



# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

[Set up by an Act of Parliament]

## Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)

Last Date: **22<sup>nd</sup> February, 2019**

### NOTE FOR INFORMATION AND GUIDANCE OF APPLICANTS

Candidates are advised to carefully read, understand and follow the instructions while filling in the Form and retain a copy of the same for future reference. Candidates are also requested to go through the Announcement relating to Special Examinations for candidates under Mutual Recognition Agreement (MRAs) / Memorandum of Understanding (MoU) with Foreign Accounting Bodies hosted on the website of the ICAI at <http://220.227.161.86/22255announcement.pdf>

(1)	Dates of Examination	<b>17<sup>th</sup>, 18<sup>th</sup>, 19<sup>th</sup> &amp; 20<sup>th</sup> June, 2019</b>
(2)	Timings of Examination	2.00 P.M. – 5.00 P.M. (IST) with reading time (for question paper) of 15 Minutes
(3)	Filling up of Admit Card	Candidates are required to fill in the relevant columns in the Admit Card and submit the same to the Examinations Department alongwith the examination form.
(4)	Examination Centre	Delhi / New Delhi (INDIA)
(5)	Examination Fees	The Examination Fees paid by a Candidate shall not be refunded / adjusted under any circumstances. Candidate who are applying for the second time and onward are required to remit the Examination Fees again.
(6)	Last date for receipt of application at the Institute's Headquarters at New Delhi	<b>22<sup>nd</sup> February, 2019 (Friday)</b> (Application received after 22 <sup>nd</sup> February, 2019 (Friday) will not be entertained under any circumstances. Therefore, candidates sending their application by post must send the same at least 3-4 days in advance of the last date and avoid sending it on the last date for receipt of application forms).
(7)	How the application form should reach the Institute?	The application form be sent by <b>Speed Post / Registered Post</b> only in the special envelope attached to the Examination Form to the <b>Joint Secretary (Exams.), The Institute of Chartered Accountants of India, "ICAI Bhawan", Indraprastha Marg, New Delhi – 110 002.</b> <ul style="list-style-type: none"> <li>• Candidates are advised to retain the receipt issued by Post Office till the receipt of Admit Card.</li> <li>• <b>Candidates are advised not to send the application through private courier.</b></li> <li>• Candidates should not submit/send the application form to regional/branch offices of the Institute.</li> </ul>
(8)	Admission to the Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	No candidate shall be admitted to the Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into MRA / MOU unless he/she has been registered with the ICAI and has been issued the registration letter.

(9)	Subjects to be cleared by Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	<p>(a) <u>CPA Australia Members</u> are required to pass the following subjects:</p> <ul style="list-style-type: none"> <li>(i) Corporate &amp; Allied Laws</li> <li>(ii) Taxation</li> <li>(iii) Advanced Auditing and Professional Ethics*</li> <li>(iv) Financial Reporting**</li> </ul> <p>* Not applicable if they had studied Assurance Services &amp; Auditing in CPA Program.</p> <p>**Not applicable if they had studied Financial Reporting &amp; Disclosure in CPA Program.</p> <p>(b) CPA – Ireland Members are required to pass the following subjects:</p> <ul style="list-style-type: none"> <li>(i) Corporate and Allied Laws</li> <li>(ii) Direct and Indirect Taxes</li> <li>(iii) Strategic Financial Management*</li> <li>(iv) Advanced Auditing &amp; Professional Ethics**</li> </ul> <p>* Not applicable if they had studied Strategic Corporate Finance as an elective in CPA examinations.</p> <p>** Not applicable if they had studied Audit Practice &amp; Assurance Services in CPA examinations.</p> <p>(c) CPA - Canadian Members are required to pass the following papers:</p> <ul style="list-style-type: none"> <li>(i) Corporate and Allied Laws</li> <li>(ii) Taxation</li> </ul> <p>(d) SAICA Members are required to pass the following papers:</p> <ul style="list-style-type: none"> <li>(i) Company Law</li> <li>(ii) Taxation</li> <li>(iii) Information Systems Control And Audit</li> </ul>
(10)	Issue of Admit Card	<p>(a) A list of Candidates to whom the Admit Cards are issued for the Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into MRA / MoU will be e-mailed to them latest by 28<sup>th</sup> February, 2019 (Tentative).</p> <p>All correspondences in the above matter should be addressed to the <b>Joint Secretary (Exams.)</b> of the Institute at New Delhi quoting the following for prompt action.</p> <ul style="list-style-type: none"> <li>* MRA/MOU Candidates Regn. No.</li> <li>*Application Form No.</li> <li>*Receipt No. Issued (if any)</li> <li>*Telephone No.</li> <li>*Fax No.</li> <li>* E-Mail id</li> </ul> <p>(b) In case of any difficulty, Joint Secretary (Exams.), may be contacted at ICAI, C-1, Sector - 1, Noida, Phone: 0120-3054822, 3054846.</p>
(11)	Record of question paper-cum-answer book tendered at the Examination Centre	<ul style="list-style-type: none"> <li>• The Candidates should surrender their answer booklet before they leave the examination hall.</li> <li>• The Superintendents of Examination Centre is being advised to issue receipt for the answer books handed over through the Invigilator in the Admit Card.</li> <li>• Candidates are, therefore, advised to secure the signature of the Invigilator concerned while submitting their answer book and retain the Admit Card with themselves as record of receipt, at least till the declaration of result.</li> </ul>

(12)	Requirement for passing Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	<ul style="list-style-type: none"> <li>A candidate for the Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into MRA / MoU shall be declared ordinarily to have passed the examination if he/she obtains at one sitting a minimum of 40% marks in individual paper and a minimum of 50% marks in aggregate of all papers required to appear and pass in order to qualify the Special Examination.</li> </ul>
(13)	Issue of Statement of Marks and Pass Certificate of Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	Statement of Marks will be issued to all the candidates in Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into MRA / MoU normally in two weeks from the date of declaration of result, while pass certificate to the candidates declared passed will be issued subsequently.
(14)	Check-list to ensure correctness of enclosures to the Application	<p>Candidates are requested to ensure that the Application is filled in correctly giving all the required details and the following enclosures are annexed securely.</p> <ul style="list-style-type: none"> <li>Application Form _____</li> <li>Admit Card with self attested photo _____</li> <li>Self-addressed pre-stamped Envelope for sending Admit Card. _____</li> <li>Self-addressed pre-stamped envelope for sending statement of marks. _____</li> <li>Address Slip _____</li> <li>Copy of the membership Certificate/Identity Card etc. _____</li> </ul> <p><b>Before sending the application, candidates are requested to arrange serially the pages of application keeping the demand draft, admit card and envelopes (in that order) on the Top of the Bunch.</b></p>
(15)	Verification of answer book	After declaration of result, a candidate may, in his / her own handwriting, if he / she so desires, apply for verification of his / her answer book within one month from the date of declaration of result. The verification fee is ₹ 500/- per subject.
		<p><b>PLEASE NOTE:</b></p> <ul style="list-style-type: none"> <li>a) Application should be complete in all respects; otherwise it is liable to be rejected.</li> <li>b) In the event of furnishing any incorrect information / misrepresentation, the admission shall become invalid.</li> <li>c) No correspondence in this regard shall be entertained.</li> </ul>

**Special Examination for Members of Foreign Accounting Bodies with whom  
the ICAI had entered into Mutual Recognition Agreement (MRA) /  
Memorandum of Understanding (MoU)**

Control No. \_\_\_\_\_ Roll No. \_\_\_\_\_

**LATEST PHOTO  
ONLY**

Candidate should affix  
self attested photograph  
which should be pasted  
in this space and not  
merely stapled.

## **APPLICATION FORM**

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
Special Examination for Members of Foreign Accounting Bodies with whom the  
ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of  
Understanding (MOU) from 17<sup>th</sup> to 20<sup>th</sup> June, 2019  
(Please fill in the form carefully as per instructions enclosed).

<b>I. APPLICATION DETAILS (IN BLOCK LETTERS)</b>	
<b>1.</b>	<b>NAME (MR. / MS.):</b> _____ as mentioned in the Registration Letter issued by the ICAI
<b>2.</b>	<b>FATHER'S NAME:</b> _____
<b>3.</b>	<b>ICAI REGISTRATION NO.</b> (ATTACH PHOTOCOPY)
<b>4.</b>	<b>CITY OF YOUR:</b> _____ <b>PROFESSIONAL ADDRESS</b> _____ (for use in Pass Certificate) _____ _____
<b>5.</b>	<b>CENTRE OPTED</b> _____ <b>City: DELHI / NEW DELHI</b>
<b>6.</b>	<b>DETAILS OF EXAMINATION FEES PAID : INR ₹</b> _____ <b>DEMAND / BANK DRAFT NO.</b> _____ <b>DATE</b> _____ <b>ON</b> _____ <b>(BANK) DRAWN IN FAVOUR</b> <b>OF SECRETARY, ICAI, NEW DELHI.</b>
<b>7.</b>	<b>ADDRESS (BLOCK LETTERS):</b> _____ <b>FOR SENDING ADMIT CARD</b> _____ <b>STATEMENT OF MARKS, ETC.)</b> _____ <b>CITY:</b> _____ <b>PIN</b> _____  <b>STATE:</b> _____

7.	<b>PHONE NUMBER:     STD / ISD CODE:_____ NO._____</b>		
8.	<b>E-MAIL ADDRESS: _____</b>		
9.	<b>MEMBER OF (PLEASE TICK ✓ IN THE RELEVANT BOX)</b>		
	<b>Name of the Institutes</b>	<b>Tick Box</b>	
	<b>The Institute of Certified Public Accountants in Australia (CPA Australia)</b>		
	<b>The Institute of Certified Public Accountants in Ireland (CPA – Ireland)</b>		
	<b>Chartered Professional Accountants of Canada (CPA Canada)</b>		
	<b>South African Institute of Chartered Accountants (SAICA)</b>		
9(a)	<b>Membership Number (Foreign Accounting Body) (Attach self attested photocopy)</b>		
10.	<b>Member of the CPA Australia - Please indicate the following: (Put tick [✓] mark in the relevant box).</b>	<b>Yes</b>	<b>No</b>
	i) Have you completed the subject <b>Assurance Services and Auditing</b> in CPA Programme		
	ii) Have you completed the subject <b>Financial Reporting and Disclosure</b> in CPA Programme		
11.	<b>Member of the (CPA – Ireland). - Please indicate the following: (Put tick [✓] mark in the relevant box).</b>		
	i) Have you completed the subject <b>Strategic Corporate Finance</b> as an elective in CPA examinations		
	ii) Have you completed the subject <b>Audit Practice &amp; Assurance Services</b> in CPA examinations.		

I request for permission to present myself for Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU) to be conducted by the Institute of Chartered Accountants of India from 17<sup>th</sup> to 20<sup>th</sup> June, 2019. I solemnly affirm that the above facts and information are complete and correct to the best of my knowledge and belief. Further, I solemnly affirm that I am eligible to appear in the ensuing Special Examination to be held from 17<sup>th</sup> to 20<sup>th</sup> June, 2019 at Delhi / New Delhi. I also undertake to abide by the rules for the said Special Examinations and the provisions of the Chartered Accountants Regulations, 1988 framed by the Council of the ICAI for the guidance of Candidates.

Date: \_\_\_\_\_

Place: \_\_\_\_\_

(Full Signature of Candidate)

Name of the Candidate

**Address Slip**

(Please fill in Name & Address)

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**Address Slip**

(Please fill in Name & Address)

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**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Examinations Department)  
ICAI Bhawan, P.B. No. 7112, Indraprastha Marg, New Delhi – 110 002

**Special Exams under MRA / MOU - JUNE 2019**

**LATEST**

**PHOTO ONLY**

Candidate should  
Affix self attested  
Photograph which  
Should be pasted  
in this space  
and not  
merely stapled.

**ADMIT CARD (DUPLICATE)**

**Roll No.** \_\_\_\_\_

**(To be filled in by the Candidate in BLOCK LETTERS)**

Name of the Candidate \_\_\_\_\_

Registration No. (ICAI) \_\_\_\_\_

Membership No.(Foreign Accounting Body) \_\_\_\_\_

Regn. No. \_\_\_\_\_

Centre: City DELHI / NEW DELHI

Specimen Signature of the Candidate \_\_\_\_\_

Venue of the Examination:  
(To be filled by the office)

Joint Secretary (Exams.)

The Institute of Chartered Accountants of India



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Examinations Department)  
ICAI Bhawan, P.B. No. 7112, Indraprastha Marg, New Delhi – 110 002.

**Special Exams under MRA / MOU - JUNE 2019**

**LATEST  
PHOTO ONLY**  
Candidate should  
Affix self attested  
Photograph which  
Should be pasted  
in this space  
and not  
merely stapled.

**ADMIT CARD** **Roll No.** \_\_\_\_\_  
(To be filled in by the Candidate in **BLOCK LETTERS**)

Name of the Candidate \_\_\_\_\_

Registration No. (ICAI) \_\_\_\_\_

Membership No.(Foreign Accounting Body) \_\_\_\_\_

Regn. No. \_\_\_\_\_

Centre: City **DELHI / NEW DELHI**

Specimen Signature of the Candidate \_\_\_\_\_

Venue of the Examination:  
(To be filled by the office)

Joint Secretary (Exams.)  
The Institute of Chartered Accountants of India



<b>Record of Answer Book tendered at the examination centre</b>		
<b>Date of Examination</b>	<b>Name of the Invigilator</b>	<b>Signature of the Invigilator in confirmation of receipt of answer book</b>
<b>17/06/2019</b>		
<b>18/06/2019</b>		
<b>19/06/2019</b>		
<b>20/06/2019</b>		

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<b>Record of Answer Book tendered at the examination centre</b>		
<b>Date of Examination</b>	<b>Name of the Invigilator</b>	<b>Signature of the Invigilator in confirmation of receipt of answer book</b>
<b>17/06/2019</b>		
<b>18/06/2019</b>		
<b>19/06/2019</b>		
<b>20/06/2019</b>		

**SPEED POST/REGISTERED**

**Special Exams  
under MRA / MOU  
JUNE 2019**

**To,**

The Joint Secretary (Examinations)  
The Institute of Chartered Accountants of India  
'ICAI Bhawan'  
Indraprastha Marg  
New Delhi – 110 002.

**From:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SPEED POST**  
**Admit Card - Special Exams under MRAs / MoU**  
**JUNE 2019**

To,

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

City \_\_\_\_\_ Pin \_\_\_\_\_

State \_\_\_\_\_



**THE JOINT SECRETARY (EXAMINATIONS)**

The Institute of Chartered Accountants of India  
ICAI Bhawan, Post Box No. 7112,  
Indraprastha Marg, New Delhi – 110 002.

**Statement of Marks**  
**Special Exams for MRA / MOU - JUNE 2019**

**To,**

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**Pin** 

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If undelivered please return to:

**THE JOINT SECRETARY (EXAMINATIONS)**  
The Institute of Chartered Accountants of India  
ICAI Bhawan, Post Box No. 7112,  
Indraprastha Marg, New Delhi – 110 002.