

## **Requirements to become a Chartered Accountant:**

### **1. Through Foundation Course route:**

(i) Enrol for the Foundation Course after passing Class 10<sup>th</sup> Examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto.

(ii) Register for the Foundation Course on or before the 1<sup>st</sup> day of January or the 1<sup>st</sup> day of July for the examination to be held in the months of May/June or November/December respectively.

(ii) Appear in Foundation Examination after appearing in the Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto and on complying with (ii) above.

(iii) Join Intermediate Course after passing class 12<sup>th</sup> and Foundation Examination.

(iv) Undergo Four Weeks Integrated Course on Information Technology and Soft skills (ICITSS) consisting of Courses on Information Technology and Orientation Course at the earliest but these are to be completed compulsorily before commencement of their articleship.

(v) Appear in Intermediate Examination on completion of 8 months of study course as on first day of the month in which the examination is to be held.

(vi) Join articulated training after passing either of the Group or Both Groups of Intermediate Course and after successfully undergoing ICITSS.

(vii) Clear the balance Group (if any) of Intermediate Examination.

(viii) Register for Final Course.

(ix) Successfully undergo Four Weeks Advanced Integrated Course on Information Technology and Soft skills (AICITSS) consisting of Courses on Advanced Information Technology and Management Communication Skills during the last two years of practical training but before appearing in the Final Examination.

(x) Appear in the Final Examination on completion of the practical training or while serving last 6 months of articulated training on or before the last day of the month preceding the month in which the examination is to be held after successful completion of AICITSS.

(xi) Complete articulated training of 3 years.

(xii) Pass Final Examination.

(xiii) Enrol as a member of the ICAI and be designated as "Chartered Accountant".

### **2. Through Direct Entry route:**

I. Commerce Graduates/Post-Graduates (55%) or Other Graduates/Post-Graduates (60%):

(i) Enrol with the Institute for Intermediate Course.

(ii) Undergo Four Weeks Integrated Course on Information Technology and Soft skills (ICITSS) consisting of Courses on Information Technology and Orientation Course before commencement of their articleship.

(iii) Register for Practical Training of three years.

(iv) Appear in Intermediate Examination on completion of 9 months of Practical Training on first day of the month in which the examination is to be held.

(v) Appear and pass in both groups of Intermediate Examination.

(vi) Register for CA Final Course.

(vii) Successfully undergo Four Weeks Advanced Integrated Course on Information Technology and Soft skills (AICITSS) consisting of Courses on Advanced Information Technology and Management Communication Skills during the last two years of practical training but before appearing in the Final Examination.

(viii) Appear in the Final Examination on completion of the practical training or while serving last 6 months of articulated training on or before the last day of the month preceding the month in which the examination is to be held after successful completion of AICITSS.

(ix) Complete articulated training of 3 years.

(x) Pass Final Examination.

(xi) Enrol as a member of the ICAI and be designated as "Chartered Accountant".

Provisional Registration: Candidates who are pursuing the Final year of Graduation Course shall be eligible for provisional registration to the Intermediate Course. Such candidates would be required to submit satisfactory proof of having passed the graduation examination with the specified percentage of marks within such period not exceeding six months as from the date of appearance in the final year graduation examination. During the period of provisional registration, the candidate can undergo and complete ICITSS. It is clarified that in their case, the practical training will commence only on becoming a graduate with specified percentage of marks. Such candidates shall be eligible for appearing in the Intermediate Examination on completion of nine months of practical training. If such candidates fail to produce the proof within the aforesaid period, his provisional registration shall be cancelled and the registration fee or the tuition fee, as the case may be, paid by him shall not be refunded and no credit shall be given for the theoretical education undergone.

II. Candidates who have passed Intermediate level examination of Institute of Company Secretaries of India or Institute of Cost Accountants of India

(i) Enrol with the Institute for Intermediate Course.

(ii) Undergo Four Weeks Integrated Course on Information Technology and Soft skills (ICITSS) consisting of Courses on Information Technology and Orientation Course at the earliest but these are to be completed compulsorily before commencement of their articleship.

(iii) Appear in Intermediate Examination on completion of 8 months of study course as on first day of the month in which the examination is to be held.

(iv) Join articulated training after passing either of the Group or Both Groups of Intermediate Course and after successfully undergoing ICITSS.

(v) Clear the balance Group (if any) of Intermediate Examination.

(vi) Register for Final Course.

(vii) Successfully undergo Four Weeks Advanced Integrated Course on Information Technology and Soft skills (AICITSS) consisting of Courses on Advanced Information Technology and Management Communication Skills during the last two years of practical training but before appearing in the Final Examination.

(viii) Appear in the Final Examination on completion of the practical training or while serving last 6 months of articulated training on or before the last day of the month preceding the month in which the examination is to be held after successful completion of AICITSS.

(ix) Complete articulated training of 3 years.

(x) Pass Final Examination.

(xi) Enrol as a member of the ICAI and be designated as "Chartered Accountant".

## Education and Training at a Glance

