FAQs for Assessment during Practical Training

- What will be the criteria for appearing in these assessment tests?
 The students after completing the 1st/ 2nd year of practical training are eligible to appear in these assessment tests in the subsequent quarter of completion of the same.
 For example, a student completing his/her 1st/ 2nd year of practical training during April
 - June, 2018 will be supposed to appear in the respective test during September, 2018. These students will however, be given an extension till December, 2018 to appear in these tests.
- 2. When is the first test and who all are eligible to appear for these assessment tests? Is the first date applicable for both 1st and 2nd level tests?

 The first test will be an September 23, 2018 and the students who have completed their 1st/.

The first test will be on September 23, 2018 and the students who have completed their 1st/2nd year during April-June, 2018 are eligible to appear for this test. 1st and 2nd level tests will be held on same dates.

- 3. What is the syllabus for these tests?
 - These tests are being introduced to assess the knowledge gained by the students during the course of practical training and their ability to apply their subject specific skills while undergoing their training in that particular area. Hence, there is no defined syllabus for these tests. However, fields in which practical training is being imparted have been identified.
- 4. Whether all the modules will be compulsory? If no, what are the available options? Two modules (Accounting and Auditing (including Corporate Laws)) will be compulsory whereas students will have to choose one/ two modules out of the available options for the 1st/ 2nd level test respectively, as per their specialization areas during practical training. The available options are:

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

- 5. Which are the compulsory modules and which are the optional modules for 1st level test? In the 1st level test, Accounting and Auditing (including Corporate Laws) of 50 marks will be compulsory and students would be selecting one optional module (comprising of 25 marks) out of Direct Tax, Indirect Tax and Internal Audit, as per their practical training specialisation area.
- 6. Which are the compulsory modules and which are the optional modules for 2nd level test? In the 2nd level test, Accounting and Auditing (including Corporate Laws) of 50 marks will be compulsory and students would be selecting two optional modules (comprising of 25 marks each) out of Direct Tax (including International Taxation), Indirect Tax and Internal Audit, as per their practical training specialisation areas.
- 7. What is the duration of the 1st level test?

2 hours

8. What will be the maximum marks for the 1st level test? 75 marks

What is the duration of the 2nd level test?
 2 hours

10. What will be the maximum marks for the 2nd level test? 100 marks

11. How many questions will be asked in the 1st level test?

50 questions will be asked from the compulsory module, i.e. Accounting and Auditing (including Corporate Laws) and 25 questions from the selected optional module. Each question will carry one mark.

12. How many questions will be asked in the 2nd level test?

40 questions (30 questions carrying one mark and 10 questions carrying 2 marks) will be asked from the compulsory module, i.e. Accounting and Auditing (including Corporate Laws) and 20 questions (15 questions carrying one mark and 5 questions carrying 2 marks) from each selected optional module. In effect, compulsory module will carry a weightage of 50 marks and each optional module will have 25 marks weightage.

13. What is the purpose behind conducting these tests?

These tests will help students to self-assess themselves and know as to what they have learnt during their training.

14. Will the tests be MCQ based or subjective?
Tests will be MCQ based.

15. Will the tests be through online or pen-paper mode?

Tests will be conducted through online mode at the designated centres.

16. Is any fee required to be submitted for appearing in the test(s)?

For the first time for both levels, no test fee is to be paid by the students. However, in case a student re-appears in the particular test for improving his/her grade, a nominal fee will be charged from the students.

17. Where can I register for these tests?

For registration to these tests, a portal will be made available to the students through Institute website www.icai.org and ICAI Cloud Campus. You are requested to check the Board of Studies Announcements for further updates.

18. I have completed the practical training recently. Am I required to appear for any of these tests?

Since you have completed the practical training, you are not required to appear for any of these tests.

19. I have completed second year of practical training before April 1, 2018. Am I required to appear for any of these tests?

Since you have completed second year of practical training before April 1, 2018, you are not required to appear for any of these tests.

20. I have completed first year of practical training before April 1, 2018. Am I required to appear for first level test?

Since you have completed first year of practical training before April 1, 2018, you are not required to appear for first level test. However, you will be required to appear for second level test after completion of second year of practical training.

21. I will be completing first/ second year of practical training during July-September, 2018. When will I be required to appear for the test?

Since you will be completing first/ second year of practical training during the third quarter, i.e. July-September, 2018, you will be required to appear in the test in the fourth quarter, i.e. October-December, 2018.

22. If I will not be able to appear for the test in the designated quarter, will I be allowed to appear in the next quarter?

The test has to be attempted in the subsequent quarter of completion of $1^{st}/2^{nd}$ year of practical training. However, exigencies may be considered.

23. In case I do not appear in the test(s), what will be the consequences?

If you do not appear in any test, your marksheet will show "Not Appeared" against practical training assessment for that particular level.

24. Where will the tests be conducted?

The test will be conducted at 150+ cities across the country, which will be notified on the registration portal. The students can opt for the city while registering for the test. Test centre will be allocated on the admit card based on the number of students in each city.

25. Can the tests be submitted online from our homes/ offices?

The tests cannot be submitted online from your homes/ offices. You have to appear in these tests at the designated test centres only.

26. When will I get the result of these tests?

The result of these tests will be notified to the students on their login within a week.

27. How can I prepare for these tests?

You are required to take your practical training seriously and application of concepts will be tested in these assessments. The modules have also been mentioned above. Sample questions for practice have been uploaded in BoS Knowledge Portal on the Institute website

at the link: https://www.icai.org/post.html?post_id=14836. More questions will be uploaded on the BoS Knowledge Portal for practice purposes in due course.

- 28. Will there be any negative marking in these tests? There is no negative marking in these tests.
- 29. I have registered for practical training in City A and from there, I have been deputed to work in City B for audit purpose. Where can I register for the test?
 You can register for the test from anywhere and select the test centre preference accordingly while registering.
- 30. Under my principal, I am working in X field, say Accounting/ Auditing/ Taxation etc. and I am not in touch with other fields practically. But in the test, students have to attempt questions in 3 or 4 modules. How will I be getting the practical knowledge in all the subjects for appearing in the test?
 To cater to this issue only, optional modules have been introduced. You may opt for any 1/2 modules from the choices available. Accounting and Auditing are considered the key subjects in CA curriculum which every aspiring Chartered Accountant should know thoroughly.
- 31. I had taken a transfer in my articleship training and re-joined training with new Principal after a break, due to which, first/ second year of my training has completed after April 1, 2018. Am I required to appear for these tests?

 Since effectively your first/ second year of practical training has completed after April 1, 2018, you are required to appear for both/ second level test(s) respectively.
- 32. I had taken leaves (more than the permissible limit) during my articleship training. Will they be adjusted while calculating the completion date of first/ second year of my training? In this case, you have not taken any break during practical training. As per ICAI records, you are registered for practical training in a continuous fashion. Hence, completion date of your first year of training will be taken as one year after the practical training commencement date and completion date of your second year of training will be taken as two years after the practical training commencement date.
- 33. I had started my practical training on March 15, 2017, then terminated the training on February 1, 2018 and re-registered for training on March 1, 2018, what will be the completion date of my first year of training?

 Since you have taken a break of one month during your practical training, the completion date of your first year of practical training will be considered as April 14, 2018 instead of March 14, 2018.
- 34. Is it applicable for students appearing in November, 2018 examination?

 These tests are applicable as per the completion of first/ second year of practical training, irrespective of your appearing in November, 2018 examination.

- 35. I have not cleared Intermediate level examination and I am in second year of Articleship training. Will I be tested for Final level syllabus?

 These tests are not having any pre-defined syllabus. The questions will be based on the understanding gathered during the practical training only.
- 36. If I am not satisfied with the grade I received, will I be allowed to re-appear in the test?

 If you are not satisfied with your grade, you will be given two more chances to re-appear in the test. A nominal fee will be charged for every repeat attempt. The best grade will be considered for inclusion in the marksheet.

 Please note that the two repeat attempts can be taken during further two quarters only and not after that.
- 37. If I appear for the test on September 23, 2018 and I am not satisfied with my grade, can I reappear for the same level test during October-December, 2018?

 If you are not satisfied with your grade received for September 23, 2018 test, you will not be allowed to re-appear during October-December, 2018 since re-appearance is allowed in next quarter only. For re-appearing, students would be allowed to register for test date after December, 2018 only.
- 38. If after re-appearing in the test, I get even lower grade, will the first grade be mentioned in the marksheet or the later one?

 The better of the two grades will be mentioned in the marksheet.
- 39. Where should I contact in case of any queries/ clarifications required?

 For queries/ clarifications, you may call Board of Studies at 0120-3876870/ 3045927 or mail to PTassessment@icai.in.