

Requirements to become a Chartered Accountant:

1. Through CPT route:

(i) Enrol with the Institute for Common Proficiency Course (CPC) after passing class 10th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto.

(ii) Appear in CPT examination after appearing in the Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto and after completion of specified period (60 days) from the date of registration for CPC with the Board of Studies and first day of the month in which the examination is to be held, viz., students registered on or before 1st April/1st October will be eligible to appear in June/December examination, as the case may be.

(iii) Join Intermediate (IPC) Course/ATC after passing CPT and 10+2 examination.

- Undergo Orientation Programme
- Complete 100 hours ITT
- Students are advised to undergo Orientation Programme and complete 100 hours ITT at the earliest but these are to be completed compulsorily before commencement of their articleship.
- Appear in Intermediate (IPC) Examination/ATE on completion of 8 months of study course as on first day of the month in which the examination is to be held
- Join articled training after passing either Group I or Both Groups of Intermediate (IPC) Course.
- Undergo First General Management and Communication Skills (GMCS) course (15 days) during the first year of articled training.
- Undergo Second General Management and Communication Skills (GMCS) course (15 days) after completion of 18 months of articled training but before completion of articled training. Alternatively, attend Four Week's Residential Programme on Professional Skills Development.
- Clear Group II of Intermediate (IPC) Examination if not done earlier.

(iv) Join CA Final Course:

- After passing Intermediate (IPC) Examination register for Final course with the Board of Studies;
- Collect study material of the Final course and prepare for the Final examination;
- Complete Advance Information Technology Training during the third year of practical training but before appearing in the Final Examination;
- Complete articled training of 3 years.

(v) Appear in the final examination on completion of the practical training or while serving last 6 months of articled training on or before the last day of the month preceding the month in which the examination is to be held.

(vi) Pass final examination and complete GMCS II, if not completed earlier.

(vii) Enrol as a member of the ICAI and be designate as "Chartered Accountant".

Requirements to become a Accounting Technician:

How to become an Accounting Technician (Accounting Technician Course)

- Enrol for Common Proficiency Test (CPT), after passing Class 10 examination.
- Appear and pass in CPT after appearing in Senior Secondary (10+2) Examination. However one should pass both CPT and 10+2 examination before registering for ATC.
- Enrol for Accounting Technician Course (ATC).
- Successfully complete 8 months of study course from the date of registration for the ATC.
- Successfully complete Orientation Course of one week spanning 35 hours and covering topics, such as, personality development, communication skills, office procedures, business environment, general commercial knowledge etc.
- Successfully complete 100 hours Information Technology Training (ITT).
- Pass ATE (Group I of Intermediate (Integrated Professional Competence) Examination).
- Group I is composed of four papers.
- Successfully complete one year work experience under chartered accountant in practice or in industry.
- Get Accounting Technician Certificate.
- Designate as "Accounting Technician".

How to become a CA, even after becoming Accounting Technician

- Enrol in Group II of Intermediate (Integrated Professional Competence) Course.
- Register as Articled Assistant for a period of 3 years.
- Undergo GMCS I (15 days) during the 1st year of practical training.
- Pass Group II of Intermediate (IPC) Examination.
- Undergo GMCS II (15 days) after completion of 18 months of articled training but before completion of practical training.
- Appear in CA Final Examination during last 6 months of 3 years of practical training.
- Complete Advanced Course on Information Technology Training during the third year of practical training but before appearing in the Final Examination.
- Pass both the Groups of CA Final examination.
- Complete 3 years period of practical training.
- Enrol as a member of ICAI and designate as "Chartered Accountant".

2. Through Direct Entry:

I. Commerce Graduates/Post-Graduates (55%) or Other Graduates/Post-Graduates (60%)*

- Enrol with the Institute for Intermediate (Integrated Professional Competence) Course for Both Groups with or without the option of Accounting Technician Course (ATC).
- Undergo 100 Hours Information Technology Training (ITT) and 35 hours Orientation Course spanning one Week.
- Register for Practical Training of three years.
- Complete General Management and Communication Skills (GMCS) - I Course during first year of practical training
- Appear in Intermediate (Integrated Professional Competence) Examination after nine months of practical training and Study Course of eight months concurrently from the date of registration for the Intermediate (Integrated Professional Competence) Course.
- Appear and pass in both groups of Intermediate (Integrated Professional Competence) Course.
- Register for CA Final Course and prepare for CA Final Examination.
- Undergo General Management and Communication Skills (GMCS) II Course (15 days) course while serving the last 19 months to 36 months of articulated training. Alternatively, attend Four Weeks' Residential Programme on Professional Skills and Development.
- Complete Advance Information Technology Training during the third year of practical training but before appearing in the Final Examination.
- Complete three years period of articulated training.
- Appear in the Final Examination while serving last six months of articulated training on or before the last day of the month preceding the month in which the examination is to be held.
- Pass Final examination.
- Enrol as a member of ICAI and be designated as "Chartered Accountant".

* Provisional Registration: Students who are pursuing the Final year of Graduation Course shall be eligible for provisional registration to the Intermediate (Integrated Professional Competence) Course. Such students would be required to submit satisfactory proof of having passed the graduation examination with the specified percentage of marks within such period not exceeding six months as from the date of appearance in the final year graduation examination. During the period of provisional registration, a student can undergo and complete ITT or Computer Training and Orientation course. It is clarified that in their case, the practical training will commence only on becoming a graduate with specified percentage of marks. Such students shall be eligible for appearing in the Intermediate (Integrated Professional Competence) Examination on completion of nine months of practical training. If such students fail to produce the proof within the aforesaid period, his provisional registration shall be cancelled and the registration fee or the tuition fee, as the case may be, paid by him shall not be refunded and no credit shall be given for the theoretical education undergone.

II. Candidates who have passed Intermediate level examination of ICSI or ICWAI

- Enrol with the Institute for Intermediate (Integrated Professional Competence) Course either for Both Groups or Group I with or without the option of Accounting Technician Course (ATC).
- Undergo eight months of Study Course from the date of registration for the Intermediate (Integrated Professional Competence) Course.
- Pass either Group I or Both Groups of Intermediate (Integrated Professional Competence) Examination.
- Undergo 100 hours Information Technology Training (ITT) and 35 hours Orientation Course spanning one week at the earliest but these are to be completed compulsorily before commencement of articulated training.
- Register as Articled Assistant for a period of three years training.
- Undergo General Management and Communication Skills (GMCS) - I Course during first year of practical training.
- Pass Group II of Intermediate (Integrated Professional Competence) Examination if not passed earlier.
- Register for CA Final Course and prepare for CA Final Examination.
- Undergo General Management and Communication Skills (GMCS) - II Course (15 days) course while serving the last 19 months to 36 months of articulated training. Alternatively, attend Four Weeks' Residential Programme on Professional Skills and Development.
- Complete Advance Information Technology Training during the third year of practical training but before appearing in the Final Examination.
- Complete three years period of articulated training.
- Appear in the Final Examination while serving last six months of articulated training on or before the last day of the month preceding the month in which the examination is to be held.
- Pass Final examination.
- Enrol as a member of ICAI and be designated as "Chartered Accountant".