



**COMMITTEE FOR REVIEW OF EDUCATION AND TRAINING
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

Questionnaire A: Members

General Instructions

- Please tick (✓) in the appropriate space.
- Please answer all the questions.
- If a question is not applicable (N.A.) to you, it may please be so stated.
- Your answers need not necessarily be restricted to one alternative only.
- The information given will be kept strictly confidential.
- Please use additional sheets of paper, wherever necessary.
- Please type or write neatly.

Note: The respondent is requested to disclose his / her identity because it will be of great help to the Committee. The Committee assures that the identity of the respondent will be kept strictly confidential.

Name of Respondent _____
(Block Letters)

Name of Organization (if any) _____

Address _____

Designation _____

Membership No. _____

E-mail id, if any _____

The filled – in questionnaire should be sent to :

**Mr. Vijay Kapur, Additional Director, ICAI, C-1, Sector-1, Post Box 36, NOIDA - 201 301, Uttar Pradesh.
The last date for submission is July 10, 2004. Please send well in time so that it reaches the Institute by that date.**

In case of any clarification or further information, please contact us at : cret@icai.org

Part – I: General

1. Membership Profile:

- | | | |
|-------|----------------------------------|--|
| (i) | How long have you been a member? | <input type="checkbox"/> Years (Approx.) |
| (ii) | Category of Membership | <input type="checkbox"/> Associate
<input type="checkbox"/> Fellow |
| (iii) | Status | <input type="checkbox"/> Full-time Practice
<input type="checkbox"/> Part-time Practice
<input type="checkbox"/> Not in Practice |

Part II: Practical Training

2. (a) Do you feel that present period of 3 years of practical training for articled clerks is : (Tick One)

- | | |
|------------|--------------------------|
| Inadequate | <input type="checkbox"/> |
| Adequate | <input type="checkbox"/> |
| Excessive | <input type="checkbox"/> |

- (b) If answer is either ***“Inadequate or Excessive”***, then specify the desired period of practical training. years

3. (a) Do you feel that the present system of allowing a student to undergo practical training only after passing the Professional Examination II is appropriate.

- | | |
|--------------------------|--------------------------|
| Yes | No |
| <input type="checkbox"/> | <input type="checkbox"/> |

- (b) If answer is ***“No”***, then when should it commence: **After Graduation** **After PE-I**

4. (a) Is the present system of allowing members to train articled clerks based on the number of years of practice is appropriate?

- | | |
|--------------------------|--------------------------|
| Yes | No |
| <input type="checkbox"/> | <input type="checkbox"/> |

(b) If ***‘No’***, would you suggest that the system should be based on:

- | | |
|--|--------------------------|
| (i) Quantum of work | <input type="checkbox"/> |
| (ii) Gross receipts | <input type="checkbox"/> |
| (iii) Nature of work | <input type="checkbox"/> |
| (iv) Facilities available for training | <input type="checkbox"/> |
| (v) Any other, please specify : | |

5. Members in practice are granted additional vacancies to train articled clerks under Regulation 43 (8) on the basis of following criteria ; Do you concur with the same ?

- | | Yes | No |
|--|--------------------------|--------------------------|
| (i) Merit of the student (55% of total marks in PE-II in one sitting) | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) For every two full-time paid assistants employed for continuous period of 3 years or more | <input type="checkbox"/> | <input type="checkbox"/> |
| (iii) Members with continuous and full-time practice of more than 10 years but less than 15 years. | <input type="checkbox"/> | <input type="checkbox"/> |
| (iv) Members with continuous and full-time practice of more than 15 years. | <input type="checkbox"/> | <input type="checkbox"/> |

If “No”, Please give reasons for your answers:

6. Presently only a Chartered Accountant in practice is eligible to train articled clerks. In addition, associate/fellow member employed in an approved industrial organisation is also entitled to train one/two industrial trainees.

- | | Yes | No |
|--|--------------------------|--------------------------|
| (a) Do you feel the existing system is appropriate? | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) If “No”, specify the category of persons who may be allowed to impart training : | | |
-
-

- | | | | |
|--|--------------------------|--------------------------|----------------------|
| 7. (a) Do you consider the present rates of stipend* for articled clerks adequate? | Yes | No | |
| | <input type="checkbox"/> | <input type="checkbox"/> | |
| (b) If “No”, what should be the appropriate amount? | First Year | Second Year | Third Year |
| I. Cities/towns with a population of 20 lakhs and above | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| II. Cities/towns with population of 3 lakhs but less than 20 lakhs | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| III. Cities/towns having population of less than 3 lakhs | <input type="text"/> | <input type="text"/> | <input type="text"/> |

We are giving below EXISTING as well as PROPOSED rates (Given in bracket) of Stipend payable per month.

Categories of Cities/Towns	During First Year of training	During Second Year of training	During Remaining period of Training
1. Cities/Towns having population of 20 lakhs and above	Rs 450 (Rs.1000)	Rs. 600 (Rs.1250)	Rs. 800 (Rs.1500)
2. Cities/Towns having population of 3 lakhs (4 lakhs) and above but less than 20 lakhs	Rs. 300 (Rs.750)	Rs.450 (Rs.1000)	Rs. 600 (Rs.1250)
3. Cities/Towns having population of less than 3 lakhs (4 lakhs)	Rs. 200 (Rs.500)	Rs. 300 (Rs.750)	Rs. 450 (Rs.1000)

8. In some countries, there is a practice to accredit a firm of chartered accountants for eligibility to impart practical training as an approved Training Organisation.

- | | Yes | No |
|---|--------------------------|--------------------------|
| (a) Do you think there should be similar system in India. | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) If 'Yes' , please select the criterion/criteria that should form the basis for such a system (more than one criterion may be ticked): | | |
| (i) Quantum of work | <input type="checkbox"/> | |
| (ii) Gross receipts | <input type="checkbox"/> | |
| (iii) Nature of work | <input type="checkbox"/> | |
| (iv) Facilities available for training | <input type="checkbox"/> | |
| (v) Any other, please specify: | | |

- | | | |
|---|--------------------------|--------------------------|
| 9. (a) Do you think that the present requirements of maintenance of Training records and submission of Report on Practical Training under Regulation 64 are sufficient and effective? | Yes | No |
| | <input type="checkbox"/> | <input type="checkbox"/> |

(b) If **'No'**, please give your suggestions:

- | | | |
|---|--------------------------|--------------------------|
| 10. (a) Do you feel that various measures and suggestions made in the Training Guide such as classification of components of work experience, appointment of member in-charge of training, etc. to ensure balanced work experience are enough and can be implemented? | <input type="checkbox"/> | <input type="checkbox"/> |
|---|--------------------------|--------------------------|

(b) If **'No'**, what modifications do you feel are required? Please specify.

- | | | |
|---|--------------------------|--------------------------|
| 11. (a) Do you feel that practical training needs to be supplemented by participation of the students in Class-Room Training/Short-Term courses organised by the Institute? | Yes | No |
| | <input type="checkbox"/> | <input type="checkbox"/> |

- (b) If **'Yes'**, please indicate duration of course:
- (i) One week–Two weeks
 - (ii) Two weeks–One month
 - (iii) One month–Two months
- (c) What should be the frequency of the course?
- (i) Once/twice a year
 - (ii) 3-5 times a year
 - (iii) More than 5 times a year

Part III: Industrial Training

12. (a) Do you consider the present period of Industrial Training during the third year of practical training (9-12 months) to be:
- | | | |
|--------------------------|--------------------------|--------------------------|
| Excessive | Adequate | Inadequate |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

(b) If **"Excessive/Inadequate"**, please specify the period: **Months**

13. Do you think that Industrial Training is useful in :
- | | Yes | No |
|--|--------------------------|--------------------------|
| (i) Understanding accounting and internal control systems, | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) Acquiring knowledge of computerized accounting, | <input type="checkbox"/> | <input type="checkbox"/> |
| (iii) Better understanding of how industry works, | <input type="checkbox"/> | <input type="checkbox"/> |
| (iv) Improving managerial approach to problem-solving, | <input type="checkbox"/> | <input type="checkbox"/> |
| (v) Developing communication and articulation skills, | <input type="checkbox"/> | <input type="checkbox"/> |
| (vi) Learning the art of delegation, | <input type="checkbox"/> | <input type="checkbox"/> |
| (vii) Development of professional values? | <input type="checkbox"/> | <input type="checkbox"/> |

14. Do you think that the Industrial Training should be made compulsory? **Yes** **No**

15. (a) Do you think that the present requirements of maintenance of Training Records and submission of Report on Industrial Training under Regulation 64 are sufficient and effective ? **Yes** **No**

(b) If **"No"**, please specify the measures to be taken to improve the quality of training:

Part – IV : Theoretical Education and Examinations

Being fully achieved	Not being achieved			
5	4	3	2	1

16. The following are the objectives of the theoretical education imparted by the Institute. Please indicate your opinion regarding the extent to which they are being achieved. (Tick relevant box).

- | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| (i) Imparting knowledge relevant to the profession | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) Aiding in the acquisition of ability to analyse issues of relevance and complexities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (iii) Developing the faculties of thinking and judgement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (iv) Readiness to face examinations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (v) Assisting in practical training | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (vi) Organising and articulating ideas in a systematic manner | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (vii) Acquiring professional values and attitude | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (viii) Acquiring management skills | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (ix) Attaining computer proficiency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (x) Any other, please specify: _____ | | | | | |

17. The present period of theoretical education spans about four and half years out of which PE course I & II get a minimum study period of 10 months each and the Final course gets a minimum period of another 2 ½ years.

- | | Yes | No |
|--|---|--------------------------|
| (a) (i) Do you feel that overall period is adequate? | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) If “ No ” please specify the appropriate period. | <input style="width: 80px;" type="text"/> | |
| (b) (i) Do you feel that 10 months study period for PE-I is adequate? | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) If “ No ” please specify the appropriate period. | <input style="width: 80px;" type="text"/> | |
| (c) (i) Do you feel that 10 months study period for PE-II is adequate? | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) If “ No ” please specify the appropriate period. | <input style="width: 80px;" type="text"/> | |
| (d) (i) Do you feel that 2 ½ years study period for Final is adequate? | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) If “ No ” please specify the appropriate period. | <input style="width: 80px;" type="text"/> | |

18. (a) Do you consider that the number of papers at present are:
- (i) Excessive
 - (ii) Adequate
 - (iii) Inadequate

(The number of papers at different stages are: PE I – 4 Papers; PE II – 6 Papers divided in two groups; and Final – 8 Papers divided in two groups)

- (b) If your answer is “*Excessive* or *Inadequate*”, then specify the number of papers at:
- (i) PE I
 - (ii) PE II
 - (iii) Final

19. (a) Do you consider addition/deletion of any subject will make the Chartered Accountancy course more relevant and integrated? **Yes** **No**

- (b) If ‘*Yes*’, please give your suggestions regarding subjects and the stage at which such a change is desirable.

Stage	Addition	Deletion	Reasons
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

20. (i) Indicate on a Grade of [1] to [5] where [5] is the best, your evaluation of the study material supplied by the Board of Studies in terms of:
- Contents**
 - Analysis**
 - Understanding of the subject matter**
 - Problem-solving**
 - Presentation**

21. How do you rate the monthly students’ newsletter ‘The Chartered Accountant Student’?
- Excellent**
 - Very Good**
 - Good**
 - Average**
 - Poor**

22. The Board of Studies has recently introduced the concept of e-learning by releasing interactive CDs in different subjects. **Yes** **No**

- (a) Do you feel that such mode of learning would be relevant and useful?

- (b) If “*No*”, please give your suggestions: _____
- _____
- _____

Yes

No

(c) (i) Do you envisage any difficulty in implementing the scheme?

(ii) If “Yes”, please specify : _____

23. Do you feel the Eligibility Test paper scheme is meeting the objective of preparing the students for the main examinations?

24 (a) Do you think that the scheme of accredited institutions is serving the students well and supplementing the efforts of the Board of Studies?

(b) Give your suggestions in this regard: _____

25. (a) What in your opinion are the reasons for failure of students in the examination?
(Please tick the relevant boxes)

(i) Examination standards are high

(ii) Time available to the students for studies is not sufficient

(iii) Calibre of the students is not of required standard

(iv) Lack of application to studies

(v) Lack of personal contact with the faculty members

(vi) Lack of expression

(vii) Inadequate coaching

(viii) Inadequate practical experience

(ix) Questions too lengthy

(x) Time available to answer questions in the examinations is not enough

(xi) Any other, please specify : _____

26. (a) (i) Do you have any suggestions to make for a proper career opportunity for the large number of students who remain unsuccessful in clearing the Final Examination of the Institute?

(ii) If “Yes”, please specify : _____

- | | Yes | No |
|---|--------------------------|--------------------------|
| (b) Do you recommend a semi-professional status to those students who have undergone the three-years practical training and qualified in the PE-II/Intermediate Examination of the Institute, but have failed to clear the Final Examination? | <input type="checkbox"/> | <input type="checkbox"/> |
| (c) If “Yes”, do you recommend that they be issued any certificate testifying attainment of semi-professional status? | <input type="checkbox"/> | <input type="checkbox"/> |

Part V : Compulsory Computer Education

- | | | |
|--|--------------------------|----------------------------------|
| 27. (a) Do you think that the introduction of Compulsory Computer Education Course by the ICAI is useful? | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) (i) Do you feel 250 hours of training in computers is adequate? | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) If “No”, what should be the appropriate duration? | <input type="text"/> | Hours |
| (c) (i) Do you think positioning the present scheme of imparting compulsory computer training prior to practical training is useful? | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) If “No”, please specify the stage at which it should be imparted. | <input type="checkbox"/> | During practical training |
| | <input type="checkbox"/> | After practical training |

Part VI: Compulsory Course on General Management and Communication Skills (GMCS)

28. Does the course on GMCS, which a student after completing Practical Training has to attend before enrolment as a Member, fulfil its purpose? Yes No
29. (a) Do you think that the present duration of the course i.e. 15 days' full-time is adequate?
- (b) If "No", please specify the appropriate period : Days
30. (a) Should the students be allowed to attend such 15 days' full-time course only after completion of practical training?
- (b) If 'No', what is the appropriate year in which they should be asked to do the course? 1st Year 2nd Year 3rd Year
31. Do you have any suggestions regarding this course or method of its imparting?
-
-
-

Part VII: Continuing Professional Education

32. How do you keep your knowledge up-to-date ?
- (i) Reading Institute's Journal
- (ii) Attending conferences/seminars organized by the Institute
- (iii) Any other (please specify) : _____
-
-
33. (a) How do you rate the monthly Journal of the Institute – "The Chartered Accountant"? Excellent Very Good Good Average Poor
- (b) Do you have any suggestions for its improvement: _____
-
-

34. Do you consider the mandatory CPE requirement of a minimum of 15-20 hours in every calendar year, applicable to all members holding certificate of practice is sufficient? **Yes**
 No
- (a) If **“No”**, please specify the minimum requirement **Hours**
- (b) Do you subscribe to the view that it should be made applicable to all i.e. including members in industry and others in service.
- (c) Have you attended any refresher course/seminar/workshop/conference of the Institute/Regional Councils/Branches during the last one year?
- (d) Do you feel whether fees charged for the programmes was ? **High**
 Moderate
 Low
35. Please assess the CPE Programmes in respect of following:
- | | Excellent | Very Good | Good | Average | Poor |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| (i) Quality of training | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) General Management | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (iii) Background material | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (iv) Development of knowledge and skills | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (v) Course/Programme design | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (vi) Faculty | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (vii) Duration of the programme | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
36. (a) Has the Institute’s web-site been able to fulfil the needs of the members? **Yes**
 No
- (b) If **“No”**, what are the specific information which you had tried to seek and were not able to find?
- (i) _____
- (ii) _____

Part VIII: Post-Qualification Courses

37. Do you find the newly introduced post-qualification courses like ISA, DIRM, International Trade Laws and WTO relevant, considering the present scenario of commerce and industry? Yes No
38. (a) Is the course curriculum adequate?
- (b) If “No”, please give suggestions for improvement:
- (i) ISA _____
- (ii) DIRM _____
- (iii) WTO _____
39. What are the new areas in which similar course(s) could be introduced?
- (a) International Financial Management
- (b) International Taxation
- (c) Corporate Governance
- (d) Internal Audit
- (e) International Accounting Standards and Indian Accounting Standards
- (f) Any other, please specify: _____
- _____
- _____
40. (a) (i) Is there a need for acquiring further specialization after the Chartered Accountancy Course? No
- (ii) If “Yes”, whether such specialization can be achieved through the Post-Qualification course conducted by the Institute. No
- (b) (i) Do you have any other suggestions for acquiring further specialization after the Chartered Accountancy Course? No
- (ii) If “Yes”, please specify: _____
- _____
- _____

Part IX: Other Suggestions

41. (i) Do you have any further comments / suggestions on the Education and Training aspects of the Chartered Accountancy Course? No
- (ii) If ‘Yes’, please specify. _____
- _____
- _____