

COMMON PROFICIENCY TEST (CPT) - PAPER-PENCIL MODE EXAMINATION – 14TH
DECEMBER, 2008

Notes for information and guidance of candidates and filling up of examination application form online for CPT Paper-Pencil mode Examination

1. The Common Proficiency Test (CPT) Paper-Pencil mode Examination will be held on 14TH December, 2008 in accordance with the revised scheme of education, training and examination of the Chartered Accountancy Course.

It is a 4 hours duration test comprising of two sessions of 2 hours each with a break between two sessions. The test will comprise of objective type questions with negative marking for choosing wrong answers.

All students registered for Common Proficiency Test Course on or before 6th October, 2008 with the Board of Studies of the Institute and who have passed/appeared in 10+2 examination or equivalent will be eligible to appear in the CPT to be held in December 2008. Similarly, all students already registered for erstwhile professional education course – I and who have exercised the option by applying to Board of Studies of ICAI to switch over to CPT Course on or before 6th October 2008 will be eligible to appear in CPT to be held in December 2008.

Pending issue of registration number/letters, students are advised to submit their examination application form before the last date if they have already applied for registration to CPT course on or before 6th October, 2008. Students may inform their registration number later but before issue of admit card. **However, for submission of Exam Application Form Online, the CPT Registration Number is compulsory.**

2. Date and Timings of Common Proficiency Test for Paper-Pencil mode Examination

The Common Proficiency Test will be held on Sunday, the 14th December, 2008 in two sessions as per Indian Standard Time and the details are given below:

Session	Section	Subject	Maximum Marks	Timings	Reporting Time #
Morning	A	Fundamentals of Accounting	60	9 am to 11 am	8.30 am
Morning	B	Mercantile Laws	40		

BREAK FROM 11 AM TO 12 NOON (IST)

Afternoon	C	General Economics	50	12.30 pm to 2.30 pm	12 noon
Afternoon	D	Quantitative Aptitude	50		

Abu Dhabi and Dubai Centres: Examination Timings will be 7.30 am to 9.30 am (with reporting time as 7.00 am) for the morning session and 11.00 am to 1.00 pm (with reporting time as 10.30 am) for the afternoon session.

3. Subjects and Syllabus

Common Proficiency Test will be of one paper of 200 marks and will consist of the following four subjects.

(1) Fundamentals of Accounting (2) Mercantile Laws (3) General Economics (4) Quantitative Aptitude

The syllabus for these four subjects will be as specified by the Council under Regulation 25D (3) of the Chartered Accountants Regulations, 1988 and as published in the Journal of the Institute "The Chartered Accountant" August 2006 issue (pages 291-293) and the Students' Newsletter of the Institute "The Chartered Accountant Student" August 2006 issue (pages 12-13) and also available at www.icaai.org

4. Examination Centres

The list of examination centres for CPT is given at APPENDIX A. Each candidate is expected to choose one centre as his choice of examination centre and write the appropriate code of the chosen Centre.

Candidate may note that the choice of centre once exercised is final and no request for change of examination centre will thereafter be entertained under any circumstances.

5. Examination Fee

Fee of Rs. 400/- (Rupees four hundred only) can be remitted using Online payment gateway facility with Visa/Master Card or by Demand Draft/Pay Order from any scheduled Bank drawn in favour of The Secretary, The Institute of Chartered Accountants of India, payable at New Delhi. Candidates opting for Centres at Abu Dhabi and Dubai are required to pay a fee of US\$110. Once fee details are entered, the system generates a control number, the candidate is required to take a print out of the same and affix the Pass port size photograph and specimen signature at the designated places and send the said application form i.e. Print Out (along with the Demand Draft, if applicable) by Speed Post/Registered Post so as to reach the Institute at New Delhi on or before 31st October 2008. The forms received late i.e. after 31st October 2008 will not be considered under any circumstances.

6. Eligibility requirements to appear in CPT (Regulation 25D (1) may be referred to for full details).

- (a) A candidate shall be eligible to appear in Common Proficiency Test to be held on 14th December 2008, if he has:
- (i) Either passed the Senior Secondary Examination (10+2 examination) or its equivalent or must have appeared in the Senior Secondary Examination (10+2 examination) or its equivalent of a recognized Institution, and
 - (ii) Registered for CPT Course with Board of Studies of ICAI on or before 6th October 2008.
- (b) A candidate who is already registered for Professional Education-I Course with Board of Studies of ICAI and switched over to CPT course on or before 6th October 2008 will also be eligible to appear in December CPT.

7. Admit Card

Admit card will be issued to all the candidates found prime facie eligible 21 days prior to the day of the examination i.e. by 22nd November 2008. Details of the candidates admitted to CPT will also be hosted on website www.icai.nic.in on or before 22nd November 2008.

Candidates can also download the admit card from the above website by entering CPT Registration number by using the PIN (Personal Identification Number) given by him in the application form. The admit card so downloaded will not contain the specimen signature and photograph of the candidate but the same will be valid for admission/entry to the examination centre/hall.

Candidates, whose eligibility is in doubt, will be addressed for clarification normally 14 days prior to the date of CPT.

In case of any difficulty, Helpline Desk may be contacted on Fax No. 0120-3054841/3054843 or telephone Nos. 0120-3054851, 3054852 and 3054853 or email : cpt_exam@icai.in

On receipt of admit card, each candidate is advised to verify the Name, Registration Number, and Examination Centre, Language of Question Paper Booklet, etc. In case of any discrepancy, Helpline Desk may be contacted immediately.

8. Requirement for Passing the Common Proficiency Test

A candidate shall ordinarily be declared to have passed the Common Proficiency Test if he obtains at one sitting a minimum of 50 percent marks in the aggregate of all the four subjects/sections comprised in CPT (Examination), subject to the principle of negative marking. It is clarified that there is no requirement of securing minimum passing marks in a subject/section of CPT examination.

There will be negative marking for each wrong answer. ¼ (One Fourth) mark will be deducted for each wrong answer. Please note that multiple darkened circles for a question will also be treated as wrong answer.

Any fraction of mark in aggregate will be rounded off to the next full mark.

It is clarified that there is no provision for improvement of result CPT examination in the Chartered Accountants Regulations, 1988. Therefore, such students who have once passed the CPT examination are not eligible to apply/appear afresh/again in the CPT examination.

9. Need to appear in both sessions of CPT

CPT will be held in two sessions, as explained above. Candidates are necessarily required to appear in both the sessions. i.e. morning session and afternoon session of CPT. It may be noted carefully that in the event of any candidate appearing in the morning session and choosing to absent himself in the afternoon session or vice-versa due to any reason whatsoever, he shall be deemed as absent in CPT and his result shall not be processed/prepared/published.

10. Option to choose Question Paper Booklet in English or Hindi

Each candidate is expected to choose the language of the Question Paper Booklet at the very outset in the CPT examination application form and no change thereafter will be allowed under any circumstances. However, the Answer Sheets will be in English language only.

11. Refund of Fee

The examination fee of Rs. 400/- is for students opting examination Centre in India and US \$110 for students opting for Abu Dhabi and Dubai Centres. No refund/adjustment of fee will be permissible under any circumstances.

12. Use of Calculator

Candidates will be allowed to use battery operated portable calculator in CPT. The calculator can be of any type with upto 6 functions, 12 digits and upto two memories. Attempt to use any other type of calculator not complying with the specifications indicated above or having more features than mentioned above shall tantamount to use of unfair means. Scientific calculator is not allowed.

13. Answer Sheets

Each candidate will be provided separate OMR Answer Sheet each for morning session i.e. meant for Section A (Fundamentals of Accounting) and Section B (Mercantile Laws) as well as for afternoon session i.e. meant for Section C (General Economics) and Section D (Quantitative Aptitude). The candidates are required to

hand over the Answer Sheets to the invigilators of the class room at the close of each session of the examination along with the respective question paper booklet.

14. Representation against Question Paper Booklet

If a student of CPT feels that any question asked in any subject of CPT was out of syllabus or outside the ambit of the level of knowledge expected as laid down in the syllabus or the language used in the question was ambiguous or any other valid reason, he may, if he so desires, send his representation to The Senior joint Secretary (Exams.), The Institute of Chartered Accountants of India, ICAI Bhawan, P.B. No. 7112, Indraprastha Marg, New Delhi – 110 002, so as to reach him within a week from the date of CPT.

15. Unfair means in the examination

If a candidate is found to have resorted to or has made an attempt to resort to unfair means in the examination, the Examination Committee 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 Centre Superintendent has absolute authority 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 his explanation in writing to the Centre Superintendent.

Smoking, chewing of tobacco/betel, intoxicant, etc. is strictly prohibited in the examination hall.

Mobile Phones and other electronic gadgets (except calculator as permissible) are not allowed in the examination centre/hall. It is clarified that mere possession of mobile phone in the examination hall whether in switch off mode or silent mode shall be deemed to be resorting to adoption of unfair means in the examination.

16. Result of CPT

The result of CPT is likely to be declared around 15th January 2009 and will be published at New Delhi. It will be displayed on the notice board of the Institute at New Delhi and hosted on Internet at www.careresults.nic.in

Result Card will be issued to all students who appeared in CPT normally within two weeks of the declaration of result. No Pass Certificate will be issued.

17. Merit List

A merit list upto 10th rank of the candidates securing a minimum of 60 percent marks will be prepared and a Certificate of Merit to such candidates will be issued within 4 weeks of the declaration of result.

18. Declaration

Each candidate of CPT will be required to give a declaration in the CPT Examination Form Online duly signed by him and countersigned by his parent/guardian that he is eligible to appear in CPT in accordance with the Chartered Accountants Regulations, 1988 and if it is discovered at any latter stage that he was not eligible to appear in CPT, his admission to CPT or if appeared and passed the CPT, the result thereof and further admission to Professional Competence Course, if secured will be treated automatically null and void and he will have no claim whatsoever. He will abide by the decision of the Institute in such a situation.

19. Verification of Answer Sheets

A candidate if he so desires can apply for verification of answer sheets as per Regulation 39(4) of the Chartered Accountants Regulations, 1988 within a month of declaration of result along with a fee of Rs. 200/- by way of a demand draft payable in favour of Secretary, The Institute of Chartered Accountants of India, payable at New Delhi and sent to The Senior Joint Secretary (Exams.) ICAI, ICAI Bhawan, Indraprastha Marg, New Delhi – 110002. It may be noted that the fee is for verification and not for revaluation. Pending receipt of out come of the verification, a candidate may apply for appearing in the next CPT, if he so desires.

20. Admission to Professional Competence Course

A candidate after passing the Common Proficiency Test will be eligible to register himself for Professional Competence Course and commence articulated training in accordance with the Chartered Accountants Regulations 1988 subject to otherwise being eligible.

21. How to Fill up Examination Application Form Online on <http://icaiaexam.icaai.org>

- a) The candidate shall open an account by submitting his/her CPT Registration Number, Date of Birth and e-Mail ID. The Username (shall be in the form CRO0278142-CPT) and the password shall be mailed to the candidate to the e-mail ID supplied by him/her at the time of creation of account.
- b) The basic details of the candidate are picked-up from the CPT registration data available with the Institute. Candidates are allowed to change their address while filling-up the online examination application form.
- c) Candidates after filling the Examination Application Form Online are required to take a print out of the application form n <http://icaiaexam.icaai.org> paste their

photograph (pass port size – 3.5x4 cms. and sign at specified place, get it attested from a Chartered Accountant or a Gazetted Officer or Principal of a College/School). Enclose relevant documents including Demand Draft/Pay Order as specified above and send by Speed Post/Registered Post to the Sr. Joint Secretary (Exams.), The Institute of Chartered Accountants of India, ICAI Bhawan, I.P. Marg, New Delhi - 110 002, so as to reach him on or before 31st October 2008.

- d) Candidates can also upload scanned copy of their photograph and signature while filling up the examination form online as JPG images using browse option available at the bottom of the form. The size of such images should not exceed 25KB per image. Candidates are advised to save their passport size scanned photograph as CPTREGNNo.-P.jpg (exp. CRO0278142-P.jpg) and similarly Signature as CPT REGN No. ____-S.jpg.

APPENDIX-A

LIST OF EXAMINATION CENTRES

(A candidate can choose any one examination centre of his choice
Irrespective of his registration with any Regional Office of ICAI. But, Centre once
opted will not be changed under any circumstances.)

(1) WESTERN REGION							
<i>(Covering States of Goa, Gujarat and Maharashtra and U. T. of Dadra & Nagar Haveli and Daman & Diu)</i>							
CENTRE ->	CODE	CENTRE ->	CODE	CENTRE ->	CODE	CENTRE ->	CODE
AHMEDABAD I @	101	JAMNAGAR	110	MUMBAI- VII +	119	RAJKOT	128
AHMEDABAD II @	102	KOLHAPUR	111	MUMBAI-VIII +	120	SANGLI	129
AHMEDNAGA R	103	LATUR	112	MUMBAI-IX +	121	SOLAPUR	130
AKOLA	104	MUMBAI-I +	113	MUMBAI- X +	122	SURAT	131
AMRAVATI	105	MUMBAI-II +	114	MUMBAI-XI +	123	THANE	132
ANAND	106	MUMBAI-III +	115	NAGPUR	124	VADODARA	133
AURANGABAD	107	MUMBAI- IV +	116	NASHIK	125		
GOA	108	MUMBAI- V +	117	PIMPRI CHINCHWAD	126		
JALGAON	109	MUMBAI- VI +	118	PUNE	127		

@ Ahmedabad is divided into two zones, namely Zone I and Zone II. The possible locations of centres in the zones are as under :

Zone I Navrangpura, Ellis bridge, Ambawadi, Naranpura, Memnagar

Zone II - Vastrapur, Thaltej, Sattellite, Gurukul Road

+ Mumbai is divided into eleven zones, namely Zone I to Zone XI.

The possible locations of centres in the respective Zones will be:

Zone I Churchgate/Charni Road area

Zone II Parel/Dadar area

Zone III Vile Parel/Andheri

Zone IV Jogeshwari (W)/Goregaon(W)/Malad (W)/Kandivali(W)

Zone V Jogeshwari (E)/Goregaon(E)/Malad (E)/Kandivali(E)/Borivali(E)/ Dahisar(E)

Zone VI Borivli/Dahisar(West)

Zone VII Mira Road/Bhayandar

Zone VIII Vasai Road/Nallasopara/Virar
 Zone IX Ghatkopar/Bhandup/Mulund
 Zone X Dombivli area/Kalyan
 Zone XI Vashi (Navi Mumbai)

(02) SOUTHERN REGION							
<i>(Covering States of Andhra Pradesh, Karnataka, Kerala and Tamil Nadu and U. T. of Lakshadweep and Pondicherry)</i>							
CENTRE ->	CODE	CENTRE ->	CODE	CENTRE ->	CODE	CENTRE ->	CODE
ALAPPUZHA	201	COIMBATORE	210	KOZHIKODE	219	THRISSUR	228
BANGALORE-I@@	202	ERNAKULAM	211	KUMBAKONAM	220	TIRUCHIRAPALLI	229
BANGALORE-II@@	203	ERODE	212	MADURAI	221	TIRUPUR	230
BELGAUM	204	GUNTUR	213	MANGALORE	222	TUTICORIN	231
BELLARY	205	HUBLI	214	MYSORE	223	UDUPI	232
CHENNAI 1#	206	HYDERABAD-I *	215	PALGHAT	224	VELLORE	233
CHENNAI II #	207	HYDERABAD-II *	216	PONDICHERRY	225	VIJAYAWADA	234
CHENNAI 111#	208	KOLLAM (QUILON)	217	SALEM	226	VISAKHAPATNAM	235
CHENNAI IV #	209	KOTTAYAM	218	THIRUVANANTH- APURAM	227		

@@Bangalore is divided into two Zones, namely Zone I and Zone II. The possible locations of centres in the zones are as under:

Zone I - Bangalore (East & North) comprising of Basaveshwaranagar, FrazerTown, Gandhinagar, M . G. Road, Majestic, Malleswaram, Rajajinagar, Richmond Town, Shivajinagar, Tumkur Road and Yelahanka

Zone II - Bangalore (West & South) comprising of Banashankari, Basavangudi, Chamrajpet, Domlur, J.P. Nagar, Jayanagar, J.C. Road and Mysore Road.

Chennai is divided into four Zones, namely Zone I to Zone IV.

The possible locations of centres in the Zones are as under:

Zone I - Nungambakkam, Gopalapuram, Mount Road, Triplicane, George Town

Zone II - Kodambakkam, T. Nagar, Chromepet, Pallavaram, Vadapalani, Ashok Nagar, West Mamabalam, K.K Nagar, Porur

Zone III - Royapettah, Mylapore, Mandaveli, Adyar, Besant Nagar, Tiruvanmiyur

Zone IV - Arumbakkam, Anna Nagar, Ambattur, Avadi, Villivakkam, Poonamallee

* Hyderabad is divided into two zones, namely Zone I and Zone II. The Possible locations of centres in the respective zones will be:

Zone I - Hyderabad

Zone II - Secunderabad

(03) EASTERN REGION (Covering States of Seven North East States, Orissa, West Bengal and U. T. of Andaman & Nicobar islands)							
CENTRE ->	CODE	CENTRE ->	CODE	CENTRE ->	CODE	CENTRE ->	CODE
ASANSOL	301	GUWAHATI	304	KOLKATA-II [^]	306	ROURKELA	308
BHUBANESWAR	302	KOLKATA I [^]	305	KOLKATA III [^]	307	SILIGURI	309
CUTTACK	303						

[^] Kolkata is divided into three zones, namely Zone I to Zone III. The possible locations of centres in the respective Zones will be:

Zone I - Kolkata South

Zone II - Kolkata North

Zone III – Howrah

(04) CENTRAL REGION (Covering States of Bihar, Chhattisgarh, Jharkhand, M.P., Rajasthan, Uttarakhand and UP)							
CENTRE ->	CODE	CENTRE ->	CODE	CENTRE ->	CODE	CENTRE ->	CODE
AGRA	401	DHANBAD	410	JODHPUR	419	PALI-MARWAR	428
AJMER	402	DURG	411	KANPUR	420	PATNA	429
ALLAHABAD	403	GHAZIABAD	412	KOTA	421	RAIPUR	430
ALWAR	404	GORAKHPUR	413	LUCKNOW	422	RANCHI	431
BAREILLY	405	GWALIOR	414	MATHURA	423	SAHARANPUR	432
BHILWARA	406	INDORE	415	MEERUT	424	UDAIPUR	433
BHOPAL	407	JABALPUR	416	MORADABAD	425	UJJAIN	434
BIKANER	408	JAIPUR	417	MUZAFFARNAGAR	426	VARANASI	435
DEHRADUN	409	JAMSHEDPUR	418	NOIDA	427		

(05) NORTHERN REGION							
(Covering States of Delhi, Haryana, HP, J&K, Punjab and U.T of Chandigarh)							
CENTRE ->	CODE	CENTRE ->	CODE	CENTRE ->	CODE	CENTRE ->	CODE
AMBALA	501	DELHI/NEW DELHI-III \$	507	HISAR	513	PATIALA	519
AMRITSAR	502	DELHI/NEW DELHI-IV \$	508	JALANDHAR	514	ROHTAK	520
BATHINDA	503	DELHI/NEW DELHI-V \$	509	JAMMU	515	SHIMLA	521
CHANDIGARH	504	DELHI/NEW DELHI-VI \$	510	KARNAL	516	SONEPAT	522
DELHI/NEW DELHI-I\$	505	FARIDABAD	511	LUDHIANA	517	YAMUNA-NAGAR	523
DELHI/NEW DELHI-II\$	506	GURGAON	512	PANIPAT	518		

\$ Delhi/New Delhi is divided into six zones, namely Zone I to Zone VI. The possible locations of centres in the zones are as under :

Zone I - Karol Bagh, Pusa Road

Zone II - Pitampura, Rohini, Punjabi Bagh, Paschim Vihar

Zone III -Nizamuddin, Yusuf Sarai, Jangpura, Lodhi Road

Zone IV -Trans Yamuna Area MayurVihar, Priyadarshini Vihar (Bank Enclave), Vivek Vihar

Zone V - Model Town, Civil Lines, Darya Ganj, Kirti Nagar

Zone VI - Janakpuri, Dwarka

(06) OVERSEAS EXAMINATION CENTRES:		
CENTRE ->	CODE	
ABU DHABI (UAE)	601	
DUBAI (UAE)	602	