

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**INTERMEDIATE (IPC)(OLD) EXAMINATION / ACCOUNTING TECHNICIAN**  
**EXAMINATION - MAY 2021**

(Under the syllabus approved by the Council under regulation 28 E(3) of the Chartered Accountants Regulations, 1988)

**NOTES FOR INFORMATION AND GUIDANCE OF APPLICANTS**

**ATTENTION CANDIDATES**

1. Ensure that you are filling the correct exam form. In other words, check the exam application form to see if it relates to Intermediate(IPC)(Old) course or Intermediate(New) course, before you apply.
2. Detailed instructions on 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) 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 following items for their ready use:
  - a. Copy of registration letter of group(s) in which he or she wishes to appear in MAY 2021 to carefully note and apply against their correct Registration Number
  - b. Scanned copy of the Certificate of Service (wherever applicable). Candidates may note that uploading of Certificate of Service as applicable to them is a **mandatory requirement** for candidates who have joined/converted to Intermediate(IPC) through **Direct Entry Scheme - Graduates/Post Graduates** and have commenced their articleship or Candidates who registered for Intermediate (IPC) course through CPT route and appeared in the Intermediate (IPC) Examination in one or both groups but did not qualify both groups or either group and converted to Intermediate(IPC) under the Direct Entry Scheme and commenced practical training. For doing this, before proceeding to fill up the exam form, candidates are advised to download the format of certificate which are available on the home page of <https://icaiaexam.icaai.org> “MAY 2021 > Exam Details”, 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 being uploaded pertains to the MAY 2021 exam.
  - c. Master/Visa/Maestro Credit/Debit/Rupay Card/BHIM UPI for making online payment, payment by Internet banking is also permitted.
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, group centre, eligibility criteria and Exam Applied), have been filled in correctly before you proceed to make online payment.
5. Candidates are advised to keep a copy of PDF file generated on successful payment, for future reference.

6. Do not wrinkle / fold the PDF form while posting/submitting. 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 Master/Visa/Maestro Credit/Debit Card/Rupay/BHIM UPI. Payment thru NetBanking is accepted. Read Paragraph 5 for details.

**8. Admit cards of all the candidates will be hosted on <https://icaiaexam.icaai.org> generally 14 days prior to the commencement of the examination. Candidates may print their admit cards from the website, 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 <https://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 for details.

11. Candidates with permanent disability are advised to refer to Paragraph 8 carefully.

12. 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 2A of Schedule B of CA Regulations 1988 ( i.e. erstwhile Intermediate exam held in November 1994 and thereafter), or PE II or PCE are eligible to appear under the Unit Scheme of Intermediate (IPC) Examination, upon conversion to the Intermediate (IPC) 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 (IPC) Examination. Such candidates are required to convert to the Intermediate (IPC) course and appear in both the Groups of Intermediate (IPC) examination, either separately or together, in the normal course, if they want to pursue the course.

Please refer to Frequently Asked Questions on "Exemption(s) in a paper(s)" and "Intermediate (IPC) Examination-Unit Scheme" hosted [on https://www.icaai.org](https://www.icaai.org) in the FAQ section, for further details.

### 13. IMPORTANT DATES

| Last Date For Submission of Online Application | Without Late fees            | With Late fees of Rs. 600/- (US Dollar \$10) |
|--|------------------------------|--|
|  | 13 <sup>th</sup> April, 2021 | 16 <sup>th</sup> April, 2021                 |

**14. Late Fee is applicable from 14<sup>th</sup> April, 2021 to 16<sup>th</sup> April, 2021.**

**(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 20<sup>th</sup> April, 2021.**

**Printout of Exam Application form (PDF) received after 20<sup>th</sup> April, 2021 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.**

**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 and such changes will be summarily ignored.**

**15. Contact details:**

The Additional Secretary (Exams)

The Institute of Chartered Accountants of India

ICAI Bhawan

Post Box No. 7112

Indraprastha Marg

New Delhi 110 002

Helpline Telephone Numbers: 0120-3054 851, 3054 852 , 3054 853, 3054 835,4953 751, 4953 752, 4953 753, 4953 754.

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

**16. Admit Cards and Results will be hosted on <https://icaiaexam.icai.org>**

1) The next Intermediate (IPC) Examination / Accounting Technician Examination (ATE) under the syllabus as approved by the Council in accordance with Regulation 28E (3) of the Chartered Accountants Regulations, 1988 as amended vide the Chartered Accountants (Second Amendment) Regulations, 2008 (as published in the Gazette of India: Extraordinary, dated 3rd December, 2008 and Notification No. 1-CA(7)/145/2012 published in the Gazette of India, Extraordinary dated 1st August 2012) will be held in MAY 2021. The students of Professional Competence Course or the erstwhile Professional Education - (Course II) and Intermediate Course covered under previous syllabus as per para 2 or 2A of schedule B to CA Regulations, 1988 now wishing to appear, if otherwise eligible and converted into Intermediate (IPC) Course, have to fill up this form. **Students converting from the erstwhile Intermediate, PE- II or Professional Competence Courses** may see the Board of Studies Announcement No. BOS/Announcement/227/10 dated 5th February, 2010 hosted on the Institute's website <https://www.icai.org> in the students section under Board of Studies Announcements for details.

## 2) Dates and Timings of the Examination:

| <b>Group I</b>  |   |             |            |                        |
|-----------------|---|-------------|------------|------------------------|
| <b>Paper</b>    | <b>Subject</b>                                  | <b>Date</b> | <b>Day</b> | <b>Timings(IST)</b>    |
| 1               | Accounting                                      | 22.05.2021  | Saturday   | 3.00 P.M. to 6.00 P.M. |
| 2               | Business Laws, Ethics and Communication         | 24.05.2021  | Monday     | 3.00 P.M. to 6.00 P.M. |
| 3               | Cost Accounting and Financial Management        | 27.05.2021  | Thursday   | 3.00 P.M. to 6.00 P.M. |
| 4               | Taxation  | 29.05.2021  | Saturday   | 3.00 P.M. to 6.00 P.M. |
| <b>Group II</b> |   |             |            |                        |
| <b>Paper</b>    | <b>Subject</b>                                  | <b>Date</b> | <b>Day</b> | <b>Timings(IST)</b>    |
| 5               | Advanced Accounting                             | 31.05.2021  | Monday     | 3.00 P.M. to 6.00 P.M. |
| 6               | Auditing and Assurance                          | 02.06.2021  | Wednesday  | 3.00 P.M. to 6.00 P.M. |
| 7               | Information Technology and Strategic Management | 04.06.2021  | Friday     | 3.00 P.M. to 6.00 P.M. |

**Note:** (i) Examination timings at Abu Dhabi, Dubai and Muscat Centres will be 1.30 P.M. to 04.30 P.M. Abu Dhabi, Dubai and Muscat local time equivalent to-3.00 P.M. to 6.00 P.M. (IST). Examination timings at Bahrain, Doha, Kampala and Kuwait Centres will be 12.30 P.M. to 03.30 P.M. Bahrain, Doha, Kampala and Kuwait local time corresponding/equivalent to 3.00 P.M. to 6.00 P.M. (IST). Examination timings at Kathmandu centre will be 03.15 P.M. to 06.15 P.M. Nepal local time equivalent to 03.00 P.M. to 06.00 P.M. (IST).

(ii) **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.**

### 3) **Bifurcation of Paper 4- Taxation of Intermediate (IPC) Examination into two sections:**

Paper 4- Taxation of Intermediate (IPC) has been bifurcated into two sections from November, 2017 Intermediate(IPC) examination and onwards.

Accordingly, the question paper in respect of Paper 4 will have two sections.

Section A- covering questions from Direct Taxes

Section B- covering questions from Indirect Taxes

The said paper will continue to be held in a single session of 3 hours. Candidates will be required to write their answers in respect of each of the sections in two separate answer books. They will be required to write answers relating to Direct Taxes in the answer book meant for Section A ( duly marked “A” ) and those relating to Indirect Taxes in the answer book meant for Section B( duly marked “B”).

Consolidated marks of both the sections would be indicated in the statement of marks.

The paper will be treated as a single paper for the purpose of passing requirements, exemptions and for providing certified copies.

The above arrangement will operate on the same lines as Paper 7- Information Technology and Strategic Management of Intermediate (IPC) examination.

**With effect from May 2019 examinations, following papers of both Intermediate (IPC) and Intermediate (New) ( i.e., 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.**

| Intermediate New |  | Intermediate(IPC) |   |
|------------------|--|-------------------|---|
| Paper            | Subject  | Paper             | Subject   |
| 2                | Corporate and Other laws                               | 2                 | Business Laws, Ethics and communication         |
| 4                | Taxation   | 4                 | Taxation  |
| 6                | Auditing and assurance                                 | 6                 | Auditing and assurances                         |
| 7                | Enterprise Information system and strategic management | 7                 | Information Technology and Strategic Management |

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. Admission requirements in brief (full reference should be made to the Chartered Accountants Regulations, 1988 and amendments thereof and the various announcements, referred to hereinafter, hosted on <https://www.icai.org>)**

No candidate shall be admitted to Intermediate(IPC) Examination/ Accounting Technician Examination unless:

(i) He/She is enrolled for the relevant level(s) of the Intermediate (IPC) Course. In other words, a candidate is mandatorily required to register himself for the group(s) in which he / she wishes to appear, well before filling the exam form;and

**(ii) His/Her registration to the Intermediate (IPC) course is valid. Registration to the Intermediate (IPC) course is valid for 4 years. A candidate has to ensure that his registration to the course is valid, before applying for the exam. (Please refer to Board of Studies/Announcement/227/13 dated 22nd January 2013 available on <https://www.icai.org>) Extension of validity of Registration Period on account of cancellation and merging of May 2020 examination with November, 2020 examination due to outbreak of COVID-19 <https://resource.cdn.icai.org/61249bos230920.pdf>.and**

(iii) He/She produces a certificate to the effect that he has undergone a study course, for a period not less than eight months, as may be specified by the Council for the relevant level(s), as on the first day of the month in which the examination is held, in the manner as may be specified by the Council from time to time; (Refer to BOS announcement BOS/Announcement/227/12 dated 30th January 2012, BOS/ announcement/227/10 dated 5th February 2010 );and

Provided that a candidate who has been exempted from passing Common Proficiency Test (CPT) under the category of graduates/post graduates( with the prescribed percentage of marks) and enrolled for the Intermediate (IPC) Course shall be eligible to appear in the examination on completion of nine months of practical training (Refer to Notification No. 1-CA/(7)145/2012 dated 1st August 2012 published in the Gazette of India Extraordinary dated 1st August 2012 and BOS Announcement/227/12(1) dated 16th August 2012.

The implications of above paragraphs are clarified below for general information of candidates to appear in Intermediate (IPC) Examination/Accounting Technician Examination to be held in MAY 2021.

The eligibility requirements for appearing in Intermediate (IPC) Examination to be held in MAY 2021 are as under:

Category I : Candidates registered for the Intermediate (IPC) course/ATC on or before 1<sup>st</sup> September 2020 based on having passed CPT and 10+2/PE I/ Foundation/Entrance Examination. **or**

Category 2 : Candidates who were already registered for erstwhile Intermediate Examination as per syllabus under paragraph 2 or 2A of Schedule B or Professional Education (Course-II) or Professional Competence Course and converted into Intermediate (IPC) Course/ Accounting Technician Course (ATC)

Category 3 : Direct Entry Scheme

**a) Graduates/Postgraduates:**

(i) Candidates registered for the Intermediate(IPC) Course/ATC, under this category and also completed or would be completing 9 months of practical training ( including study course for a period of 8 months which shall commence from the date of registration to the course) as on 1<sup>st</sup> MAY 2021. Please refer the Important Announcement dated 09.04.2013 hosted in the students>Board of Studies Announcements section of <https://www.icai.org>

Candidates converted from erstwhile Intermediate/PE II/PCC/IPCC into the Intermediate (IPC) Course/ATC under this category and also completed or would be completing 9 months of practical training (including study course for a period of 8 months which shall commence from the date of registration to the course) as on 01<sup>st</sup> MAY 2021.

(ii) Candidates who registered for Intermediate(IPC) course through CPT route and appeared in the Intermediate(IPC) Examination in one or both groups but did not qualify both groups or either group, and converted to Intermediate(IPC) under the Direct Entry Scheme and commenced practical training on or before 30<sup>th</sup> April, 2021.

**b) Intermediate level examination passed students of The Institute of Cost Accountants of India/The Institute of Company Secretaries of India**

Candidates registered for the Intermediate(IPC) Course/ATC, under this category and have completed or would be completing 8 months of study course (commencing from the date of registration to the course), as on 1<sup>st</sup> May 2021.

Candidates converted from erstwhile Intermediate/PE II/PCC/IPCC into the Intermediate (IPC) Course/ATC under this category and have completed or would be completing 8 months of study course (commencing from the date of registration to the course) as on 1<sup>st</sup> May 2021.

**Validity of Registration :**

Registration for Intermediate (IPC) course is valid for 4 years from the date of initial registration / conversion. Renewal of registration can be done for further period of 4 years by paying Rs. 400/- through SSP portal. Students should have valid registration before applying for Intermediate (IPC) Examination to be held in May 2021. Extension of validity of Registration Period on account of cancellation and merging of May 2020 examination with November, 2020 examination due to outbreak of COVID-19 <https://resource.cdn.icai.org/61249bos230920.pdf> .

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

**5. Examination Fee and list of ExaminationCentres**

**(a) Examination Fee:**

| Exam Fees                             | Indian Centres * | Foreign Centres *   |                |
|---------------------------------------|------------------|---|----------------|
|                                       | (Rs)             | Abu Dhabi, Dubai, Doha, Muscat, Kampala, Kuwait and Bahrain(\$) | Kathmandu(INR) |
| Intermediate (IPC)                    |                  |   |                |
| Fee for both groups and Unit 9        | 2700/-           | \$500   | 3400/-         |
| Fee for one group or Unit-4 to Unit-8 | 1500/-           | \$325   | 2200           |

Late Fee of INR 600/- (US \$ 10) is applicable from 14<sup>th</sup> April, 2021.

\* 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:-

**Domestic Credit Cards:** 0.50% + GST

**Domestic Debit Cards / Rupay Cards:-**

Upto Rs. 2000 : 0.4% + GST

Greater than Rs. 2000 : 0.9% + GST

Rupay Cards : Nil

**International Cards:** 2.75% + GST

**Net Banking:** Nil

**BHIM UPI :** Nil

\* 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 / BHIM UPI . Payment through NetBanking is accepted. The status of payment (ie; successfully captured by the portal or not ) can be checked on <https://icaiaexam.icaai.org> “May 2021 > 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, 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 [intermediate\\_examhelpline@icaai.in](mailto:intermediate_examhelpline@icaai.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 centres is available on the home page of <https://icaiaexam.icaai.org> “ May 2021 > Exam Details → Exam Centres”. For the convenience of candidates, the cities of Ahmedabad, Aurangabad, Bengaluru, Bhopal, Chennai, Delhi/New Delhi, Hyderabad, Indore, Jaipur, Kolkata , Mumbai, Nagpur, Nashik, Pune, Surat, Thane, Vadodara and Vasai and 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, request for change of center will not be entertained under any circumstances.



## 6. Matters relating to Unit Candidates:

For information regarding Unit(s) applicable to candidates who have already passed any one of the groups under erstwhile Intermediate Examinations as per syllabus under paragraph 2A of Schedule 'B' of the Chartered Accountants Regulations, 1988 or Professional Education (Course-II) under sub-regulation (5) of regulation 28B or Professional Competence Course under sub-regulation (3) of regulation 28C of the Chartered Accountants Regulations, 1988, candidates may refer to the prospectus for Intermediate (IPC) Course (relevant extracts enclosed as **Appendix-'A'**)]

## 7. Option to answer questions in Hindi

Candidates of the Intermediate (IPC) Examination / Accounting Technician Examination are allowed to opt for Hindi medium, for answering questions in the examination. Candidates desirous of answering questions in Hindi shall exercise their option at the very outset while making application for admission to the examination by filling the relevant column. The option is available for all the papers of a Group / Both Groups/ Unit in entirety as may be applicable. In other words, if a candidate appears in a Group / Unit, he can opt for Hindi medium only for that Group/Unit. If he appears in both the Groups then he 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 option to answer the papers in Hindi in the application, but answers in Hindi, he will not get any credit for his answers.

The option exercised once shall be final and cannot be changed subsequently. In the absence of a clear indication by the candidate about the medium opted by him, English medium will be reckoned as the medium of answers. 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 thereof in English. Similarly, if an English medium candidate answers questions or a question or part thereof in Hindi, he will not get any credit for such answer.

### Question papers:

For English medium candidates of Intermediate (IPC) Examination, question papers will be provided in English. For Hindi medium candidates of Intermediate (IPC) Examination, question papers will be bilingual, except the following papers. Question papers relating to the following papers will be in English only though Hindi medium candidates can answer them in Hindi.

- Paper 1: Accounting
- Paper 4: Taxation
- Paper 5: Advanced Accounting

### 8) Procedure for providing assistance of a writer/extra time to 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:

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.

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 .

Attested full sized (post card size) latest photograph indicating the name of the candidate on the photograph itself. Two copies of colour passport sized photographs (4.5\*3.5 cm) for issuing Photo Identity Card.

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  
Post Box No. 7112  
Indraprastha Marg  
New Delhi 110 002.

Please refer to students>examination section of <https://www.icai.org> for more details.

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

## **9. How the application should reach the Institute?**

The Candidate may fill up the examination form online at <https://icaixam.icai.org> from 31<sup>st</sup> March, 2021 to 13<sup>th</sup> April, 2021 and remit the fee and late fee as applicable online by using Visa/Master/Maestro Credit/Debit Card/Rupay. After successful 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 are as under:

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 : 20<sup>th</sup> April, 2021.

**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**

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

**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.

**Printout of Exam Application form (PDF) received after 20<sup>th</sup> April, 2021 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 Mumbai, Kanpur, Kolkata and Chennai and Branch Offices at Ahmedabad, Bangalore, Chandigarh, Ernakulam, Hyderabad, Indore, Jaipur, Nagpur, Pune, Surat, Thane, Vadodara and Northern Region office at 52-54, Vishwas Nagar, Shahdara, Delhi - 110032 will receive applications within the dates as given above on all working days between 10am to 5:00pm.

**OFFICES WHERE FILLED IN PRINTOUTS OF ONLINE APPLICATION FORMS FOR MAY, 2021 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-011-39893990).
- 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. KaleHospital, 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, ICAI Bhawan, Opp. Community Centre, Sector 35 B, Near Gurudwara, CHANDIGARH - 160 036 (Telephone- 0172- 5067756).

**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.**

**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 – Intermediate (IPC) Examination/ATE May 2021" so as to reach us before the cut-off dates given above. **Candidates are advised not to send their 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 as under:

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

#### **10. Issue of Admit Cards:**

Admit cards with photographs and signatures of the candidates & Instruction to examinees will also be hosted [on https://icaiaexam.icaai.org](https://icaiaexam.icaai.org) generally 14 days prior to the commencement of the examination. Candidates may print their admit cards from the website. **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 <https://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, 4953 751, 4953 752, 4953 753, 4953 754 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 etc for prompt action.

#### **11. On-line facility for seeking Change of Centre/Group/Medium/Syllabus**

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/Syllabus, 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. The salient features of the facility are as follows:

Manual applications seeking change of Centre/Group/Medium/Syllabus will not be entertained.

The on-line window for seeking change of Centre/Group/Medium/Syllabus will be made available at <https://icaiaexam.icaai.org> from their dashboard under their SingleSignOn

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".

Detailed procedure and the norms governing this facility are hosted on <https://www.icaai.org>. [www.icaai.org](http://www.icaai.org) under the Examination page vide announcement dated **21<sup>st</sup> 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.

## **12. Representation on the question paper**

If a student feels that any question asked in any subject was of 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 on Question Papers will also be hosted on <https://www.icai.org> during examination days to use by the examinees.

## **13. 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"

## **14. 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.

## **15) Requirements for Passing the Intermediate (IPC) Examination / Accounting Technician Examination(ATC)**

[Applicable to candidates appearing in **Intermediate (IPC) Examination** under the syllabus as may be specified by the Council under sub-regulation (3) of regulation 28E]

(1) A candidate may appear in Group I or Group II level(s), separately or simultaneously or in a Unit comprising of a set of papers of Group I and / or Group II.

(2) A candidate, other than a candidate who has opted for Accounting Technician level, shall ordinarily be declared to have passed the Intermediate (IPC) Examination, if he:

(3) A candidate, who has opted for the Accounting Technician level, shall be declared to have passed in that level, if he:

(a) Passes in Group I level;

\*(b) completes the Orientation Course for such period and in such manner and within such time as may be specified by the Council from time to time; and

(c) completes the practical work experience in accounting and related fields for a period not less than twelve months in such manner as may be specified by the Council from time to time: Provided that a candidate, who has passed either the Professional Competence Examination under the syllabus as per the sub-regulation (3) of Regulation 28C or Professional Education (Examination-II) under the syllabus as per sub-regulation (5) of Regulation 28B of these

regulations or Intermediate Examination under these regulations or the Chartered Accountants Regulations, 1964 or Intermediate or the first examination under the Chartered Accountants Regulations, 1949 or was exempted from passing the first examination under that regulation and has completed the prescribed period of practical training as was required for admission as a member, shall be eligible for grant of Accounting Technician Certificate on making an application to this effect and on compliance with such other conditions as may be specified by the Council from time to time.

(4) 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, viz., Group I and Group II levels, 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, viz., Group I and Group II levels, and a minimum of 50 percent marks in the aggregate of all the papers of both the groups taken together.

(5) A candidate shall be declared to have passed in Group I level or Group II level or unit, as the case may be, 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.

(6) Grant of Exemption : A candidate who has appeared in all the papers comprised in a group / unit and fails in one or more papers comprised in a group / unit 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 / unit 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 / unit 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 / unit until he has exhausted the exemption already granted to him in that group / unit.

The implications of above paragraphs are clarified below for general information of candidates:

(a) That in order to derive benefit of this proviso, a candidate who has failed in a group/unit, should have secured a minimum of 60 marks in any paper/s of the group.

(b) That the above exemption is automatic and will be found indicated in the statement of marks issued to the candidate.

(c) That the marks of 60 or more secured in one or more papers mentioned in sub para (a) above are carried forward automatically for the immediately next three following examinations.

(d) That the candidates will be declared to have passed in the said group/unit in anyone of the next three following examinations if he secures in a single sitting a minimum of 40 percent marks in each of the other papers and an aggregate of 50 percent marks. For the purpose of arriving at the aggregate as already stated in sub-paragraph (c) above, 60 marks or more secured earlier will also be taken into consideration.

**(e) That the exemption will be granted only when a candidate is present in all the papers of the group/unit. The candidate is not eligible for any further exemption in that group / unit under this proviso in the next three following examinations (i.e. till the validity of the exemption already granted in that group/unit, Candidates can check their valid exemption on the Institute website at <https://icaiexam.icai.org>).**



Frequently Asked Questions on "Exemption(s) in a paper(s)", "Intermediate (IPC) Examination Unit Scheme of Examination" are hosted on the FAQ section of the Institute's website, <https://www.icaai.org>. Candidates may visit the same for detailed clarifications.

**On-line facility for checking exemption(s) granted in a paper(s) valid for May, 2021 examination will be available at <https://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– May, 2021 examinations, has been put in place at <https://icaiaexam.icaai.org> and will be available from 7<sup>th</sup> May 2021. 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 17<sup>th</sup> May, 2021, enclosing scanned copy of the relevant mark sheet in which exemption was granted.**

#### **16) Surrender of Exemption**

It has also been decided to allow the candidates to give option for surrendering the valid exemption already secured, in toto, in a paper or papers on the basis of 60 per cent marks, on the conditions that (i) exemption surrendered once shall be effective for all times to come for all the chances (i.e. up to a maximum of three immediate next examinations or all remaining chance/s) and under no circumstances the candidates shall be allowed to claim the surrendered exemption in future; and (ii) on furnishing an affidavit to this effect and in the prescribed proforma (which can be obtained from the Institute on request) on a non-judicial stamp paper of the value as applicable in the respective State, 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. 21<sup>st</sup> April, 2021 in case of May, 2021 examinations.

A candidate who wants to surrender the valid exemption, in toto, secured in a paper or papers on the basis of 60 per cent marks in any of the immediate last three examinations (i.e. November, 2018(for those Candidates who had opted out for May, 2021 examination), May, 2019, November, 2019, November 2020 and January 2021) is advised in his own interest to write separately to the Additional Secretary (Exams.) informing him of his decision to surrender the exemption, in toto, along with a photocopy of the relevant Statement of Marks to enable the office to send further details in this regard and the proforma of the affidavit to be executed by the candidate. Candidates should note carefully 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 separately by REGISTERED POST / SPEED POST to the Additional Secretary (Exams.) so as to reach him on or before 21<sup>st</sup> April, 2021 and the same should not be enclosed along with the examination form. The Institute shall not accept the responsibility for any such request not received upto 21<sup>st</sup> April, 2021 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.



## **17. Result**

The result is likely to be declared in early August, 2021. It will be hosted on <https://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@icaai.in](mailto:dms_examhelpline@icaai.in). Please refer to FAQs on the subject hosted on <https://www.icaai.org> for more details. The digitally signed marksheet can also be downloaded from <https://icaiaexam.icaai.org>

## **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@icaai.in](mailto:dms_examhelpline@icaai.in). Please refer to FAQs on the subject hosted on <https://www.icaai.org> for more details.

## **20. Pass with distinction**

A candidate who passes at one sitting, the Intermediate (IPC) 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:

- He should have passed examination in one sitting;
- He should not have availed of any exemption in any paper and
- 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. Verification Fees**

The fee for verification of answer books is Rs.100/-per paper subject to a maximum of Rs.400/- for all the papers of a group/both groups/unit. The application indicating Roll No., address, and paper(s) to be verified should be submitted within a month from the date of declaration of result. Candidates are required to submit their verification requests online at <https://icaiaexam.icaai.org> and also pay the Verification fees online by using Master/Visa/Maestro debit/Rupay/credit card. There is no provision for re-valuation of papers. Manual applications seeking verification of answer books will not be entertained.

### **24. Supply of certified copies of evaluated answerbooks**

An examinee has the option of applying for certified copies of their evaluated answer books online at <https://icaiaexam.icaai.org> within 30 days from the date of declaration of result. Manual applications seeking certified copies of answer books will not be entertained. The fee is ₹ 500/- per paper. Scanned copies of evaluated answer books will be only made available at <https://icaiaexam.icaai.org> and examinees will have to log-in to the site and download from their dashboard under SingleSignOn.

**25. HELP DESK:** Help Desk will be functional from 6<sup>th</sup> May, 2021 to 6<sup>th</sup> June, 2021 to attend to Admit Card related queries. Telephone Nos. 0120-3054851, 3054852, 3054853, 3054835, 4953 751, 4953 752, 4953 753, 4953 754

E-mail id:

intermediate\_examhelpline@icaai.in Admit

Card : <https://icaiaexam.icaai.org>

Result : <https://icaiaexam.icaai.org>

**26. In the event of furnishing any wrong information/declaration, the admission shall automatically becomeinvalid.**

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

## **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 to 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 May, 2021 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 them better.

Ensure that you are filling the correct exam form. In other words, check the exam application form to see if it related to Intermediate(IPC)(Old) course or Intermediate(New) course, before you apply.

**DO NOT OPEN MORE THAN ONE SESSION AT THE SAME TIME ON THE SAME COMPUTER WHILE FILLING THE ONLINE FORM. ie; 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. List of examination centers is available on the home page under the link “Exam Centres” Please do not refer to previous Examinations' information sheet for Examination Centre codes.

4) **EXAMINATION/GROUP/UNIT APPLIED:** You have to correctly select the correct option of Examination/Group/Unit in which you intend to appear in the ensuing examination. Please note that there is no provision in the Chartered Accountants Regulations, 1988 to appear in the same group which was declared earlier as passed. Appearing in the same group/s which was passed earlier is violation of Chartered Accountants Regulations, 1988.

Candidates are advised to note that “Unit scheme” refers to different combinations of papers of Intermediate (IPC) Examination which are required to be passed in one sitting (like a Group), meant for the candidates who have passed one of the groups but not both the groups in 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 in order to complete either one or both the groups of Intermediate (IPC) Examination. For details refer to Appendix [A](#) herein attached or the FAQs on the subject hosted on our website <https://www.icai.org>.

Hence, candidates are advised to correctly select the 'Exam Applied' while filling up the exam form online and check for the correct selection displayed on the confirmation page before proceeding for making online payment.

**5) REGISTRATION NUMBER:** While creating the login, please enter your registration number exactly as you have been intimated by the Institute in the Board of Studies registration letter issued to you. Your registration number is of 10 digits and starts either with WRO, SRO, NRO, ERO, CRO or FRO, e.g. ERO0046241, NRO009073, CR00301023, WRO0163021 or SR00201634, etc. **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 new unique registration number may kindly contact through contact details of SSP portal 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".

**Since exemption secured in a paper/s by a candidate are tracked and given credit for, based on the registration number of the candidate, candidates are advised to exercise due care in entering the registration number correctly and ensure that the same is entered without any error.**

**6) EXEMPTIONS:** It is seen that many candidates, while entering the relevant details against the papers in which they secured exemption, candidates enter the details against the papers which are not relevant for the Group for which they are applying, i.e. if they are applying for Group I, they enter the details against the papers of Group II in which they might be having a valid exemption and vice versa. Candidates can check their valid exemption at <https://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.

So also, if you are 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. papers 5 to 7 and not those relating to Group I.

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.

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

**- 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.**

*List of relevant announcements relating to eligibility to appear in Intermediate(IPC) 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 <https://www.icaai.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 |

|  |   |
|--|---|
| Duration of the study course to be eight months  | BOS/Announcement/227/12 dated 30th January 2012   |
| 8 months study course to commence from the date of registration to the respective erstwhile streams Intermediate./PE II/PCE, in respect of candidates who have converted from those streams to Intermediate (IPC) Course               | BOS/Announcement/227/10 dated 5th February 2010   |
| Relaxation regarding Completion of Orientation Course and ITT for various categories of students   | BOS Announcement 227/10 dated 6th August 2010   |
| Bifurcation of Paper 4- Taxation of Intermediate (IPC) Examination into two sections   | <a href="https://icai.org/new_post.html?post_id=13574&amp;c_id=410">https://icai.org/new_post.html?post_id=13574&amp;c_id=410</a> |
| <b>Announcements relating to Direct Entry Scheme</b>   |   |
| Notification   | Notification No. 1-CA/(7)145/2012 dated 1st August 2012 published in the Gazette of India (Extraordinary dated 1st August 2012)   |
| Admission requirements and eligibility to appear in the Intermediate (IPC) Examination   | BOS Announcement/227/12(1) dated 16th August 2012   |
|  | FAQs on Direct Entry Scheme –dated 24.08.2012   |
| Requirements for commencement of practical training and Eligibility criteria for appearing in the Intermediate (IPC) Examination for Direct Entry students   | BOS/Announcement dated 09.04.2013   |
| Relaxation in the eligibility criteria of completion of 9 months of practical training to appear in Intermediate(IPC) Examination for students registered for Intermediate (IPC) under CPT Route and Converted to Direct Entry Scheme. | BOS Announcement dated 22nd July, 2015.   |
| Extension of validity of Registration Period on account of cancellation and merging of May 2020 examination with November, 2020 examination due to outbreak of COVID-19.   | BoS Announcement dated 23rd September, 2020   |

Reference may also be made to the Frequently Asked Questions hosted in the FAQ section of <https://www.icai.org> on the following subjects:

- Exemption in a paper(s)
- Unit Scheme of Intermediate (IPC) Examination
- Admit Cards

**7. WHILE THE SYSTEM IS PROCESSING FEE PAYMENT, DO NOT PRESS THE REFRESH 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.**

**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.**

**APPENDIX - A**

**UNIT SCHEME UNDER INTERMEDIATE (IPC) COURSE**  
**Intermediate(IPC) Course**

Details of papers in which candidates are required to appear and pass in one sitting as a Unit candidate in Intermediate (IPC) Examination

**Students who have already passed Group I**

**(In erstwhile Intermediate Examination held under the syllabus prescribed in Paragraph 2A of Schedule “B” of CA Regulations 1988 i.e. in November 1994 or thereafter or PE-II or PCE)**

|   |  |   |
|---|--|---|
| <b>Students desiring to pass Group I of Intermediate (IPC) course have to appear in</b>   | <b>Students desiring to pass Group II of Intermediate (IPC) course have to appear in</b> | <b>Students desiring to pass Both Groups of Intermediate (IPC) course have to appear in</b>   |
| <b>Unit 4</b><br>Paper 3 : Cost Accounting and Financial Management<br>Paper 4 : Taxation | <b>Unit 6</b><br>Paper 7 : Information and Technology and Strategic Management           | <b>Unit 8</b><br>Paper 3 : Cost Accounting<br>Financial Management<br>Paper 4 : Taxation<br>Paper 7 : Information<br>Technology and Strategic<br>Management |

**Students who have already passed Group II**

**(In erstwhile Intermediate Examination held under the syllabus prescribed in Paragraph 2A of Schedule “B” of CA Regulations 1988 i.e. in November 1994 or thereafter or PE-II or PCE)**

|  |   |  |
|--|---|--|
| <b>Students desiring to pass Group II of Intermediate (IPC) course have to appear in</b> | <b>Students desiring to pass Group I of Intermediate (IPC) course have to appear in</b>     | <b>Students desiring to pass Both Groups of Intermediate (IPC) course have to appear in</b>  |
| <b>Unit 5</b><br>Paper 5: Advanced Accounting<br>Paper 6: Auditing and Assurances        | <b>Unit 7</b><br>Paper 1: Accounting<br>Paper 2: Business Laws,<br>Ethics and communication | <b>Unit 9</b><br>Paper 1 : Accounting<br>Paper 2: Business Laws,<br>Ethics and communication<br>Paper 5 : Advanced<br>Accounting<br>Paper 6 : Auditing and<br>Assurances |

Note : For detailed information about the Unit Scheme of Intermediate (IPC) Examination, please refer to the Intermediate (IPC) course prospectus. You may also refer to the Frequently Asked Questions (FAQs) on the subject, hosted on <https://www.icaai.org>