

Assessment of CA Students after completion of 1st and 2nd year of practical training

The Council has decided to assess students after completion of first and second year of practical training with online MCQ based tests. These tests would examine the knowledge gained by the student during the course of practical training and his ability to apply his subject specific skills while undergoing his training in that particular area.

The brief details about these tests are as below:

1. The test would be of 75 marks (Duration: 2 hours) for 1st year students and of 100 marks (Duration: 3 hours) for 2nd year students.
2. The students completing their 1st/ 2nd year of practical training in a particular quarter of a year would be eligible to register for the said test in the subsequent quarter.
3. Students will be assigned grades based on their performance in the assessments as below:
 - a. 80% and above – A grade
 - b. 60% and above but below 80% – B grade
 - c. 40% and above but below 60% – C grade
 - d. Below 40% – D grade
4. The grades would appear on the final marksheet of the student. A student can appear in the particular test at a maximum of two more times to improve his/ her grade by paying a nominal fee. The best grade out of all the grades scored, would be taken for inclusion in the marksheet.
5. In the test, Accounting and Auditing (including Corporate Laws) of 50 marks will be mandatory and students would be selecting one optional module at 1st level test and two optional modules at 2nd level test, related to their practical training specialisation area. The optional modules (each comprising 25 marks) would be:

S No	First Year	Second Year
1.	Direct Tax	Direct Tax including International Taxation
2.	Indirect Tax	Indirect Tax
3.	Internal Audit	Internal Audit

The first test for both the category of students will be on August 26, 2018. The students who would be completing their 1st/ 2nd year of practical training during the second quarter of 2018, i.e. April-June, 2018 would be eligible to appear in these assessments during August-December, 2018. Similarly, the students completing their 1st/ 2nd year during July-September, 2018 would be required to appear in October-December, 2018 quarter and so on. Concerned students are advised to practice the sample questions uploaded in BoS Knowledge Portal on the Institute website at the link: https://www.icai.org/new_post.html?post_id=14836.

Further details would be hosted through announcement on the Institute website only. For further clarifications, if any, you may write to PTassessment@icai.in.

Director, Board of Studies