

## Important Announcement

23<sup>rd</sup> April 2019

### Changes introduced in CA examinations to be held in May 2019 and onwards

Students are hereby informed of the following changes that are being introduced with effect from the CA examinations to be held in May 2019 and onwards.

1. Following papers of both Intermediate and Final level exams ( both under the Old and New syllabus) shall have Multiple Choice Questions(MCQs) to the tune of 30 per cent 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 systems and strategic management	7	Information Technology and Strategic Management

Final (New)		Final(Old)	
Paper	Subject	Paper	Subject
3	Advanced Auditing and Professional Ethics	3	Advanced Auditing and Professional Ethics
4	Corporate and Economic Laws	4	Corporate and Allied Laws
7	Direct Tax laws and International Taxation	6	Information Systems Control and Audit.
8	Indirect Tax Laws	7	Direct Tax Laws
		8	Indirect Tax Laws

2. The question papers in respect of the above mentioned papers will have two parts, Part I comprising MCQs to the tune of 30 marks ( each carrying 1 to 2 marks) and Part II comprising descriptive type questions to the tune of 70 marks.
3. Candidates will be required to write their answers in respect of Part I of the paper (i.e. MCQs) in OMR answer sheet by darkening the appropriate circles with HB pencil and Part II of the paper ( i.e. the descriptive type questions) in the descriptive type answer book in the normal course.
4. **Late entry in the exam hall will be permitted upto 2.15 PM (IST), i.e. upto half an hour from the time question papers are distributed. This will be applicable to all the papers including the composite papers mentioned above. Candidates are advised to plan their travel time carefully and reach the exam centre well in time.**
5. **Exam will conclude at 5.00 PM(IST). No student will be allowed to leave the exam hall before 5.00 PM(IST) even if he has completed the paper. Candidates are required to remain in their seat even if they had completed the paper. This will be applicable to all the papers including the composite papers mentioned above.**

6. **A candidate will be required to submit a) OMR answer sheet b) Answer book used for answering the descriptive answers ( relating to Part II) and c) MCQ booklet to the invigilator before leaving the exam hall, after the conclusion of the exam.** Non submission of the MCQ booklet to the invigilator after the conclusion of the exam, will be deemed to be an act of unfair means and will be dealt with accordingly.

**Other details in respect of the composite papers are as follows:**

7. Each of the above-mentioned papers is a single paper for all purposes and intent- i.e. for passing requirements, exemptions, statement of marks, verification under Regulation 39(4) of the CA Regulations 1988, inspection/providing certified copies of answer books, etc.
8. Candidates are to ensure that they have received both parts of the question paper. In case, they do not receive both the parts of the composite paper, they should bring it to the notice of the invigilator concerned at the exam centre who will provide them both.
9. Candidates will be required to answer all the MCQs. There would be no internal or external choice in them. The MCQs may be either knowledge-based or application-based. The skill level would be either “knowledge and comprehension” or “application and analysis”. There will be no negative marking for wrong answers. No reasoning is required for answers to MCQs.
10. MCQ booklet will have multiple sets, i.e. A, B, C and D.
11. Candidates who wish to change their answer, can correct the answers on the OMR answer sheet, by erasing the earlier answer completely and choosing a new answer. Candidates are advised to carry HB pencils and erasers to the exam hall. No exchange of pencils or erasers will be permitted in the exam hall. Any attempt to exchange pencils or erasers in the exam hall during the exam will be deemed to be an act of “Unfair Means” and will be dealt with accordingly.
12. Candidates should write the details sought on the OMR answer sheet, in the boxes provided thereon, in black ink pen and darken the circles thereunder in HB pencils, carefully. In case of any error in writing the details, the OMR answer sheet will not be replaced. They should bring it to the notice of the invigilator who will do the needful.
13. Candidates are advised not to mark answers in respect of the MCQs in the answer book meant for descriptive type answer book or in the MCQ booklet. Such answers written in the descriptive answer book or in the MCQ booklets will not be evaluated.
14. No mark will be awarded, in case no circle is darkened or more than one circle is darkened in respect of a particular question in the OMR answer sheet.
15. In Paper 4 and Paper 7 of Intermediate Level exam, the practice of Sections A and B will continue. However, in the composite paper, OMR answer sheet will be only one for both the Sections. Candidates will be required to answer the MCQs of Section A and Section B in the same OMR answer sheet. However, the descriptive component of the question papers will have to be answered in their respective designated answer books marked A and B.

16. There is no segregation of timing within the 3 hours duration, separately for answering descriptive type questions and objective type questions. Candidates will be free to use the time as per their convenience.
17. Reading time of 15 minutes will continue to be allowed in the composite papers, as in other papers.
18. Both the question papers will be provided to the candidates at 1.45 PM(IST), i.e. 15 minutes before the commencement of the exam.
19. Both the answer books will be provided to the candidates at 2.00 PM.(IST) in the normal course.
20. Candidates will be required to remove the roll number sticker ( containing the roll number in bar coded format) available on the attendance register against his/her name and affix the same at the designated place on the cover page of the descriptive type answer book.
21. There is no requirement for affixing the roll number bar code sticker on the OMR answer sheet.
22. Candidates are advised not to staple or tag the OMR answer sheet with the descriptive type answer book. Further, they are advised not to keep the OMR answer sheet inside the MCQ booklet while submitting the same. MCQ booklet, OMR answer sheet and the descriptive type answer book are to be submitted to the invigilator separately.
23. The Invigilator will sign and hand over the acknowledgement on Page 2 of the admit card to the candidate, for having received each of the answer books, in separate columns on the reverse of the admit card, upon receipt of the OMR answer sheet and the descriptive answer book after the conclusion of the exam.
24. Physically handicapped candidates will be given extra time as per the existing arrangements, in the normal course, as per the guidelines in place.
25. In the case of Hindi medium candidates, Papers 2, 3, 6, 7 and 8 of Intermediate Level (Both Old and New Syllabus), including the MCQ component will be bilingual. In other papers of the Intermediate level exam, question papers will be in English only for all candidates including Hindi medium candidates.
26. OMR answer sheets will be in English only for all candidates including Hindi medium candidates.

Candidates are advised to take note of the above-mentioned changes and act accordingly.

**ICAI Examinations**