isa\_examhelpline@icai.in

For INTT – intt.examhelpline@icai.in

For IRM – irm\_examhelpline@icai.in

You may also contact at 0120-3054841 for ISA AT, INTT AT & IRM Examination related queries.

**Q50. I have taken a print out of my result from the website [www.caresults.nic.in](http://www.caresults.nic.in) Do I also receive a hard copy of the statement of marks or is it to be printed from the website?**

**Ans.** You will receive a hard copy of the statement of marks in the official stationery by speed post in case you had passed or secured an exemption. Statement of marks of all unsuccessful Candidates is being sent through ordinary post.

**Q51. How soon do I receive the statement of marks, after declaration of results?**

**Ans.** Hard copies of statement of marks are sent to the candidates, soon after declaration of results. You should be receiving the same, generally within about 4 weeks' time from the date of declaration of results.

**Q52. Does the statement of marks contain my photograph and signature?**

**Ans.** Statement of marks of CA Foundation, Intermediate and Final exams contains the candidate's photograph and signature.

**Q53. Does the statement of marks also indicate whether exemption was granted to me in a paper(s)?**

**Ans.** Yes. “#” symbol printed against the marks of a paper denotes that you have been granted an exemption in that paper, which will be valid for the immediate next three following exams. The result of such group(s) is shown as “UNSUCCESSFUL-EX” (i.e. failed with exemption)

Alphabet “E” printed against the marks of a paper denotes that marks of that paper have been brought forward from an exemption granted in that paper in an earlier attempt.

Numeral and Alphabet “50E” printed against the marks of a paper denotes that the candidate has opted for Permanent exemption in that paper brought forward from an earlier attempt.

If no such symbol or alphabet is printed against the marks of any paper, even though the marks obtained in that paper may be more than 60, then that indicates that no exemption has been granted in that paper. The result of that group(s) is shown as “Unsuccessful”.

**Q54. I received my statement of marks. I find that there is a footnote therein which states “Passed under Regulation ----“. What does it mean? I do not find that footnote in the statement of**

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**marks of my friends who also passed the exam. Does it make a difference to me?**

**Ans.** As per CA Regulations, a candidate shall ordinarily be declared to have passed in both the groups simultaneously, if he

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

In the statement of marks of those who pass under category (b) mentioned above, the above footnote "Passed under Regulation -----" is inscribed to make a distinction between the two categories.

You might have passed under category (b) and hence the footnote on your statement of marks. It does not make a difference to the candidates since the result in both groups is "SUCCESSFUL".

**Q55. It is more than a month from the date of declaration of results. I have not yet received my original statement of marks? Whom should I contact?**

**Ans.** In case you do not receive your statement of marks within about 30-40 days from the date of declaration of results, you can write to us at the below mentioned email IDs

Relating to Final exam [dms\\_examhelpline@icai.in](mailto:dms_examhelpline@icai.in)

Relating to Intermediate [exam.dmsinter@icai.in](mailto:exam.dmsinter@icai.in)

Relating to Foundation [exam.dmsfoundation@icai.in](mailto:exam.dmsfoundation@icai.in)

indicating therein, clearly, your name, complete postal address, roll number, name of the exam, month/year in which held etc.

The office will arrange to re-send the statement of marks/result card (if received back undelivered) or prepare a duplicate one and send you again by Speed Post. However, such a request must be received within a period of two months from the date of declaration of results.

**Q56. There is an error in the spelling of my name contained in the statement of marks. Or**

**There is an error in my registration number printed on the statement of marks. Or Marks printed on my statement of marks are faded or are not clearly visible. Or**

**Marks awarded column is blank. Or I received the statement of marks in a damaged or mutilated/defaced condition. What do I do?**

**Ans.** You may write to us, at the above mentioned address, enclosing the following:

- A letter clearly specifying the correction/s required. Simultaneously, you are required to update on SSP portal.
- Copy of the letter issued by ICAI at the time of registering you in the CA course
- Original statement of marks with the error

Please send all your correspondence to the Exam Dept. by Speed Post and not by any private courier or ordinary post.



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A corrected statement of marks will be issued to you, free of cost.

#### Part II- Revised statement of marks:

**Q57. I applied for verification of marks, after the results. I understand that my marks were revised, pursuant to verification. Do I get a revised statement of marks? Do I have to return my original statement of marks to get the revised one?**

**Ans.** The revised statement of marks will be issued in case of successful candidates and Unsuccessful-Ex cases, free of cost. It will be sent by speed post, at the address mentioned in exam form. The words "Revised Statement of marks" will be inscribed on it.

You will be required to return the original statement of marks, after receiving the revised statement of marks. However, in case of 'Unsuccessful' candidates, both before and after verification, information about revision of marks is given through mail and no hard copy of mark-sheet is provided.

**Q58. I have not received my revised statement of marks, which is reported to have been sent by speed post, pursuant to revision of my marks in verification. It appears that it is lost in transit. What do I do?**

**Ans.** You may write to us at the following email IDs:

Relating to Final exam: [final\\_examhelpline@icai.in](mailto:final_examhelpline@icai.in)

Relating to Intermediate Exam: [intermediate\\_examhelpline@icai.in](mailto:intermediate_examhelpline@icai.in)

Relating to **Foundation Exam**: [foundation\\_examhelpline@icai.in](mailto:foundation_examhelpline@icai.in)

#### Part III- Duplicate statement of marks

**Q59. I have not received my original statement of marks, reported to have been sent by speed post. It appears that it is lost in transit. How do I get my statement of marks?**

**Ans.** You may apply for issue of a duplicate statement of marks in the prescribed format, along with the applicable fees.

However, duplicate statement of marks will be issued free of cost if the request for issue of the same is received within a period of two months of the date of declaration of result. Applications received thereafter will have to be accompanied by the applicable fees.

Please visit [eservices.icai.org](http://eservices.icai.org) for details.

The words "Duplicate" would be inscribed on the duplicate statement of marks.

**Q60. I have lost my statement of marks. Can I get a duplicate statement of marks?**

**Ans.** Yes. You may apply for issue of duplicate statement of marks, in the prescribed form along with the applicable fees. Please visit [eservices.icai.org](http://eservices.icai.org) for details. The words "Duplicate" would be inscribed on it.

**Q61. Whom do I contact, for issue of a duplicate statement of marks?**

**Ans.** You may contact the Duplicate Statement of marks section of the Exam Dept. for issue of a duplicate statement of marks:

Contact details (E mail IDs) are as follows:

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Relating to Final exam [dms\\_examhelpline@icai.in](mailto:dms_examhelpline@icai.in)

Relating to Intermediate [exam.dmsinter@icai.in](mailto:exam.dmsinter@icai.in)

Relating to Foundation [exam.dmsfoundation@icai.in](mailto:exam.dmsfoundation@icai.in)

### Frequently Asked Questions (FAQs) on “Unit Scheme” of Intermediate Examination

#### Q62. What is this Unit scheme?

**Ans.** A candidate who has passed one of the groups of

a) Erstwhile Intermediate Examination under the syllabus as specified in paragraph 2A of Schedule B of Chartered Accountants Regulations 1988 (i.e. Nov. 1994 or later)

Or

b) Professional Education (Examination II)

Or

c) Professional Competence Examination (PCE)

Or

d) IPCE/Intermediate (IPC)

Or

e) Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023)

and desirous of pursuing the CA course shall necessarily be required to convert to Intermediate (New Scheme ), since exams under the erstwhile Intermediate Examination under the syllabus as specified in paragraph 2A of Schedule B of Chartered Accountants Regulations 1988 (i.e. Nov. 1994 or later, PE II ,PCE, IPCE, Intermediate(IPC), Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(courses have been discontinued) and appear in the Intermediate Unit Scheme of Examination, in order to complete Intermediate course.

**However, a candidate already registered for the erstwhile Intermediate Course under the syllabus as specified in paragraph 2A of Schedule B of Chartered Accountants Regulations 1988 or PE II course or PCC course or IPCE or Intermediate(IPC) or Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988 and have not passed any group and desirous of pursuing the course shall also be required to apply for conversion to Intermediate Course, through their SSP dashboard and is not covered under Intermediate Unit Scheme of Examination. In other words, such a candidate will have to appear and pass both groups of Intermediate examination but the article ship done, if any, shall be treated as valid.**

Since group wise composition of papers in erstwhile Intermediate Examination under Para 2A of Schedule B of CA Regulations 1988(i.e Nov 1994 or later) /PE II/PCE/IPCE/Intermediate(IPC)/ Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988 are not the same

as those in the respective Group/s of Intermediate Examination, a candidate, upon conversion to Intermediate Examination, is required to appear and pass the papers in combinations, specified under the "Unit Scheme" in one sitting so as to pass both the groups of Intermediate examination.

Group wise composition of corresponding papers is given below:

<b>Papers under Regulation 28 G (4) of the Chartered Accountants Regulations, 1988 for passing the Intermediate exam (New Scheme)</b>	<b>Corresponding papers under Regulation 28 G(4) of the Chartered Accountants Regulations, 1988 for passing the Intermediate exam</b>	<b>Corresponding papers under Regulation 28 E(3) of the Chartered Accountants Regulations, 1988 in IPCE/Intermediate(IPC) Examination</b>	<b>Corresponding papers in Professional Competence Examination</b>	<b>Corresponding papers in Professional Education (Examination II)</b>	<b>Corresponding papers under para 2A of Schedule 'B' to the Chartered Accountants Regulations, 1988 (Syllabus as applicable to the erstwhile Intermediate Examination commenced from November 1994 Examination)</b>
<b>Group I</b>					
Group I: Paper 1: Advanced Accounting	Group I: Paper 1: Accounting/Group II Paper 5: Advanced Accounting	Group I: Paper 1: Accounting/Group II Paper 5: Advanced Accounting	Group I: Paper 1: Advanced Accounting	Group I: Paper 1: Accounting	Group I: Paper 1: Advanced Accounting
Group I: Paper 2: Corporate and Other Laws	Group I: Paper 2: Corporate and Other Laws	Group I: Paper 2: Business Laws, Ethics and Communication	Group I: Paper 3: Law, Ethics and Communication	Group I: Paper 3: Business and Corporate laws	Group I: Paper 3: Corporate and Other laws
Group I: Paper 3: Taxation	Group I: Paper 4: Taxation	Group I: Paper 4: Taxation	Group II: Paper 5: Taxation	Group II Paper 5: Income Tax and Central Sales Tax	Group II: Paper 5: Income Tax and Central Sales Tax
<b>Group II</b>					
Group II: Paper 4: Cost and Management Accounting	Group I: Paper 3: Cost and Management Accounting	Group I: Paper 3: Cost Accounting and Financial Management	Group II: Paper 4: Cost Accounting and Financial	Group II: Paper 4: Cost Accounting and Financial Management	Group II: Paper 4: Cost Accounting

			Management		
Group II: Paper 5: Auditing and Ethics	Group II: Paper 6: Auditing and Assurance	Group II: Paper 6: Auditing and Assurance	Group I: Paper 2: Auditing and Assurance	Group I: Paper 2: Auditing	Group I: Paper 2: Auditing
Group II: Paper 6: Financial Management and Strategic Management	Group II: Paper 7: Enterprise Information Systems & Strategic Management/ Group II: Paper 8: Financial Management & Economics for Finance	Group II: Paper 7: Information Technology and Strategic Management	Group II: Paper 6: Information Technology and Strategic Management	-	-

Thus, "Unit scheme" refers to different combinations of papers of Intermediate Examination which are required to be passed in one sitting (like a Group), designed to facilitate the candidates who have passed one of the groups in the erstwhile Intermediate Examination under the syllabus specified under Paragraph 2A of Schedule B of Chartered Accountants Regulations 1988 (i.e. Nov. 1994 or later) /PE II/ PCE/ IPCE/Intermediate(IPC)/ Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988 in order to complete both the groups of Intermediate Examination

**Q63. It is meant for whom?**

**Ans.** Unit scheme is meant for those candidates who have passed one of the groups in any of the following exams:

- Erstwhile Intermediate under Para 2A of Schedule B of CA Regulations 1988 (i.e Nov 1994 or later); or
- PE II; or
- PCE
- IPCE/Intermediate (IPC)
- Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988 (held from May 2018 to November 2023)

who have converted to Intermediate (New Scheme) Course

**Q64. Where do I get the details of the different Units of the Intermediate Examination?**

**Ans.** The details of the subjects/papers relating to Units are available at <https://resource.cdn.icai.org/75658exam61200.pdf>. Details of the Unit Scheme are given below:

Scen ario	Details of paper/unit/group passed	Papers passed under Old/Existing Scheme	Correspondin g exemption under New Scheme	Papers required to be passed under New Scheme at Intermediate
I	Group-I passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination–II or Professional Competence Examination	Paper 1: Advanced Accounting/ Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 1</u></b> Group I Paper 3: Taxation
		Paper 2: Auditing/ Auditing and Assurance	Group II Paper 5: Auditing and Ethics	Group II Paper 4: Cost and Management Accounting
		Paper 3: Corporate and Other Laws/ Business and Corporate	Group I Paper 2: Corporate and Other Laws	Group II Paper 6: Financial Management and Strategic Management

		Laws/ Law, Ethics and Communicatio n		
IIA	Group-I passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination-II or Professional Competence Examination and subsequently passed Unit 6 in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination	Paper 1: Advanced Accounting/ Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 1A</u></b>  Group I Paper 3: Taxation  Group II Paper 4: Cost and Management Accounting
		Paper 2: Auditing/ Auditing and Assurance	Group II Paper 5: Auditing and Ethics	
		Paper 3: Corporate and Other Laws/ Business and Corporate Laws/ Law, Ethics and Communicatio n	Group I Paper 2: Corporate and Other Laws	
IIB	Group-I passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination-II or Professional Competence Examination and subsequently passed Unit 6A in Intermediate Examination	Paper 1: Advanced Accounting/ Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 1A</u></b>  Group I Paper 3: Taxation  Group II Paper 4: Cost and Management Accounting
		Paper 2: Auditing/ Auditing and Assurance	Group II Paper 5: Auditing and Ethics	
		Paper 3: Corporate and Other Laws/ Business and Corporate Laws/ Law, Ethics and Communicatio n	Group I Paper 2: Corporate and Other Laws	
		Paper 7: Enterprise Information		

		Systems & Strategic Management	Group II Paper 6: Financial Management and Strategic Management	
		Paper 8: Financial Management & Economics for Finance		
III	Group-I passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination–II or Professional Competence Examination and subsequently passed Unit 4/4A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination	Paper 1: Advanced Accounting/ Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 1B</u></b> Group II Paper 6: Financial Management and Strategic Management
		Paper 2: Auditing/ Auditing and Assurance	Group II Paper 5: Auditing and Ethics	
		Paper 3: Corporate and Other Laws/ Business and Corporate Laws/ Law, Ethics and Communication	Group I Paper 2: Corporate and Other Laws	
		Paper 3: Cost Accounting and Financial Management/ Cost and Management Accounting	Group II Paper 4: Cost and Management Accounting	
		Paper 4: Taxation	Group I Paper 3: Taxation	
IV	Group-II passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination–II	Paper 4: Cost Accounting/ Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b><u>Unit 2</u></b> Group I Paper 1: Advanced Accounting Group I Paper 2: Corporate and Other Laws
		Paper 5: Income Tax and Central	Group I Paper 3: Taxation	

		Sales Tax		Group II Paper 5: Auditing & Ethics
		Paper 6: Organisation & Management and Fundamentals of Electronic Data Processing/ Information Technology		Group II Paper 6: Financial Management and Strategic Management
V	Group-II passed In Professional Competence Examination	Paper 4: Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b><u>Unit 2A</u></b> Group I Paper 1: Advanced Accounting Group I Paper 2: Corporate and Other Laws Group II Paper 5: Auditing and Ethics
		Paper 5: Taxation	Group I Paper 3: Taxation	
		Paper 6: Information Technology and Strategic Management	Group II Paper 6: Financial Management and Strategic Management	
VI	Group-II passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination–II and subsequently passed Unit 5/5A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination	Paper 4: Cost Accounting/ Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b><u>Unit 2B</u></b> Group I Paper 2: Corporate and Other Laws Group II Paper 6: Financial Management and Strategic Management
		Paper 5: Income Tax and Central Sales Tax	Group I Paper 3: Taxation	
		Paper 6: Organisation & Management and Fundamentals of Electronic Data Processing/ Information Technology		



		Paper 5: Advanced Accounting	Group I Paper 1: Advanced Accounting	
		Paper 6: Auditing and Assurance	Group II Paper 5: Auditing and Ethics	
VII	Group-II passed in Professional Competence Examination and subsequently passed Unit 5/5A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination	Paper 4: Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b><u>Unit 2C</u></b> Group I Paper 2: Corporate and Other Laws
		Paper 5: Taxation	Group I Paper 3: Taxation	
		Paper 6: Information Technology and Strategic Management	Group II Paper 6: Financial Management and Strategic Management	
		Paper 5: Advanced Accounting	Group I Paper 1: Advanced Accounting	
		Paper 6: Auditing and Assurance	Group II Paper 5: Auditing and Ethics	
VIII	Group-II passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination–II and subsequently passed Unit 7/7A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/	Paper 4: Cost Accounting/ Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b><u>Unit 2D</u></b> Group II Paper 5: Auditing and Ethics  Group II Paper 6: Financial Management and Strategic Management
		Paper 5: Income Tax and Central Sales Tax	Group I Paper 3: Taxation	
		Paper 6: Organisation & Management and Fundamentals of Electronic		

	Intermediate Examination	Data Processing/ Information Technology		
		Paper 1: Accounting	Group I Paper 1: Advanced Accounting	
		Paper 2: Business Laws, Ethics and Communication/ Corporate and Other Laws	Group I Paper 2: Corporate and Other Laws	
IX	Group-II passed in Professional Competence Examination and subsequently passed Unit 7/7A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination	Paper 4: Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b><u>Unit 2E</u></b> Group II Paper 5: Auditing and Ethics
		Paper 5: Taxation	Group I Paper 3: Taxation	
		Paper 6: Information Technology and Strategic Management	Group II Paper 6: Financial Management and Strategic Management	
		Paper 1: Accounting	Group I Paper 1: Advanced Accounting	
		Paper 2: Business Laws, Ethics and Communication/ Corporate and Other Laws	Group I Paper 2: Corporate and Other Laws	
X	Group-I passed in Integrated Professional Competence Examination/	Paper 1: Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 2D</u></b> Group II Paper 5: Auditing and Ethics
		Paper 2:	Group I Paper	

	Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination	Business Laws, Ethics and Communication/ Corporate and Other Laws	2: Corporate and Other Laws	Group II Paper 6: Financial Management and Strategic Management
		Paper 3: Cost Accounting and Financial Management/ Cost and Management Accounting	Group II Paper 4: Cost and Management Accounting	
		Paper 4: Taxation	Group I Paper 3: Taxation	
XIA	Group-II passed in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination	Paper 5: Advanced Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 3</u></b> Group I Paper 2: Corporate and Other Laws  Group I Paper 3: Taxation  Group II Paper 4: Cost and Management Accounting
		Paper 6: Auditing and Assurance	Group II Paper 5: Auditing and Ethics	
		Paper 7: Information Technology and Strategic Management	Group II Paper 6: Financial Management and Strategic Management	
XIB	Group-II passed in Intermediate Examination	Paper 5: Advanced Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 3</u></b> Group I Paper 2: Corporate and Other Laws  Group I Paper 3: Taxation  Group II Paper 4: Cost and Management Accounting
		Paper 6: Auditing and Assurance	Group II Paper 5: Auditing and Ethics	
		Paper 7: Enterprise Information Systems & Strategic Management	Group II Paper 6: Financial Management	

		Paper 8: Financial Management & Economics for Finance	and Strategic Management	
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**Q65. I have earlier passed one group of the erstwhile Intermediate Examination in May 1994. I did not continue thereafter. I am desirous of pursuing the CA course further. How do I proceed?**

**Ans.** You need to apply for conversion to Intermediate course through your SSP dashboard. Your passing one group of Intermediate prior to November 1994 is no more valid. However the period of article ship served shall remain valid.

**Q66. I have earlier passed one of the groups of the erstwhile Intermediate Examination in November 1994. I did not continue thereafter. I am desirous of pursuing the CA course further. How do I proceed?**

**Ans.** Any candidate who has passed one of the groups of Intermediate examination in November 1994 or later is eligible for conversion to Intermediate course and may apply for conversion as a student of Intermediate course and will be covered under the Unit Scheme of Examination. For details, please visit the link <https://resource.cdn.icai.org/75658exam61200.pdf>.

**Q67. I have earlier passed one of the groups of PE II or PCE or IPCE or Intermediate (IPC)/ Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023). I did not continue thereafter. I am desirous of pursuing the CA course further. How do I proceed?**

**Ans.** Any candidate who has passed one of the groups of PE II / PCE or IPCE or Intermediate (IPC) or Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023)is eligible for conversion to Intermediate course and may apply for conversion as a student of Intermediate course through their SSP dashboard

**Q68. I have earlier passed Group I of the erstwhile Intermediate examination (held in November 1994 or later) / PE II / PCE. I did not continue thereafter. I want to convert to Intermediate course and pursue the CA course. Will I be exempted from appearing in the Group which I had passed earlier?**

**Ans.** Group-wise exemption in Intermediate course by virtue of having passed one group in CA Intermediate under the syllabus specified under Paragraph 2A of Schedule B of Chartered Accountants Regulations 1988 (i.e. November 1994 or later) or PE II or PCE is not available in Intermediate course because the composition of papers in each group of Intermediate Examination is different from that of erstwhile Intermediate/ PE II / PCE

However, exemption from appearing in corresponding paper(s) in Intermediate exam is available for the papers comprised in a group passed in erstwhile Intermediate under the syllabus specified under Paragraph 2A of Schedule B of Chartered Accountants Regulations 1988/PE II/ PCE.

Details of paper wise exemption/s available are given below:

Details of paper/unit/group passed	Papers passed under Old/Existing Scheme	Corresponding exemption under New Scheme	Papers required to be passed under New Scheme at Intermediate
Group-I passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination– II or Professional Competence Examination	Paper 1: Advanced Accounting/ Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 1</u></b> Group I Paper 3: Taxation
	Paper 2: Auditing/ Auditing and Assurance	Group II Paper 5: Auditing and Ethics	Group II Paper 4: Cost and Management Accounting
	Paper 3: Corporate and Other Laws/ Business and Corporate Laws/ Law, Ethics and Communication	Group I Paper 2: Corporate and Other Laws	Group II Paper 6: Financial Management and Strategic Management
Group-I passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination– II or Professional Competence Examination and subsequently passed Unit 6 in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination	Paper 1: Advanced Accounting/ Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 1A</u></b> Group I Paper 3: Taxation
	Paper 2: Auditing/ Auditing and Assurance	Group II Paper 5: Auditing and Ethics	Group II Paper 4: Cost and Management Accounting
	Paper 3: Corporate and Other Laws/ Business and Corporate Laws/ Law, Ethics and Communication	Group I Paper 2: Corporate and Other Laws	
	Paper 7: Information Technology and Strategic Management	Group II Paper 6: Financial Management and Strategic Management	
Group-I passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination– II or Professional Competence	Paper 1: Advanced Accounting/ Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 1A</u></b> Group I Paper 3: Taxation
	Paper 2: Auditing/ Auditing and Assurance	Group II Paper 5: Auditing and Ethics	Group II Paper 4: Cost and Management Accounting
	Paper 3: Corporate and	Group I Paper 2: Corporate and	

Examination and subsequently passed Unit 6A in Intermediate Examination	Other Laws/ Business and Corporate Laws/ Law, Ethics and Communication	Other Laws	
	Paper 7: Enterprise Information Systems & Strategic Management	Group II Paper 6: Financial Management and Strategic Management	
	Paper 8: Financial Management & Economics for Finance		
Group-I passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination–II or Professional Competence Examination and subsequently passed Unit 4/4A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination	Paper 1: Advanced Accounting/ Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 1B</u></b>  Group II Paper 6: Financial Management and Strategic Management

- If you had previously passed Group-I in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination–II or Professional Competence Examination and thereafter converted to Intermediate (New Scheme), you must appear and pass in Unit 1 which comprises of following papers to clear the Intermediate level:

### **Unit 1**

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Group I Paper 3: Taxation

Group II Paper 4: Cost and Management Accounting

Group II Paper 6: Financial Management and Strategic Management

- If you had previously passed Group-I in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination–II or Professional Competence Examination and subsequently passed Unit 6/6A in Integrated Professional Competence Examination/Intermediate(IPC)/Intermediate thereafter converted to Intermediate (New Scheme), you must appear and pass in Unit 1A which comprises of following papers to clear the Intermediate level:

**Unit 1A**

Group I Paper 3: Taxation

Group II Paper 4: Cost and Management Accounting

- If you had previously passed Group-I in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination–II or Professional Competence Examination and subsequently passed Unit 4/4A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination thereafter converted to Intermediate (New Scheme), you must appear and pass in Unit 1B which comprises of following papers to clear the Intermediate level:

**Unit 1B**

Group II Paper 6: Financial Management and Strategic Management

**Q69. I have earlier passed Group II of the erstwhile Intermediate examination (held in November 1994 or later) / PE II / PCE. I did not continue thereafter. I want to convert to Intermediate course and pursue the CA course. Will I be exempted from appearing in the Group which I had passed earlier?**

**Ans. Group-wise exemption** in by virtue of having passed one group in the erstwhile Intermediate under the syllabus specified under Paragraph 2A of Schedule B of Chartered Accountants Regulations 1988 (i.e. Nov. 1994 or later) or PE II or PCE **is not available** in Intermediate Examination because the composition of papers in each group of Intermediate Examination is different from that of Erstwhile Intermediate/ PE II / PCE

However, exemption in corresponding paper(s) in Intermediate Examination is available for the papers comprised in a group passed in the erstwhile Intermediate/PE II/ PCE.

Details of paper wise exemption/s available are given at the link <https://resource.cdn.icai.org/75658exam61200.pdf>

Details of paper/unit/group	Papers passed under	Corresponding exemption under	Papers required to be passed under New
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Last Updated on: 7<sup>th</sup> August 2024

<b>passed</b>	<b>Old/Existing Scheme</b>	<b>New Scheme</b>	<b>Scheme at Intermediate</b>
Group-II passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination-II	Paper 4: Cost Accounting/ Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b><u>Unit 2</u></b>  Group I Paper 1: Advanced Accounting  Group I Paper 2: Corporate and Other Laws  Group II Paper 5: Auditing & Ethics  Group II Paper 6: Financial Management and Strategic Management
	Paper 5: Income Tax and Central Sales Tax	Group I Paper 3: Taxation	
	Paper 6: Organisation & Management and Fundamentals of Electronic Data Processing/ Information Technology		
Group-II passed In Professional Competence Examination	Paper 4: Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b><u>Unit 2A</u></b>  Group I Paper 1: Advanced Accounting  Group I Paper 2: Corporate and Other Laws  Group II Paper 5: Auditing and Ethics
	Paper 5: Taxation	Group I Paper 3: Taxation	
	Paper 6: Information Technology and Strategic Management	Group II Paper 6: Financial Management and Strategic Management	
Group-II passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination-II and subsequently passed Unit 5/5A in Integrated Professional Competence Examination/ Intermediate	Paper 4: Cost Accounting/ Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b><u>Unit 2B</u></b>  Group I Paper 2: Corporate and Other Laws  Group II Paper 6: Financial Management and Strategic Management
	Paper 5: Income Tax and Central Sales Tax	Group I Paper 3: Taxation	
	Paper 6: Organisation & Management and Fundamentals of Electronic Data		



(Integrated Professional Competence) Examination/ Intermediate Examination	Processing/ Information Technology		
	Paper 5: Advanced Accounting	Group I Paper 1: Advanced Accounting	
	Paper 6: Auditing and Assurance	Group II Paper 5: Auditing and Ethics	
Group-II passed in Professional Competence Examination and subsequently passed Unit 5/5A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination	Paper 4: Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b>Unit 2C</b> Group I Paper 2: Corporate and Other Laws
	Paper 5: Taxation	Group I Paper 3: Taxation	
	Paper 6: Information Technology and Strategic Management	Group II Paper 6: Financial Management and Strategic Management	
	Paper 5: Advanced Accounting	Group I Paper 1: Advanced Accounting	
	Paper 6: Auditing and Assurance	Group II Paper 5: Auditing and Ethics	
	Group-II passed in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination-II and subsequently passed Unit 7/7A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence)	Paper 4: Cost Accounting/ Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting
Paper 5: Income Tax and Central Sales Tax		Group I Paper 3: Taxation	
Paper 6: Organisation & Management and Fundamentals of Electronic Data Processing/ Information Technology			

Examination/ Intermediate Examination	Paper 1: Accounting	Group I Paper 1: Advanced Accounting	
	Paper 2: Business Laws, Ethics and Communication/ Corporate and Other Laws	Group I Paper 2: Corporate and Other Laws	
Group-II passed in Professional Competence Examination and subsequently passed Unit 7/7A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination	Paper 4: Cost Accounting and Financial Management	Group II Paper 4: Cost and Management Accounting	<b><u>Unit 2E</u></b>  Group II Paper 5: Auditing and Ethics
	Paper 5: Taxation	Group I Paper 3: Taxation	
	Paper 6: Information Technology and Strategic Management	Group II Paper 6: Financial Management and Strategic Management	
	Paper 1: Accounting	Group I Paper 1: Advanced Accounting	
	Paper 2: Business Laws, Ethics and Communication/ Corporate and Other Laws	Group I Paper 2: Corporate and Other Laws	

- If you had previously passed Group-II in Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination–II and thereafter converted to Intermediate (New Scheme), you must appear and pass in Unit 2 which comprises of following papers to clear the Intermediate level:

## **Unit 2**

Group I Paper 1: Advanced Accounting

Group I Paper 2: Corporate and Other Laws

Group II Paper 5: Auditing & Ethics

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Group II Paper 6: Financial Management and Strategic Management

- If you had previously passed Group-II In Professional Competence Examination and thereafter converted to Intermediate (New Scheme), you must appear and pass in Unit 2A which comprises of following papers to clear the Intermediate level:

**Unit 2A**

**Q70. I have earlier passed one of the group(s) of IPCE/Intermediate(IPC)/ Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988 (held from May 2018 to November 2023). I did not continue thereafter. I am desirous of pursuing the CA course further. How do I proceed?**

**Ans.** Any candidate who has passed either of the group of IPCE/Intermediate(IPC)/ Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023) must apply for conversion to the new syllabus through SSP.

If you had passed first group of IPCE/Intermediate (IPC)/ Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023) then to clear the Intermediate exam, you must appear and pass in Unit 2D (Comprising Papers 5 and 6).

If you had passed second group of IPCE/Intermediate(IPC)/ Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023) then you must appear and pass in Unit 3 (Comprising Papers 2,3 and 4) to clear the Intermediate. For details, please visit

<https://resource.cdn.icai.org/75658exam61200.pdf>

Details of paper/unit/group passed	Papers passed under Old/Existing Scheme	Corresponding exemption under New Scheme	Papers required to be passed under New Scheme at Intermediate
Group-I passed in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination	Paper 1: Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 2D</u></b>  Group II Paper 5: Auditing and Ethics  Group II Paper 6: Financial Management and Strategic Management
	Paper 2: Business Laws, Ethics and Communication/ Corporate and Other Laws	Group I Paper 2: Corporate and Other Laws	
	Paper 3: Cost Accounting and Financial Management/Cost and Management Accounting	Group II Paper 4: Cost and Management Accounting	

	Paper 4: Taxation	Group I Paper 3: Taxation	
Group-II passed in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination	Paper 5: Advanced Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 3</u></b> Group I Paper 2: Corporate and Other Laws
	Paper 6: Auditing and Assurance	Group II Paper 5: Auditing and Ethics	Group I Paper 3: Taxation
	Paper 7: Information Technology and Strategic Management	Group II Paper 6: Financial Management and Strategic Management	Group II Paper 4: Cost and Management Accounting
Group-II passed in Intermediate Examination	Paper 5: Advanced Accounting	Group I Paper 1: Advanced Accounting	<b><u>Unit 3</u></b> Group I Paper 2: Corporate and Other Laws
	Paper 6: Auditing and Assurance	Group II Paper 5: Auditing and Ethics	Group I Paper 3: Taxation
	Paper 7: Enterprise Information Systems & Strategic Management	Group II Paper 6: Financial Management and Strategic Management	Group II Paper 4: Cost and Management Accounting
	Paper 8: Financial Management & Economics for Finance		

**Q71.** I have earlier passed one of the group(s) of the IPCE/Intermediate(IPC)/ Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023). I did not continue thereafter. I want to convert to Intermediate course and pursue the CA course. Will I be exempted from appearing in the Group which I had passed earlier?

**Ans.** Group-wise exemption in by virtue of having passed one group in the IPCE/Intermediate(IPC)/ Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988 (held from May 2018 to November 2023) is not available in Intermediate Examination because the composition of papers in each group of Intermediate Examination is different from that of

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IPCE/Intermediate(IPC)/Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023)

However, exemption in corresponding paper(s) in Intermediate Examination is available for the papers comprised in a group passed in the IPCE/Intermediate(IPC)/ Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023)

Details of paper wise exemption/s available are given at the link <https://resource.cdn.icai.org/75658exam61200.pdf>.

**Q72. What is the passing criteria in Unit scheme?**

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

However, a candidate who appears in a Unit comprising a single paper, shall be declared to have passed in that Unit, if he secures at one sitting a minimum of 40 percent marks in that Unit.

**Q73. I have passed one group in Intermediate examination held in May 2024. Am I eligible for Unit Scheme?**

**Ans.** Unit scheme is meant for those candidates who have passed either of the group in Intermediate level from November 1994 to November 2023. Those who get passed in one of the Groups but not both the groups from May 2024 examination and onwards are not eligible to appear under the Unit Scheme of Intermediate Examination. Such Candidates are required to appear for the remaining group only of Intermediate.

**Q74. What are the rules relating to exemption in a paper(s) comprised in a Unit?**

**Ans.** A candidate who has appeared in all the papers comprised in a group/unit and fails in one or more papers comprised in that group/unit and but secures 60% or more marks in any paper or papers of that group/unit shall be eligible for exemption in that paper or papers in the next three following examinations. He shall not be eligible for any further exemption in the remaining paper(s) of that group/unit until he has exhausted the exemption already granted to him in that group/unit.

The implications of the above paragraph are clarified below:

- You must have appeared in all the papers of the unit.
- You must have failed in the unit and should have secured 60% or more percent marks in any paper/s of the unit.
- The exemption is automatic and will be found indicated in the statement of marks issued by the Institute.
- An exemption is valid for three immediate succeeding exams and will be carried forward automatically for the next three examinations.
- A candidate shall be declared to have passed in a unit, if he secures at one sitting a minimum of 40 percent marks in each paper of the unit and a minimum of 50 percent marks in the aggregate of all the papers of that unit. For the purpose of arriving at the aggregate marks, 60 percent or more marks in a paper(s), secured earlier will also be taken into consideration.
- As long as exemptions in one or more paper(s) of a group/unit, brought forward from an earlier

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attempt is/are subsisting, no further exemption in any paper in that group/unit will be given, even if you secure 60% or more marks in any paper in that group/unit.

For more details on “Exemptions”, please refer to the “Guidance Notes” supplied along with the examination application form, or visit the Students/Examination section of [www.icaai.org](http://www.icaai.org) besides referring to the Chartered Accountants Regulations 1988

**Q75. Does a candidate who has passed one group in the erstwhile Intermediate under Para 2A of Schedule B to CA Regulations 1988 (i.e. Nov. 1994 or later)/ PE II or PCE or IPCE or Intermediate(IPC) or Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023) and converted to Intermediate Examination, have to necessarily go through the Unit Scheme or he can take Intermediate Examination?**

**Ans.** Yes. Such a candidate must necessarily go through unit scheme and apply for conversion to Intermediate Examination through their SSP dashboard.

**Q76. I have already passed one group of the erstwhile Intermediate under Para 2A of Schedule B to CA Regulations 1988 (i.e. Nov 1994 or later) /PE II/ PCE/ IPCE or Intermediate(IPC)/Erstwhile Intermediate under regulation 28G(4) of the Chartered Accountants Regulations, 1988(held from May 2018 to November 2023) and am a unit candidate. However, if I appear in Intermediate Examination paper/s not relevant for the unit papers in which I should have appeared, through oversight or lack of information/knowledge about the Unit Scheme, what will be the outcome?**

**Ans.** If a unit candidate appears in Intermediate Examination paper/s not relevant for the unit papers in which he should have appeared, through oversight or lack of information/knowledge about the Unit Scheme, marks obtained by him in those papers not relevant will be ignored.

**Q77. I had passed first group of Intermediate under Paragraph 2A of Schedule ‘B’ (i.e. November 1994 or later) or Professional Education Examination–II or Professional Competence Examination and thereafter converted to IPCE/Intermediate(IPC)/Intermediate and then appeared and passed in Unit 4/4A. What should I do now to clear the Intermediate?**

**Ans.** Now, you must convert to the new syllabus i.e. Intermediate through SSP and appear for remaining Unit i.e. Unit 1B(Comprising Paper 6) in order to clear the Intermediate.

**Q78. I had passed first group of Intermediate under Paragraph 2A of Schedule ‘B’ (i.e. November 1994 or later) or Professional Education Examination–II or Professional Competence Examination and thereafter converted to IPCE/Intermediate(IPC)/Intermediate and then appeared and passed in Unit 6/6A. What should I do now to clear the Intermediate?**

**Ans.** Now, you must convert to the new syllabus i.e. Intermediate through SSP and appear for remaining Unit i.e. Unit 1A(Comprising Papers 3 and 4) in order to clear the Intermediate.

**Q79. I had passed second group of Intermediate under Paragraph 2A of Schedule ‘B’ (i.e. November 1994 or later) or Professional Education Examination–II and subsequently passed Unit 5/5A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination. What should I do now to clear the Intermediate?**

**Ans.** Now, you must convert to the new syllabus i.e. Intermediate through SSP and appear for remaining Unit i.e. Unit 2B (Comprising Papers 2 and 6) in order to clear the Intermediate.

**Q80. I had passed second group of Professional Competence Examination and subsequently passed**

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**Unit 5/5A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate What should I do now to clear the Intermediate?**

**Ans.** Now, you must convert to the new syllabus i.e. Intermediate through SSP and appear for remaining Unit i.e. Unit 2C (Comprising Paper 2) in order to clear the Intermediate.

**Q81. I had passed second group of Intermediate under Paragraph 2A of Schedule 'B' (i.e. November 1994 or later) or Professional Education Examination-II and subsequently passed Unit 7/7A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination. What should I do now to clear the Intermediate?**

**Ans.** Now, you must convert to the new syllabus i.e. Intermediate through SSP and appear for remaining Unit i.e. Unit 2D (Comprising papers 5 and 6) in order to clear the Intermediate.

**Q82. I had passed second group of Professional Competence Examination and subsequently passed Unit 7/7A in Integrated Professional Competence Examination/ Intermediate (Integrated Professional Competence) Examination/ Intermediate Examination What should I do now to clear the Intermediate?**

**Ans.** Now, you must convert to the new syllabus i.e. Intermediate through SSP and appear for remaining Unit i.e. Unit 2E(Comprising paper 5) in order to clear the Intermediate.

**Q83. Do I get a passing certificate after passing any Unit exam?**

**Ans.** Intermediate Examination Passing certificate will be issued only to those candidates who have passed any of the following units:

Unit 1; or

Unit 1A; or

Unit 1B; or

Unit 2; or

Unit 2A; or

Unit 2B; or

Unit 2C; or

Unit 2D; or

Unit 2E; or

Unit 3

**Q84. For any further clarifications on Unit scheme, you may contact us at:**

**Ans.** a) E-mail: [intermediate\\_examhelpline@icai.in](mailto:intermediate_examhelpline@icai.in)

b) Phone: 0120-3054808, 3054819, 4953708

c) By post:

Director (Exams)

The Institute of Chartered Accountants of India ICAI Bhawan Indraprastha Marg

New Delhi 110 002

### FAQS ON PASS CERTIFICATES

**Q85. I have passed only one Group of Intermediate /Final examination. Do I get a pass certificate for having passed one of the Groups?**

**Ans.** No. Pass certificates are not issued for having passed only one of the Groups. Pass certificates are issued only when you pass both the groups of the exams mentioned above, either together or separately group-wise.

**Q86. I have passed both the groups of Final/Intermediate Examination. Do I get a pass certificate from the Institute?**

**Ans.** Pass certificates are issued to candidates who have passed both the groups of the Intermediate /Final Examination, either together or separately group-wise.

A hard copy of the pass certificate, is sent to all the candidates by Speed Post, at the address given by the candidates in their exam form.

**Q87. I passed Foundation and also got a result card from the Institute. Do I get a pass certificate also?**

**Ans.** No. Pass certificates are not issued to Foundation pass candidates.

**Q88. Do I have to apply for issue of pass certificates after passing both the Groups of the exam? Do I have to pay any fees for the same?**

**Ans.** You do not have to apply for issue of pass certificate. It will be issued to you, free of cost, by the Exam Dept., upon your passing both the groups of the exam.

**Q89. I passed both the groups of the CA Final/Intermediate) exam with distinction. Do I get any distinction certificate?**

**Ans.** Candidates who pass both the Groups of CA Final/Intermediate Examination with distinction, will receive pass certificates stating that they have passed the respective exam with distinction.

**Q90. How soon do I receive the pass certificate, after declaration of results?**

**Ans.** Pass certificates are sent to the candidates, generally, within about 60 days time from the date of declaration of results.



**Q91. Does the pass certificate contain the candidate's photograph and signature?**

**Ans.** Yes. It contains the candidate's photograph and signature.

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**Q92. It is more than two months, since declaration of results. I have not yet received my pass certificate? Whom should I contact?**

**Ans.** You can write to us at the above mentioned address or send us an email at E mail at  
[dms\\_examhelpline@icai.in](mailto:dms_examhelpline@icai.in) (For Final Section)  
[exam.dmsinter@icai.in](mailto:exam.dmsinter@icai.in) (For Intermediate Section)  
[exam.dmsfoundation@icai.in](mailto:exam.dmsfoundation@icai.in) (For Foundation Section)

You can also call us on any of the following numbers:

Phone: 0120-3054 836/ 841

**Q93. There is an error in the spelling of my name contained in the pass certificate; There is an error in my registration number printed on the pass certificate; The pass certificate is faded or is not clearly readable; I received the pass certificate in a damaged or mutilated/defaced condition. What do I do?**

**Ans.** You may write to us, at the above mentioned address, enclosing the following:

- A letter clearly specifying the correction/s required. Simultaneously, you are required to update on SSP portal.
- Copy of the letter issued by ICAI at the time of registering you in the CA course
- Original pass certificate with the error

Please send all your correspondence with the Exam Dept. by Speed Post and not by any private courier or ordinary post.

A corrected pass certificate will be issued to you, free of cost.

**Q94. I have not received my original pass certificate, reported to have been sent by speed post. It appears that it is lost in transit. How do I get my pass certificate?**

**Ans.** You may apply for issue of a duplicate pass certificate, in the prescribed format with the applicable fee. Please visit [eservices.icai.org](http://eservices.icai.org) for details.

**Q95. Whom do I contact, for issue of a duplicate pass certificate?**

**Ans.** You may contact the Duplicate Mark Sheet section of the Exam Dept. for issue of a duplicate mark sheet:

Contact details are as follows:

[dms\\_examhelpline@icai.in](mailto:dms_examhelpline@icai.in) (For Final Section)  
[exam.dmsinter@icai.in](mailto:exam.dmsinter@icai.in) (For Intermediate Section)  
[exam.dmsfoundation@icai.in](mailto:exam.dmsfoundation@icai.in) (For Foundation Section)

Phone: 0120-3054 836, 841

**Q96. Do I get a passing certificate after passing any Unit under the Intermediate Unit Scheme of exam?**

**Ans.** Intermediate Exam Passing certificate will be issued only to those candidates who have passed any of the following units:

Unit 1

Unit 1A  
Unit 1B  
Unit 2  
Unit 2A

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Unit 2B  
Unit 2C  
Unit 2D  
Unit 2E  
Unit 3

Please refer the announcement dated 24th August, 2023 <https://resource.cdn.icai.org/75658exam61200.pdf>.

### **FAQs on Business Accounting Associate (BAA)**

#### **Q 97. What is Business Accounting Associate (BAA)? How can I obtain it?**

**Ans.** The Institute has introduced exit route for the students who could not complete their CA Course due to any reason whatsoever.

As per the New Scheme of Education and Training applicable from July 2023, a student after fulfilling the below mentioned conditions can apply for BAA Certificate under Regulation 40A of the Chartered Accountants Regulations, 1988 by paying the prescribed fees as detailed in Question no. 98 below:-

- (a) Qualified both the Groups of the Intermediate Examination.
- (b) Completed the practical training as provided under the Chartered Accountants Regulations, 1988.
- (c) Successfully completed Advanced Integrated Course on Information Technology and Soft Skills; and
- (d) Successfully completed the four Self-Paced Online Modules as provided in the regulations.

Under the new scheme, Business Accounting Associate (BAA) Certificate will be issued on fulfillment of eligibility requirements as mentioned above. The candidates desirous of obtaining BAA can apply through the prescribed form available online.

#### **Q98. What is the Fee structure for the issue of BAA Certificate?**

**Ans.** The fee structure is given below for the issue of BAA certificate:

- An Indian candidate can apply for a BAA certificate in the prescribed online form by submitting a fee of Rs.500/- and
- Fee for candidates who are residing outside India will be intimated in due course.

#### **Q99. Can I apply for Accounting Technician Course (ATC)?**

**Ans.** The scheme of ATC has been discontinued after coming into force of the Chartered Accountants (Amendment) Regulations, 2023. It is not into force any more in New Scheme of Education and Training effective from July, 2023.