

An Open Call for Support and Action Regarding the May 2024 CA Exams

As a dedicated and aspiring Chartered Accountancy (CA) student preparing for the upcoming May 2024 examinations, I am reaching out to you today with a heavy heart and a deep sense of concern. The challenges and uncertainties surrounding the exam schedule have prompted me to seek your understanding, support, and solidarity during this critical period in my academic journey.

The overlapping of the CA exams, May 2024 with the electoral process brings about logistical and practical difficulties for the candidates. With heightened political activities, security arrangements, and potential disruptions in transportation and public services, it becomes exceedingly arduous for candidates to maintain their focus and composure during this crucial period of examination.

Allow me to shed light on the multiple facets to the issue of exam postponement that need to be addressed with empathy and understanding:

Firstly, there's a perception that the Institute of Chartered Accountants of India (ICAI) is rigid in its stance against postponement, lacking sufficient justification for its decision. There's speculation circulating about ICAI's intention to hold exams in September for CA Intermediate and CA Foundation, making postponement seem impossible. This change disproportionately affects CA Final students, who won't have another chance in September. **Historically, exams have been postponed due to various circumstances, prompting questions about the rationale behind the current stance.**

Secondly, there are genuine hardships faced by students due to the overlap of exams with the Lok Sabha 2024 elections. While the Election Commissioner has emphasized the importance of every vote and pledged to facilitate voting for all citizens, it is regrettable to note that **CA students are unable to participate in the electoral process during the exam period. Our rigorous study schedules demand our full attention, leaving little to no time for other activities, including voting.** Consequently, a substantial number of potential voters, numbering in the lakhs, will be unable to exercise their democratic right to vote during this crucial period. Frequently, we are confronted with reports of violence or protests in certain regions of the country during election periods. In light of these circumstances, it becomes a daunting challenge for students to travel safely to their exam centers amidst such unrest. What about students who do not have exam centers in their hometowns? Who will bear the expenses for their accommodation and transportation during these exams? With the ongoing elections, most hotels and hostels are already fully booked, leading to inflated prices. Moreover, transportation options are limited, especially for those without access to private vehicles. It raises a critical concern: how will these students travel to their exam centers on their designated exam days? **The lack of affordable transportation options and the strain on public transport during the election period pose significant challenges for students who are already facing financial constraints or other limitations.** It's imperative to address these logistical challenges and ensure that all students have access to the necessary support and resources to attend their exams.

Finally, there are students who feel unprepared for the exams and seek a postponement to allow for additional preparation time. It's important to recognize the immense dedication and sacrifices made by students in their pursuit of academic excellence. Year after year, we have demonstrated our commitment by prioritizing studies over personal celebrations, often dedicating 12-14 hours a day to rigorous preparation. **Our exam preparedness has never been assessed as extensively as it is now.** It is important to address that the recent curriculum changes introduced for the May 2024 exams, such as the introduction of Paper No. 6, Integrated

Business Solution, with the option to take an online test related to this paper after the May 2024 attempt, despite its inclusion in the exam syllabus, has left many students feeling disadvantaged **yet never questioned**.

As future members of the profession, we deserve transparency and accountability from the institution guiding our educational journey. It's not an unreasonable ask for ICAI to provide an explanation and address the grievances of the lakhs of students striving to become Chartered Accountants. It feels disheartening to be a part of such a prestigious organization that people look up to in India, yet we, the students, feel unheard. All we ask for is an answer. Is that really wrong? As future professionals, we expect transparency and accountability from the institutions guiding us through our educational journey.

In light of these concerns, I humbly urge the esteemed bodies of the Institute of Chartered Accountants of India (ICAI), the Election Commission of India, and the Government of India to consider the following requests:

1. I request a **postponement of the CA exams, May 2024** schedule to a more suitable timeframe, free from the distractions and disruptions associated with the electoral process to alleviate logistical challenges and ensure all students have a fair opportunity to appear for their exams.
2. Provide an **opt-out option** for students, allowing them to choose to appear for exams at a later date if they are unable to do so during the scheduled time.
3. It is imperative for ICAI to engage in **open and transparent dialogue with students** to address their concerns effectively. The institution owes it to the lakhs of students striving to become Chartered Accountants to provide clear explanations and assurances regarding the fairness and integrity of the examination process. By fostering a culture of accountability and inclusivity, ICAI can uphold its commitment to serving the best interests of students and ensuring their success in the profession.

The current circumstances surrounding the CA exams have left us facing numerous obstacles and uncertainties, and we are reaching out to you, our fellow citizens, for support and understanding. **We come to you with humility, not seeking protests or social media wars, but a genuine desire to be heard and understood.** We believe in constructive dialogue and mutual understanding to resolve our concerns. We believe that by coming together as a community, we can address these issues and work towards a fair and equitable resolution.

We call upon educators, professionals, policymakers, and concerned citizens alike to join us in our quest for a fair and just resolution to the challenges surrounding the May 2024 CA exams. Your support and advocacy are invaluable to us as we strive to navigate through these turbulent times and emerge stronger on the other side.

-A CA Student