

S.NO	Institute/Course	website	Overview of the Institute	Eligibility	Papers	Passing Requirement	Other Courses offered
3.	The Institute of Cost and Works Accountants of India (ICWAI)	www.icwai.org	<p>The profession was established by a special act of Parliament, namely, the Cost and Works Accountant Act, 1959. With the passing of the act, "The Institute of Cost and works Accountants of India" was established in 1944 and was registered as a company under the Companies act with the objectives of promoting, regulating, and developing the profession of Cost Accountancy.</p> <p>It has since been continuously contributing to the growth of the industrial and economic climate of the country.</p> <p>The Institute of Cost and Works Accountants of India is the only recognised statutory professional organisation and licensing body in India specialising exclusively in Cost and Management Accountancy.</p> <p>A Cost Accountant is a person who offers to perform or perform services involving the costing or pricing of goods and services or the preparation, verification or certification of cost accounting and related statements</p> <p>The head office is situated at 12, Sudder Street, Kolkata 700 016 and operates through four regional councils are Kolkata, Chennai, Delhi and Mumbai as well as through a number of important chapters situated elsewhere in India and abroad.</p> <ul style="list-style-type: none"> ICWAI started its journey in the midst of the Second World War when quick costing & pricing of war contracts was a crucial need of the hour. Soon it grew out as a huge edifice of the professional Cost Accountants spreading all over India and abroad. 1944 to today is a great journey that witnessed a sea change in the economic reality that the Institute and its members helped to take shape. Indeed Cost Accountants played a big role from the 40's starting with cost determination and cost control with respect to cost-plus contracts that were the order of the day. Today there are 25000 members of the Institute (Cost Accountants) spread all over India and abroad in strategic & top positions in Industry, Service, Government, Consulting as well as Education & Research. There are around 2000 practicing members playing very significant role in the national economy. 	<p>Foundation Eligibility (a) 17 years of age; and (b) Passed Senior Secondary Examination under 10+2 scheme of a recognized Board Provisional Admission to the Foundation Course: Incumbents waiting for the result can also apply</p> <ul style="list-style-type: none"> The students desirous of appearing in the Foundation Course Examination are required to enroll themselves for coaching either postal or oral. The candidates enrolled for undergoing postal or oral tuition for the Foundation Course Examination at least six months prior to the month in which such examination commences, that is to say, if an examination commences in December (after 15th of calendar year), the candidate enrolled for undergoing postal or oral coaching up to and including June 15th of that calendar year shall be eligible and he/ she is required to produce a certificate from the Director of Studies or Head of the Coaching Administration (by whatever name designated) to the effect that he/she has undergone satisfactorily a course of postal or oral tuition for the Foundation Course Examination. <p>Intermediate Examination Eligibility : Eligibility for Admission: (a) is not less than 18 years of age; and (b) has passed degree Examination of any recognised University or equivalent Incumbents waiting for the result can apply for provisional admission</p> <p>Registration to Intermediate Course A person desirous of becoming a Registered Student is to apply to the Institute in the prescribed Form I with appropriate fees and to produce documentary evidence to the satisfaction of the Council that he/ she (a) is not less than 18 years of age on the date of his/her application; and (b) has passed any of the following Examinations:</p> <ul style="list-style-type: none"> A degree Examination of any recognized University or equivalent A degree (honors) examination of any recognized University. A Master Degree Examination of any recognized University or any of the Indian Institute of Management An Engineering Degree Examination. of any recognized University or any of the Indian Institute of Technology Or the Indian Institute of Science The Final Examination of the Institute of Chartered Accountants of India or England and Wales, or Scotland or Ireland or the Final Examination of the Chartered Institute of Management Accountants, London or of the Final Examination of the Institute of Company Secretaries of India Section 'A' and Section 'B' Examinations of the Institution of Engineers (India) or equivalent. Subordinate Accounts Service Examination conducted by the Central / State Government Organizations Part I and Part II of Banking Examinations styled C.A.I.I.B. Any other examinations as may be recognized by the Council for the purpose of admission as a registered student of the Institute. <p>Admission to Intermediate Examination:No candidate shall be admitted to the Intermediate Examination unless</p> <ol style="list-style-type: none"> he/she has got a valid registration number {not time-barred}. he/she has obtained Coaching Completion Certificate. he/she has not been debarred from appearing in ICWAI Examination. he/she has paid the fees according to Current Rate within the stipulated date: i.e. 15th April and 25th October for June and December examinations, respectively. he/she has submitted the application in prescribed form, available from the Head Quarters, Regional Councils and Chapters on payment of Rs.20 only by Demand Draft or against cash payment at the counters of the respective offices. {Rs.25/- if obtained by Post} Option to use Hindi in Foundation, Intermediate and Final Examinations of the Institute: Candidates of Foundation, Intermediate and Final Examinations are allowed to exercise option for answering questions in Hindi. <p>For obtaining Coaching Completion Certificate (CCC),it is necessary for the student to complete the following trainings:-</p> <p>1. Group discussion:- The students are required to appear in Group discussion in each stage. The topics would be as per the choice of the Students but within the curriculum of that particular stage. The fees for Group Discussion per stage is Rs.250/- (Rupees Two Hundred Fifty Only)</p> <p>2. Business Communication Seminar- 2 Nos. The students are also required to appear in Business communication seminar in each Stage I & II. The fee for Business communication seminar is Rs.250/- per Seminar.</p> <p>3. Computer hand on – 50 hours. The candidate who has passed one stage and appearing in another stage or the candidate appearing in both stages of the examination is required to complete the compulsory computer training with recognized institutions as notified by the Institute from time to time. A separate fee for this training is required to be paid.</p> <p>Exemption from Computer training is available, if a candidate fulfills the following: a) Students having "O" level certificate of DOEACC would be exempted from undergoing this type of training in the Intermediate level.</p>	<p>Foundation Examinations</p> <ol style="list-style-type: none"> Organization & Management Fundamentals. Financial Accounting Fundamentals. Economics and Business Fundamentals. Business Mathematics and Statistics Fundamentals. <p>Intermediate Examinations</p> <p>Stage 1</p> <ol style="list-style-type: none"> Cost and Management Accounting. Information Systems and Technology. Business Laws and Communication Skill. Business Taxation. <p>Stage 2</p> <ol style="list-style-type: none"> Management Accounting Performance Management. Advanced Financial Accounting. Auditing. Quantitative Methods. <p>Final Examinations</p> <p>Stage 3</p> <ol style="list-style-type: none"> Operations and Project Management & Control. Advanced Financial Management and International Finance. Strategic Management and Marketing. Strategic Tax Management. <p>Stage 4</p> <ol style="list-style-type: none"> Management Accounting Decision Making. Management Accounting Financial Strategy and Reporting. Cost Audit and Management Audit. Valuations Management and Case Study. 	<p>A candidate shall be declared to have passed in the Examination if he/ she obtain in one sitting a minimum of 40 per cent of the total marks in each paper and an aggregate of 50 per cent of the total marks of all papers in the examination.</p>	<p>Certificate in Accounting Technicians (CAT) Qualification In view of heavy demand of Accountants at Junior level in India and also with the approval of Administrative Ministry, the Institute of Cost and Works Accountants of India (ICWAI) has introduced a Certificate in Accounting Technicians (CAT) Course of one year duration for 12th (10+2) passed students. It comprises of two parts- Foundation Course (Entry Level) and Competency Level. Also this course comprise of Examinations, Computer Training (60 Hours), Practical Training (6 Months) and Orientation Training Programme (15 Days). It will be in English and Hindi language. Study materials will also be available in English & Hindi as per choice of students. The papers covered under CAT Course are:-</p> <p>A) Foundation Course (Entry Level) – Part-I Paper 1: Organization and Management Fundamentals. Paper 2: Accounting Paper 3: Economics and Business Fundamentals Paper 4: Business Mathematics and Statistics Fundamentals</p> <p>B) Competency Level – Part-II Paper 5: Financial Accounting Paper 6: Applied Statutory Compliance</p> <p>The Student who have passed/appearing 12th Class (10+2) examination are eligible to take admission in Foundation (Entry Level) Part-I of CAT Course. Graduates and Foundation Passed students of ICWAI & CAT are eligible to take direct admission in Competency Level (Part-II). It may please be noted that simultaneous appearing in Entry Level and Competency Level is not allowed for a CAT Course.</p> <p>ICWAI and Indira Gandhi National Open</p>

				<p>b) Additionally, students holding certificates of BCA, MCA, PGDCA, BMS awarded by any organisation, recognized by any Indian University or by AICTE for this purpose or Diploma in Computer Science or equivalent, awarded by RCCs and/or CMC will be exempted for undergoing the Computer Training Course.</p> <p>Final Examination Eligibility : Clearing the intermediate examination</p> <p>Admission to Final Examination:No candidate shall be admitted to the Final Examination unless he/she has got a valid registration number (not time-barred).</p> <ol style="list-style-type: none"> 1. she has not been debarred from appearing in ICWAI Examination . 2. he/she has passed the ICWAI Intermediate Examination in penultimate term; i.e. a student passing in December Examination shall not be allowed to sit for the next June Examination . 3. he/she has obtained the necessary coaching completion certificate . 4. he/she has paid the fees according to Current Rate within the stipulated date: i.e. 15th April and 25th October for June and December Examination, respectively. 5. he/she has submitted the application in prescribed form which is available from the Head Quarters, Regional Councils and Chapters on payment of Rs.20 only by Demand Draft or against cash payment at the counters of the respective offices. {Rs.25/- if obtained by Post} . 6. Option to use Hindi in Foundation, Intermediate and Final Examinations of the Institute: Candidates of Foundation, Intermediate and Final Examinations are allowed to exercise option for answering questions in Hindi. <p>For obtaining Coaching Completion Certificate (CCC),it is necessary for the student to complete the following trainings:- Dissertation- 5000 Words. For obtaining CCC, either in stage III or IV, whichever is later, the student is required to undergo dissertation. The methodology would be as follows: Dissertation should be conducted under the guidance of a person having any of the qualifications viz. FICWA, FCA, FCS, University Professor, Associate Professor, Officers in the rank of Dy.. Secretary and above in respect of the State or Central Govt., Officers in the rank of DGM/Vice-President in respect of Private or Public Sector organizations as applicable. The student would require to select the Guide to examine his/her dissertation. However, the Regional Councils and Oral Coaching Centres having permission to conduct Oral or Postal coaching in the Final course, may issue introductory letter to the students on request. The Regional Council/Chapters would maintain a list of such persons selected as Guide for such dissertations. One copy of the papers submitted by the student would be kept with the Regional Council/Chapter in their Library for future reference, and a list will be sent to Director of Studies at Headquarters, Kolkata. While issuing certificate for dissertation, the Regional Council/Chapter would mention the topic in the respective dissertation. No fees would be charged by the Regional Council/Chapter for such type of dissertation. Computer hand on 100 hours. The candidate who has passed one stage and appearing in another stage or the candidate appearing in both stages of the examination is required to complete the compulsory computer training with recognized institutions as notified by the Institute from time to time. A separate fee for this training is required to be paid. Exemption from Computer training is available, if a candidate fulfills the following: Students having "A" level certificate of DOEACC would be exempted from appearing in computer training in the Final level. Additionally, students having Post-graduate Degree/Diploma awarded by any organisation, recognised by any Indian University or AICTE for this purpose will be exempted for undergoing the Computer Training Course. Modular Training-15 days Audit/ Industrial Training- 12 Months Training covers the following areas: <ol style="list-style-type: none"> 1. Orientation of the organization 2. Cost and Management Accounting areas 3. Financial Account areas 4. Management Accounting areas 5. General Office services <p>This training will be arranged by the student under intimation to the Regional Council or Chapter as applicable.</p> </p>			<p>University (IGNOU) entered into an MOU on 11th July 2008 to offer specialized B.Com and M.Com Programs for ICWAI students. Students can simultaneously study this B.Com (F&CA) programme with ICWAI Foundation/Intermediate Course and M.Com (MA &FS) with ICWAI Final Course. Thus, the scheme facilitates the student to obtain dual degree simultaneously. IGNOU is inviting applications for admission in these courses to December 2009 Session as per details below:</p> <p>B.COM WITH MAJOR IN FINANCIAL AND COST ACCOUNTING [B.COM (F & CA)]</p> <p>Eligibility for Admission: (i) 10+2 or its equivalence; and (ii) Registration in ICWAI Foundation course . Students who have passed ICWAI Intermediate Course shall also be eligible for admission.</p> <p>Duration: Minimum 3 Years and Maximum 6 years with a provision for readmission after the completion of maximum duration.</p> <p>The programme comprises of 4 courses of IGNOU and passing of Foundation and Intermediate Course of ICWAI. The 4 Courses of IGNOU are:</p> <ol style="list-style-type: none"> 1. Foundation Course in Humanities and Social Sciences 2. Export Procedures and Documentation 3. Business Environmen 4. Communications Skill in English Or English for Practical Purposes
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