

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

FINAL (OLD) EXAMINATION, NOVEMBER 2020

(Under the Syllabus approved by the Council under Regulation 31(ii) of the Chartered Accountants Regulations, 1988)

NOTES FOR INFORMATION AND GUIDANCE OF APPLICANTS

KEY POINTS AT A GLANCE

1. Ensure that you are filling the correct exam form. In other words, check the exam application form to see if it related to Final (Old) course or Final (New) course, before you apply.
2. Detailed instructions for filling up the exam forms online are enclosed. Candidates are advised to read, understand and follow the instructions carefully while filling up the form. Please also read the FAQs for Online Forms Intermediate (IPC) / Final hosted on <https://icaiaexam.icaai.org>
3. Filling up valid E-mail address, Mobile Number and Personal Identification Number (PIN) at the respective column(s) in the examination form is mandatory. Before proceeding to fill up the exam form online, candidates may keep the following items handy, for their ready use:
 - a. Copy of registration letter to carefully note and apply against their correct Registration Number
 - b. Scanned copy of the Certificate of Service duly signed by the Principal. Candidates may note that uploading of Certificate of Service as applicable to them is a **mandatory requirement**. For doing this, before proceeding to fill up the exam form, candidates are advised to download the format of certificate from Nov 2020 exam Details >> Format of Declaration/certificate of Service, fill in the particulars, get it attested from Principal/Member, scan the same as a Jpg/Jpeg file of size 100-300Kb/ 200DPI resolution and keep it ready for uploading. While uploading, candidates are advised to give an undertaking that the image/certificate being uploaded pertains to the Nov 2020 Exam.
 - c. Master/Visa/Maestro Credit/Debit Card/Rupay card/Net banking for making online payment
4. After filling up the form, check the same to see if all the details, (more particularly the fields relating to registration number, gender, medium, centre, eligibility criteria and Group), have been filled in correctly before proceeding to make online payment.
5. Candidates are advised to keep a copy of the duly filled in exam form, for future reference.
6. Do not wrinkle / fold the PDF form while posting. The PDF is required to be submitted/sent to examination department **ONLY** in case the candidates photograph and signature are not displayed on the screen while filling his exam application. Such applicants are required to take a print out of their exam form, affix their photograph and signature at the designated place and get the form attested by a Chartered Accountant or a Gazetted Officer or Head of an Educational Institution as applicable and submit the same at the designated office/s of ICAI.

Those candidates whose photograph and signatures are appearing in the pdf, while filling their exam application, need **NOT** submit a print out of their exam form at the office/s of ICAI.
7. Exam fees is to be remitted Online only using Net banking/Rupay card/Master/Visa/Maestro Credit/Debit Card. Read Paragraph 5 in this regard.

8. Admit cards of all the candidates will be hosted on icaiaexam.icaai.org generally 14 days prior to the commencement of the examination. All candidates are required to print their admit cards from the website icaiaexam.icaai.org. No physical admit card will be sent to any candidate.

9. For downloading/printing of the admit cards from the above mentioned website, candidates will have to log-in to the site icaiaexam.icaai.org and print the admit card from their dashboard

10. Candidates have the option of writing the answers in Hindi or in English. Such option should be clearly exercised at the time of filling up the form. Read Paragraph 7 in this regard.

11. **Exemption granted is valid for immediate next three examinations only and during this period, exemption in other subject(s) of the same group is not granted even if a candidate secures 60 or more marks (Refer Para No.6)**

12. Candidates with permanent disabilities are advised to refer to Paragraph 8 carefully.

13. Frequently Asked Questions on "Exemption(s) in a paper(s)" are hosted on the FAQ section of the Institute's website www.icaai.org Candidates may visit the same for detailed clarifications.

14. As decided by the Council, the Registration to the Final Course is valid for a period of five years and the student is required to revalidate the same from the concerned Regional Office on expiry of the said period. Further in order to be eligible for the Examinations, the student must be having a valid Registration number on the date of application to the Examination. Accordingly, please ensure that your registration to Final Course is valid as on date of filing Examination application form. Please visit http://www.icaai.org/new_post.html?post_id=9260 for details.

15. IMPORTANT DATES

Last Date for Submission of Online Application	Without Late Fee	With late Fee of Rs. 600/- (US Dollars \$10)
	25 th August, 2020	4 th September, 2020

16. Last date for receipt of online exam form printouts.

- (i) Those candidates whose photographs and signatures are appearing on the PDF, need not send the printout of the PDF to ExamDept.
- (ii) Applicants whose photograph / signature are not appearing on the PDF have to affix their photograph & sign the PDF before necessary attestation and dispatch/submit the same to Exam Section.
- (iii) Last Date for Receipt of Printout of Exam Application form (PDF) filled Online after affixing photograph and specimen signature (if the same are not appearing in the pdf) and signing the declaration duly countersigned by a member of the Institute/Principal/Gazetted Officer is **8th September, 2020**.

IMPORTANT: Candidates are advised NOT to paste the photographs over the photographs already appearing in the PDF from the system (based on the respective candidates photograph and signatures appearing in the previous Exam forms submitted by him) or sign over the signature already appearing in the PDF from the system as NO cognizance of the same will be taken of and such changes will summarily be ignored.

17. Print out of Exam Application form (PDF) received after **8th September, 2020** will not be entertained under any circumstances. Therefore, candidates are advised to fill up the exam forms online at an early date to avoid last minute technical glitches and send the PDF form generated at least 3-4 days in advance of the last date.

18. Contact details:

The Additional Secretary (Exams)

The Institute of Chartered Accountants of India

ICAI Bhawan

Indraprastha Marg

New Delhi 110 002

Helpline Telephone Numbers: 0120-3054 851, 3054 852 , 3054 853, 3054 835, 4953751, 4953752, 4953753, 4953754.

E-mail address: final_examhelpline@icai.in

Please fill up the form early to avoid any unforeseen issues. Helpdesk services will be available on all working days between 10am to 5pm.

19. Admit Cards and Results will be hosted on onicaiaexam.icai.org

1) The next Final Examination as per syllabus as specified by the Council under Regulation 31 (2), since revised as 31 (ii) of the Chartered Accountants Regulations, 1988 as published in September, 2001 issue of the Institute's journal "The Chartered Accountant" and "The Chartered Accountant Student" will be held in Nov 2020. The following categories of candidates of Final Examination as described below who wish to appear in the forthcoming examination are required to fill up the relevant column in the application form in respect of groups they intend to appear:

(a) A Candidate who has till the examination held in November 2002 appeared or required to appear in either group or both groups of Final examination under the then syllabus as per para 3A of Schedule B to the Chartered Accountants Regulations, 1988 and has not passed the Final

Examination if converted to the Final course (as per syllabus approved by the council, under regulation 31(ii) of the CA Regulations 1988) is now required to appear and pass the Final Examination under the new syllabus as per Regulation 31 (2) since revised as Regulation 31 (ii) of the CA Regulations, 1988 as published in the September 2001 issue of "The Chartered Accountant" and "The Chartered Accountant Student".

Illustration: A candidate has passed first group under the syllabus as per para 3A of Schedule B to the CA Regulations, 1988 or under erstwhile syllabus as per para 3 of schedule B to the Chartered Accountants Regulations, 1988, or schedule BB to the Chartered Accountants Regulations 1964 (applicable after 1st January, 1985 under two group scheme) in the Final Examination **held in May, 1985 or thereafter up to November, 2002** and has not yet passed the second Group if converted to the Final course (as per syllabus approved by the council, under regulation 31(ii) of the CA Regulations 1988) will now be required to appear in the remaining group i.e. Second group under the new syllabus as per Regulation 31 (ii) in the Final Examination to be held in **Nov 2020**.

(b) A candidate who appeared in either group or both groups of Final Examination held in November 2002 or thereafter under the new syllabus as per Regulation 31 (2) of the CA Regulations, 1988 and has not passed the Final Examination if converted to the Final course (as per syllabus approved by the council, under Regulation 31(ii) of the CA Regulations 1988) will be required to appear in the remaining/either group or both groups, as the case may be, under syllabus as per said Regulation 31 (ii).

(c) A candidate who was covered under the 'unit' category under the syllabus as per para 3A of Schedule B to the CA Regulations, 1988 and had not passed the Final Examination will now be required to appear and pass in both the groups in the new syllabus afresh in order to complete the Final Examination.

2) Printout of Exam Application form (PDF) received after 8th September, 2020 will not be entertained under any circumstances. Therefore, candidates are advised to fill up the exam forms online at an early date to avoid last minute technical glitches and send the PDF form generated at least 3-4 days in advance of the lastdate.

3) Dates and Timings of the Examination:

GROUP 1				
Paper No.	Subject	Date	Day	Timings (IST)
1	Financial Reporting	01-11-2020	Sunday	2.00 P.M. to 5.00 P.M.
2	Strategic Financial Management	03-11-2020	Tuesday	2.00 P.M. to 5.00 P.M.
3	Advanced Auditing and Professional Ethics	05-11-2020	Thursday	2.00 P.M. to 5.00 P.M.
4	Corporate and Allied Laws	07-11-2020	Saturday	2.00 P.M. to 5.00 P.M.

GROUP 2				
Paper No.	Subject	Date	Day	Timings (IST)
5	Advanced Management Accounting	09-11-2020	Monday	2.00 P.M. to 5.00 P.M.
6	Information Systems Control and Audit	11-11-2020	Wednesday	2.00 P.M. to 5.00 P.M.
7	Direct Tax Laws	15-11-2020	Sunday	2.00 P.M. to 5.00 P.M.
8	Indirect Tax Laws	17-11-2020	Tuesday	2.00 P.M. to 5.00 P.M.

Note: Examination Timings at Abu Dhabi and Dubai and Muscat Centres will be 12.30 P.M to 3.30 P.M. i.e. Abu Dhabi , Dubai and Muscat local time equivalent to 2.00 P.M. to 5.00 P.M.(IST). Examination Timing at Kathmandu Centre will be 2.15 P.M. to 5.15 P.M., Nepal local time equivalent to 2.00 P.M. to 5.00 P.M. (IST) Examination timing at Doha Centre will be 11.30 AM to 2.30 PM i.e. Doha local time equivalent to 2.00 PM to 5.00PM (IST). **Note:** There will be no change in the examination schedule in the event of any day of examination schedule being declared a Public Holiday by the Central Government or any State Government.

With effect from May 2019 examinations, following papers of Final exam (both under old and new syllabus) will have multiple choice questions to the tune of 30 marks and other questions of descriptive nature to the tune of 70 marks.

Final (New)		Final(Old)	
Paper	Subject	Paper	Subject
3	Advanced Auditing and Professional Ethics	3	Advanced Auditing and Professional Ethics
4	Corporate and Economic Laws	4	Corporate and Allied Laws
7	Direct Tax laws and International Taxation	6	Information Systems Control and Audit.
8	Indirect Taxes	7	Direct Tax Laws
		8	Indirect Tax Law

Details are as follows:

- (i) In each of the above papers, the weightage for objective type questions would be 30%. The remaining questions i.e., 70% of the paper would be as per the present pattern of assessment.
- (ii) The objective type questions will be for 30 Marks in each 100 marks paper. They would be in the nature of multiple-choice questions (MCQs) carrying 1 or 2 marks. Each MCQ will have 4 options, out of which 1 option would be the correct answer. The 1-mark MCQs would be in the range of 10 to 16 MCQs; the 2 mark MCQs would be in the range of 7 to 10 MCQs.
- (iii) The MCQs will be compulsory and there would be no internal or external choice in them.
- (iv) The MCQs may be either knowledge-based or application-based. The skill level would be either “knowledge and comprehension” or “application and analysis”.
- (v) There will be no negative marking for wrong answers.

- (vi) No reasoning is required for answers to MCQs.

4) ELIGIBILITY CRITERIA:

Eligibility criteria for the Final Old Examination to be held in Nov 2020:

4.1 (i) The candidate should have passed the Intermediate Examination or Professional Education Examination - II./PCE/IPCE/Intermediate(IPC)Examination

(ii) The candidate should have registered for Final course with the Board of studies of the concerned Regional office of the Institute.

(iii) As decided by the Council, the Registration to the Final Course is valid for a period of five years and the student is required to revalidate the same from the concerned Regional Office on expiry of the said period. Further in order to be eligible for the Examinations, the student must be having a valid Registration number on the date of application to the Examination. Accordingly, please ensure that your registration to Final Course is valid as on date of filling Examination application form. Please visit http://icai.org/new_post.html?post_id=13641 for details.

4.2 (i) The candidate must have completed prescribed period of 3 years or 3½ years, as the case may be, of articulated training as on the date of filling the exam application form;

or

(ii) The candidate must be due to complete the prescribed period of 3 years or 3½ years, as the case may be, of articulated training including excess leave, if any, on or before 31st October, 2020; or

(iii) The candidate must be in service as on 01st Nov 2020 and serving the last twelve months of articulated training including excess leave, if any, and due to complete 3 years on or before 31 October, 2021. (for PE-II stream student and PE-II stream students converted to IPCC/IIPCE)

or

(iv) The candidate must be in service as on 01st Nov 2020 and serving the last six months of articulated training including excess leave, if any, and due to complete 3½ years on or before 30th April, 2021. (for PCC stream student) or

(v) The candidate must be in service as on 01st Nov 2020 and serving the last six months of training including excess leave, If any, and due to complete 3 years on or before 30th April 2021.(for Intermediate/IPCC/Intermediate(IPC) student) or

(vi) The candidate must be in service as on 1st November and serving the last twelve months of training including excess leave, if any, and due to complete 3½ years articleship on or before 31st October , 2021. (for students converted from PE-II to PCC as well as students converted from PE-IIto PCC and then to IPCC/Intermediate (IPC)). Or

Candidates who have taken termination are advised to re register for the balance period of training so as to be in service as on 01st **Nov 2020** and due to complete 3 years or 3½ years of training ,as applicable (including excess leave taken, if any) on or before 30th April, 2021 or 31st October, 2021 as the case may be.

ATTENTION STUDENTS

Candidates who have already completed 2 years or 2 years and 6 months or 3 years of training (referred herein above) and have taken termination due to any reason are advised, in their own interest, to re-register their balance period of training with the Institute well before the commencement of examination i.e. 1st Nov 2020 so that they are in service as on 1st Nov 2020 failing which admission to the examination will not be granted.

Students to complete 3 years or 3 years and 6 months of training (including excess leave taken) on or before 30th April 2021 or 31st October, 2021 as the case may be.

A candidate who is otherwise eligible to appear in the Final Examination shall not be required to be in service of articles/audit training on the first day of the month in which the Final Examination is held. However, such relaxation shall be confined only to first of such permissible examination (i.e., the Final Examination in which a student shall become eligible to appear in the Final Examination for the first time only but not thereafter), irrespective of whether he is from the stream of Professional Education Examination - II(P EE-II) or Professional Competence Examination (PCE) or Integrated Professional Competence Examination (IPCE) or Intermediate(Integrated Professional Competence Course) under the provisions of Regulation 29 C of the Chartered Accountants Regulation 1988.

Relaxation given by Council (Item No 18 of the Special Meeting of the Council held on 2nd February 2011) does not mean that the student is exempted from balance training period.) In other words, as per the decision of the Council, relaxation to the candidates appearing for the first time is that the candidate may or may not be in service on the 1st day of the month in which Final Examinations are held.

Further conditions, if any, applicable, will be hosted on the website.

5) Examination Fee and List of Examination Centres

(a) Examination Fee:

Exam Fees	Indian Centres *	Foreign Centres *	
	(Rs)	Abu Dhabi, Dubai, Muscat and Doha(\$)	Kathmandu(INR)
Final			
Fee for both groups	3300/-	\$550	4000/-
Fee for single group	1800/-	\$325	2200/-

Late Fee of INR 600/- (for Indian/Kathmandu Centres) and US \$ 10(for Abroad Centres) is applicable from 26th August, 2020.

* In addition to the applicable fee payable to the Institute by the candidate towards exam related services, they will be required to pay bank charges at the following rates, while paying the said fee, online through the payment gateway. These are charges payable by the candidate to the bank and will be recovered along with the applicable fee payable to the Institute:-

Credit Cards:-

Domestic : 0.50% + GST

Domestic Debit Cards /Rupay Card:-

Upto Rs. 2000 : NIL

Greater than Rs. 2000 : 0.9% +GST

International Card :-

International Card: 0.5% +GST

Net Banking:- NIL

BHIM UPI : Upto Rs. 2000 : Nil

Greater than Rs. 2000 : 0.65% + GST

* Excluding Bank Commission and Service Tax

Mode of Payment of Fee:

The payment has to be made online using Master/Visa/Maestro Credit/Debit card/Rupay card/Internet banking / BHIM UPI. Payment through NetBanking is accepted. The status of payment (ie; successfully captured by the portal or not) can be checked at “ Nov 2020 Exam details >> Check Your Payment/ Exam Application Status”

Refund of Fees:

The fee once paid by candidate shall not be refunded / adjusted under any circumstances and no correspondence in this regard shall be entertained. However failure in electronic transmission, double payments, lost transaction (after payment) will be considered for refund. Multiple payments, if any, that are received by us for the same student registration number, 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 forms.

In case you have made payment of exam fees more than once and do not get a refund within 21 days from the last date for submission of forms, you can claim a refund of the excess amount paid by you, by writing to us at final_examhelpline@icai.in within 45 days from the last date for submission of forms, along with documentary evidence, such as bank/credit card statement, of having paid the exam fees more than once. ICAI will verify the same and refund the excess amount, if any, paid by you.

b) Examination Centres :

List of examination centers is available on the home page of this website under the link “Nov 2020 > Exam Details >Exam Centres”. For convenience, the cities of Ahmedabad, Aurangabad, Bengaluru, Bhopal, Chennai, Delhi/New Delhi, Hyderabad, Indore, Jaipur, Kolkata, Mumbai, Nagpur, Nashik, Pune, Surat, Thane, Vadodara and Vasai are divided into different zones. All efforts will be made to allot the candidates who opted for a specific zone to an exam centre in that zone itself. However, in case of shortage of accommodation, in a specific zone, candidates would be allotted to some other zone, where accommodation is available. In such cases, requests for change of centre will not be entertained under any circumstances.

6) Exemption(s) in a paper(s)

(i) A candidate who has passed in any one but not in both the groups of the Final Examination

under the syllabus as specified by the Council under items (i) and (ii) of regulation 31 or of the Final Examination as per syllabus under paragraph 3 or paragraph 3A of Schedule 'B' to the Chartered Accountants Regulations, 1988 or paragraph 3 of Schedule 'BB' to the Chartered Accountants Regulations, 1964 (two groups scheme after January 1, 1985) enforced at the relevant time shall be eligible for exemption in that particular group and shall be required to appear and pass in the remaining group in order to pass the Final Examination.

(ii) The Council may frame guidelines to continue to award exemption in a paper or papers to a candidate, granted earlier under the syllabus as specified under items (i) and (ii) of regulation 31 for the unexpired chance or chances of the exemption in the corresponding paper or papers for the paper or papers in which he had secured exemption, if the corresponding paper or papers exists in the new syllabus of the Final Examination as may be specified by the Council. On appearing in the examination of the corresponding paper or papers for the paper or papers in which he had failed, he shall be declared to have passed the examination if he secures at one sitting a minimum of 40 percent in the corresponding paper or papers for the paper or papers in which he had failed earlier and a minimum of 50 per cent marks in the aggregate of all the papers of the group including the marks of the paper or papers in which he had earlier been granted exemption by the Council.

(iii) Notwithstanding anything contained in (1) and (2) above, a candidate who has appeared in all the papers comprised in a group and fails in one or more papers comprised in a group but secures a minimum of 60 percent of the marks in any paper or papers of that group shall be eligible to appear at any one or more of the immediately next three following examinations in the paper or papers in which he secured less than 60 percent marks. He shall be declared to have passed in that group if he secures at one sitting a minimum of 40 percent marks in each of such papers and a minimum of 50 percent of the total marks of all papers of that group including the paper or papers in which he had secured a minimum of 60 percent marks in the earlier examination referred to above. He shall not be eligible for any further exemption in the remaining paper(s) of that group until he has exhausted the exemption already granted to him in that group.”
Candidates may also visit the Frequently Asked Questions Section on the Institute website www.icaai.org for more details on this subject.

(iv) **On-line facility for checking exemption(s) granted in a paper(s) valid for Nov 2020 examination will be available at icaiaexam.icaai.org. It is seen that some of the candidates carry a mistaken notion that they enjoy an exemption in a paper(s) whereas in reality they do not and end up absenting themselves in the said paper, resulting in avoidable hardships. To avoid this kind of situation, an on-line facility for checking exemptions granted in a paper (s) valid for Nov 2020 Examinations, has been put in place at icaiaexam.icaai.org and will be available from 16th October, 2020 till 25th October, 2020. Candidates are advised to take note of the above provisions carefully and take advantage of the on-line facility being made available, appropriately. Candidates are advised to check the details of exemptions from their dashboard under their SingleSignOn more particularly, the month and year of exam and roll number indicated on the said site, with those contained in the relevant Statement of marks issued to them. Exemptions granted in a paper(s) are indicated by way of "#" against the marks awarded thereon and the Result of the relevant Group is indicated as "F-EX", in the Statement of Marks. In case of discrepancy, if any, candidates are advised to write to the Examination Dept. on or before 26th October, 2020, enclosing scanned copy of the relevant mark sheet in which exemption was granted.**

Exemptions valid till May 2020 exams will be carried forward to Nov 2020 Exams as one time measure.

Surrender of Exemption.

It has been decided to allow the candidates to give option for surrendering the valid exemption already secured in toto in a paper/s on the basis of 60 percent marks, on the conditions that (i) exemption surrendered once shall be effective for all times to come for all the chances (i.e. upto a maximum of three immediate next examinations or all remaining chance/s) and under no circumstances the candidate shall be allowed to claim the surrendered exemption in future and (ii) On furnishing an affidavit to this effect on a non-judicial stamp paper of the value as applicable in the respective States. Candidates can exercise the option to surrender the exemption at any time during the currency of the validity of exemption but before the date prescribed for doing so i.e. 4th September, 2020 in case of Nov 2020 Examinations.

A candidate who wants to surrender the valid exemption, in toto secured in a paper or papers on the basis of 60 percent marks in any of the immediate last three examinations (i.e. November 2018, May 2019 and November 2019) is advised in his own interest to write separately to the Additional Secretary (Examinations) informing of his decision to surrender the exemption in toto along with a photocopy of the relevant mark sheet to enable the office to send further details in this regard and the proforma of the affidavit to be executed by the student. Candidates should note that the surrender of exemption shall become effective only *after furnishing the requisite affidavit and on issue of confirmation letter to this effect by the Institute.*

Candidates are advised in their own interest to send the letter for surrender of exemption along with affidavit separately by REGISTERED POST/ SPEED POST to the Additional Secretary (Exams) so as to reach on or before 4th September, 2020 and should not be enclosed along with the examination form. The Institute shall not accept the responsibility for any such request not received upto 4th September, 2020 or sent along with the examination form in the same envelope. Candidates are also advised not to write about their intention/decision to surrender the exemption in the examination form and no cognizance of such writing/noting/request in the examination form will be taken into consideration.

7) Option to Answer Papers in Hindi:

Candidates of the Final examination are allowed to opt for Hindi Medium for answering question papers. Candidates desirous of answering papers in Hindi shall exercise their option at the very outset while making application for admission to the examination by filling the relevant columns. The option is available for all the papers of a group or both groups in entirety, as may be applicable. In other words, if a candidate appears in a single Group, he/she can opt for Hindi medium only for that group. If he/she appears in both the Groups then he/she has to exercise option for both the groups and not for a single group. No paper-wise option is allowed. If a candidate, who has not exercised his/her option to answer the papers in Hindi, however answers them in Hindi, he/she will not get any credit for his/her answer. The option once exercised shall be final and cannot be changed subsequently. In the absence of a clear indication by the candidate about the medium opted by him/her, English medium will be taken as medium of option. If a Hindi medium candidate answers all questions or a question or part thereof in English, he will not get any credit for such answer. However, Hindi medium candidates can write Numbers, Figures, Technical phrases/terms in English and can also solve numerical questions in English. Similarly, if a English medium candidate answers all questions or a question or part thereof in Hindi he will not get any credit for such answer.

8) Procedure for providing assistance of a writer/extra time candidates with permanent disabilities

Candidates with permanent disabilities who wish to apply for grant of extra time/writer's help, on account of permanent physical/neurological/visual or such other disabilities as specified in the schedule to Rights of persons with Disabilities Act 2017, may apply to the Institute, in own hand writing for issue of a Permanent Concession Card entitling them for extra time / a writer. Where a candidate cannot write, on his behalf, his/her representative may write the application. The application should be accompanied by the following:

(a) Certified true copy of the certificate issued by a Doctor of the level of not less than Civil Surgeon of a Government Hospital to the effect that the disability is of permanent nature and specifying clearly the nature and extent(i.e. %) of permanent disability.

(b) Certified true copies of permission, if any, granted by the State Higher Secondary Board/University/ICAI in candidate's 10+2 or degree examination or earlier examination of ICAI in which he/she had earlier appeared.

(c) Attested full sized (post card size) latest photograph indicating the name of the candidate on the photograph itself.

(d) Two copies of colour passport sized photographs (4.5*3.5 cm) for issuing Photo Identity Card.

(e) Any other document in support of request for grant of the facility of a writer and/or extra time.

Cases of injuries or disablement of a temporary nature such as fracture of the right or left arm, forearm, or dislocation of a shoulder, elbow or wrist etc., are not eligible for extension of the facility of writer/extra time.

Please note that the application in this regard along with the enclosures should be sent at the following address:

The Additional Secretary (Exams)
The Institute of Chartered Accountants of India
ICAI Bhawan
Indraprastha Marg
New Delhi 110 002.

Please note that the application in this regard along with the enclosures should be sent separately and not along with the exam application form. Candidates with disabilities who are holding Photo Identity Card issued by the Exam Dept. of ICAI, need not apply separately for assistance of writer/extra time, during the validity of the card

9) How the applications should reach the Institute?

The Candidate may fill up the examination form online at <https://icaiaexam.icaai.org> from 5th August, 2020 to 4th September, 2020 and remit the fee and late fee as applicable online by using Credit/Debit Card, either Net banking/Rupay card/Visa/Master/Maestro card. After online submission of the application, candidates are required to take print of the form (PDF) for sending to Examination dept. The last Dates for receipt is 8th September, 2020

i) Those candidates whose photographs and signatures are appearing on the PDF, need not send the printout of the PDF to Exam Dept.

(ii) Applicants whose photograph / signature are not appearing on the PDF have to affix their photograph & sign the PDF before necessary attestation and dispatch/submit the same to Exam Section.

Last Date for Receipt of Printout of Exam Application form (PDF) filled Online is 8th September, 2020

IMPORTANT: Candidates are advised NOT to paste the photographs over the photographs already appearing in the PDF from the system (based on the respective candidates photograph and signatures appearing in the previous Exam forms submitted by him) or sign over the signature already appearing in the PDF from the system as NO cognizance of the same will be taken of and such changes will be summarily ignored.

Printouts of Exam Application form (PDF) not bearing the Bar Code or received after 8th September, 2020 will not be entertained under any circumstances. Therefore, candidates are advised to fill up the exam forms online at an early date to avoid last minute technical glitches and send the PDF form generated at least 3-4 days in advance of the last date.

By Hand:

The Head Office of the Institute at New Delhi and its Regional Offices at Delhi, Mumbai, Kanpur, Kolkata and Chennai and Branch Offices at Ahmedabad, Bangalore, Chandigarh, Ernakulam, Hyderabad, Indore, Jaipur, Nagpur, Pune, Surat, Thane and Vadodara will receive applications within the dates as given above on all working days between 10 am to 5 pm. **Candidates are requested to deposit the filled in Examination Forms/PDFs at the above stated branches only but not other branches of ICAI.**

By Post: You may send printout of the form by SpeedPost/Registered Post (not courier) without folding and Superscribing the envelope as " Exam Application Form – Final Examination Nov 2020 " so as to reach us before the cut-off dates given above. **Candidates are advised not to send the application through any courier & to retain the receipt issued by post office till the time of receipt of admit card.** The address for posting is asunder:

Additional Secretary (Exams)
The Institute of Chartered Accountants of India
ICAI Bhawan, Indraprastha Marg,
New Delhi - 110 002.

10) Check-List for Candidates:

Candidates are requested to ensure that all columns of the PDF file generated are appearing correctly. The barcode and fee payment particulars may be checked for correctness alongwith the particulars filled in the "Certificate of Service".

11) Issue of Admit Cards:

Admit cards with photographs and signatures of the candidates will be hosted on icaiaexam.icaai.org generally 14 days prior to the commencement of the examination. Candidates are required to print their admit cards from the website, which will be valid for admission to the examination. **No physical admit card will be sent to any candidate.** For downloading/printing of the admit cards from the above mentioned website, candidates will have to log-in to the site icaiaexam.icaai.org and print the admit card from their dashboard **So also, candidates are advised to keep a photo copy of the exam application duly filled in, for reference, so that they can use the bar code number contained therein, whenever they correspond with ICAI Exam Dept.** Candidates whose eligibility is in doubt, will be addressed, for clarification, normally 25 days prior to the commencement of the examination. Upon printing of admit cards, candidates are advised to verify the name, registration number, centre, medium, Group opted, etc. In case of difficulty in downloading or printing of admit card, or in case of discrepancy in the data contained in the admit card printed, contact the Helpline numbers 0120-3054 851, 3054 852, 3054 853, 3054 835, 4953751, 4953752, 4953753, 4953754 or e-mail at final_examhelpline@icaai.in immediately, by quoting the Registration number, Bar code number of the examination form, receipt number issued by the regional office(s), if any, Centre opted with Zone applicable, telephone number, fax number etc for prompt action.

12) On-line facility for seeking Change of Centre/Group/Medium It is found that some candidates while filling up the examination application form do not exercise reasonable care and commit errors. After submitting examination application forms, they seek change of Centre / Group / Medium, on account of errors committed by them in the examination application forms. With a view to provide an opportunity to the candidates to correct such errors made by them while submitting their examination application forms, an on-line facility has been put in place for seeking change of Centre/Group/Medium/Syllabus (Old to New). The salient features of the facility are as follows:

(i) Manual applications seeking change of Centre/Group/Medium/Syllabus (Old to New). will not be entertained.

(ii) The on-line window for seeking change of Centre/Group/Medium/ Syllabus (Old to New) will be made available at <http://icaiaexam.icaai.org> from their dashboard under their SingleSignOn

(iii) This online facility will be available to the candidates. The opportunity called "Correction Window" will be free of cost. There is no second opportunity called "Corrections

with fee-Window”.

- (iv) Detailed procedure and the norms governing this facility are hosted on www.icaai.org under the Examination page vide announcement dated 21st January, 2020. Candidates are advised to take note of the above provisions carefully and take advantage of the on- line facility being made available appropriately.

13) Representation on the questionpapers

If a student feels that any question asked in any subject was out of syllabus or outside the ambit of the level of knowledge expected as laid down in the syllabus or the language used in the question was ambiguous or any other valid reason he may, if he so desires, send his representation to the Additional Secretary (Exams) so as to reach him within a week from the last date of the examination. Feedback form in the prescribed format is hosted on www.icaai.org. Representations which are not in the prescribed format will not be taken up for consideration.

14) Unfair Means in the Examination

If a candidate is found to have resorted to or has made an attempt to resort to unfair means in the examination, the examination committee of the ICAI 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 Centre superintendent has absolute authority 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 his explanation in writing to the center superintendent. Smoking, chewing of tobacco, betel, intoxicant etc is strictly prohibited in the examination hall. Mobile phones and other electronic gadgets (except calculator as permissible) are not allowed in the examination hall. It is clarified that mere possession of mobile phone in the examination hall whether in switch off mode or silent mode shall also be deemed to be resorting to adoption of unfair means in the examination. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark symbol, like "OM", "Sri", "Jesus", "786", etc. in the answer book will tantamount to adoption of "Unfair Means"

15) Use of calculator

Candidates will be allowed to use battery operated portable calculator in the exam. The calculator can be of any type upto 6 functions, 12 digits and upto two memories. Attempt to use any other type of calculator not complying with the specifications indicated above or having more features than mentioned above shall tantamount to use of unfair means. Scientific calculator is not allowed.

16) In the event of furnishing any wrong information / declaration, the admission shall automatically become invalid.

17) Result

The result is likely to be declared in the third week of January, 2021. It will be hosted on icaiaexam.icaai.org

18) Statement of marks:

Statement of marks will be sent by Post, soon after the declaration of result. However, in case you do not receive the same, for any reason, within 4-5 weeks from the date of declaration of results,

you may write to dms_examhelpline@icai.in. Please refer to FAQs on the subject hosted on www.icai.org for more details.

19) Pass certificate

Pass certificate will be issued to those who pass both the groups of an examination, either together or group wise., within 60 days from the date of declaration of result. However, in case you do not receive the same, for any reason, within 8 weeks from the date of declaration of results, you may write to dms_examhelpline@icai.in. Please refer to FAQs on the subject hosted on www.icai.org for more details.

20) Pass with distinction

A candidate who passes at one sitting, the Final Examination, with seventy percent of the total marks for all the papers for that examination shall be considered to have passed the examination with distinction and the statement of marks issued to him contains a specific mention that the Candidate has passed the examination with distinction.

21) Withholding of result

The result of such candidates whose eligibility to appear in the exam could not be established for want of submission of documentary evidence by the examinees, when called for, is liable to be withheld. Further, the result of candidates who indulge in unfair means is also liable to be withheld. Such candidates, whose results are withheld, will be sent a written communication in this regard soon after the results. There is no concept of “Improvement” of performance in CA Examinations. In other words, a student is not permitted to reappear in the group(s) of an exam already passed by him.

22) Rank certificate/Merit List:

A candidate who fulfills all the following criteria is issued a rank certificate, indicating the rank secured by him/her:

- (a) He should have passed examination in one sitting;
- (b) He should not have availed of any exemption in any paper and
- (c) He should have secured a minimum of 55 per cent marks in aggregate

Rank certificates are issued upto 50th rank, on All-India basis. Rank certificates will be dispatched to the concerned Regional Offices for further distribution to the candidates.

23) Passing requirement

In accordance with Regulation 38C of the Chartered Accountants Regulations, 1988 as published by Notification No.1-CA(7)/123/2008 dated 2nd December 2008 are as under:

“38C. Requirements for Passing the Final Examination

[Applicable to candidates appearing in Final Examination under the syllabus as may be specified by the Council under regulation 31(ii) and (iii)]

- (1) A candidate may appear in both the groups simultaneously or in one group in one examination and the remaining group at any subsequent examination and shall ordinarily be declared to have passed the Final Examination if he passes in both the groups.
- (2) 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 percent marks in each paper of each of the groups and a 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 percent marks in the aggregate of all the papers of both the groups taken together.
- (3) A candidate shall be declared to have passed in a group if he secures at one sitting a minimum of 40 percent marks in each paper of the group and a minimum of 50 percent marks in the aggregate of all the papers of that group.

24) HELP DESK:

Help Desk will be functional from 10th October 2020 to 18th November, 2020 to attend the Admit Card related queries. Telephone Nos. 0120-3054851, 3054852, 3054853, 3054835, 4953751, 4953752, 4953753, 4953754

E-mail id: final_examhelpline@icai.in

Admit Card : icaiaexam.icai.org

Result : icaiaexam.icai.org

25) In the event of furnishing any wrong information / declaration, the admissions shall automatically become invalid.

26) For any/all dispute(s) relating to examinations conducted by the Institute of Chartered Accountants of India, the Courts at Delhi shall have exclusive jurisdiction.

27) Candidates can check their valid exemption on the Institute website atcaiaexam.icai.org



MISTAKES GENERALLY COMMITTED IN FILLING THE ONLINE APPLICATION FORM

While processing the examination application forms filled-in by the candidates, certain mistakes are usually found in a large number of forms leading thereby avoidable delays at our end and avoidable correspondence with the candidates. The end result is delay in release of admit card to the students, causing thereby unwanted anxiety at both the ends. Candidates intending to appear in the ensuing Nov 2020 examination are therefore individually urged to take some time off from their routine while filling up the form and keep in mind the following critical columns in order to help us to serve you better.

DO NOT OPEN MORE THAN ONE SESSION AT THE SAME TIME ON THE SAME COMPUTER WHILE FILLING THE ONLINE FORM i.e., do not fill more than one form at the same time on the same computer even if you are filling the two applications using different browsers or different tabs of the same browser.

Clear the temporary internet files and cookies before filling up each form.

Fill up the form at a suitable time and from a location where you have a good bandwidth available using browsers Internet Explorer versions (9.0 onwards), Mozilla Firefox (5.0 onwards), Google Chrome (41.0 onwards) or Safari (3.4 onwards). Do NOT fill the form using mobile phones.

- 1. NAME:** You should check that the name is appearing correctly at the time of registering for filling up the online form. In case the login has been created provisionally then take care to enter the name correctly as given in your registration letter issued by the Board of Studies. Suppose your name is VIJAY PRATAP SINGH RATHORE, you have to write exactly as given in the registration letter. Do not write RATHORE VIJAY P. SINGH or in any other manner.
- 2. MEDIUM:** You must carefully select the medium as either ENGLISH or HINDI and ensure its correctness at the confirmation page before proceeding to make online payment. Else, English will be taken as the medium and no request for change will be entertained thereafter.
- 3. EXAMINATION CENTRE:** You must pick up the correct centre of your choice and ensure its correctness at the confirmation page before proceeding to make online payment. Please be careful and be doubly sure. List of examination centers is available on the home page of <http://icaiexam.icai.org> “Nov 2020 > Exam Details>Exam Centres”. Please do not refer to previous Examinations information sheet for Examination centre codes.
- 4. GROUP APPLIED:** You must mark the correct option relating to Group in which you intend to appear in the ensuing examination and ensure its correctness at the confirmation page before

proceeding to make online payment. Please note that there is no provision for re-appearing in a group which has already been passed in the Chartered Accountants Regulations, 1988. Appearing in the group/s which has already been passed earlier is violation of the Chartered Accountants Regulations, 1988.

**5. REGISTRATION NUMBER: While creating the login, please enter your new unique registration numbers exactly as you have been intimated by the Institute. e.g.:ERO0046241
NRO0090073
CRO0030123
WRO0016321
SRO0021634**

Please note that the character after the alphabet 'R' in the above samples is the capital alphabet 'O' and not 0 (zero). Hence the first three character of the student registration number are alphabets and the remaining seven are numbers.

The candidates who have not been allotted the **new unique Registration number may kindly contact the SSP helpdesk** for the issuance of the same. In the meanwhile the students may register by creating a provisional registration and write their old Article Registration number in the box "Registration Number as per your record".

6. EXEMPTIONS: It is seen that many candidates, while entering the relevant details against the papers in which they secure exemption, enter the details against the papers which are not relevant for the group for which they are applying for i.e., if they are applying for group I, they enter details against the papers of group II, or vice-versa. Before applying, candidates can check their valid exemption at <http://icaiaexam.icaai.org>

If you are applying for only Group I, enter the exemption details in the papers of Group I in which you are holding a valid exemption, i.e, papers 1 to 4 and not those relating to Group II. Similarly, if your applying for only Group II, enter the exemption details in the papers of Group II in which you are holding a valid exemption, i.e., paper 5 to 8. If you are applying for both the groups, you may enter the exemption details against the papers of both the groups, in which you are holding a valid exemption i.e., paper/s 1 to 8.

7. WHILE THE SYSTEM IS PROCESSING FEE PAYMENT, DO NOT PRESS THE RESRESH BUTTON OR THE BACK BUTTON AS THIS MAY CAUSE YOUR SESSION TO EXPIRE AND THE FEE AMOUNT GETS DEDUCTED WITHOUT GENERATION OF THE PDF FORM.

8. Candidates are advised in their own interest to retain the "Notes for Information and Guidance of Applicants" and a photocopy of the application form for reference till the admit card is received by them.

9. ELIGIBILITY

(a) While selecting the option circle in respect of eligibility column , you must first satisfy yourself as regards the category you belong to as on the date of filling the exam form and only then, you should select the applicable option. A wrong selection will only cause correspondence and delay/non-issue of admit card.

Please note that if you are NOT scheduled to complete the prescribed period of 3 years / 3½

years of training including excess leave, if any, on or before 30th April, 2021 or 31st October, 2021 as the case may be you are not eligible to appear in the Nov 2020 examination.

If you have taken termination of training due to any reason, kindly ensure that you have to re-register for training immediately in order to be in service as on 1st Nov 2020 else you will not be eligible to appear in Nov 2020 Final Examination.

It is clarified that a candidate who is otherwise eligible to appear in the Final Examination shall not be required to be in service of articles/audit training on the first day of the month in which the final examination is held. However, such relaxation shall be confined only to first of such permissible examination (i.e., the Final Examination in which a student shall become eligible to appear in the Final Examination for the first time only but not thereafter), irrespective of whether he is from the stream of Professional Education Examination – II (PEE-II) or Professional Competence Examination (PCE) or Integrated Professional Competence Examination (IPCE) or Intermediate (Integrated Professional Competence Examination) (IIPCE) under the provisions of Regulation 29 C of the Chartered Accountants Regulation 1988.

(b) As per Regulation 29A(1) (ii), the candidates of Final Examination serving the last 12 months of their training period can appear in the Examination to be held in Nov 2020 subject to other requirements, need to have completed 2 years of training without any excess leave as on 31st October, 2020 and be in service as on 1st Nov 2020. **(through PE-II Stream)**

(c) As per Regulation 29B(1) (i), (and in accordance with the resolution of the Council under Regulation 205 the candidates of Final Examination serving the last 6 months of their article training period of 3½ years can appear in the Examination to be held in Nov 2020 subject to other requirements, need to have completed 3 years of article training without any excess leave as on 31st October, 2020 and be in service as on 1st Nov 2020.

(d) As per Regulation 29(C) the candidates of Final Examination serving the last 6 months of their training period can appear in the Final Examination to be held in Nov 2020, subject to other requirements, need to have completed 2 ½ years of training without any excess leave as on 31st October, 2020 and be in service as on 1st Nov 2020. **(For IPCE & Intermediate (IPC) Stream).**

(e) As decided by Council, the Registration to the Final Course is valid for a period of five years and the student is required to revalidate the same from the concerned Regional Office on expiry of the said period. Further in order to be eligible for the Examinations, the student must be having a valid Registration number on the date of application to the Examination. Accordingly, please ensure that your registration to Final Course is valid as on date of filling Examination application form. Please visit http://www.icaai.org/new_post.html?post_id=9260 for details.

Note : Further conditions, if any, applicable will be hosted on the website.

Please note that there will be no change in the examination schedule in the event of any day of the examination schedule being declared a Public Holiday by the Central Government or any State Government.

OFFICES WHERE FILLED IN PRINTOUTS OF ONLINE APPLICATION FORMS FOR NOV, 2020 EXAMS CAN BE SUBMITTED BY HAND.

- 1) Reception Counter, Annexe Building, The Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, New Delhi-110002 (Telephone-011-39893989).
- 2) Reception Counter, Northern Regional Office, The Institute of Chartered Accountants of India, 52-54 Institutional Area, Vishwas Nagar, Shahdara, Near Karkardooma Court Complex, Delhi – 110032 (Telephone-011-3989 3990).
- 3) Reception Counter, The Institute of Chartered Accountants of India, ICAI Tower, Plot No. C-40, G-Block, Bandra Kurla Complex, Bandra East, Mumbai – 400051 (Telephone-022- 33671400, 33671500).
- 4) Reception Counter, The Institute of Chartered Accountants of India, ICAI Bhawan, 122, Mahatma Gandhi Road, Nungambakkam, Chennai-600034(Telephone-044-39893989).
- 5) Reception Counter, The Institute of Chartered Accountants of India, ICAI Bhawan, 382/A, Prantik Pally, Rajdanga, Kasba (Near Acropolis Mall and Garden High School), Kolkata – 700107 (Telephone-033- 30840203 / 30840210).
- 6) Reception Counter, The Institute of Chartered Accountants of India, ICAI Bhawan, 16/77-B, Civil Lines (Behind Reserve Bank of India), Kanpur-208001 (Telephone-0512-3989398).
- 7) Reception Counter, Ahmedabad DCO* of the Institute of Chartered Accountants of India, ICAI Bhawan, 123, Sardar Patel Colony, Near Usmanpura Under Bridge, Navjivan PO, Naranpura, Ahmedabad-380014 (Telephone-079-2768 0946, 2768 0537, 39893989).
- 8) Reception Counter, Bangalore DCO* of the Institute of Chartered Accountants of India, ICAI Bhawan, No. 16/0, Millers Tank Bed Area, Vasanthnagar, Bangalore-560 052 (Telephone-080-30563500).
- 9) Reception Counter, The Institute of Chartered Accountants of India, ICAI Bhawan, 11-5- 398/C Red Hills, Hyderabad- 500 004 (Telephone-040-233 17026, 233 17027, 233 17028, 23393182, 30638600).
- 10) Reception Counter, Jaipur DCO* of the Institute of Chartered Accountants of India, ICAI Bhawan, D-1, Institutional Area, Jhalana Doongri, Jaipur-302004 (Telephone-0141-3044200, 3044214, 3989398).
- 11) Reception Counter, Pune DCO* of the Institute of Chartered Accountants of India, 'ICAI Bhawan', Plot No. 8, Parshwanath Nagar, CTS No. 333, Sr. No. 573, Munjeri, Opp.Kale

Hospital, Near Mahavir Electronics, Bibrewadi, PUNE 411 037 (Telephone-020-24212251/52,32335306).

12) Reception Counter, Nagpur DCO* of the Institute of Chartered Accountants of India, 'ICAI Bhawan' 201, Behind Vijayanand Society, Dhantoli, NAGPUR-440012 (Telephone – 0712-2443 968, 2441 196).

13) Reception Counter, Surat DCO* of the Institute of Chartered Accountants of India, 2nd Floor, Saifee Building, Opp. Dutch Garden, Near Makkaipul, Nanpura, SURAT - 395 001 (Telephone – 0261- 2472 932, 2464413).

14) Reception Counter, Baroda DCO * of the Institute of Chartered Accountants of India, 'ICAI Bhawan', Kalali-Tandalja Road, Atladara, VADODARA - 390 012. (Telephone-0265-2681 115,2680593).

15) Reception Counter, Thane DCO* of the Institute of Chartered Accountants of India, Flat No. 1 & 2, Ground Floor, Monica Society, Dandekar Colony, Opp. Gurukul Soc., Dharmaveer Marg, Cross Road, Near Yashwant Tower, Panchpakhadi, Thane (W) 400602

16) Reception Counter, Ernakulam DCO* of the Institute of Chartered Accountants of India, 'ICAI Bhawan', 57/3146, Diwan's Road, Ernakulam, KOCHI - 682 016 (Telephone- 0484-2369 238, 2372 953, 2369 258).

17) Reception Counter, Indore DCO* of the Institute of Chartered Accountants of India, 'ICAI Bhawan', Plot No. 19-B, Scheme No. 78, Part-II, (Near M. P. Pollution Control Board), INDORE - 452 010 (Telephone- 0731- 2570 052, 2570 053, 4298 198).

18) Reception Counter, Chandigarh DCO of the Institute of Chartered Accountants of India, ICAI Bhawan, Opp. Community Centre, Sector 35 B, CHANDIGARH - 160 022 (Telephone- 0172-5067 756, 5018199)

Candidates are advised not to submit printouts of online application forms at offices of the Institute other than those mentioned above and obtain acknowledgement receipt for having deposited the printout of exam form by hand.

List of relevant announcements relating to Final(New) Examination. Full reference should be made to the provisions of the CA Regulations 1988, besides the following announcements hosted in the students>Board of Studies>Important Announcements section of www.icai.org

Subject	Announcement
Revised scheme for re-validation of registration to various levels of the CA course	BOS/Announcement/227/13 dated 22nd January 2013

Revalidation of Registration for different levels of CA Course under Revised Scheme	BOS /Announcement dated 05th July 2017
Pattern of Assessment in select subjects including Final(Old) Paper 6 :ISCA for May 2019 Examinations	BOS /Announcement dated 21st January,2019
Pattern of Assessment in Paper 6 (Elective Subjects) of Final(New)Exam w.e.f. Nov2019 Exams	BOS /Announcement dated 17 th September, 2019