The Institute of Computer Accountants
27, N. S. Road, 4th Floor, Kolkata - 1

Exam Policy 2017-18
Exam Procedure
ICA is committed to providing students with an efficient, fair and equitable system of assessment and examination that will enable them to demonstrate their learning and completing their certification.

1.1 Scope
The examination policy document covers all versions of Certified Industrial Accountant (CIA) and other courses (as and when introduced by ICA). The coverage of examinations under this policy is subject to change from time to time.

1.2 Definitions
Delivery Centre / Centre: the centre where students have enrolled for the course and where exams will be conducted

Invigilator/Examiner: The person conducting the examination and is responsible for conduct during the examination. Also, the person checking the papers and providing score to the students based on answers provided by the students

Examination Department: ICA’s department responsible for overall administration of the examinations

External Examination (Exam): Examination conducted by the Examination Department of ICA. Unless otherwise mentioned, “Exam” would mean external examination and includes online, offline and practical examination.

Internal Exam: Exam to be conducted by the centre

1.3 Entry Test
As already conveyed in Business Plan 2017 by management, the Entry Test is going live and applicable from 02 June, 2017

1) For CIA+ admissions (Mandatory)
For CIA+ system will check that whether candidate has passed the entry test if yes then system will allow to proceed in next screen for final admission else system will provide message like “Candidate has scored below 50% marks.” and admission process will be cancelled.

* CIA+ Exemption is applicable for the same

2) CIA admissions (restriction in OBM and Exam Requisition till the test is given)
No restriction at the time of Admission in CIA & CIA Foundation however, system will check at the time of Batch Creation (OBM) as the message box will show “Admission test is pending”. After clicking on the message box then Entry test screen will open for appearing in the same. After completion of Entry test then centre can create the batches in OBM of the said students as well as raise requisition for examination as per the criteria. Kindly note that even if the student does not clear the test appearance is important for initial grading capturing

*CIA Exemption will be applicable for the same
Components of Entry Test

The components or the questions of Entry Test would be on

a) IQ and Aptitude
b) Communication and Reasoning

Form of Question

The form of questions will be MCQ

Time Limit for the Test

The duration of test is 30 mints

The link is shared below but will work after the entry test goes LIVE

exam.icajobguarantee.com/entrance

1.4 Examination Revamped

The Revamped Examination Pattern is on the roll from 01 January, 2017

The examinations are conducted to assess the performance of students and are used to determine whether the student is eligible for certification or not.

ICA conducts exams at the end of each module/subject/level and a final exam (refer details below) at the end of the course. Notwithstanding, the frequency of exams is subject to change depending on circumstances and business requirements

<table>
<thead>
<tr>
<th>Table of Modules</th>
</tr>
</thead>
<tbody>
<tr>
<td>To be conducted by ICA HO</td>
</tr>
<tr>
<td>Tally</td>
</tr>
<tr>
<td>BA</td>
</tr>
<tr>
<td>BCA</td>
</tr>
<tr>
<td>BC</td>
</tr>
<tr>
<td>DT</td>
</tr>
<tr>
<td>IDT</td>
</tr>
<tr>
<td>Advanced Accounts</td>
</tr>
<tr>
<td>Advanced Excel</td>
</tr>
<tr>
<td>Final Exam</td>
</tr>
</tbody>
</table>

There will be a sharing of responsibilities for Internal Examination which is mentioned below:

<table>
<thead>
<tr>
<th>ICA HO Responsibility</th>
<th>ICA Centre Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Will give the exam password a day before the exams to be conducted</td>
<td>1) To conduct the exams within the said time as the password would change. Timely completion of internal exams to enable acceptance of External Exam requisition.</td>
</tr>
<tr>
<td>2) Question papers of Additional accounting package and ITP will be sent bi-monthly to centres from HO</td>
<td>2) To conduct the exam and send the required back-ups and answer sheets accordingly (as and when asked for offline exam)</td>
</tr>
<tr>
<td>3) To check and approve the requisition made by centre to conduct exam. (min requisition requirement to remain 30)</td>
<td>3) To raise requisition for all internal exams</td>
</tr>
<tr>
<td>4) To guide the centre trainer members in the process as to start and confirm the online exams</td>
<td>4) To maintain discipline during the entire exam process. HO can ask for A/V recordings when required for Internal Exams.</td>
</tr>
</tbody>
</table>

**a) Frequency:** The External Examinations will be conducted as per Quarterly Exam calendar shared in advance. The exam department will communicate the date of exams directly to the Centre well in advance. The Internal Examinations can be conducted maximum 2 times a month

**b) Load:** Please note that minimum load of 30 examination is required to get an External exam date at any centre. For Internal Examination, the load should be minimum 15.

**c) Scope of Exam for each subject:** A student can appear for any subject only 3 times and if he/she wants to give 4th time or avail another scope, the centre needs to upload the JNR (JOB GUARANTEE gets cancelled) in PO login. The CRM will confirm the same and only then will be given approval for the same.

**d) Load as per Capacity Set:** Capacity is set as per infra available and calculating man-hours of QAO at centre level and is live from 17 November, 2016

**Objective:**

The centre would understand the parameter of number of exams to be conducted per requisition per exam date. We have defined the process with 6 batches per day with number of machines available.

**For Example:**

If a centre has 10 machines, then it can conduct 10*6=60 exams per day per requisition.

In case a centre increases the number of machines (if there is demand for the same with rise in no of exams at the same) the capacity will also increase in the system ultimately affecting the Centre Grading. There is no room for manual intervention for the same.

Capacity of 1 Exam Requisition of 1 Exam Date.

**d) Online Exam Requisition and confirmation:** The centre shall create the Online Examination for External and Internal Examination Requisition through ERP. The concerned QA officer will lock the requisition at least 3 days (working) before the scheduled examination date. (Refer annexure VI)

The exam slots will be sent once the requisition is locked which needs to be dedicatedly maintained.

d) Centre Level Rescheduling: Any change in examination schedule is subject to availability of the invigilators/examiners and other exam schedule as per examination department. If the exam is cancelled/rescheduled before 7 days or less from date of exam, centre will be liable for cancellation charges (Refer Annexure).

d) Offline Exams through Student Login: This is live from 2 June, 2017 explained in detail below.
How to give offline exams through student login page:

This is a new development live from 02 June, 2017. Our constant effort has been to make our system easier and user friendly.

In this respect to make the process flow of offline exams more simplified we are introducing

**Offline Exams Through Student Login**

By using this student can download the resource file for exam from their students login and upload the solutions.

After the above reviewer can evaluate the date by downloading the solutions from admin login and give marks and upload the same.

**Benefits:**

1) No need to take backups

2) Reviewer can directly upload the marks from Admin login thus helping the students to check their results before TAT also.

*Please ensure Internet connection (during uploading and downloading) & separate exam requisition for external and internal exams henceforth (mandatory).*

**Process in Annexure VII**

1.5 **Eligibility and Attendance**

a) **Module completion:** Students who have completed respective modules are eligible for appearing for exams of the said modules. In any way if it is found that a student who did/could not complete the classes and has been sent for examination, QA officer has the right to cancel the exam on the spot on which due charges will be applicable.

With a promise of a better process and OBM regularization we have linked OBM with exam requisition at centre level

In this regard, a student who is not in batch (as per OBM) and his/her batch is not closed then his name 'cannot be raised in exam requisition'.

The below pointers will give more clarity:

1) Considering that the OBM is yet to become regular we have come to an understanding that initially we would keep the restriction of attendance to $\geq 30\%$ starting 15 June to 15 September, 2017

   *(a student attendance in a particular batch needs to be $\geq 30\%$ to be eligible to give exam in that very module)*
2) From 15 September, 2017, the restriction will be $\geq 60\%$

*(if a student does not have $\geq 60\%$ attendance in a module in OBM then his/her name cannot be raised in requisition for that very module)*

For more clarity can view the table below:

<table>
<thead>
<tr>
<th>Batch Start Date</th>
<th>Batch Close</th>
<th>Attendance Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Till 14/06/2017</td>
<td>Required</td>
<td>Not Mandatory</td>
</tr>
<tr>
<td>From 15/06/2017</td>
<td>Required</td>
<td>$\geq 30%$</td>
</tr>
<tr>
<td>From 15/09/2017</td>
<td>Required</td>
<td>$\geq 60%$</td>
</tr>
</tbody>
</table>

b) **Fee Payment:** All payments applicable (i.e. Absentee fees & Re-exam fees) should be cleared by the student, failing which the student’s name will not be accepted by the ERP during Online Exam Requisition.
c) **Exam registration:** Only students who have registered for the upcoming exams through Online Exam Requisition will be allowed to appear for exams. **No spot registrations for exams are allowed.**

d) **Student ID:** Students will be required to carry Student ID card during the examination. In case the student does not carry the Student ID card, he/she will not be allowed to appear for examination under any circumstances.

1.6 **Absenteism and Rescheduling exams for students**

Any student who has registered for exams but does not appear in Examination is liable to pay Absentee Fees, failing which he / she will not be allowed to appear for any other exam. Refer to Annexure IV – Charges for applicable Absentee Fees.

*In exceptional cases (medical reason), if the student submits proper medical document and the centre director allows, the exam dept. may waive off the fee charged.*

1.7 **Student’s Responsibilities**

Students are responsible for checking the date, time and place of giving of each of their examination by consulting examination schedules – available with the centre. Students are expected to arrive at the examination hall on time.

No student will be admitted more than 10 minutes after the examination has commenced or if any student has already left the examination room.

No student may leave within the first thirty minutes after the examination has commenced.

During exams, students are not allowed to talk, adopt unfair means, use Phone/Mobile Phone / Pager / Other electronic gadget or communication device, carry or eat Food, refer to Books / Study Materials / Aids or adopt any unfair means that may jeopardise the integrity of the examinations.

If any student is found indulging in above practices, ICA holds the right to terminate the student.

1.8 **Invigilator/Examiner Responsibilities**

Invigilators are required:

a) To be familiar with the examination policy and procedures.

b) To restrict more than 4 Examination appearances in a single day of one student.

c) To use the current month Question Paper only as given by RnD and approved by MTs (Master Trainers)

d) To ensure exams are conducted based on pre-decided slots (module-wise) so that any student does not have access to the question papers (directly or indirectly) before the commencement of the exam and for a structured administration.

All question papers must be taken back after the completion of the exam and the students / centre are not allowed to retain or take copies of the question papers.

e) To see that an examination starts, takes place and finishes in an orderly and timely manner in accordance with the Examination Policy and Procedures.

f) To ensure that the seating arrangements for the students and space between desks respect the integrity of the examination process.
g) To safeguard the integrity of the examination. This includes monitoring student conduct during examination and acting upon all observed instances of cheating, contravention of the student responsibilities for examination conduct as set out above.

h) To ensure that students sign in to the examination and identify themselves through presentation of a valid photo ID.

i) To remain in the exam room throughout the exam.

j) Submit all originals of attendance sheets, answer sheets / backs to the Head office within a maximum of 3 days from the date of conducting exam.

It should be noted that any HO personnel can accompany the Examiner or visit the centre for quality check without prior intimation.

1.9 Examination Format

**Internal Assessment/Examination**

Modules that needs to be internally conducted are:

a) Additional Accounting Package
b) Banking, CM & Audit
c) FM
d) MCA
e) IFRS
f) SAP
g) ITP (Written Exam)

The trainers shall conduct examination for these modules as per defined process and shall share the marks and attendance sheet with Exam Dept. within 7 days of the exam.

All projects are an integral part of ICA Certification too.

**Linking of Projects with Examination**

For ease and better results, we have linked the Projects with concerned subjects. We mean centres do not have to send us Projects separately for evaluation. The trainer members need to do the Projects with the students as the External exams will be project oriented. We are not treating the projects as separate subjects or modules any more but blending them with related modules. As a student gives exam in that module the related project marks will be auto uploaded with the subject’s marks.

**Linking Subject to the concerned Project:**

<table>
<thead>
<tr>
<th>Project Name</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project 1.1</td>
<td>Tally</td>
</tr>
<tr>
<td>Project 2.1</td>
<td>Advanced Accounts</td>
</tr>
<tr>
<td>Project 2.2</td>
<td>Indirect Tax</td>
</tr>
<tr>
<td>Project 3.1</td>
<td>Direct Tax</td>
</tr>
<tr>
<td>Project 3.2</td>
<td>Advanced Accounts</td>
</tr>
</tbody>
</table>

**Linking Subject to Concerned Project (For CIA and CIA+ 2017-18)**

<table>
<thead>
<tr>
<th>Project Name</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project 1.1</td>
<td>Tally</td>
</tr>
<tr>
<td>Project 2.1</td>
<td>Advanced Accounts</td>
</tr>
<tr>
<td>Project 2.2</td>
<td>Advanced Accounts</td>
</tr>
</tbody>
</table>
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<table>
<thead>
<tr>
<th>Project 3.1</th>
<th>Financial management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project 3.2</td>
<td>MCA</td>
</tr>
</tbody>
</table>

For Example:

If a student has given exam in Tally and he/she gets 60/100 his/her Project 1.1 gets auto uploaded with the same marks. However, all the students' needs to do all the Projects else would fail to answer in connected subjects as the question papers would be project oriented.

Online Examination

The students are required to log on to the Home Page in the presence of the Invigilator at Centre level during online assessment.

Exams cannot be accessed unless the Invigilator provides the unique Exam password to start the Online Examination. Online exams contain several of questions such as Multiple-Choice Questions (MCQ), Fill in the blanks (FIB), Mix and Match (MAM), Image and Paragraph type of questions. Online Examination. Result are displayed immediately.

External Examination

Modules that will be taken by QAO are:

a) BCA
b) Tally
c) Business Accounts
d) Advance Accounts
e) Advance Excel
f) Direct Tax
g) Indirect Tax
h) Business Communication

These exams are conducted practically offline (i.e. on computer systems, partly online or through demonstrations like in PDP). Invigilators provide the Question Papers to the student. Backups are sent to the Head Office and QAOs check the exam backup and declare the results accordingly.

Theory/Written Examination

Centre will provide the “Answer Sheet” (should be collected from Head Office Stock Dept.) to the student during Theory Examination (module ITP only). Only ICA approved answer sheets are acceptable for scoring and grading.

Revised Timeslot for External Exam

Refer Annexure VIII for revised timings of External Exam

Final Examination

Student will be eligible to appear in the Final Examination after successful completion i.e. after passing of all the modules available in his / her course. Student will get the full course certificate only after successfully completion of the Final Examination otherwise modular certificate will be issued.

Final exam pattern has been shared below:
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<table>
<thead>
<tr>
<th>Module Name</th>
<th>Marks Break-up</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final Exam</td>
<td>25 Marks - JET</td>
<td>Auto Calculated as an average of best 25 JET (Minimum 40 counts required)</td>
</tr>
<tr>
<td></td>
<td>25 Marks - Offline (system based)</td>
<td>BCA/Tally/Accountancy/Additional accounting package</td>
</tr>
<tr>
<td></td>
<td>Time allotted- 30 minutes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>50 Marks – Viva (Face 2 Face / Skype – External Examiners)</td>
<td>Oral round with coverage of entire course the student has enrolled for.</td>
</tr>
</tbody>
</table>

1.10 Pass Marks

A student is required to score 50% marks in each exams (individually) to secure a PASS grade in each subject and in aggregate.

Also, marks declared by Examination Team is final and binding for all students.

1.11 Re-evaluation of Answer Scripts

a) Student can apply for re-checking for any Offline subject by giving re-checking fees within 15 days from the date of announcement of result.

Please note that for online re-checking, the student is supposed to click on ‘Wrong question’ or ‘Out of syllabus’ option, failing which re-checking will not be possible.

Refer to Annexure IV for applicable fees for re-checking

b) Centre will send the Re-checking MR No. to the concerned person of the Exam Dept. It will be verified by another Panel Examiner and Exam Dept. will declare the revised result within 15 days from the date of application.

c) Answer Sheet / Backup will be given to the student as per the Management’s decision.

d) Student is bound to accept the marks after re-checking process and the revised Marks (increased / decreased) will be updated in ERP by the Exam Dept.

1.12 Re-examination (in case a student fails in an exam)

In case a student fails in an exam, he/she must re-appear in the exam after due registration. A student is allowed a maximum of 3 attempts in a subject after which the full course certificate will not be issued.

The student will be eligible for Modular Certificate only.

- Final attempt subject to approval of Examination Department.

Refer to Annexure IV – Fees for applicable re-examination fees.
1.13 Marks Uploading
   a) All the Offline Examination Marks will be uploaded from QA Dept only.
   b) Online Marks will be automatically uploaded after the examination and a confirmation mail will be sent to student’s registered email id immediately.
   c) Examination results will be declared **within 14 days** from the Date of Examination provided all the necessary Answer sheets, Backup with original Attendance Sheet are received by the concerned person of Exam Dept. in due time.
   d) Centre will get a confirmation mail for Marks uploading from the Examination Dept. Centre will check and download the Result from the ERP accordingly.
   e) Any Marks related issue, Centre should communicate with QA Dept. within 7 working days from the confirmation date of Marks uploading, after which any tampering cannot be done to results declared.

1.14 Infrastructure and normal class during exams

Based on the requisition for no. of students (to appear for exam), minimum infrastructure requirement should be abided by the centre as per HO guidelines. Hence, there is no restriction on whether normal class should be conducted or not.

<table>
<thead>
<tr>
<th>Current ICA Examination Pattern (Effective January,2017)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject</td>
</tr>
<tr>
<td>---------------------------------------------------------</td>
</tr>
<tr>
<td>Business Computer Applications</td>
</tr>
<tr>
<td>Tally</td>
</tr>
<tr>
<td>Additional Accounting Package</td>
</tr>
<tr>
<td>Business Accounting</td>
</tr>
<tr>
<td>Advanced Accounts</td>
</tr>
<tr>
<td>• Accounts Reconciliation</td>
</tr>
<tr>
<td>• Ledger Scrutiny</td>
</tr>
<tr>
<td>• Accounts Finalisation</td>
</tr>
<tr>
<td>• Company Final Accounts</td>
</tr>
<tr>
<td>Course</td>
</tr>
<tr>
<td>--------------------------------------------</td>
</tr>
<tr>
<td>Advanced MS Excel (Practical application of Excel in Accounts)</td>
</tr>
<tr>
<td>Direct Tax</td>
</tr>
<tr>
<td>Indirect Tax /GST</td>
</tr>
<tr>
<td>Banking, Costing &amp; Auditing</td>
</tr>
<tr>
<td>SAP</td>
</tr>
<tr>
<td>MCA (including XBRL)</td>
</tr>
<tr>
<td>IFRS</td>
</tr>
<tr>
<td>Financial Management &amp; Share Market</td>
</tr>
<tr>
<td>Income Tax Planning / Import - Export Management</td>
</tr>
<tr>
<td>Business Communication</td>
</tr>
</tbody>
</table>

* HR round, Video Profile creation through Udyog India (upcoming development is uploading video through student login) and presentation via PPT.

Note: The Examination pattern is subject to change depending upon the course and as announced from time to time.

Certiport Exam:

Considering that Microsoft (Certiport) Exams are made mandatory for all centres offering CIA+SAP, the guidelines for necessary installation has been shared in Annexure III.