

Frequently Asked Questions

ICAEW members intending to apply for membership of ICAI under the Memorandum of Understanding with ICAEW

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1. **What are the eligibility requirements for ICAEW members wishing to become members of ICAI?**

ICAEW members must:

- a) be current members of the ICAEW with no disciplinary findings;
- b) have qualified as ICAEW members having passed at least the final examination of the ACA;
- c) have undertaken their training contract or training agreement within public practice;
- d) pass specified ICAI examinations (please see below).

Note:

Members who have joined ICAEW via reciprocal arrangements with another accountancy body are not eligible to join ICAI via the ICAI/ ICAEW MoU.

ICAEW members who completed their training contract or training agreement outside public practice are not eligible to join the ICAI via the ICAI/ ICAEW MoU .

2. **Is there an examination requirement to gain membership of the ICAI?**

Yes. Members of the ICAEW will need to sit and pass ICAI examination papers in order to be eligible for ICAI membership. The ICAI will grant examination credit to ICAEW members from:

- a) all papers of the ICAI's Common Proficiency Test;
- b) all papers of the ICAI's Professional Competence Course;
- c) all papers of the ICAI's Final (New) Course other than those mentioned below:
 - i) Auditing and Assurance;
 - ii) Law, Ethics & Communication;
 - iii) Information Technology & Strategic management; and
 - iv) Taxation.

3. Is there a practical experience requirement to gain membership of the ICAI?

No. There are no further practical training requirements other than those outlined above.

4. How do I register with the ICAI?

Complete and return the prescribed registration form with:

- a) the requisite registration fee; and
- b) the ICAI examination fees;

Registration applications may be submitted online or hard copy, duly signed by the member along with the requisite documents. The applicant will then receive from the ICAI:

- a) a letter confirming ICAI registration; and
- b) a unique reference number which will be used on all further correspondence.

Following successful registration, study material for the four subject papers in Question 2 will be issued to each applicant by the ICAI in New Delhi.

5. When are the exam sessions?

Applicants registering before 15 March will be able to sit examinations in the May session. Applicants registering before 15 September will be eligible to sit examination in the November session.

6. Where should I submit my application for ICAI registration?

Members should submit their registration application, including all required documentation, to:

The Secretary,
The Institute of Chartered Accountants of India,
ICAI BHAWAN,
Indraprastha Marg ,
Post Box 7100,
New Delhi.

If you require further information on submission documentation please contact the Nodal Officer Mr. J E Samuel, Deputy Secretary at samuel@icai.in or on 00-91-9350799943

7. How and where can I sit for ICAI examinations?

Members will be asked to state their preference of exam session date and location on the ICAI registration form. Further information will be forwarded by the ICAI following successful registration. Candidates must apply for examinations in the prescribed format, and submit all relevant materials.

8. Will I need to take all four ICAI examination papers in one sitting?

Applicants will be required to take and pass all four papers at one sitting.

If a candidate receives a fail for any of the four papers, the candidate will be required to sit all papers again, with the exception of any which secured a 60%+ pass mark. Any paper passed by 60%+ will be credited for the next examination session.

At the following session, an applicant will need to sit all remaining outstanding papers. Any credits will only be available to applicants for three consecutive attempts.

9. How many attempts are allowed per paper in order to remain eligible for the membership of ICAI?

Please contact the ICAI directly.

10. What are the pass marks for the specified ICAI examinations?

The pass marks for individual papers are 40%, however a candidate must also attain 50% in aggregate at one sitting in order to pass all four papers. The examination department will issue the marks sheet and certificate after passing all the four papers.

11. What tuition will be available to ICAEW members wishing to take the four ICAI papers?

ICAI encourages self study to develop analytical skills using the self-contained study material issued for the specified modules. In-house tuition is not currently available. The Board of Studies at the ICAI will however issue revision and test papers to all candidates sitting ICAI examinations for the first time. Should candidates require further clarification, they may contact the Board of Studies.

12. Following registration, how long must I wait before taking the ICAI examinations?

It is for the candidates to decide when they register for examinations. Candidates are free to opt for an examination session which best suits their needs. The registration/examination form will ask for intended dates, but candidates need to write in to the ICAI well in advance. The deadline for registration for an exam session is about 8 weeks prior to the sitting. Please ensure that you check the ICAI website for exam deadlines.

13. What documentation will I need to submit in order to be admitted as a member of the ICAI?

After successfully passing the specified ICAI examinations you must submit Form '2a' (the prescribed format for ICAI membership applications). This should be submitted along with photocopies of the following documents:

- a) membership certificate issued by the ICAEW;
- b) letter of good standing issued by ICAEW confirming
 - i) current membership
 - ii) training undertaken within public practice
 - iii) successful passing of the final examination.

14. How will ICAI membership be confirmed?

On the ICAI's receipt of the fully completed membership application Form '2a' the name of the applicant will be entered in the Register of Members of ICAI as an 'Associate' "Not in Practice". At this time, a unique membership number will be issued. The applicant will receive:

- a) a letter of confirmation
- b) an ICAI identity card
- c) a copy of the Member's Handbook

15. Will members of the ICAEW joining membership of the ICAI be required to comply with ICAI regulations?

Members joining the ICAI under the ICAI/ ICAEW MoU must abide by the Provisions of the Indian Chartered Accountants Act 1949, the Chartered Accountants Regulations 1988 and the guidelines framed thereunder from time to time.

16. Will the name of members admitted under the MoU appear in the List of Members published by ICAI?

Yes. The names of such members will appear at the end of each city (if in India) and at the end of the "Members abroad" section based on place of business.

Note:

Such members shall not be eligible to contest or vote in the Central Council, Regional Council or any of its branches.