

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**(EXAMINATION DEPARTMENT)**  
**INSTRUCTIONS TO EXAMINEES - November, 2017**

TIMING OF EXAMINATIONS: 02.00 PM TO 05.00 PM (IST) on all days.  
 Reading time( for question paper) starts at 1.45 P.M (IST)

<b>Do's</b>	<b>Don'ts</b>
<ol style="list-style-type: none"> <li>1. Occupy the seat earmarked against the Roll Number.</li> <li>2. Carry your own pen, stapler, ink, blotting paper, scale, and battery operated noiseless/cordless portable calculator with upto 6 functions, 12 digits and upto two memories.</li> <li>3. Use black ink ball point pen only.</li> <li>4. Write Roll Number at specified place in the question paper.</li> <li>5. Check that the question paper bears the Code as displayed on the notice/black board / announced in the examination room/hall.</li> <li>6. Check that the question paper is complete with reference to the number of pages mentioned thereon.</li> <li>7. Write Roll Number at the specified place in the (main) answer book only.</li> <li>8. Write answers in the medium (English/Hindi) opted and mentioned on the Admit Card.</li> <li>9. Mark <math>\checkmark</math> tick against the question numbers attempted in the cages provided on the front/cover page of the answer book.</li> <li>10. Surrender answer book immediately upon completion of examination time and obtain receipt (in the Acknowledge/Record on the reverse of the Admit Card).</li> <li>11. Fasten all answer books including additional answer books used with a tag and also staple them.</li> </ol>	<ol style="list-style-type: none"> <li>1. Use ink, other than black sketch pen, highlighter for underlining or highlighting.</li> <li>2. Make/Write any notings/rough work on the question paper.</li> <li>3. Carry any paper, book, notes or any other written material in the examination room/hall.</li> <li>4. Write Roll Number or Registration Number or name anywhere (except on the front page of the answer book) in the answer book, including additional answer book(s), graph/blotting paper.</li> <li>5. Make/write religious symbols/prayers like God's name, Guru's Name, OM, Swastika, 786 and the like anywhere in the answer book, including additional answer book(s), graph/blotting paper.</li> <li>6. Write / make extraneous (irrelevant/ unrelated) notes/remarks. Write / make appeal for marks etc.</li> <li>7. Carry printing models or scientific calculator.</li> <li>8. Exchange pen, scale, calculator etc.</li> <li>9. Talk/communicate with any other examinees.</li> <li>10. Tear and carry any page/leave from the answer book, including additional answer book.</li> <li>11. Leave seat without permission.</li> <li>12. Carry mobile phones or any other electronic gadget/device in any form [except calculator].</li> <li>13. Smoke, chew tobacco/betel nut, gum etc.</li> </ol>

**A. Before the Exam**

1. Immediately on receipt of the Admit Card, every candidate is expected to verify all the facts, i.e. Roll No., Registration Number, Name, Group or Groups or Unit, Examination Timing/Session, Dates of examination, Sequence of Papers, Examination Centre etc. In case of doubt he/she is expected to approach the Joint Secretary (Exams.), sufficiently in advance.
2. Each candidate is advised to familiarise himself/herself with the location of the examination centre by visiting the centre a day prior to the commencement of the examinations and to also satisfy that he/she has visited/seen the allotted centre.
3. The doors of the examination halls will be opened half an hour before the time specified for the commencement of the examination in each session. All candidates should be inside the examination hall before the scheduled time of the commencement of reading time / the examination. It may be noted that the Superintendents have been advised to verify the identity of each candidate at the time of his/her entry into the examination hall. Candidates are, however, advised, in their own interest, to carry with them (along with the admit card down-loaded from website) the photo identity cards issued by the government or at the time of registration for articles (erstwhile Intermediate)/Professional Education Course/ Professional Competence Course or Intermediate (Integrated Professional Competence) Course by the Board of Studies section of the Decentralized Office of ICAI or the identity card issued to them by the Decentralized Office at the time of their registration as articled assistants.

**B. Rules relating to Entry & Exit from exam hall:**

1. No candidate shall be permitted to enter the hall after the expiry of 45 minutes after the distribution of the question paper. No candidate shall be permitted to leave the hall until the expiry of 75 minutes after the distribution of the question paper. However, if a candidate chooses to leave the examination hall 75 minutes after distribution of question paper, he will be required to surrender the question paper along with answer book to the invigilator before leaving the examination hall. In case he chooses to leave the examination hall 2 hours & 45 minutes after the distribution of question paper, he will be allowed to take the question paper with him.

**C. During the Exam:**

1. Candidates will find their roll numbers written against the seats allotted to them. They should find and occupy their allotted seats.
2. Candidates are allowed 15 minutes reading time before the scheduled commencement of the examination. Accordingly question paper will be distributed at 1.45 p.m (I.S.T) and the answer book at 2.00 p.m (I.S.T) each day.
3. Immediately on receipt of the question paper, every candidate must write his/her Roll Number on his/her copy of the question paper at the specified space provided on the cover page. By reference to the code of the question paper displayed on the notice board, every candidate is expected to satisfy himself/herself that he/she has received the correct question paper. By reference to the number of printed pages and the number of questions in the question paper which will be found printed on the front page, every candidate is expected to satisfy himself / herself that the question paper issued to him/her is complete. Similarly, if the answer book supplied is defective or the candidate has inadvertently written wrong Roll Number etc. or at wrong place, the answer book should be exchanged before the commencement of examination.
4. Candidates should use all the pages in the main answer book/s supplied, before asking for the additional answer books. In order to avoid wastage, candidates will be issued additional answer books only after they have used the main answer book. No candidate shall tear a leaf of an answer book. Tearing of any page of an answer book is deemed to be an act of unfair means & will be dealt with accordingly. The candidate should write answers on both sides of the paper. Rough work when necessary, should be done on the left hand side on the pages of the answer book only. Rough work should not be done on the question paper. The candidates are advised, in their own interest to ensure that working notes should form part of the answer/s.
5. Candidates should write the roll no in words and numerals inside the boxes and darken the corresponding OMR circles provided on the cover page of the main answer book only, in black ball point pen and in no other part of the answer book, additional sheet, graph paper etc. Any violation of this instruction will tantamount to adoption of unfair means and will attract punishment which may include debarring from appearing in the examination. The attendance register contains the roll number sticker of the candidate, in the Paper Number column, below the space where the candidate is required to sign. Candidates should remove the correct roll number sticker of relevant paper/subject against his/her name from the attendance register and affix the same within the box provided in the top right hand corner of the cover page of the answer book. Since a machine will read the roll no. candidates should check and ensure that the roll number written in words, numbers and circles darkened are correct. In case this information is filled wrongly, Institute will not take any responsibility for rectifying the mistake. Candidates should also affix their signature within the box provided for the purpose, on the cover page of answer book.

**Candidate should answer all questions of a paper in one set of answer books except in the following papers which have two sections and which are to be answered in different answer books.**

**Intermediate (IPC) Examination:**

Paper-4:	Section A -	Direct Taxes
	Section B -	Indirect Taxes
Paper-7:	Section A -	Information Technology
	Section B -	Strategic Management

The cover pages of the answer books of Section A and Section B are printed in different colour schemes and they also bear the names of the subjects and/or alphabets "A" and "B" printed on them. Candidates are expected to answer in correct set of answer books. The Council and the examiners do not undertake to examine answers written in wrong set of answer books.

6. Statistical/Mathematical tables to be provided and graph, paper, wherever needed, for solving the questions are indicated on the question paper itself and would be made available to the candidates on demand, by the Superintendent.

7. (a) The answers should be written neatly and legibly and should, as far as possible, be brief. However, avoid use of SMS type of language, while writing your answers.  
(b) The answer to each question must be commenced on a fresh page and the question number clearly and prominently written at the top of each answer. Candidates are advised in their own interest not to leave full pages blank in between the answers. Candidates are advised to check the answer book carefully after completing the paper & score off any blank pages, i.e. draw a line across the blank page, if any.  
(c) The answer to each question in all parts should be completed fully in one page, or in a consecutive set of pages before the next question is taken up i.e. all parts of a question be done together.  
(d) Candidates are required to answer the requisite number of questions as per instructions printed on each question paper. In case any candidate answers extra questions/sub questions over and above the required number, then the requisite number of questions first answered in the answer book shall be valued and subsequent questions answered extra will be ignored.  
(e) Candidates should write the answers only in black ink and in no other colour. Though there is no specific prohibition against the use of Gel pen / Fountain pen, it will be advisable to use ball point pen only since its ink is indelible. Candidates are also advised not to use red, green ink, highlighter, sketch pen etc. for underlining or highlighting any sentence/Para/phrase as it amounts to making distinguishing mark which is prohibited as stated in Para 17 below. Candidates are permitted to use pencils for drawing graphs, diagrams etc. However, Candidates should take care not to use pencil for writing answers.
8. The candidates should write the question number and the Sub-question number, if any, very clearly. Candidate should thoroughly check & ensure that the question number written by him is correct, in his own interest. The candidates should also leave a margin on each page wherever margin is not provided in the answer book.
9. Candidates should not tie up the unused answer books along with the used books. Unused answer books should be handed over to the invigilator.
10. The candidates are required to provide themselves with their own pen, stapler, ink and blotting paper
11. The answer book and additional sheets used if any, should be fastened together with a tag supplied for the purpose. **They should also be stapled.** Candidates are to bring their stapler and staple them after tagging. The number of answer books used must be clearly stated in the space provided on the cover page of the answer book
12. Similarly, the number of questions attempted should also be indicated, by way of a tick (✓) mark against the question/s attempted, in the cages provided for the purpose on the cover page of the answer book
13. The candidates should not write anything in the portion provided on the cover page for noting the marks. It is intended for the use of the examiner.
14. No candidate shall, without the special permission of the Superintendent/invigilator, leave his/her seat in the examination hall during the hours of the examination. At the expiry of the time allowed for each paper, the answer books must be surrendered immediately to the Invigilator concerned
15. The Institute has extended the facility of obtaining confirmation, from the invigilator concerned for the answer books surrendered. Candidates may, therefore, obtain the signature of the invigilator concerned, immediately on submission of their answer books, in the relevant column on the area provided for the same in the Admit Card. In the case of papers with two sections, i.e. Sections 'A' & 'B', signature of the Invigilator may be obtained against each section separately, after surrendering the answer books of each section. The Superintendents have been advised to issue receipt in the aforesaid manner through the invigilator, for the answer books surrendered. **Candidates should not leave the hall without surrendering their answer books to the Invigilator or the Superintendent.**
16. **All the answer books including additional sheets written by the candidates should be fastened together and also stapled before surrendering to the Invigilator or the Superintendent of the examination. Any representation regarding omission to surrender the written answer book or any part thereof which tantamount to adoption of unfair means will not be entertained after the examination is over.**
17. The candidates should write their Roll numbers only in the space provided on the cover page of the main answer book and in no other part of the answer books. They should not write Roll Number in the additional answer books and graph paper. **Writing of Roll number in place/s other than the space provided for the purpose in the cover page shall tantamount to adoption of "unfair means". Similarly, they should not make any distinguishing mark including religious symbols/prayers like God's name, any telephone numbers, Guru's name, OM, Swastika, 786 etc. in any part of their answer books. Infringement of these instructions is punishable, which may include debarring from appearing in the examination.**
18. Similarly, the candidates are prohibited from writing their Articles registration Number, Name, any extraneous notes, remarks, or appeals in their answer books and any violation shall tantamount to adoption of unfair means
19. **Every candidate must sign the attendance sheets in the appropriate column against his/her Roll No. and name and in no case shall leave the examination hall without signing these sheet.**
20. The candidates should not write any matter on the question paper except their Roll Number. They should not remove any paper or papers from the examination hall (except the question paper given to them.)

21. **Smoking, chewing of tobacco/betel nut, intoxicant, etc is strictly prohibited in the examination hall.**
22. Candidates have been allowed to answer in Hindi in all papers of a group or both Groups in entirety as may be applicable and no paper-wise option is allowed. The option once exercised is final and cannot be changed subsequently. In the absence of any clear option, English Medium is reckoned as the medium of answering in the examination.
- For Intermediate (Integrated Professional Competence) Examination candidates:**
- For those who have opted for English medium, the question paper will be provided in English. For those who have opted for Hindi medium, the question paper will be bilingual, i.e they will be in English as well as Hindi, except in Paper No(s) 1(Accounting), 4A(Direct Taxes), 4B(Indirect Taxes) and 5(Advanced Accounting) The question papers in respect of said paper No(s). 1(Accounting), 4A(Direct Taxes), 4B(Indirect Taxes) and 5(Advanced Accounting) will be in English only for all the candidates. However, Hindi medium candidates are allowed to write their Answers in Hindi.**
- For FINAL candidates:**
- In respect of final examination, the questions papers will be in English only for all the candidates though Hindi medium candidates are allowed to write their answers in Hindi.
- Candidates opting for Hindi medium:**
- All questions including, parts, if any, in all the papers have to be answered in Hindi medium only. However candidates can write number, technical terms, phrases and figures in English and can also solve numerical questions in English.
  - Candidates who opt for Hindi medium and answer any or all questions in English medium (except numerical questions) will not get any credit for such question/s and zero marks will be awarded.
- Candidates opting for English medium:**
- All questions including parts, if any, in all the parts have to be answered in English medium only.
  - Candidates who opt for English medium and answer any or all questions in Hindi medium will not get any credit for such question/s and zero marks will be awarded.
23. **Students are allowed to use battery operated portable calculators in all the subjects. The calculators can be of any type with up to 6 functions, 12 digits and up to two memories. (Attempt to use any other type of calculators not complying with the specifications indicated above or having more features than mentioned above shall tantamount to use of "unfair means" and would fall within the purview of paragraph F stated below.)**
- Note:**
- Printing models of calculators are not allowed.
  - Exchange of calculators between the students is not permitted.
  - The calculators should be noiseless and cordless.
  - The Superintendent of the examination has complete authority to disallow the use of a particular calculator not complying with the conditions stated above. (It may be noted that each step/working of any problem should invariably be indicated by the candidate in the answer book, irrespective of use of calculator. Candidates are advised to follow this instruction in their own interest.)
  - Scientific calculators are not allowed.
  - Candidates are advised not to bring the pager, cellular phone, digital diary, smart watch or other electronic gadgets / device in any form inside the examination hall except the calculator as defined above. **Violation of these instructions shall tantamount to adoption of unfair means and the candidates will be liable for punishment which may include debarring from appearing in the examination.**
24. No candidate shall bring with him/her into the examination hall or carry on **his/her person any paper, book, notes or any other material, nor shall he/she communicate with any other candidate in the examination hall or in the premises, when the examination is in progress. Any infringement of this instruction is likely to result in the candidate concerned being expelled from the examination hall or otherwise dealt with.**

**MOBILE PHONES OR ANY OTHER ELECTRONIC GADGETS/DEVICE IN ANY FORM [EXCEPT THE CALCULATOR AS DEFINED IN PARA 23 OF THESE INSTRUCTIONS] ARE BANNED IN THE EXAMINATION CENTRES**

#### **D. Rules Relating To Exemptions:**

1. **Candidates are advised to go through the rules relating to "Exemption in a paper(s)" contained in the Guidance Notes hosted along with the Examination form, CA Regulations 1988 and the "Frequently Asked Questions (FAQs)" hosted on the institute's website [www.icaai.org](http://www.icaai.org) and be clear about their exemption entitlements and not miss out on appearing in those paper/s where they are not eligible for exemption. Candidates can also check the status of the paper(s) in which they are eligible for exemption in the forthcoming examination, at <http://icaiaexam.icaai.org>.**

#### **E. Unit scheme of Intermediate (IPC) examination:**

1. Candidate appearing in Intermediate (IPC) Unit scheme of examination are advised to ensure that they appear in the papers relevant to their respective unit. For details of the papers of the various Unit/s scheme of the examination, candidates are advised to visit "Frequently Asked Questions (FAQs)" in the student/examination link hosted on the website [www.icaai.org](http://www.icaai.org) or the Guidance notes hosted along with the examination forms.

#### **F. Act of Unfair Means:**

Violation of Instructions to Examinees as contained above tantamounts to adoption of unfair means. The nature of such violation, inter alia, includes the following.

1. Writing/jotting on the question paper (other than Roll Number at the specified place)
2. Writing in the answer book or additional book of, e.g. Roll Number [other than at the specified space]/ Registration Number, Name, Mobile number, unwarranted Remarks, irrelevant notes etc.
3. Possession of material inside the examination hall/room/washroom, e.g. writing/copying material / books / notes / writing on desk/writing on writing pad/geometric box/admit card (relevant for the day of the examination or otherwise), mobile phone [in switched off mode or otherwise], I Pod etc.
4. Seeking sympathy/making appeal, e.g. parent or relative passed away, met with accident /was hospitalized/ award marks/minimum required marks, inducement to examiner/writing irrelevant / unrelated remarks etc.
5. Writing/making in the answer book or additional answer book distinguishing marks - e.g. religious symbols, prayers, Om, Swastika, 786, etc.
6. Leaving the examination hall without handing over the answer book to the invigilator;
7. Misbehaving with the examination functionaries
8. Using of different inks/highlighter
9. Answering the questions in different hand writing on different pages
10. Tearing off any sheet from the answer book
11. In the case of persons with disabilities, using the services of a writer who does not fulfill the eligibility requirements by making a false declaration regarding his educational qualifications of a writer.
12. Using ink, other than black, sketch pen, highlighter for underlining or highlighting.
13. Carrying any paper, book, notes or any other written material in the examination room/hall.
14. Writing / making extraneous (irrelevant/ unrelated) notes/remarks. Write / make appeal for marks etc.
15. Carrying printing models or scientific calculator
16. Exchange pen, scale, calculator etc.
17. Talking/communicate with any other examinees.
18. Tearing and carrying any page/leave from the answer book, including additional answer book.
19. Leaving seat without permission.
20. Carrying mobile phones or any other electronic gadget/device in any form [except calculator].
21. Smoking, chewing tobacco/betel nut, gum etc.
22. If a candidate is found to have resorted to or has made attempts to resort to unfair means pertaining to an examination, the Council may , on receipt of a report to that effect and after such investigation as it may deem necessary, take such disciplinary action against the candidate concerned as it may think fit. The Superintendent of the examination has absolute power to expel a candidate from the examination hall, if in his opinion the candidate has adopted or attempted to adopt unfair means in connection with the examination. Any candidate expelled from the examination hall must, before leaving the hall, submit to the Council his/her explanation in writing through the Superintendent of the examination.

The above cases will be considered by the Examination Committee in accordance with the provisions of Regulation 41, read with Regulation 176, of the Chartered Accountants Regulations, 1988. The decision taken by the Committee includes cancellation of result and debarment from appearing in the examination in future.

In view of the above, candidates are advised to read the instructions carefully and familiarize themselves with the same to avoid falling within the ambit of unfair means leading to avoidable difficulties.

#### **G. General:**

In case of any inadvertent mistake in printing or framing of a question in a paper, candidates can bring it to the notice of the Joint Secretary (Exams), within a week from the last date of examination.

**SPECIMEN COVER PAGE OF NEW ANSWER BOOK**



Book No. 1 (containing 36 pages)  
**THE INSTITUTE OF CHARTERED  
 ACCOUNTANTS OF INDIA**

Roll No. in words \_\_\_\_\_

If your roll no. is 650051  
 write six lakhs fifty thousand fifty one

Space for affixing Roll No. Sticker provided  
 in the Attendance Register

Remove bar code sticker of the respective paper from  
 the attendance register available against your roll no.  
 and name and affix here

CANDIDATE'S SIGNATURE  
 (within this box only)

Candidate - affix  
 your signature here



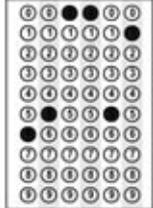
Use Only Blue / Black Ball  
 Point Pen.

ROLL NUMBER

6 5 0 0 5 1

Write your roll number here

Darken the respective circles



.....Examination

Group No..... Paper No.....

Subject .....

Number of Answer Books used.....

*The Roll Number is to be written on this slip only  
 and nowhere else including Additional Answer Book and Graph Paper.*

**For use by ICAI only**



INVIGILATOR'S SIGNATURE  
 (within this box only)

**ICAI**

Q. No.	Please put ✓ against the Questions answered	Marks Awarded (to be filled by Examiner)					Total
		a	b	c	d	e	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

Tick (✓) the question numbers answered  
 against appropriate question number

Candidate is not required to fill any  
 data in this box, this is for the use  
 of examiner only

Use only Blue / Black Ball Point  
 Pen to write and shade the circles.  
**AVOID RED PEN.**  
 Write the marks in the boxes before  
 shading the respective circles.

**Total Marks awarded**

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Total Marks awarded (in words) \_\_\_\_\_

Examiner's Signature \_\_\_\_\_

Checked  
 (initial of the Checker with date) \_\_\_\_\_

**INSTRUCTIONS TO THE CANDIDATE**

**Answers are not to be written on this page**

1. Roll number should be written in figures and words in the allotted space at the right hand corner of the cover sheet.
  2. Roll number should be written in the box in numbers and darken the appropriate circles of the OMR portion provided in the right hand corner of the cover page with **Black / Blue** ball point pen.
  3. Fill particulars such as name of Examination, Group No., Paper No. and subject at the appropriate space at the left hand upper corner.
  4. Remove the perforated Bar Code sticker of the particular paper from the Attendance sheet and affix the same on the box provided in the right hand corner of the cover page.
  5. Since a machine will read the Roll no., please check and ensure that Roll number written in numbers, words and circles darkened are correct. In case any candidate fills this information wrongly, Institute will not take any responsibility for rectifying the mistake.
  6. The answers should be written neatly and legibly
  7. The answer to each question must be commenced on a fresh page and question number prominently written at the top of each answer. Alternatively, the question number should be distinctly written in the margin.
  8. The answer to each question in all parts should be fully completed in one page, or in a consecutive set of pages, before the next question is taken up.
9. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark, symbols like "OM", "Sri", "Jesus", "786", etc., will tantamount to adoption of "unfair means"

**ATTENDANCE REGISTER - FORMAT**

Centre :

Medium :

Page :

Sl. No.	Roll No.	Regn. No. / Photo	Name & Specimen Signature of the Candidate	Candidate's Signature				Remarks
				Paper - 1	Paper - 2	Paper - 3	Paper - 4	
				Remove sticker	Remove sticker	Remove sticker	Remove sticker	
				Remove sticker	Remove sticker	Remove sticker	Remove sticker	
				Remove sticker	Remove sticker	Remove sticker	Remove sticker	
				Remove sticker	Remove sticker	Remove sticker	Remove sticker	

Centre superintendent's signature