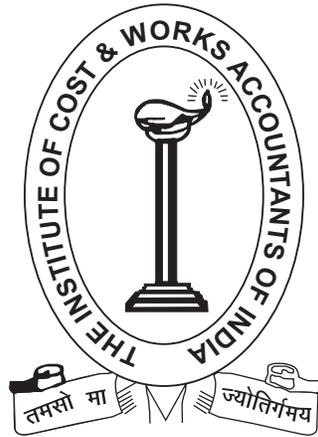


PROSPECTUS

CERTIFICATE IN ACCOUNTING TECHNICIANS CAT



THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

Directorate of Certificate in Accounting Technicians

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Dear Students,

I am happy to state that the new Course of Certificate in Accounting Technicians (CAT) launched last year by the Council of the Institute of Cost and Works Accountants of India, a Statutory Body set up in 1959 by an Act of Parliament, the Cost & Works Accountants Act, 1959 as amended by the Cost and Works Accountants (Amendment) Act 2006 has received a very good response from all quarters.

India is on the move to integrating its economy with the world economy. The effect of global meltdown is slowly but steadily waning off. The recovery process has set in and the employment opportunities are again on to bloom. All the sectors of Indian economy, particularly Service Sector which is contributing almost 55 per cent of GDP, are flourishing and generating employment for those young people who can take up the challenges of technology, knowledge and skills to turn it into a fortune for themselves. Further, this has generated an urgent demand of skilled Accounting Technicians to take up the task of basic standardised accounting for various sectors, like Small and Medium Enterprises (SMEs), Business Process Outsourcing (BPO), Knowledge Process Outsourcing (KPO), Retail, Panchayats, etc.

There is an anticipated demand of approximately one million Accountants at entry level in next three to four years and this demand will increase year after year in view of new economic vistas and growth being presently witnessed in India. The CAT course has been designed to equip the candidates well versed in the maintenance of accounts, preparation of Income Tax Return, Service Tax Return, Filing of Returns under Companies Act, Filing of Returns under Income Tax, VAT, Service Tax, Central Excise and Custom Act, Export & Import documentation etc. The CAT course encompasses all these aspects and keeping in view that the aspirants of the Course would be from semi-urban and rural India, the Course is offered in Hindi and English. The entire course has been divided under two parts Foundation Course (Entry Level) and Competency Level and the Institute will provide study materials including that of 60 hours of Computer training. The course contains practical training and orientation training besides computer training.

I am sure that Accounting Technicians Course of ICWAI will meet the expectation of students who are looking for cost effective employment oriented course to meet the demands of the industry. The course fee, too, is structured in such a manner that aspirants from every strata of the society will find it affordable and would prefer to take up the CAT Course to realise his/ her dream career and may further continue learning while earning. Thus, CAT Course aims at inclusive growth, in which all the students specially from Rural areas of this country, can receive the benefits of the employment oriented Course. ICWAI has, for this purpose recognised oral coaching centres, across the country. The full details of the course and fees are provided in this Prospectus.

I am sure that young aspirants would readily avail this opportunity and join the CAT course to match the market demands and a promising career as Accounting Technicians. Wishing all the young students of the country a great success in their career.

4 December 2009

G N Venkataraman
President, ICWAI

Dear Students,

I am proud to be the part of a great cause for the young minds of India on behalf of the Institute of Cost and Works Accountants of India (ICWAI) through the Certificate in Accounting Technicians (CAT) Course as the Chairman of the CAT Committee.

Almost a year has passed when we launched CAT Course to write a success story in which students from all the social and economic strata of the society were to be our partners in their search for a cost-effective employable course and I am happy to note that we are growing as a family very fast. A very good network of Recognized Oral Coaching Centres (ROCCs) across the country is coming up especially from the rural, semi-urban and urban areas to take the benefit of CAT Course to all parts of the country. The industry under its Corporate Social Responsibility (CSR) is looking forward to the CAT Course to rehabilitate its workers' families for a dignified employment.

After successful completion of CAT Course, the job opportunities available for junior accountants are many viz. they may be engaged by Small & Medium Enterprises, BPOs, KPOs, Retail Sector, Panchayats accounting, Income Tax and Service Tax return preparation, Filing of Returns and Forms under Companies Act, VAT, Central Excise and Custom Act, Export & Import documentation etc.

I take this opportunity to convey my sincere thanks to Mr. G. N. Venkataraman, President, ICWAI, Mr. B. M. Sharma, Vice President, ICWAI and all the Council members.

I am confident that the students will utilize this opportunity to build their career with the CAT Course run by the Institute of Cost and Works Accountants of India through its vast networking of Chapters and ROCCS.

4 December 2009

Balwinder Singh
Chairman, CAT Committee

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F2	Intimation of Engagement of Trainee by an Organization Form
F3	Certificate of Training imparted by an Organization Form
F4	Feed back from a Trainee for the Training taken by him/her in an Organization Form

कैट कोर्स सारांश

सर्टिफिकेट इन एकाउंटिंग टैमिनशियन्स (कैट) कोर्स एक वर्ष का है जिसमें परीक्षाओं के अलावा कम्प्यूटर प्रशिक्षण, व्यावहारिक प्रशिक्षण और ओरिएंटेशन ट्रेनिंग भी पाठ्यक्रम का हिस्सा है। इसके दो स्तर हैं। पहला-प्रवेश स्तर पर फाउंडेशन कोर्स, और दूसरा - विशेषज्ञता स्तर पर कॉम्पटेंसी कोर्स, जिसमें छात्रों को एक तकनीक के बतौर लेखांकन सम्बन्धी सभी आवश्यक तकनीकी कौशल और जानकारी प्रदान की जाती है। यह कोर्स हिन्दी और अंग्रेजी, दोनों भाषाओं में उपलब्ध है।

क) काउंडेशन स्तर पर:

कोई भी छात्र जिसने किसी भी मान्यता प्राप्त शिक्षा बोर्ड से बारहवीं (10+2) की परीक्षा उत्तीर्ण की हो, कैट कोर्स में प्रवेश ले सकता है। वे छात्र भी इस कोर्स में प्रवेश ले सकते हैं जो बारहवीं की परीक्षा दे रहे हैं, लेकिन उनका परीक्षा परिणाम आना अपेक्षित है।

ख) विशेषज्ञता स्तर पर :

विशेषज्ञता स्तर पर वे छात्र प्रवेश ले सकते हैं जो स्नातक है या आई. सी. डब्ल्यू ए. आई. की फाउंडेशन परीक्षा उत्तीर्ण कर चुके हैं।

ग) प्रवेश की आंतिम तिथि :

जून माह की परीक्षा के लिए:	18 दिसम्बर तक (पूर्व वर्ष में)।
दिसम्बर माह की परीक्षा के लिए:	26 जून तक (उसी वर्ष में)।

घ) पाठ्यक्रम शुल्क :

कैट कोर्स के पूरे पाठ्यक्रम का कुल शुल्क 8600/- रूपये है। विशेषज्ञता स्तर पर सीधे प्रवेश के लिए छात्र को 8500-रूपये बतौर शुल्क देना होगा। इस शुल्क में पंजीकरण, शिक्षण, कम्प्यूटर प्रशिक्षण, प्रशिक्षण पंजीकरण शुल्क तथा पाठय समाग्री की कीमत शामिल है।

पंजीकरण :

कैट की विवरणिका (प्रॉस्पेक्ट्स) तथा प्रवेश फॉर्म सभी रीजनल काउंसिल (कैट सेल), चेप्टरो तथा कैट कोर्स के लिए मान्य ओरल कोचिंग सेन्ट्रो (आर. ओ. सी. सी.) पर उपलब्ध है

कैट की विवरणिका (प्रॉस्पेक्ट्स) तथा प्रवेश फॉर्म और परिचय पत्र साफ-साफ और पूरा भर कर किसी मान्य प्रवेश पंजीकरण केन्द्र/सेन्टर/चैप्टर/रीजनल काउंसिल में जमा कराना चाहिए। छात्र को अपने फॉर्म के साथ योग्यता और आयु सम्बन्धी प्रमाणित दस्तावेज सलगन करने होंगे। परीक्षा तिथि से कम से कम छह माह पूर्व प्रवेश पंजीकरण कराना अनिवार्य है।

किसी भी छात्र का पंजीकरण सात वर्ष की अवधि के लिए वैध होगा। लेकिन उसे तीन वर्ष के भीतर भाग-। या भाग-।। की परीक्षा में उपस्थित होना अनिवार्य होगा अन्यथा पंजीकरण निरस्त माना जाएगा और छात्र को पुनः पंजीकरण कराना पड़ेगा। सात वर्ष की अवधि में भी पाठ्यक्रम पूरा न करने वाले छात्र का पंजीकरण स्वतः निरस्त माना जाएगा। ऐसी स्थिति में छात्र 'डि नोवो' रजिस्ट्रेशन करवा कर पुनः सात वर्ष के लिए पंजीकरण करवा सकेगा। इसके लिए छात्र को निर्धारित फॉर्म व 2000/-रूपये शुल्क के साथ आवेदन करना होगा।

(अ) फाउंडेशन पाठ्यक्रम (प्रवेश स्तर) भाग - I

पेपर - 1	:	ऑर्गेनाइजेशन एंड मैनेजमेंट फंडामेंटल्स
पेपर - 2	:	एकाउंटिंग
पेपर - 3	:	इकोनॉमिक्स एंड बिजनेस फंडामेंटल्स
पेपर - 4	:	बिजनेस मैथमेटिक्स एंड स्टैटिस्टिक्स फंडामेंटल्स

(आ) विशेषज्ञता स्तर पर : भाग-II

पेपर - 5	:	फाइनेंशियल एकाउंटिंग
पेपर - 7ए	:	एप्लाइड स्टैट्यूटरी कम्प्लायंस

कैट कोर्स में सिर्फ ओरल कोचिंग दी जाती है। परीक्षा में बैठने के लिए कक्षा में 70 प्रतिशत उपस्थिति होनी अनिवार्य है। परीक्षा में बैठने के लिए छात्र को सभी मूल पाठ्य सामग्री कैट निदेशालय उपलब्ध कराएगा। अन्य पाठ्य सामग्री की सूची अलग से दी गई है। पाठ्य सामग्री हिन्दी व अंग्रेजी, दोनों भाषाओं में सभी प्रवेश पंजीकरण केंद्रों/चेप्टरों/रीजनल काउंसिलों (कैट सेल) पर उपलब्ध होगी।

कम्प्यूटर प्रशिक्षण :

इस प्रशिक्षण में छात्र को सभी आवश्यक कम्प्यूटर कौशल सिखाए जाएंगे। विशेष तौर पर, एकाउंटिंग के क्षेत्र में काम आने वाले सॉफ्टवेयर का प्रशिक्षण दिया जाएगा। यह प्रशिक्षण रीजनल काउंसिलों (कैट सेल) और सूचीबद्ध प्रधिकृत मान्यता प्राप्त कम्प्यूटर प्रशिक्षण संस्थानों द्वारा दिया जाएगा।

व्यावहारिक प्रशिक्षण :

प्रत्येक छात्र को छह माह का व्यावहारिक प्रशिक्षण भी पूरा करना होगा। इस प्रशिक्षण से सम्बन्धित संस्थानों की सूची प्रवेश विवरणिका में दी गई है।

ओरिएंटेशन ट्रेनिंग:

कैट कोर्स के भाग-I, भाग-II, कम्प्यूटर प्रशिक्षण और व्यावहारिक प्रशिक्षण को सफलता पूर्वक पूरा कर लेने वाले छात्र को 15 दिन की ओरिएंटेशन ट्रेनिंग भी पूरी करनी होगी। इसे छात्र रीजनल काउंसिल (कैट सेल) या चैप्टर या मान्य ओरल कोचिंग सेंटर से पूरा कर सकता है। इसमें छात्र को लेखांकन, कराधान, रिटर्न फाइलिंग आदि सभी विषयों से सम्बन्धित विशिष्ट व्यावहारिक जानकारी दी जाएगी।

परीक्षा में बैठने सम्बन्धी शर्तों व शुल्क का उल्लेख पाठ्यक्रम की विवरणिका में विस्तार से किया गया है। किसी भी परीक्षार्थी को परीक्षा में सफल होने के लिए प्रत्येक पेपर में कम से कम 40 प्रतिशत अंक लाने जरूरी हैं। साथ ही, उसके प्राप्तांक कुल अंकों के 50 प्रतिशत से कम नहीं होने चाहिए।



1. THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

- ❖ The Institute of Cost and Works Accountants of India (ICWAI) is a premier professional body of Management Accountants in the Country established on 28th May, 1959 under the Cost and Works Accountants Act, 1959 as amended by the Cost and Works Accountants (Amendment) Act, 2006 enacted by the Parliament to regulate the profession of Cost and Management Accountancy in India.
- ❖ The Institute is governed by a Council in accordance with the provision of the Cost and Works Accountants Act, 1959 as amended by the Cost and Works Accountants (Amendment) Act, 2006 and Cost and Works Accountants Regulations framed thereunder.
- ❖ The Institute, as a part of its obligation to regulate the profession of Cost and Management Accountancy, enrolls students for Cost and Works Accountancy Course, provide coaching facilities to the students, organizes professional development programmes for the members and undertake research oriented programmes in the field of Cost and Management Accountancy.
- ❖ Over the years the Cost and Management Accountancy profession has registered a formidable growth and has come to occupy a prominent role in our economy and society. The Institute has more than 1,75,000 students and more than 43,000 qualified members.
- ❖ The Institute is a member of the International Federation of Accountants (IFAC), The Confederation of Asian and Pacific Accountants (CAPA) and The South Asian Federation of Accountants (SAFA).
The Institute, as a leader in the field of accountancy in the South Asian Region, is also imparting training to accountants from overseas countries.
- ❖ The Institute in view of heavy demand for qualified personnel at entry level accounting functions in India, has launched a Certificate in Accounting Technicians (CAT) Course of one year duration for 12th passed students
- ❖ Directorate of CAT would administer and monitor the complete Course comprising of Education, Computer Training, Practical Training and Orientation Training.

2. OBJECTIVES OF CERTIFICATE IN ACCOUNTING TECHNICIANS COURSE (CAT)

- ❖ To develop among the students the necessary skills required to apply theoretical knowledge of Accounting to practical situations in different functional areas of Accounting;
- ❖ Exposure to environments under which different organizations work;
- ❖ Providing on-job experience of practical aspects of Accounting;
- ❖ Developing disciplined attitude required to become an Accountant.

3. JOB OPPORTUNITIES

Students, after successfully completing the CAT Course will acquire necessary skills to take up employment in entry accounting functions in the Industry. Some of the potential sectors for employment are .

- i) Small & Medium Enterprises;
 - ii) Business Processes Outsourcing (BPO)/Knowledge Processes Outsourcing (KPO);
 - iii) Retail Sector;
 - iv) Panchayats Accounting and Book-keeping;
 - v) Income Tax /Service Tax Return Preparers
 - vi) Filing of Returns under Companies Act;
 - vii) Filing of Returns under Income Tax, VAT, Service Tax, Central Excise and Custom Act etc;
 - viii) Export & Import documentation etc;
- ❖ The necessary skills and knowledge would also provide an opportunity to work in different kinds of companies and organizations which in turns paves the way for the wider variety of other job opportunities.

4. COURSE

The Certificate in Accounting Technician (CAT Course) is of one year duration. The Course consists of Education, Oral Coaching followed by Examinations, 60 hour Computer Training, 6 months Practical Training and 15 day Orientation Training. Oral Coaching will cover subjects covered under (1) Entry Level and (2) Competency Level.

A. ADMISSION TO FOUNDATION COURSE (ENTRY LEVEL) PART-I

A student can enroll for Entry Level of the CAT Course provided he has:

- ❖ passed Senior Secondary School Certificate Examination (10+2) of a Board recognised by the Central Government or State Government or equivalent examination as recognised by All India Council of Technical Education or National Council of Higher Education.
- ❖ students who are awaiting results of 10+2 examination or equivalent examination as above may apply for provisional admission.

B. ADMISSION TO COMPETENCY LEVEL PART-II

A student can enroll for competency level Part-II of the CAT course provided he has:

- ❖ passed Entry Level Examination of CAT or Foundation Examination of ICWAI or
- ❖ passed Graduation in any discipline. (Graduated from any discipline can seek direct admission to Competency Level.

C. LAST DATE FOR ADMISSION

For June Term Examination	18th December of previous year
For December Term Examination	26th June of same year

D. COURSE FEE

A) Course Fee :

- Complete Course (Both Entry Level and Competency Level) : Rs. 8600/-
- Direct Admission to Competency Level : Rs. 8500/-
- Orientation Training Fee : Rs. 500/- separately payable to the Coaching Centre imparting the Training

Course Fee (Excluding Orientation Training Fee) includes Registration Fee, Tuition Fee, Computer Training Fee, Training Registration Fee and Study Material

B) Mode of payment :

Fees has to be paid in the form of Demand Draft drawn in favour of "ICWAI/C CAT" payable at **New Delhi.**

5. REGISTRATION

- ❖ Prospectus along with the Admission Form will be available at Head Quarter and Regional Council Offices, Chapters and Recognized Oral Coaching Centres (ROCCs) of CAT Course.
- ❖ A candidate seeking admission to CAT Course shall submit the duly filled Admission Form along with the Identity Card which are attached in the prospectus to the Coaching Centre from where he/she intends to receive oral coaching. Consequent upon the completion of Registration, the student will be issued Identity Card.
- ❖ Copies of the documents giving proof of qualification and age are to be enclosed with the admission form.
- ❖ Admission must be taken at least before six months prior to the commencement of Entry Level (Level I) Examination or Competency Level (Level II) Examination as the case may be.

A. TIME LIMIT FOR VALID REGISTRATION

- ❖ If a student fails to appear in Entry Level or Competency Level Examination as the case may be within three years from the date of his registration, the registration shall be cancelled after the expiry of said period. In such case, the student has to apply for **Re-registration**.
- ❖ Registration is valid for a period of **seven years** from the date of registration for a student who appears in Entry Level or Competency level Examination as the case may be within three years from the date of his/her registration. After the expiry of **seven years** period, his/her registration shall be cancelled. In such case, the student has to apply for '**DE NOVO Registration**'.

B. DE NOVO REGISTRATION

A student whose registration has been cancelled on account of failure to complete the "Certificate in Accounting Technicians Course" within a period of **seven years** from the date of registration may, if he/she desires, apply for DE NOVO Registration in the prescribed form long with the payment of Rs. **2000/-** as DE NOVO Registration Fees. A candidate registering De Novo shall be allowed exemption in Entry Level if he/she had passed the examination under the earlier registration.

6. SYLLABUS

A. FOUNDATION COURSE (ENTRY LEVEL) PART-I

- Paper 1 : Organisation and Management Fundamentals
- Paper 2 : Accounting
- Paper 3 : Economics and Business Fundamentals
- Paper 4 : Business Mathematics and Statistics Fundamentals

B. COMPETENCY LEVEL PART-II

- Paper 5 : Financial Accounting
- Paper 7A: Applied Statutory Compliance

Note: Detailed Syllabus is provided at Annexure-II & III

7. COACHING AND STUDY MATERIALS

Coaching

- i) The objective of the Oral Coaching is to equip the students for the examination and develop the requisite skill and understanding of the papers covered in the course. A student seeking admission to the Course has to undergo Oral Coaching from the Coaching Centre where he/she has been admitted for CAT course.
- ii) The Oral Coaching to CAT Students is provided by 4 Regional Councils (RC), Chapters of the Institute and Recognized Oral Coaching Centres (ROCC) collectively called as “Coaching Centres”. The list of ROCCs is regularly updated on the website www.icwai.org of the Institute
- iii) The minimum required hours of coaching for each subject (6 subjects) is 20 Sessions (1 session is of 2 hours of lecture)
- iv) **A student registered for CAT Course with one coaching centre is required to receive the coaching from the same centre and none other. A student registered with one centre, can however seek transfer to another centre as per the guidelines issued by CAT Directorate, ICWAI, New Delhi.**

Study Materials

Study materials for the CAT Course have been developed in accordance with the syllabus prescribed for the Course. Students registered to the Course will be provided Study Materials free of cost. Students may refer other text books as well. Subject wise list of recommended books is given in **Annexure IV**.

8. COMPUTER TRAINING

The objective of the Computer Training is to develop the necessary skills for operating some of the Application Software commonly used in the field of accounting. This will enable the students to learn, *inter alia*, the basics of accountancy, different types of business organizations and various financial accounting functions, inventory maintenance and report generating features of the Accounting Software apart from other regular contents/features.

9. PRACTICAL TRAINING

A student has to undergo 6 months practical training in specified areas and in the organizations, the list of which has been specified in Training Scheme. The Scheme for Practical Training is given in - **Annexure V**.

10. ORIENTATION TRAINING PROGRAMME

After completion of Entry Level, Competency Level, Practical Training and Computer Training prescribed under CAT Course, a student needs to undergo Orientation Training Programme for 15 days at the Coaching Centre. The objective of Orientation Programme is to equip the students with practical knowledge in the fields of Accounting, Taxation, Returns Filings etc.

11. EXAMINATION

A. Admission to Foundation Course (Entry Level) Part-I Examination

For admission to Foundation Course (Entry Level) Part-I Examination, the following conditions are to be fulfilled by a candidate:

- ❖ He/she has valid Registration Number.
- ❖ He/she is not debarred from appearing Accounting Technicians examination or Foundation Course examination of ICWAI for the term of examination in question.
- ❖ He /she has submitted the examination form duly filled in within the specified time along with the requisite fees to the Directorate of CAT and has a minimum of 70% attendance in the Oral Coaching.

B. Admission to Competency Level Part-II Examination

For admission to Competency Level Part-II Examination the following conditions are to be fulfilled by a candidate:

- ❖ He/she has valid Registration Number.
- ❖ He/she is not debarred from appearing Accounting Technicians examination or Foundation Course examination of ICWAI for the term of examination in question.
- ❖ He /she has submitted the examination form duly filled in within the specified time along with the requisite fees to the Directorate of CAT and has a minimum of 70% attendance in the Oral Coaching.

C. Examination Forms and Fees:

Examination Forms

Examination Forms can be had from Regional Councils, Chapters and Recognised Oral Coaching Centres (ROCC) or can be downloaded from the website of the Institute.

Examination Fees

Examination Fees is to be paid by Demand Draft drawn in favour of “ICWAI A/C CAT” payable at **New Delhi**.

Examination	(Rupees)
Foundation Course (Entry Level) Part-I Examination	Rs 730/-
Competency Level Part-II Examination	Rs 730/-

D. Closing Date for submission of Examination Forms:

June Term examination	10th April
December Term examination	10th October

However, a candidate can apply for examination within 10 days after the last date with a late fee or Rs. 100/- in addition to the fees prescribed above.

E. Date of Examination:

Term of Examination	Date of Examination
June Term examination	11-18 June
December Term examination	10-17 December

(The above dates are subject to change)

F. Examination Centres

List of Examination Centres are provided at Annexure VI

G. Standard of Passing

A Candidate of Foundation Course (Entry Level) Part-I Examination shall be declared to have passed in the Examination if he secures minimum 40% marks in each paper and an aggregate of 50% of total marks in the Entry Level examination.

A candidate for Competency Level Part-II Examination shall be declared to have passed in the Examination if he secures minimum 40% marks in each paper and an aggregate of 50% of total marks in the Competency Level examination.

Exemption: If a candidate is unsuccessful in passing Competency Level examination but secures 60% or more marks in any paper, he shall be exempted in that paper from appearing in subsequent examination. For calculation of aggregate in the subsequent examination of Competency Level examination, the marks in exempted paper shall be reckoned as 50.

The benefit of exemption of marks mentioned above, shall automatically ceases if a candidate, on his own, appears in any examination for such exempted paper.

The benefit of exemption mentioned above is not available in Entry Level examination.

H. Publication of Examination Results

- ❖ A list of successful candidates in an examination will be published in such manner as the Council may direct.
- ❖ Mark Sheet will be sent to each candidate giving marks obtained by him/her in all the papers he appeared in the examination.
- ❖ A duplicate mark sheet of an examination held within a period of **five years** will be available on payment of Rs. 50/-.
- ❖ Candidate passing Entry Level Examination will not be issued the Pass Certificate.
- ❖ Candidates passing complete course in Accounting Technicians will be given Pass Certificate subject to completion of required Computer Training, Practical Experience/Training and Orientation Training Programme.

I. Verification of Answer Papers

- ❖ A Candidate can apply to the Directorate of CAT within 30 days from the date of declaration of results of examination for verification of answer papers with a fee of Rs 100/- per paper.
- ❖ In case of verification of answer papers, only the mistakes in totaling and omission to examine any answer are checked.
- ❖ No details of question wise marks will be supplied. However, if as a result of such verification it is found that there had been either an omission to examine or value an answer or answers or there had been a mistake in the totaling of the marks, the fee for verification for the paper in which mistakes are detected will be refunded to the candidate on application.

Students are advised to visit our website www.icwai.org frequently to know the latest updates

ANNEXURE-I

Headquarters : Kolkata

12, Sudder Street,
Kolkata 700016
Ph : (033) 2252-1031/1034/1035
2252-1602 /1492
Fax : 91-33-22527993
e-mail: catkolkata@icwai.org

Directorate of CAT

"ICWAI Bhawan"
3, Institutional Area, Lodi Road
New Delhi -110003
Ph : 011-246-22156, 22157, 22158, 18645
Fax : 011-43583642, 246-22156, 22157, 22158, 18645
e-mail : catdelhi@icwai.org

Students Services	Directorates/ Offices
Registration / Admission/ Coaching	Coaching Centres (Regional Councils/ Chapters/Recognized Oral Coaching Centres)
Supply of Study Materials	Coaching Centres (Regional Councils/ Chapters/Recognized Oral Coaching Centres)
Western India Regional Council Rohit Chambers", 4th Floor, Janmabhoomi Marg, Fort Mumbai – 400 001. Ph : 022-2284-1138, 2204-3416 / 3406 Fax : 022-2287-0763 E-mail : admin@icwai-wirc.org, wirc@icwai.org Website : www.icwai-wirc.org	Comprising of the States of Chhattisgarh, Gujarat, Madhya Pradesh, Maharashtra, Goa and the Union Territories: Daman, Diu, Dadra and Nagar Haveli.
Southern India Regional Council 4, Montieth Lane Chennai – 600 008. Ph : 044-2855-4443 / 4326 Fax : 044-2855-4651 E-mail : sircoficwai@gmail.com, sirc@icwai.org Website : www. sircoficwai.com	Comprising of the States of Andhra Pradesh, Karnataka, Kerala, Tamilnadu, Egmore Puducherry and the Union Territory: Lakshadweep.
Eastern India Regional Council 84, Harish Mukherjee Road Kolkata – 700 025 Ph : 033-24553418, 24555957 E-mail : eirc_icwai@yahoo.com, eirc@icwai.org Website : www. eircficwai.com	Comprising of the States of Assam, Arunachal Pradesh, Bihar, Jharkhand, Manipur, Meghalaya, Mizoram, Nagaland, Orissa, Sikkim, Tripura, West Bengal and the Union Territories: Andaman and Nicobar Islands
Northern India Regional Council 3, Institutional Area, Lodhi Road New Delhi – 110 003 Ph : 011-24615788, 2462-6678/3792/93 Telefax : 011-2464-4630 E-mail : icwai_nirc@hotmail.com nirc@icwai.org Website : www.nirc-icwai.org	Comprising of the States of Delhi, Haryana, Himachal Pradesh, Jammu and Kashmir, Punjab, Rajasthan, Uttar Pradesh, Uttarakhand and the Union Territory: Chandigarh.

SYLLABUS

ANNEXURE-II

FOUNDATION COURSE (ENTRY LEVEL) PART- I

PAPER 1 : ORGANIZATION & MANAGEMENT FUNDAMENTALS

(ONE PAPER : 3 HOURS : 100 MARKS)

OBJECTIVES

To gain basic knowledge in Organizational Management and understand the concept of business management at the macro level

Learning Aims

The syllabus aim to test the student's ability to:

- ❖ Understand basics of organization management
- ❖ Conceptualize the basic principles of management

Skill set required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

SECTION I : ORGANIZATION

1. Nature and Functional Areas of Organization	10%	
2. Schools of Organizational theory	10%	
3. Organizational Management	<u>10%</u>	30%

SECTION II : MANAGEMENT

4. Human Resource Management	20%	
5. Management of Relationship	20%	
6. Management of Change	15%	
7. Pattern of Management	<u>15%</u>	70%

1. Nature and Functional Areas of Organization

- ❖ Organizational structures.
- ❖ Functional areas of business and their operations
- ❖ Activities of different functions
- ❖ Formal & informal organizations: principles of organizations
- ❖ Criteria for grouping

2. Schools of Organizational theory

- ❖ Classical, behavioural and systems
- ❖ Current trend and approaches
- ❖ Behaviour in organizations
- ❖ Role of behavioural science

3. Organizational Management

- ❖ Objectives (missions, goals and targets)
- ❖ Conflicts between objectives
- ❖ Appropriate strategy formulation
- ❖ Determinants of culture
- ❖ Different models available for categorizing cultures
- ❖ Different models of organizational model management available to achieve goal congruence.

4. Human resource management

- ❖ Human resource plan
- ❖ Human issues relating to recruitment, dismissal, retirement and redundancy
- ❖ Models of Human Behaviour and Motivation and its applications (Taylor, McGregor, Maslow, Herzberg etc).
- ❖ Training & development.
- ❖ Development and design of reward system

5. Management of Relationship

- ❖ Process of Management covering planning, organizing, staffing, directing, motivating, communicating and control
- ❖ Concept of power, authority, responsibility and delegation
- ❖ Characteristics of leaders and managers
- ❖ Management Style theories
- ❖ Contingency approach

6. Management of Change

- ❖ Stages & Process of Management change
- ❖ Structural change & Cultural change
- ❖ Approaches to the management of organizational development
- ❖ Importance of managing critical period of change
- ❖ Ways of handling these periods of change

7. Pattern of Management

- ❖ Broad policies and functions
- ❖ Structural pattern of Board of Directors.
- ❖ Concept of public sector, social objectives, public sector management
- ❖ Current management thoughts

PAPER 2: ACCOUNTING (ONE PAPER: 3 HOURS :100 MARKS)

OBJECTIVES

To gain comprehensive understanding of all aspects relating to financial statements, Principles, Procedures of accounting and their application to different practical situations.

**Learning Aims **

The syllabus aim to test the student's ability to:

- ❖ Understand and explain the conceptual framework of Financial Accounting.
- ❖ Prepare accounts for various entities under various situations.
- ❖ Understand the nature and control of accounting systems.

Skill set Required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

1.	Basics of Book-keeping and Accounting	10%
2.	Systems of Book-keeping	10%
3.	Bank Reconciliation Statements	5%
4.	Accounting System	25%
5.	Elements of Cost Accounting	15%
6.	Cost Sheets	15%
7.	Behaviour of Costs	20%

1. Basics of Book-keeping and Accounting

- ❖ Definitions and its usefulness
- ❖ Financial Accounting principles, concept and convention measurement of business income
- ❖ Position statement
- ❖ Accounting Standards national and international (basic knowledge)

2. Systems of Book-keeping

- ❖ Double entry system, books of prime entry, subsidiary books
- ❖ Recording of cash and Bank transactions
- ❖ Preparation of ledger accounts
- ❖ Preparation of trial balance interpretation and usefulness

3. Bank Reconciliation Statements

- ❖ Need for reconciliation between cashbook and bank pass book and problems relating to the preparation of bank reconciliation statements.

4. Accounting System

- ❖ Concept of capital, revenue, deferred revenue expenditures, opening entries, closing entries, adjustment entries and rectification entries.
- ❖ Accounting treatment for bad debts, reserve for bad debts and other adjusting entries.
- ❖ Depreciation- significance, accounting and various methods of calculation of depreciation.
- ❖ Concept of single entry system, conversion of single entry system into double entry system of accounting.
- ❖ Preparation of receipts and payments accounts, income and expenditure accounts.
- ❖ Significance of reserves and provisions.
- ❖ Bill of Exchange, consignment and joint venture

5. Elements of Cost Accounting

- ❖ Basics of cost and management accounting
- ❖ Evolution of cost accounting and management accounting, cost concepts and cost object
- ❖ Cost classification, cost organization and its relationship with other departments
- ❖ Elements of cost and cost determination
- ❖ Material cost-purchase procedure, store keeping and stock control, pricing issue material and accounting thereof, perpetual inventory and physical stock taking, identification of slow, non-moving and fast moving items, ABC analysis, JIT system, level of inventories and economic order quantity, analysis, investigation and corrective steps for treatment of stock discrepancies control through other means
- ❖ Labour costs remuneration methods, monetary and non-monetary incentive schemes, payroll procedures, labour analysis and idle time, measurement of labour efficiency and productivity, analysis of non productive time and its cost, labour turnover and remedial measures, treatment of idle time and overtime.
- ❖ Direct expenses nature, collection, classification and treatment of direct expenses
- ❖ Overheads nature, collection and classification
- ❖ Production overheads collection, apportionment, absorption, use of predetermined recovery rates, treatment of under and over absorption, fixed, variable and semi variable overhead, report for control of overhead cost
- ❖ Administration, selling and distribution overheads analysis, accounting and control, treatment of miscellaneous items in cost accounting

6. Cost Sheets

- ❖ Cost data collection
- ❖ Cost Sheet formats
- ❖ Preparation of cost sheets

7. Behaviour of Costs

- ❖ Fixed & Variable costs
- ❖ Direct & Indirect costs
- ❖ Cost Behaviour for decision making
- ❖ Marginal Costing and Break Even Analysis

PAPER 3 : ECONOMICS AND BUSINESS FUNDAMENTALS (ONE PAPER : 3 HOURS : 100 MARKS)

OBJECTIVES

To gain basic knowledge in Economics and Business and understanding the micro and macroeconomics and different structures of organizations, which will help them, relate to business decisions in future.

Learning aims

- ❖ Overview of the basic concepts of economics at the macro and micro level.
- ❖ Understand the theory of business management at the macro level.

Skill set required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

SECTION I : ECONOMICS

1.	Basic Concepts of Economics	10%	
2.	Forms of Market	5%	
3.	National Income	5%	
4.	Theory of Employment	5%	
5.	Money	10%	
6.	Banking	10%	
7.	International Trade	5%	
8.	Public Finance	<u>10%</u>	60%

SECTION II : BUSINESS FUNDAMENTALS

9.	Type of Business Unit	10%	
10.	Company Organization and Management	10%	
11.	Business Objectives	5%	
12.	Stock Exchange and its workings	10%	
13.	Business Communication and Report Writing	<u>5%</u>	40%

1. Basic Concepts of Economics

- ❖ The Fundamentals of Economics & Economic Organizations
- ❖ Utility, Wealth,
- ❖ Basic Elements of Supply and Demand, elasticity
- ❖ Equilibrium
- ❖ Theory of Production
- ❖ Cost of production

2. Forms of Market

- ❖ Perfect competition and Imperfect competition
- ❖ Pricing in perfect and imperfect competition

3. National Income

- ❖ Gross National Product
- ❖ Net National Product
- ❖ Measurement of National Income
- ❖ Economic growth and fluctuations
- ❖ Consumptions, savings and investments

4. Theory of Employment

- ❖ Type of unemployment
- ❖ Concepts of full employment
- ❖ Labour and Population theories
- ❖ Definition of capital and growth of capital
- ❖ Steps in capital formation

5. Money

- ❖ Definition and functions of money
- ❖ Quantity theory of money
- ❖ Inflation and effect of inflation on production and distribution of wealth
- ❖ Control of inflation
- ❖ Money supply
- ❖ Liquidity preference and marginal efficiency
- ❖ Rate of interest and investment

6. Banking

- ❖ Definition
- ❖ Functions and utility of Banking
- ❖ Principle of commercial banking
- ❖ Essentials of sound banking system
- ❖ Multiple credit creation
- ❖ Functions of Central Bank
- ❖ Weapons of credit control and money market
- ❖ National & International Financial Institutions

7. International Trade

- ❖ Basic feature of export and import
- ❖ Comparative advantage of trade

8. Public Finance

- ❖ Direct and indirect taxes
- ❖ Principle of taxation
- ❖ Effect of taxation on production and distribution
- ❖ Deficit financing system

9. Type of Business Unit

- ❖ Sole proprietorship, Partnership, Companies, Cooperatives
- ❖ Hindu Undivided Family
- ❖ Joint Stock Companies
- ❖ Public Utilities services
- ❖ State Enterprises
- ❖ Limited Liability Partnershiply

10. Company Organization and Management

- ❖ Types of companies and their formation
- ❖ Incorporation and commencement of business
- ❖ Memorandum of Association, Articles of Association and Prospectus
- ❖ Shares and debentures
- ❖ Board of Directors and General Meeting

11. Business Objectives

- ❖ Concept and rationale of social responsibility
- ❖ Business and its environment, interface with legal, political, economic, social and cultural aspects

12. Stock Exchange and its workings

- ❖ Dealers and brokers transactions
- ❖ Economic significance, condition of membership
- ❖ Role of stock exchanges , Depository participant

13. Business Communication and Report Writing

**PAPER 4: BUSINESS MATHEMATICS AND STATISTICS FUNDAMENTALS
(ONE PAPER: 3 HOURS:100 MARKS)**

OBJECTIVES

To gain understanding on the fundamental concepts which are the foundation for further analysis of management decisions.

Learning Aims

The syllabus aim to test the student's ability to:

- ❖ Explain and demonstrate the use of basic mathematics including formulae and ratios
- ❖ Identify reasonableness in the calculation of answers
- ❖ Explain the basic concepts of algebra, co-ordinate geometry, mensuration, trigonometry and calculus
- ❖ Explain and apply financial mathematical techniques; and
- ❖ Explain and demonstrate techniques used for forecasting.

Skill Set Required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

1.	Arithmetic	10%
2.	Algebra	15%
3.	Mensuration	15%
4.	Co-ordinate Geometry	10%
5.	Calculus	15%
6.	Statistical Methods	35%

1. Arithmetic

- ❖ Average, mixtures
- ❖ Ratios and proportions
- ❖ Computation of interest
- ❖ Discounting of bills

2. Algebra

- ❖ Real and imaginary number, rational and irrational number
- ❖ Set theory and simple application of Venn diagram
- ❖ Variation, Logarithms
- ❖ Permutations and Combinations
- ❖ Compound interest
- ❖ Linear simultaneous equations (3 variables only)
- ❖ Quadratic equations
- ❖ Solution of linear inequalities (by geometric method only)

3. Mensuration

- ❖ Area and perimeter of triangles, circles, parallelogram, regular polygon
- ❖ Volume and surface of cube, prism, cylinder, pyramid, cone, and spheres (including zone and segments)

4. Co-ordinate Geometry

- ❖ Plain co-ordinate Geometry (Rectangular Cartesian co-ordinates only)
- ❖ Length of line segments, Section ratio
- ❖ Gradient of a line, equation of straight line, Circles, parabola, ellipse and hyperbola (standard forms only)

5. Calculus

- ❖ Constant & Variables, Functions, Limit & Continuity
- ❖ Differentiability & Differentiation, Derivatives and their use, Successive & partial differentiation
- ❖ Maxima & Minima, Maxima & Minima under constraint using Lagrange transform
- ❖ Indefinite Integrals: as primitives, integration by substitution, integration by part
- ❖ Definite Integrals: Evaluation of standard integrals, as area under curve
- ❖ Applications of Calculus

6. Statistical Methods

- ❖ Data Tabulation and Presentation, Frequency Distribution
- ❖ Measures of Central Tendency (Mean, Median, Mode)
- ❖ Measurement of Dispersion (Range, Mean Deviation, Standard Deviation, Variance)
- ❖ Measures of Skewness & Kurtosis

SYLLABUS

ANNEXURE-III

COMPETENCY LEVEL PART- II

PAPER 5: FINANCIAL ACCOUNTING (ONE PAPER: 3 HOURS :100 MARKS)

OBJECTIVES

To gain understanding and to provide working knowledge of accounting concepts, detailed procedures and documentation involved in financial accounting system.

Learning Outcomes

On completion of their studies students should be able to:

- ❖ Know the Accounting convention and practices.
- ❖ Know Royalty and Hire Purchase accounting.
- ❖ Know how to prepare Receipt & Payment and Income and Expenditure Account.
- ❖ Understand the accounting treatment of revaluation of assets, liabilities, accounting on admission, retirement of partners, dissolution, insolvency etc.
- ❖ Various methods of calculating goodwill and its treatment.
- ❖ Branch and Departmental Accounting.
- ❖ Applicability of accounting standards, scope and compliance with accounting standards.
- ❖ Know the purpose of formation of a company, issue of shares and its accounting treatment
- ❖ Know the accounting aspects of Rights shares, Redeemable Preference shares and Debentures.
- ❖ Accounting for Construction companies, Service sector organizations etc
- ❖ Preparation of accounts for services sector.

CONTENTS

1.	Accounting Conventions and Practices	10%
2.	Royalty and Hire Purchase	10%
3.	Receipts & Payments/ Income & Expenditure Accounts	10%
4.	Partnership Accounting	10%
5.	Branch and Departmental Accounts	10%
6.	Accounting Standards	10%
7.	Joint Stock Companies	10%
8.	Preparation of Company Accounts	10%
9.	Accounting services in organizations	10%
10.	Accounting and Interpretation of Financial Statements	10%

1. Accounting Conventions and Practices

- ❖ Concept
- ❖ Depreciation and various methods thereof
- ❖ Stock valuation
- ❖ Distinction between Capital and Revenue

2. Royalty and Hire Purchase

- ❖ Royalty accounting
- ❖ Need for hire purchase and installment systems and parties involved.
- ❖ Accounting from the point of view various parties.
- ❖ Possession and repossession in case of default in payments.

3. Receipts & Payments/ Income & Expenditure Accounts

- ❖ Receipts & Payments
- ❖ Income & Expenditure Account

4. Partnership Accounting

- ❖ Past adjustments and guarantee
- ❖ Admission & Retirement
- ❖ Assignment of life policy
- ❖ Amalgamation and Sale of Business
- ❖ Dissolution, Insolvency
- ❖ Piecemeal Distribution

5. Branch and Departmental Accounts

- ❖ Branch accounts- Debtors system, Stock & Debtors system, Foreign Branch.
- ❖ Treatment of shortages.
- ❖ Calculation of net profit of various departments and allocation of expenses on the basis of suitable base.
- ❖ Preparation of common balance sheet.
- ❖ Treatment of Unrealized profit.

6. Accounting Standards

- ❖ Applicability of a particular accounting standard.
- ❖ Interpretation of various accounting standards.
- ❖ Scope of accounting standards.
- ❖ Compliance with the Accounting Standards.

7. Joint Stock Companies

- ❖ Issues of shares at par, discount & premium, forfeiture, reissue of shares
- ❖ Bonus issue and right issue
- ❖ Buy back of shares
- ❖ Redemption of Preference shares
- ❖ Profit prior to incorporation
- ❖ Issue and redemption of debentures

8. Preparation of Company Accounts

- ❖ Preparation of Final Accounts under Company Law

9. Accounting services in organizations

- ❖ Construction companies, Project Accounting
- ❖ Service sector such as Software, ITES, Telecommunication, Entertainment,
- ❖ Hospital, Educational Institutions
- ❖ Banking, Electricity and Insurance companies

10. Accounting and Interpretation of Financial Statements.

**PAPER 7A: APPLIED STATUTORY COMPLIANCE
(ONE PAPER : 3 HOURS : 100 MARKS)**

OBJECTIVES

To gain understanding and to provide working knowledge of procedures, records and returns under tax laws and companies act.

Learning Outcomes

On completion of their studies students should be able to:

- ❖ Know the basic principles underlying direct as well as indirect taxes.
- ❖ Know various records and returns under tax laws.
- ❖ Know statutory compliance under companies act.

CONTENTS

A. Concept of Taxation	
1. Central Excise	25%
2. Customs	10%
3. Service Tax	15%
4. VAT/CST	10%
5. Income Tax	20%
B. Companies Act	10%
C. Other Compliances	10%

A. Concept of Taxation

1. Central Excise

- ❖ Concept of Excise
 - ❖ Laws relating to Excise
 - ❖ Goods Manufactured & Manufacturer
 - ❖ Classification of goods
 - ❖ Valuation under central excise.
 - ❖ Basic Procedures and Records
 - i) Registration
 - ii) Storage & Accounting
 - iii) Invoice
 - iv) Excise Duty Payment
 - v) Periodic Returns
 - vi) Export Procedures
 - vii) Export under Bond and Export under Rebate
 - viii) Bringing goods in Factory for repairs
 - ❖ CENVAT
 - i) Background of Cenvat
 - ii) Cenvat on Inputs / Input Service and Capital Goods
 - iii) Availment & Utilisation of Cenvat Credit
 - iv) Exempted Goods / services and obligation
 - v) Removal of inputs / capital goods
 - vi) Records / Accounting of Cenvat
 - ❖ Job-Work under Excise
 - ❖ Small Scale Industries and Excise.
- 2. Customs**
- i) Introduction
 - ii) Scope
 - iii) Types of Customs Duties
 - iv) Valuation under Customs
 - v) Customs Procedures
 - vi) Import Procedure
 - vii) Export Procedure
 - viii) Baggage
 - ix) Exemptions / Refunds

3. Service Tax

- ❖ Background
- ❖ Nature of Service Tax
- ❖ Service Provider and receiver
- ❖ Value of service
- ❖ Exemption under Service Tax
- ❖ Procedure
 - i) Registration
 - ii) Billing
 - iii) Payment
 - iv) Returns
- ❖ Export & Import of Services Shared be same as as one

4. VAT / CST

- ❖ Scope
- ❖ Interstate / Intrastate Sale
- ❖ Various forms under CST
- ❖ Returns
- ❖ Audit

5. Income Tax

- ❖ Basic Concepts
 - i) Assessment Year
 - ii) Previous Year
 - iii) Person
 - iv) Assessee
 - v) Income
 - vi) Residence / Non-residence,etc..
- ❖ Income exempt from Tax
- ❖ Salary
- ❖ House Property
- ❖ Profits & Gains of Business or Profession
- ❖ Returns
- ❖ Assessments
- ❖ Tax Audit
- ❖ TDS & its Returns
- ❖ Concept of Transfer Pricing
- ❖ Fringe Benefit Tax

B. Companies Act.

- ❖ MCA 21
- ❖ Concept of Corporate Governance

C. Other Compliances

- ❖ Provident Fund.
- ❖ Minimum Wages Act
- ❖ ESI
- ❖ Workmen Compensation Act
- ❖ Bonus.
- ❖ Gratuity.
- ❖ Other compliances

ANNEXURE IV**LIST OF RECOMMENDED BOOKS****(Students are advised to consult the latest edition of each book)**

TITLE	PUBLISHER	AUTHOR
Paper 1: Organization and Management Fundamentals		
❖ Management & Organization	Sultan Chand	C. B. Gupta
❖ Management & Organization	McGraw Hill	Louis A. Allen
❖ Management	Tata McGraw Hill	Koontz & O'Donnel
❖ Essentials of Management	Prentice Hall	Massie
❖ Fundamentals of Management	IRWIN	Donnelly Gibson & Ivanicevich
❖ Management	Prentice Hall	Stoner and Freeman
❖ Management	Prentice Hall	S. R. Robbins
❖ Management: A Global Perspective	McGraw Hill	Koontz & Weirich
❖ Organizational Behaviour	McGraw Hill	F. Luthans
❖ Organizational Behaviour and Management	McGraw Hill	Ivanicevich & Matteson
❖ Management Principles & Practice	New Age International	M.S.Murugan
Paper 2: Accounting		
❖ An Introduction to Accountancy	Vikash	S. N. Maheswari
❖ Modern Accountancy	Tata McGraw Hill	Mukherjee & Haniff
❖ Financial Accounting	S.Chand	Jawahar Lal
❖ Accounting in Business	ELBS	R.J. Bull
❖ Accounting: The Basis for Business Decisions	McGraw Hill	Meigs and Meigs
❖ Financial Accounting	Harcourt College Publishers	Porter and Norton
❖ Basics of Cost Accounting	Sultan Chand	V K Saxena & C D Vashist
Paper 3: Economics and Business Fundamentals		
❖ Fundamentals of Business Economics	Sultan Chand	C.B.Gupta
❖ Economics	World Press	J. K. Mitra
❖ Economics	McGraw Hill International	P. A. Samuelson
❖ Modern Economic Theory	S.Chand & Co.	K. K. Dewett
❖ Fundamentals of Business Organization	Sultan Chand	Y. K. Bhusan
❖ Modern Business Organisation and Management	Himalaya Publishing	Sherlekar and Sherlekar
❖ Company Law	Eastern Book Co.	Avtar Singh
❖ SEBI Guidelines		
❖ Modern Economic Theory	New Age International	S.Mukherjee

Paper 4: Business Mathematics & Statistics

❖ Basic Mathematics & Statistics	Sultan Chand	B. M. Agarwal
❖ Basic Mathematics & Statistics	Kalyani Publishers	N. K. Nag
❖ Statistical Methods	M.Das & Co.	N. G. Das
❖ Basic Statistics	World Press	Goon & Gupta
❖ Business Mathematics & Statistics	New Age International	G. Srinivasa & D. George

Paper 5: Financial Accounting

❖ Advanced Accountancy	Oxford University Press	Hrishikesh Chakraborty
❖ Modern Accountancy	Tata McGraw	Hill Mukharjee & Haniff
❖ Advanced Accounting	Sultan Chand	Gupta & Radhaswamy
❖ Advanced Accounts	Sultan Chand	Shukla & Grewal & Gupta
❖ Accounting Standards & Corporate Accounting Practice	Taxmann	T. P. Ghosh
❖ Guide to Accounting Standard	Snow White	Sanjiv Agarwal
❖ Advanced Practical Accounts	Sultan Chand	Subrata Mukherjee & Anjan Bhattacharyya
❖ Indian Accounting Standards	Sultan Chand	R. L Gupta & M.Radhaswamy
❖ Financial Accounting-A Managerial Perspective	Asian Books	Dr. D.Mukhopadhyay
❖ Advanced Accountancy	New Age International	M.E. Thukaram Rao
❖ Financial Accounting Vol. 1 & 2	New Central Book Agency	Dr. S.K. Paul

Paper 7A: Applied Statutory Compliance

❖ Direct Taxes Law & Practice	Taxmann	V.K.Singhania
❖ Direct Tax Planning and Management	Taxmann	V.K.Singhania
❖ Direct Tax Laws	Snow White	T.N. Manoharan
❖ Indirect Taxes Law & Practice	Taxmann	V.S.Datey
❖ Central Sales Tax & VAT	Taxmann	V.S.Datey
❖ Custom Manual	Centax Publication	R.K.Jain
❖ Central Excise	Manual Centaxx Publication	R.K.Jain
❖ Central Excise Tariff	Centax Publication	R.K.Jain
❖ Corporate Planning	Vision Publications	R.N.Lakhotia
❖ Systematic Approach to Income Tax and Central Sales Tax	Bharat Law House	Ahuja & Gupta
❖ Mercantile Law including Industrial Law	Sultan Chand	N.D. Kapoor
❖ Business Laws	Sultan Chand	Dr. G.K. Kapoor

ANNEXURE-V**SCHEME OF PRACTICAL TRAINING TO CAT STUDENTS**

Every registered student for the “Certificate in Accounting Technician-(CAT)” Course shall be required to undergo practical training for a period of 6 months after appearance in an Examination of Entry Level Part-I of CAT Course on whole time basis to the satisfaction of the Directorate of Accounting Technicians (in short CAT Directorate) in any one or more organizations given under Clause 1 and in the areas given in Clause 2 for the purpose of recognition for training taken by a student.

A student who is in employment and working in any of the organizations specified in Clause 1 in the functional areas given in Clause 2 below shall be exempted from training.

1. Organizations recognized for Practical Training

- i) Student working as Trainee will be hereinafter referred to as 'Accounts Trainee'. The Accounts Trainee shall undergo practical training under (1) Practising Cost Accountant or (2) a firm of Cost Accountants or (3) in any of the following organizations in the areas mentioned under Clause 2.
- ii) A Proprietorship or a Partnership Firm or Hindu Undivided Family (HUF) is recognized for the purpose of training of the CAT students if its annual turnover is Rs 10 lakhs or more.
- iii) Other Organizations are recognized for the purpose of practical training of the CAT students if their annual turnover is Rs 40 lakhs or more.
- iv) **Articled Training or any training by whatever name called or practical experience gained under Practising Chartered Accountant or a Firm of Chartered Accountants is not recognized for the purpose of practical Training to CAT students.**
- v) Other Organizations may be:
 - a) Central/State Government / Semi-Government / Public Utilities
 - b) Banks and other Financial Institutions
 - c) Insurance Company
 - d) Public Sector Unit
 - e) Public Limited Company
 - f) Private Limited Company
 - g) Information Technology Sector
 - h) KPO / BPO
 - i) Stock Exchange
 - j) Universities, Management Institutes and any other educational institute
 - k) Limited Liability Partnership Firm
 - l) Management Consultancy Firms
 - m) NGO
 - n) Co-operative societies engaged in Banking, Manufacturing
 - o) Any other institution as approved by the CAT Directorate from time to time.

2. Recognized areas for Training:

- i) Management Accounting
- ii) Cost Accounting
- iii) Financial Accounting
- iv) Financial Management
- v) Auditing
- vi) Regulatory compliances
- vii) Direct Taxation
- viii) Indirect Taxation
- ix) Corporate Laws, Industrial Laws, Commercial Laws

- x) Systems Analysis, Information Technology (including ERP system)
- xi) Project Management
- xii) Banking Operations
- xiii) Insurance
- xiv) Valuation
- xv) Financial Services
- xvi) Teaching in Finance, Accounts, Costing, Taxation, Management and subjects covered in ICWAI Syllabus (other than visiting faculty)
- xvii) Management Consultancy firms
- xviii) Any other areas approved by the CAT Directorate from time to time

3. Procedure for Registration of Trainees and Documents

- i) A student required to undergo training is required to arrange training on his own in the Organizations mentioned under Clause 1 above under intimation to CAT Directorate or Regional Council in Form CAT-F2.
- ii) An Organization registering CAT student as Accounts Trainee will satisfy itself before imparting training to CAT students that it fulfills the Turnover and other criteria of Training Scheme of CAT Directorate making them eligible for this purpose.
- iii) A Student after completion of requisite training is required to submit the details and Certificate in the Form CAT-F3 to CAT Directorate along with certified copy of CAT-F2 whereby intimation was given to CAT Directorate or Regional Council for recognizing the Training.
- iv) A Student is also required to submit the Feed Back in Form CAT-F4 mentioning therein the areas covered during the training period and his/her understanding about these areas for application in practical situation.
- v) A student is required to submit the CAT-F2 with CAT Directorate or Regional Council within 30 days of his/her registration of as Accounts Trainee with the Organizations mentioned under Clause 1 above.
- vi) A student who is in employment needs to submit the Experience Certificate duly signed and stamped by the Competent Authority of the Organization where he/she is employed. In this case, the period of 30 days will be reckoned from the date of registration as CAT student.
- vii) A registered Student of ICWAI main course and has undergone requisite Training of 6 months as Industrial Trainee or has already completed 6 months training out of 3 years practical training of ICWAI as required under ICWAI Revised Syllabus w.e.f. 1st January 2008, will be recognized and period of training may be exempted by the CAT Directorate on submission of proof to the satisfaction of CAT Directorate.

4. Fees for Registration of Trainees

There is no fee for Registration of a Trainee by the CAT Directorate or Regional Council.

5. Minimum Stipend to Trainees:

CAT Directorate does not prescribe minimum stipend payable by an Organization but expects that it shall not be less than the statutory minimum prescribed under Apprentices Act or any other Act applicable to the Organization engaging Accounts Trainee.

6. Period of Practical Training

- (i) Period of Training shall be 6 months after appearing in 1st Examination of Foundation Course (Entry Level) Part-1;
- (ii) After completion of the prescribed training, a student shall submit the Training Completion Certificate duly signed by the Principal/ Employer of the Organization in Form CAT-F3 to CAT Directorate or Regional Council.

ANNEXURE-VI**EXAMINATION CENTRES (with Code Number)****Western Region:**

101-Ahmedabad;102-Aurangabad;103-Baroda;104-Bhilai;105-Bhopal; 106-Bilaspur; 107-Indore; 108-Kolhapur; 112-Nagpur; 113-Nasik; 114-Panaji (Goa); 115-Pune; 116-Vindhyanagar 117-Surat; 121- Mumbai Fort;122-Mumbai Bandra; 124- Mumbai Thane; 126- Kalyan

Southern Region:

200-Bangalore (National College-Basavanagudi; 201-Bangalore (National College-Jayanagar; 202-Coimbatore; 203-Ernakulam; 204-Hyderabad; 205-Kottayam; 206-Chennai; 207-Madurai; 208-Mysore; 209-Neyveli; 210-Pondicherry; 211-Rajahmundry; 212-Salem; 213-Tiruchirapally; 214-Tirunelveli; 215-Trivandram; 217-Vellore; 218-Vijayawada; 219-Waltair; 220-Mangalore; 221-Thrissur; 222-Calicut

Eastern Region:

301-Agartala; 302-Asansol; 303-Bhubaneswar; 304-Bokaro; 305-Kolkata North; 306-Kolkata South; 307-Cuttack; 308-Dhanbad; 309-Durgapur; 310-Guwahati; 311-Howrah 312-Jamshedpur; 313-Naihati; 314-Patna; 315-Ranchi; 316-Rourkela; 317-Bhrampur (Orissa); 318-Shillong

Northern Region:

402-Allahabad; 403-Chandigarh; 404-Dehradun; 405-Delhi East; 407-Delhi South; 408-Delhi West; 409-Faridabad; 410-Ghaziabad; 411-Jaipur; 412-Jammu; 413-Jodhpur; 414-Kanpur; 415-Kota; 416-Lucknow; 417-Patiala; 418-Udaipur; 419-Jalandhar; 420-Delhi Central; 422-Haridwar; 423-Ludhiana

I do hereby declare that the particulars furnished above are true to the best of my knowledge and belief and should it at any time be proved that the said particulars were untrue to my admission being cancelled without any obligation on the part of the CAT Directorate to refund any fee paid by me to the CAT Directorate. I do hereby undertake that if enrolled as a registered student of the Institute, I will be bound by the provisions of the Cost and Works Accountants Act 1959 (as amended in 2006) and the Regulations framed thereunder and may hereafter from time to time be made pursuant to the said Act.

I do hereby declare that the particulars furnished above are true to the best of my knowledge and belief and should it at any time be proved that the said particulars were untrue to my admission being cancelled without any obligation on the part of the CAT Directorate to refund any fee paid by me to the CAT Directorate. I do hereby undertake that if enrolled as a registered student of the Institute, I will be bound by the provisions of the Cost and Works Accountants Act 1959 (as amended in 2006) and the Regulations framed thereunder and may hereafter from time to time be made pursuant to the said Act.

Yours Faithfully

_____ Date _____

Signature

Attention: Xerox Copies of testimonials towards age and qualification, duly attested by any Member of ICWAL, ICAI or ICSI/Member of Parliament/ State Legislative Assembly or a Principal of a College, to be attached along with Admission Form. Fees shall be paid through Demand Draft drawn on any Scheduled Bank favouring "AIA/CAT" payable at New Delhi only.

FOR USE BY REGIONAL COUNCIL/CHAPTER/ROCC

_____ along with Documents has been verified and found to be in order.

Authorized Signatory with name
designation and Rubber Stamp
COACHING CENTRE

_____ has been enrolled for Level with Registration No.
Submitted to CAT Directorate, New Delhi.

Authorized Signatory with name
designation and Rubber Stamp
REGIONAL COUNCIL



THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

DIRECTORATE OF CAT

FORM CAT-F2

"ICWAL Bhawan" 3, Institutional Ara, Lodi Road, Delhi

INTIMATION OF ENGAGEMENT OF TRAINEE BY AN ORGANIZATION

1.	Particulars of Student registered as Accounts Trainee: Name in full (in Capital Letters): Fathers Name: (in Capital Letters): Registration No. with date Tick <input checked="" type="checkbox"/> Which Level of CAT pursue Residential Address with Telephone No. Fax No. and e-mail ID	 Entry <input type="text"/> Competency <input type="text"/>
2.	Name of the Organization with address Telephone No. e-mail and Contact person (In case of Practising Cost Accountant (PCA) or Firm of Cost Accountants) Membership No. PCAs be also given	
3.	Nature of Business and Status of Organization like proprietorship. Partnership Firm, Pvt./ public Ltd etc	
4.	Turnover in the previous Year (Rs. in Lakhs)	
5.	Is any other student being trained, if yes details	
6.	Period of Training	
7.	Areas in which Trainee shall be engaged	
8.	Any other Information which the Organization Like to indicate	

Authorized Signatory with name &
designation and Rubber Stamp



THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

DIRECTORATE OF CAT

"ICWAL Bhawan" 3, Institutional Ara, Lodi Road, Delhi

FORM CAT-F3

CERTIFICATE OF TRAINING IMPARTED BY AN ORGANIZATION

1.	Particulars of Student registered as Accounts Trainee: Name in full (in Capital Letters): Fathers Name: (in Capital Letters): Registration No. with date	
	Tick <input checked="" type="checkbox"/> which level of CAT pursue:	Entry <input type="text"/> Competency <input type="text"/>
	Residential Address with Telephone No., Fax No. and e-mail ID	
2.	Name of the Organization with address, Telephone No., e-mail and Contact person (In case of Practicing Cost Accountant (PCA) or Firm of Cost Accountants) Membership No. of PCAs be also given	
5.	Date of Registration of Student as Trainee	
4.	Period of Training	
5.	Any general observation on the Conduct of Trainee	
6.	Areas in which training is imparted	

This is to certify that I, _____ (Name) being Competent to issue Certificate of Training Imparted to above mentioned Student by Ms _____ as per the address and other particulars given, During the period of Training. His/her Progress was satisfactory and to the best of my knowledge and belief his/she bears a good moral character.

Authorized Signatory With name & designation
and Rubber Stamp



THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

DIRECTORATE OF CAT

"ICWAL Bhawan" 3, Institutional Ara, Lodi Road, Delhi

FORM CAT-F4

FEED BACK FROM A TRAINEE FOR THE TRAINING TAKEN BY HIM/HER IN AN ORGANIZATION

1.	Particulars of Student registered as Accounts Trainee: Name in full (in Capital Letters): Fathers Name: (in Capital Letters): Registration No. with date	
	Tick <input checked="" type="checkbox"/> which level of CAT pursue:	Entry <input type="text"/> Competency <input type="text"/>
	Residential Address with Telephone No., Fax No. and e-mail ID	
2.	Name of the Organization with address where Trainee was engaged	
3.	Date of Registration as Trainee with the Organization along with Date of Intimation to CAT Directorate for such engagement	
4.	Period of Training	
5.	Areas in which training is taken	
6.	General comments on working environment professionalism of organization	
7.	Stipend received during the Training Period	

Signature of Student

**THE INSTITUTE OF
COST AND WORKS
ACCOUNTANTS OF INDIA**

(Directorate of CAT)



I D E N T I T Y C A R D

THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

Directorate of CAT

“ ICWAI Bhawan”, 3 Institutional Area Lodi Road, New Delhi - 110003

Name : _____

Address : _____

City _____ Pincode _____

Registration No : _____

Signature & of Student: _____

Student's Photograph
should be
Attested by any
Member of ICWAI/ICAI/
ICSI/ Member of
Parliament/ State
Legislative Assembly or a
Gazetted Officer or a
Principal of a
College and pasted in
this space

Signature & Seal of issuing authority

**Student must carry this Card at the Examination Hall
and produce on demand**

CAT COURSE AT A GLANCE

