

S.NO	Institute/Course	website	Overview of the Institute	Eligibility	Papers	Passing Requirement	Other Courses offered
1.	<b>The Institute of Chartered Accountants of India (ICAI)</b>	<a href="http://www.icai.org">http://www.icai.org</a>	<ul style="list-style-type: none"> <li>The Institute of Chartered Accountants of India (ICAI) is a statutory body established under the Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949) for the regulation of the profession of chartered accountancy in India.</li> <li>During its nearly six decades of existence, the Institute has achieved recognition as a premier accounting body in the country for its contribution in the fields of education, professional development, maintenance of high accounting, auditing and ethical standards. ICAI is now the second largest accounting body in the world.</li> <li>The Institute has its Headquarters at New Delhi with 5 Regional Offices at Mumbai, Chennai, Kanpur, Kolkata, New Delhi and 117 branches spread all over the country. In addition, it has also set up 11 chapters outside India.</li> <li>The total membership of the Institute is about 140,000 and over 350,000 students are pursuing the Chartered Accountancy course.</li> <li>Out of the total members, nearly 55% are in Practice and the rest are in employment. Among the members in government, industry, banks, financial institutions, private enterprises etc. a significant number of members occupy eminent positions in their respective organizations such as Chairman of regulatory body, Chairmen of banks, Chairmen &amp; Managing Directors of reputed enterprises, Executive Directors of innumerable enterprises/organizations. Chartered Accountants are also serving as Vice-Presidents and Members of Income Tax Appellate Tribunals besides being in IAS, IPS and IRS cadres.</li> <li>The members of the Institute are also considered to be very competent even in the foreign countries as is evident from the positions they are occupying in all major cities of the world. Presently, there are about 12000 members working abroad.</li> </ul>	<p>Under the new scheme, the requirements for becoming chartered accountant are as follows:</p> <p><b>(i)</b> Enrol with the Institute for Common Proficiency Test after passing Class 10 examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto.</p> <p><b>(ii)</b> Appear CPT examination after appearing in the Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto and after completion of specified period (i.e. 60 days) from the date of registration for CPT prior to the first day of the month in which examination to be held with the Board of Studies.</p> <p><b>(iii)</b> Join PCC, articled training and register for 100 hours ITT after passing CPT and 10+2 examination.</p> <p><b>(iv)</b> Undergo 100 hours ITT on completion of three months of articled training (100 hours ITT is a 20 days programme @ five hours per day; the training will be treated as part of the practical training).</p> <p><b>(v)</b> Appear in Professional Competence Examination (PCE) If</p> <ul style="list-style-type: none"> <li>worked for not less than fifteen months as an articled assistant or equivalent period as an audit assistant or partly as an articled assistant and partly as an audit assistant, three months prior to the first day of the month in which examination is held; and</li> <li>completed 100 hours ITT.</li> </ul> <p>Eight months of audit training is treated as equivalent to six months of articled training. Any fractional period of audit training less than eight months is not counted for this purpose.</p> <p><b>(vi)</b> Join CA Final course:</p> <ul style="list-style-type: none"> <li>After passing PCE register for Final course with the Board of Studies;</li> <li>Collect Study Materials of the Final Course and prepare for Final Examination;</li> <li>May undergo General Management and Communication Skills Course while undergoing Final course; and</li> <li>Complete articled training of 3½ years.</li> </ul> <p><b>(vii)</b> Appear in final examination on completion of the practical training on or before the last day of the month preceding the month in which the examination is held.</p> <p><b>(viii)</b> Pass Final examination and complete GMCS;</p> <p><b>(ix)</b> Enrol for membership.</p> <p><b>ACCOUNTING TECHNICIAN COURSE(ATC)/ INTEGRATED PROFESSIONAL COMPETENCE COURSE(IPCC).</b></p> <ol style="list-style-type: none"> <li>A candidate is eligible for enrolment to Accounting Technician Level (ATC) / Integrated Professional Competence Course (IPCC) on passing the Common Proficiency Test and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto.</li> <li>A candidate who has already passed Entrance Examination or Foundation Examination or Professional Education (Examination-I) shall be eligible for enrolment to Accounting Technician Level/Integrated Professional Competence Course subject to complying with relevant conditions.</li> <li>A candidate who was already registered for erstwhile Intermediate Examination or of Professional Education (Examination-II) or Professional Competence Examination shall be eligible for enrolment to Accounting Technician Level/Integrated Professional Competence Course subject to complying with relevant conditions.</li> </ol>	<p><b>Common Proficiency Test(CPT)</b></p> <p><b>SESSION – I</b> (Two Sections– Two hours – 100 Marks) Section A: Fundamentals of Accounting ( 60 Marks ) Section B: Mercantile Laws ( 40 Marks )</p> <p><b>SESSION – II</b> (Two Sections– Two hours – 100 Marks) Section C: General Economics ( 50 Marks ) Section D: Quantitative Aptitude ( 50 Marks )</p> <p><b>Professional Competence Course (PCC)</b></p> <p><b>Group I</b> Paper 1: Advanced Accounting (100 Marks) Paper 2: Auditing and Assurance (100 Marks) Paper 3: Law, Ethics and Communication Part I: Law (60 Marks) Business Laws (30 Marks) Company Law (30 Marks) Part II: Business Ethics (20 Marks) Part III: Business Communication (20 Marks)</p> <p><b>Group II</b> Paper 4: Cost Accounting and Financial Management Part I: Cost Accounting (50 marks) Part II: Financial Management (50 marks) Paper 5: Taxation Part I: Income-tax (75 Marks) Part II: Service Tax and VAT (25 Marks) Paper 6: Information Technology and Strategic Management Section A: Information Technology (50 marks) Section B: Strategic Management (50 marks) The subjects of PCC are classified into two groups which a student can study and appear in the examination group-wise or both the groups together.</p> <p><b>Final (New) Course</b></p> <p><b>Group I</b> Paper 1: Financial Reporting (100 Marks) Paper 2: Strategic Financial Management (100 Marks) Paper 3: Advanced Auditing and Professional Ethics (100 Marks) Paper 4: Corporate and Allied Laws (100 Marks) Section A: Company Law (70 Marks) Section B: Allied Laws (30 Marks)</p> <p><b>Group II</b> Paper 5: Advanced Management Accounting (100 Marks) Paper 6: Information Systems Control and Audit (100 Marks) Paper 7: Direct Tax Laws (100 Marks) Paper 8: Indirect Tax Laws (100 Marks) Section A: Central Excise (40 Marks) Section B: Service Tax &amp; VAT (40 Marks) Section C: Customs (20 Marks)</p>	<ul style="list-style-type: none"> <li>40% in individual papers and 50 % in aggregate for each group.</li> <li>If one obtains extra marks in a group and clears all the papers in the other group, then the excess marks from one group can be carried forward to the other group to cover for the shortfall of the aggregate if any.</li> </ul>	<ol style="list-style-type: none"> <li>Certificate Course on Arbitration</li> <li>Certificate Course on Valuation</li> <li>Certificate Course on International Financial Reporting Standards</li> <li>Certificate Course on Arbitration</li> <li>Certificate Course on Forensic Accounting and Fraud</li> <li>Detection using IT and CAATs</li> <li>Certificate Course on Valuation</li> <li>Chartered Accountancy Course</li> <li>Certificate Course on International Financial Reporting Standards</li> <li>Certificate Course on Forex and Treasury Management</li> <li>Certificate Course on Derivatives</li> <li>Post Qualification Course - Information Systems Audit (ISA)</li> <li>Post Qualification Course - CPE Course on Computer Accounting and Auditing Techniques (CAAT)</li> <li>Post Qualification Course - Diploma in Insurance and Risk Management (DIRM)</li> <li>Post Qualification Course - Management Accountancy Course (MAC)/ Corporate Management Course (CMC)/ Tax Management Course (TMC)</li> <li>Post Qualification Course - International Trade Laws &amp; World Trade Organisation (ITL &amp; WTO)</li> <li>Post Qualification Course - ERP Courses on SAP FICO Module, Oracle 11i, Microsoft Dynamics NAV</li> </ol>