



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Final (new) Examination - May 2022

ADMIT CARD

Candidate's Name: **ANANT SHARMA**

Candidate's Address:

S/O SHRI DEVENDRA KUMAR SHARMA
40 - AVAS VIKAS COLONY
SASNI GATE , AGRA ROAD
ALIGARH
Pincode - 202001

Roll No. **405030**

Exam / Group(s) / Unit SECOND (Paper 6 - 6A Risk Management)

City ALIGARH

Medium ENGLISH

Registration No CRO0524257

Mobile Number 8057454344

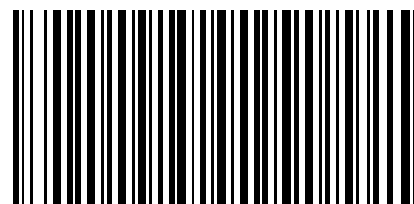
Centre of Examination

SHRI VARSHNEY COLLEGE
NEAR CHHARRA ADDA BRIDGE
G.T. ROAD
ALIGARH (UTTAR PRADESH)
Pincode - 202001



Anant Sharma

Candidate's Signature



1228531424

Sanjay

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 carefully read the Instructions to examinees relating to Covid 19 pandemic and strictly adhere / follow the same.
- 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 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	Timing	Final Examination Subjects Roll No.:405030 Registration No.:CRO0524257	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 of MCQ booklet]
GROUP - I					
Saturday, 14th May, 2022	[02.00 PM to 5.00 PM (IST)]	Paper 1: Financial Reporting			NO MCQ BOOKLET FOR THIS PAPER. NO SIGN REQUIRED
Tuesday, 17th May, 2022	[02.00 PM to 5.00 PM (IST)]	Paper 2: Strategic Financial Management			NO MCQ BOOKLET FOR THIS PAPER. NO SIGN REQUIRED
Thursday, 19th May, 2022	[02.00 PM to 5.00 PM (IST)]	Paper 3: Advanced Auditing and Professional Ethics			
Saturday, 21st May, 2022	[02.00 PM to 5.00 PM (IST)]	Paper 4: Corporate and Economic Laws Part I: Corporate Laws Part II: Economic Laws			
GROUP - II					
Monday, 23rd May, 2022	[02.00 PM to 5.00 PM (IST)]	Paper 5: Strategic Cost Management & Performance Evaluation			NO MCQ BOOKLET FOR THIS PAPER. NO SIGN REQUIRED
Wednesday, 25th May, 2022	[02.00 PM to 6.00 PM (IST)]	Paper 6: Electives (A) Risk Management (B) Financial Services & Capital Market (C) International Taxation (D) Economic Laws (E) Global Financial Reporting Standards (F) Multidisciplinary Case Study			
Friday, 27th May, 2022	[02.00 PM to 5.00 PM (IST)]	Paper 7: Direct Tax Laws & International Taxation Part I: Direct Tax Laws Part II: International Taxation			
Sunday, 29th May, 2022	[02.00 PM to 5.00 PM (IST)]	Paper 8: Indirect Tax Laws Part I: Goods and Service Tax Part II: Customs and FTP			
Counter Signature of Chief Invigilator/Superintendent					
Note:					
NOTE : EXAMINATION TIMINGS OF CENTRES ABROAD					
BAHRAIN, DOHA, KUWAIT	ALL PAPERS EXCEPT PAPER 6 OF FINAL NEW COURSE 11.30 AM TO 02.30 PM		Equivalent to Indian Standard Time 02.00 PM to 05.00 PM		
	PAPER 6 OF FINAL NEW COURSE 11.30 AM TO 03.30 PM		Equivalent to Indian Standard Time 02.00 PM to 06.00 PM		
ABU DHABI (U.A.E), DUBAI (U.A.E), MUSCAT (OMAN)	ALL PAPERS EXCEPT PAPER 6 OF FINAL NEW COURSE 12.30 PM TO 03.30 PM		Equivalent to Indian Standard Time 02.00 PM to 05.00 PM		
	PAPER 6 OF FINAL NEW COURSE 12.30 PM TO 04.30 PM		Equivalent to Indian Standard Time 02.00 PM to 06.00 PM		
KATHMANDU (NEPAL)	ALL PAPERS EXCEPT PAPER 6 OF FINAL NEW COURSE 02.15 PM TO 05.15 PM		Equivalent to Indian Standard Time 02.00 PM to 05.00 PM		
	PAPER 6 OF FINAL NEW COURSE 02.15 PM TO 06.15 PM		Equivalent to Indian Standard Time 02.00 PM to 06.00 PM		

1. **Late entry is permitted upto 2.15 PM(IST) only.**
2. **Candidates are allowed to leave the exam centre after 04:00 P.M.(IST).**
3. 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).
4. Be thoroughly clear about your exemption entitlement (please refer to FAQ hosted on student/examination link in the institute's website www.icai.org).
5. Question Papers of papers 3,4,7 and 8 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 1,2 and 5 will be descriptive type papers for 100 marks. Paper 6 is a case study based paper held on open book methodology. Each of the case studies in the paper will contain both MCQs & Descriptive type questions. Answer to MCQs in paper 6 are to be written in the OMR answer sheet only & not in the descriptive answer books.
6. You must write MCQ booklet number in attendance register while signing the same in paper 3,4,7 & 8. There is no question booklet number or set number in the case of Paper 6.
7. On conclusion of Examinations, hand over Answer book and MCQ booklet to the invigilator under acknowledgment page 2 of the admit card. Question Paper of Paper 6 need not be submitted to the invigilator. Candidates are allowed to take it with them, after the conclusion of the exam.
8. Read the announcement dated 23rd April, 2019 on "Changes introduced in CA examinations to be held in May 2019 and onwards", BOS announcement dated 17th September, 2019 on "Final (New) examination from November 2019 onwards, relating to the structure of the question paper of Paper 6 (Elective Paper), & Examination announcement dated 01st October, 2019 on "Introduction of OMR answer sheets in respect of the Multiple Choice Questions (MCQs) in Paper 6 of Final (New) Examination (Elective Paper), w.e.f November 2019 Examination." hosted on www.icai.org .
9. Discrepancy relating to exam,group,medium,centre,name spelling, registration number etc., should be reported in writing to the Examination department so as to reach the Institute at least 7 (seven) days prior to the commencement of the examination.
10. Help desk numbers are 0120-3054851,0120-3054852,0120-3054853,0120-3054835,0120-3054854,0120-4953753/754.
Email:final_examhelpline@icai.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.

The Examinees/ students should follow following guidelines for May 2022 Examinations.

1. Candidates should carry only the following items inside the examination hall :
 - > Mask on Face, Face Shield
 - > Gloves on hand
 - > Personal transparent water bottle
 - > Personal small hand sanitizer
 - > Exam related items/documents as instructed (mandatorily) (Calculators, stationery items, Admit Card, Photo ID card, etc.)
2. Candidates are advised to read the Guidelines for candidates pertaining to COVID 19 pandemic and shall abide by the same.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(EXAMINATION DEPARTMENT)
INSTRUCTIONS TO EXAMINEES OF FINAL NEW EXAM - May 2022

TIMING OF EXAMINATIONS: 02.00 PM TO 05.00 PM (IST) on all days & 02.00 PM TO 06.00 PM (IST) for P-6
 Reading time(for question paper) starts at 1.45 P.M (IST)

Do's	Don'ts
<ol style="list-style-type: none"> 1. Reach exam centre latest by 01:00 P.M.(IST). 2. Occupy the seat earmarked against your Roll Number. 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. 4. Use black ink ball point pen only. 5. Write Roll Number at specified place in the question paper. 6. Check that the question paper bears the Code as displayed on the notice/black board / announced in the examination room/hall. 7. Check that the question paper is complete with reference to the number of pages mentioned thereon. 8. Write Roll Number at the specified place only in the (main) answer book. 9. Write answers in the medium (English/Hindi) opted and mentioned on the Admit Card. 10. Write the answers to MCQs (in composite papers & Paper6 of Final(New)) on the OMR portion of answer book. Answers to MCQ questions should be written on the OMR portion of answer book. Answers of MCQs written on the descriptive answer book or in the MCQ booklet will not be taken cognizance of and will not be evaluated. 11. Mark ✓ tick against the question numbers attempted in the cages provided on the front/cover page of the answer book. 12. For Paper 1,2 & 5 submit descriptive answer book, For Paper 3,4,7,8 submit (a) MCQ question paper booklet & (b) Descriptive answer book with OMR cover page and For paper 6 submit answer book without fail and take acknowledgement from the invigilator before leaving the exam hall. No need to submit the question paper of Paper 6 to the invigilator. 13. Fasten all answer books including additional answer books used with a tag and also staple them. 14. Sign in the attendance register without fail. 15. Answer of MCQs written inside the descriptive answer book or in the MCQ booklet will not be taken cognizance of and will not be evaluated. 	<ol style="list-style-type: none"> 1. Use ink, other than black sketch pen, highlighter for underlining or highlighting. 2. Make/Write any notings/rough work on the question paper. 3. Carry any paper, book, notes or any other written material in the examination room/hall. 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. 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. 6. Write / make extraneous (irrelevant/ unrelated) notes/remarks, appeal for marks etc. 7. Carry printing models or scientific calculator. 8. Exchange pen, pencil, eraser, question paper, scale, calculator etc. 9. Talk/communicate with any other examinees. 10. Tear off and carry any page/leaf from the answer book, including additional answer book. 11. Leave seat without permission. 12. Carry mobile phones or any other electronic gadget/device in any form [except calculator]. 13. Smoke, chew tobacco/betel nut, gum etc. 14. Write the answers of MCQs inside the descriptive type answer book

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, 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:**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:**

1. Candidates will find their roll numbers written against the seats allotted to them. They should find and occupy their allotted seats.
2. 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.
3. 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.
4. 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.
5. 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 answer book, 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.
6.
 - a) 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.
 - b) Paper-6 of Final (New) is a case study based paper on "Open Book" methodology. Candidates are permitted to bring their own material to the exam centre for this paper and refer to them while answering the paper during the exam.

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.
 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 / OMR answer sheet 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.

In respect of final examination, the questions papers will be in English only for all the candidates though Hindi medium candidates are allowed to write their answers in Hindi.

Candidates opting for Hindi medium:

- i) 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.
- ii) 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:

- i) All questions including parts, if any, in all the parts have to be answered in English medium only.
- ii) 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 E stated below.)**

Note:

- i) Printing models of calculators are not allowed.
- ii) Exchange of calculators between the students is not permitted.
- iii) The calculators should be noiseless and cordless.
- iv) 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.)
- v) Scientific calculators are not allowed.
- vi) Candidates are advised not to bring the 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.**

25. **In Paper 6 of Final (New Syllabus) which is an open book exam following guidelines apply :-**

- **Candidates will be permitted to bring their own material to the exam hall and consult them for answering the questions in the exam. Such material may include study materials, practice manuals, revisionary test papers supplied by ICAI, text books, bare Acts, notes by students or any other reference material.**
 - **Candidates will not be permitted to bring mobile phones, I pads, or any other electronic devices into the exam hall.**
 - **Exchange of any material amongst candidates will not be permitted inside the examination hall / room. Answer to MCQs in the paper are to be written on the OMR answer sheet only & not on the descriptive answer book.**
- Both the descriptive answer book & OMR answer sheet are to be submitted to the invigilator, before leaving the exam hall.**
- Candidates are allowed to take the question paper with them, while leaving the exam hall, after the conclusion of the exam.**

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 "Frequently Asked Questions (FAQs)" hosted on the institute's website www.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://icaiaexam.icaai.org>.**

E. 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.

F. 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 Final level exams(under new syllabus) will have multiple choice questions to the tune of 30 marks and other questions of descriptive nature to the tune of 70 marks.

Final (New)	
Paper	Subject
3	Advanced Auditing and Professional Ethics
4	Corporate and Economic Laws
7	Direct Tax laws and International Taxation
8	Indirect Tax Laws

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.

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 page of descriptive answer books.

Candidates are required to hand over (a) descriptive type answer book,(b) MCQ booklet to the invigilator after the conclusion of the exam.

Paper 6 of Final(New) Exams :-

Paper 6 is a case study based paper held on open book methodology. Each of the case studies in the paper will contain both MCQs & Descriptive type question. Answer to MCQs in paper 6 are to be written in the OMR answer sheet only & not in the descriptive answer books.

Directions for filling information on OMR cover page of descriptive AB:

- 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 also required to sign on 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>Correct Method: 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>Wrong method : 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> <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,

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 for more details. Read the announcement dated 23rd April, 2019 on "Changes introduced in CA examinations to be held in May 2019 and onwards" & the BOS announcement dated 17th September, 2019 on "Final (New) examination from November 2019 onwards, relating to the structure of the question paper of Paper 6 (Elective Paper), & Examination announcement dated 01st October, 2019 hosted on [www.icaai](http://www.icaai.org).

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