



# The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

The Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, Post Box No. 7100, NEW DELHI - 110 002

## Intermediate Examination / Accounting Technician Examination - December 2021

### ADMIT CARD

**NEW SYLLABUS**

Candidate's Name: **VITRAG VINOD SHAH**

**Candidate's Address:**

204, NIKHIL HERITAGE  
ACHOLE ROAD  
ABOVE CORPORATION BANK  
MUMBAI  
Pincode - 401209

**Roll No.** **572267**

**Exam / Group(s) / Unit** Intermediate Both Groups

**City** VASAI - II

**Medium** ENGLISH

**Registration No** WRO0664676

**Mobile Number** 7709026610

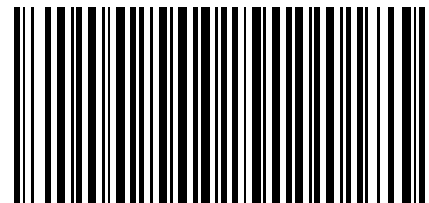
**Centre of Examination**

KANCHAN HIGH SCHOOL & JR. COLLEGE  
DUTT NAGAR NEAR DUTT MANDIR VIRAR ROAD  
NALLASOPARA (EAST)  
DISTT. PALGHAR  
MAHARASHTRA  
Pincode - 401209



*V. V. Shah*

Candidate's Signature



2214194199

*Sanyal*

Additional Secretary (Exams), ICAI

- In case of Composite Papers i.e, the papers which have multiple choice and descriptive Questions, the candidates are required to answer the MCQs on the OMR answer sheet as given on the cover page of specially designed descriptive answer book / Section-A answer book in case of sectional paper, as the case be. The response to MCQs, if given inside the descriptive answer books shall not be evaluated.**
  - Please see the time table and acknowledgement record placed below.
  - In case the admit card does not bear your photograph and signature, you are advised to paste the photograph and affix signatures in the area marked on the printout of the admit card and get this page attested by a member of the Institute (member may indicate his/her Name, membership number, and office stamp while signing/attesting at the bottom of this page) and carry the same to the examination centre, in duplicate, as proof of your identity. You will be required to hand over the original attested admit card to the examination centre, while retaining one copy of the same, for your own record. You are also advised to carry one\* stamp size photograph (matching with the photograph affixed on the attested print out referred above) to the exam centre for affixing the same at the appropriate place in the attendance register.
- \*NOTE: Please carry two stamp size photographs if you are a unit/both groups candidate.
- IMPORTANT NOTE: The Examination timings are 02:00 P.M to 05:00 P.M.(IST). Reach exam centre latest by 01:00 P.M. (IST).**



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

TIME TABLE AND ACKNOWLEDGEMENT RECORD					
Day & Date of Examination [02.00 PM to 5.00 PM (IST)]	INTERMEDIATE EXAMINATION / ACCOUNTING TECHNICIAN EXAMINATION - SUBJECTS  Roll No.:572267 Registration No.:WRO0664676		Name of the Invigilator [For use at the Examination Centre]	Signature of the Invigilator [In confirmation of receipt of Answer book(s)]	Signature of the Invigilator [In confirmation of receipt MCQ booklet]
<b>ATE / GROUP - I</b>					
Monday, December 06, 2021	Paper 1: Accounting				<b>NO MCQ BOOKLET FOR THIS PAPER. NO SIGN REQUIRED</b>
Wednesday, December 08, 2021	Paper 2: Corporate and Other Laws	Part I: Company Law Part II: Other Laws			
Friday, December 10, 2021	Paper 3: Cost and Management Accounting				<b>NO MCQ BOOKLET FOR THIS PAPER. NO SIGN REQUIRED</b>
Sunday, December 12, 2021	Paper 4: Taxation	Section A : Income Tax Law Section B : Indirect Taxes			
<b>GROUP - II</b>					
Tuesday, December 14, 2021	Paper 5: Advanced Accounting				<b>NO MCQ BOOKLET FOR THIS PAPER. NO SIGN REQUIRED</b>
Thursday, December 16, 2021	Paper 6: Auditing and Assurance				
Saturday, December 18, 2021	Paper 7: Enterprise Information Systems & Strategic Management	Section A : Enterprise Information Systems Section B : Strategic Management			
Monday, December 20, 2021	Paper 8: Financial Management & Economics for Finance	Section A : Financial Management Section B : Economics for Finance			<b>NO MCQ BOOKLET FOR THIS PAPER. NO SIGN REQUIRED</b>
<b>Counter Signature of Chief Invigilator/Superintendent</b>					

**Note:**

1.

EXAMINATION TIMINGS OF CENTRES ABROAD		
BAHRAIN, DOHA, KUWAIT, KAMPALA(UGANDA)	ALL PAPERS 11.30 AM to 02.30 PM	Equivalent to Indian Standard Time 02.00 PM to 05.00 PM
ABU DHABI (U.A.E), DUBAI (U.A.E), MUSCAT (OMAN)	ALL PAPERS 12.30 PM TO 03.30 PM	Equivalent to Indian Standard Time 02.00 PM to 05.00 PM
KATHMANDU (NEPAL)	ALL PAPERS 02.15 PM TO 05.15 PM	Equivalent to Indian Standard Time 02.00 PM to 05.00 PM

2. **Late entry is permitted upto 2.15 PM(IST) only.**3. **Candidates are allowed to leave the exam centre after 04:00 P.M.(IST).**

4. Reading time of 15 Minutes will start before the scheduled commencement of the examination (Please refer to Point No C.2 of the Instructions to examinees).
5. Be thoroughly clear about your exemption entitlement (please refer to announcement dated 09-01-2018 hosted on student/examination link in the institute's website [www.icaai.org](http://www.icaai.org)).
6. Question Papers of papers 2,4,6 and 7 comprise 2 Parts. Part I will comprise MCQs to the tune of 30 marks. Part II will comprise descriptive type questions to the tune of 70 marks. Ensure that you receive both the parts. In case you do not receive both the parts, bring it to the notice of the invigilator. Other papers, i.e. Paper 1,3,5 and 8 will be descriptive type papers for 100 marks.
7. You must write MCQ booklet number in attendance register while signing the same in paper 2,4,6 & 7.
8. On conclusion of examinations, hand over Answer book and MCQ booklet to the invigilator under acknowledgment on page 2 of the admitcard.
9. Read the announcement dated 23.04.2019 on "Changes introduced in CA examinations to be held in May 2019 and onwards" hosted in [www.icaai.org](http://www.icaai.org).
10. Discrepancy relating to exam, Syllabus, group, medium, centre, name spelling, registration number, Unit etc., should be reported in writing to the exam department so as to reach the Institute at least 7 (seven) days prior to the commencement of the examination.
11. Candidates appearing in "Intermediate Unit Scheme of examination" are advised to ensure that they appear in the papers relevant for their respective Unit/s. For details visit the FAQs hosted on [www.icaai.org](http://www.icaai.org) Students/examination section.
12. Help desk numbers are 0120-3054851, 0120-3054852, 0120-3054853, 0120-3054835. Email: [ipce\\_examhelpline@icaai.in](mailto:ipce_examhelpline@icaai.in)  
Please read carefully and understand the instructions given in the enclosed "Instructions to Examinees" and instructions given on the second page of answer book to avoid WITHHOLDING / CANCELLATION OF YOUR RESULT.  
**Please carefully read the Instructions to examinees relating to Covid 19 pandemic and strictly adhere / follow the same.**

**Guidelines for Examinees/ students appearing for December 2021 CA Examinations in wake of ongoing pandemic Novel Corona Virus (Covid-19).**

**The Examinees/ students must ensure to follow following guidelines for December 2021 Examinations.**

1. Candidates must ensure to carry the following items only inside the examination hall :
  - > Mask on Face (Compulsory), Face Shield (Optional)
  - > Gloves on hand (Optional)
  - > Personal transparent water bottle
  - > Personal small hand sanitizer
  - > Exam related items/documents as instructed (Calculators, stationery items, Admit Card, Photo ID card, etc.)
2. In case the candidate is a minor, he / she has to fill up an undertaking with the signatures of his/her parent/guardian in advance before reaching the center, except candidate's signature which has to be done in the presence of invigilator. The format of which is hosted on the homepage of the site <https://icaiaexam.icaai.org/>
3. Candidates are advised to read the Guidelines for candidates pertaining to COVID 19 pandemic hosted on [icaai.org](http://icaai.org) under the link "Guidelines for Examination Centres, Examination functionaries and Candidates for December 2021 CA Examinations in wake of ongoing pandemic Novel Corona Virus (Covid-19)". (<https://resource.cdn.icaai.org/67399exam081121a.pdf>) and strictly adhere to them.

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**(EXAMINATION DEPARTMENT)**  
**INSTRUCTIONS TO EXAMINEES OF INTERMEDIATE EXAM - December 2021**

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

Do's	Don'ts
<ol style="list-style-type: none"> <li>1. Reach exam centre latest by 01:00 P.M.(IST).</li> <li>2. Occupy the seat earmarked against your Roll Number.</li> <li>3. Carry your own pen, HB Pencil, eraser, stapler, ink, blotting paper, scale, and battery operated noiseless/cordless portable calculator with upto 6 functions, 12 digits and upto two memories.</li> <li>4. Use black ink ball point pen only.</li> <li>5. Write Roll Number at specified place in the question paper.</li> <li>6. Check that the question paper bears the Code as displayed on the notice/black board / announced in the examination room/hall.</li> <li>7. Check that the question paper is complete with reference to the number of pages mentioned thereon.</li> <li>8. Write Roll Number at the specified place only in the (main) answer book.</li> <li>9. Write answers in the medium (English/Hindi) opted and mentioned on the Admit Card.</li> <li>10. Write the answers to MCQs (in composite papers) on the OMR portion i.e. cover page of descriptive answer book. Answers of MCQs written on other than OMR portion of the descriptive answer book or in the MCQ booklet will not be taken cognizance of and will not be evaluated.</li> <li>11. Mark ✓ tick against the question numbers attempted in the cages provided on the front/cover page of the answer book.</li> <li>12. Submit (1) MCQ booklet and (2) Descriptive answer book without fail and take acknowledgement from the invigilator for submission of all above before leaving the exam hall.</li> <li>13. Fasten all answer books including additional answer books used with a tag and also staple them.</li> <li>14. Sign in the attendance register without fail.</li> <li>15. Answer of MCQs written on the descriptive answer book or in the MCQ booklet will not be taken cognizance of and will not be evaluated.</li> </ol>	<ol style="list-style-type: none"> <li>1. Use ink, other than black sketch pen, highlighter for underlining or highlighting.</li> <li>2. Make/Write any notings/rough work on the question paper.</li> <li>3. Carry any paper, book, notes or any other written material in the examination room/hall.</li> <li>4. Write Roll Number or Registration Number or name anywhere (except on the front page of the answer book) in the answer book, including additional answer book(s), graph/blotting paper.</li> <li>5. Make/write religious symbols/prayers like God's name, Guru's Name, OM, Swastika, 786 and the like anywhere in the answer book, including additional answer book(s), graph/blotting paper.</li> <li>6. Write / make extraneous (irrelevant/ unrelated) notes/remarks, appeal for marks etc.</li> <li>7. Carry printing models or scientific calculator.</li> <li>8. Exchange pen, pencil, eraser, question paper, scale, calculator etc.</li> <li>9. Talk/communicate with any other examinees.</li> <li>10. Tear off and carry any page/leaf from the answer book, including additional answer book.</li> <li>11. Leave seat without permission.</li> <li>12. Carry mobile phones or any other electronic gadget/device in any form [except calculator].</li> <li>13. Smoke, chew tobacco/betel nut, gum etc.</li> <li>14. Write the answers of MCQs questions on other than OMR portion of the descriptive type answer books or in the MCQ booklet.</li> </ol>

**A. Before the Exam**

1. Immediately on receipt of the Admit Card, every candidate is expected to verify all the facts, i.e. Roll No., Registration Number, Name, Syllabus, Group or Groups or Unit, Examination Timing/Session, Dates of examination, Sequence of Papers, Examination Centre etc. In case of doubt he/she is expected to approach the Additional Secretary (Exams.), sufficiently in advance.
2. Each candidate is advised to familiarise himself/herself with the location of the examination centre by visiting the centre a day prior to the commencement of the examinations and to also satisfy that he/she has visited/seen the allotted centre.

3. The doors of the examination halls will be opened half an hour before the time specified for the commencement of the examination in each session. All candidates should be inside the examination hall before the scheduled time of the commencement of reading time / the examination. It may be noted that the Superintendents have been advised to verify the identity of each candidate at the time of his/her entry into the examination hall. Candidates are, however, advised, in their own interest, to carry with them (along with the admit card down-loaded from website) the photo identity cards (such as PAN card, Aadhaar Card etc.) issued by the government or the identity card issued to them by the Decentralized Office at the time of their registration as articled assistants.

**B. Rules relating to Entry & Exit from exam hall:****1. Late entry is permitted only upto 2.15 PM (IST)**

**Candidates are allowed to leave the exam centre after 04:00 P.M.(IST).**

**C. During the Exam:**

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

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

**Intermediate Examination:**

Paper-4:	Section A -	Income Tax Law
	Section B -	Indirect Taxes
Paper-7:	Section A -	Enterprise Information Systems
	Section B -	Strategic Management

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

Please note that though there are 2 sections, i.e., Section A & Section B in the question paper of Paper 8, answer in respect of both the sections are to be written in the same answer book only. There is only one answer book of Paper 8. There are no separate answer books for each of the sections in Paper 8

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

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

21. **Smoking, chewing of tobacco/betel nut, intoxicant, etc is strictly prohibited in the examination hall.**
22. Candidates have been allowed to answer in Hindi in all papers of a group or both Groups in entirety as may be applicable and no paper-wise option is allowed. The option once exercised is final and cannot be changed subsequently. In the absence of any clear option, English Medium is reckoned as the medium of answering in the examination.
- For Intermediate Examination candidates:**
- For those who have opted for English medium, the question paper will be provided in English. For those who have opted for Hindi medium, the question paper will be bilingual, i.e. they will be in English as well as Hindi, except in Paper No(s) 1(Accounting), 4(Taxation) and 5(Advanced Accounting).**
- The question papers in respect of said paper No(s). 1(Accounting), 4(Taxation) and 5(Advanced Accounting) will be in English only for all the candidates. However, Hindi medium candidates are allowed to write their Answers in Hindi.**
- Candidates are advised to answer questions relating to Section A & Section B of Paper-4 (Taxation) & **Paper-7 (Enterprise Information Systems & Strategic Management) in SEPARATE answer books marked 'A' & 'B' respectively. However, candidates may note that they are required to answer questions relating to Section-A & Section-B, of Paper-8 (Financial Management & Economics for Finance) in the same answer book. The Council and the examiners do not undertake to examine answers written in wrong set of answer books.**
- Candidates opting for Hindi medium:**
- All questions including, parts, if any, in all the papers have to be answered in Hindi medium only. However candidates can write number, technical terms, phrases and figures in English and can also solve numerical questions in English.
  - Candidates who opt for Hindi medium and answer any or all questions in English medium (except numerical questions) will not get any credit for such question/s and zero marks will be awarded.
- Candidates opting for English medium:**
- All questions including parts, if any, in all the parts have to be answered in English medium only.
  - Candidates who opt for English medium and answer any or all questions in Hindi medium will not get any credit for such question/s and zero marks will be awarded.
23. **Students are allowed to use battery operated portable calculators in all the subjects. The calculators can be of any type with up to 6 functions, 12 digits and up to two memories. (Attempt to use any other type of calculators not complying with the specifications indicated above or having more features than mentioned above shall tantamount to use of "unfair means" and would fall within the purview of paragraph F stated below.)**
- Note:**
- Printing models of calculators are not allowed.
  - Exchange of calculators between the students is not permitted.
  - The calculators should be noiseless and cordless.
  - The Superintendent of the examination has complete authority to disallow the use of a particular calculator not complying with the conditions stated above. (It may be noted that each step/working of any problem should invariably be indicated by the candidate in the answer book, irrespective of use of calculator. Candidates are advised to follow this instruction in their own interest.)
  - Scientific calculators are not allowed.
  - Candidates are advised not to bring pager, cellular phone, digital diary, smart watch or other electronic gadgets / device in any form inside the examination hall except the calculator as defined above. **Violation of these instructions shall tantamount to adoption of unfair means and the candidates will be liable for punishment which may include debarring from appearing in the examination.**
24. No candidate shall bring with him/her into the examination hall or carry on **his/her person any paper, book, notes or any other material, nor shall he/she communicate with any other candidate in the examination hall or in the premises, when the examination is in progress. Any infringement of this instruction is likely to result in the candidate concerned being expelled from the examination hall or otherwise dealt with.**

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



**D. Rules Relating To Exemptions:**

1. **Candidates are advised to go through the rules relating to "Exemption in a paper(s)" contained in the Guidance Notes hosted along with the Examination form, CA Regulations 1988 and the announcement dated 09-01-2018 hosted on the institute's website [www.icaixam.icaai.org](http://www.icaixam.icaai.org) and be clear about their exemption entitlements and not miss out on appearing in those paper/s where they are not eligible for exemption. Candidates can also check the status of the paper(s) in which they are eligible for exemption in the forthcoming examination, at <https://icaixam.icaai.org>.**

**E. Unit scheme of Intermediate examination:**

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

**F. Act of Unfair Means:**

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

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

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

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

**G. General:**

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

**Specific Instructions in case of Composite Papers  
(i.e. Descriptive cum Objective Type papers).**

It has been decided that with effect from May 19 examinations, following papers of both Intermediate level exams( 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 Assurance
7	Enterprise Information system and strategic management	7	Information Technology and Strategic Management

Other details are as follows:

- (i) There will be no negative marking for wrong answers.
- (ii) No reasoning is required for answers to MCQs.

**Question Paper and answer books:**

In the above mentioned papers, question paper will contain two parts. Part I will comprise MCQs and Part II will contain the descriptive questions.

Both parts of the question paper will be distributed to the candidates 15 minutes before commencement of the exam. Descriptive answer book cover page contains the answer sheet for MCQ Questions of Part A for the subject.

Please note that MCQ booklet seal shall be opened by the candidate at 2.00 PM only. In other words, reading time is not allowed for MCQ portion of the composite papers.

Candidates will be required to answer Part I of the paper on OMR portion of cover page of descriptive answer book and Part II on subsequent pages of descriptive answer books.

**In Paper 4 and Paper 7 of Intermediate level exams, where there are separate descriptive type answer books for each of the sections, OMR answer sheet will be only one in respect of MCQs of Section A as well as Section B. Candidates are required to hand over (a) descriptive type answer book, (b) MCQ booklet to the invigilator after the conclusion of the exam.**

**Directions for filling information on OMR cover page of descriptive answer book:**

- The candidate should write correct Question Booklet Serial Number, Paper Number, Paper code viz. ABC or XYZ, Level of Exam and Stream of Exam, with black ball point pen in the boxes and darken appropriate circles underneath the boxes with good quality H.B. Pencil only. In case any candidate fills in these information wrongly, the Institute will not take any responsibility for rectifying the mistake. The Paper Code and Question Booklet Serial Number as darkened by the candidate will be final and the result will be processed on the basis of the circle(s) darkened by him/ her.
- Each column in the OMR portion of answer book corresponds to the serial number of question given in the MCQs booklet. In each column, there are four circles which correspond to the four options for answer, of which one option which is correct is to be darkened on the answer sheet only. Any answer marked/ darkened in the question paper booklet will not be taken cognizance of and no marks will be awarded.
- Candidates are required to sign in descriptive answer book(s).
- In the OMR portion of answer book multiple darkened circles for a MCQ question will be treated as wrong answer and for questions not answered, a zero will be given.
- Illustration for correctly marking the answer in the OMR portion of answer book

**Illustration**

Marking the answers	
<p><b>Correct Method:</b> For Question No. 52, if you consider the correct answer to be C, mark as shown below</p> <p>52    (A)    (B)    (C)    (D)</p>	<p><b>Wrong method :</b> Do not Mark as shown below</p> <p>52    (A)    (B)    (C)    (D)</p> <p>52    (A)    (B)    (C)    (D)</p> <p>52    (A)    (B)    (C)    (D)</p> <p>52    (A)    (B)    (C)    (D)</p>

- A candidate has the option to erase the answer if he/ she wants to change the answer already darkened. In such a case, he/ she should erase it completely with good quality eraser and ensure that no mark is visible after erasing.

- Candidates may bring a card board or clip board on which nothing should be written so that they have no difficulty in darkening circles in OMR portion of answer book as the table provided in the examination hall may or may not have even or smooth surface.

**Bar Coded Sticker**

Only one bar code sticker is provided in the attendance register in respect of all papers, except in the case of Paper 4 and 7 of Intermediate (Both old and new), where two bar code stickers for each paper are provided.

Paper 4 and 7 have two sections each and answers in respect of each of the sections are to be written in the respective answer book/s. In respect of Paper 4 and 7, where there are two descriptive answer books, one for each of the sections, candidates are required to peel off the stickers from the attendance register and affix them on the respective answer books.

**Provisions relating to composite papers**

1. The paper is a single paper for all purposes and intent- i.e. for passing requirements, exemptions, statement of marks, inspection/providing certified copies of answer books, etc.
2. There is no segregation of timings within the 3 hours duration, separately for descriptive type questions and the objective type questions. Candidates will be free to use the time as per their convenience.
3. Statement of marks will contain the combined marks of both Part I and Part II.
4. Read the Announcement "Changes introduced in CA examinations to be held in May 2019 and onwards" dated 23-04-2019 hosted on [www.icaai.org](http://www.icaai.org) for more details.

[Click Here for Specimen Copies of Answer books & Attendance Registers](#)

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