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: 22nd February 2024

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.

(1)	**Dates of Examination**	**24th to 28th June 2024**
(2)	**Timings of Examination**	2.00 P.M. – 5.00 P.M. (IST) with advance 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 application form.
(4)	Examination Centre	Noida (Uttar Pradesh) (INDIA)
(5)	Examination Fees	The Examination Fees once 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	**22nd February 2024** (Application received after 22nd February 2024 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 should the application form reach the Institute?	The application form be sent by **Speed Post / Registered Post** only in the special envelope attached to the Examination Form to the **Director (Exams.), The Institute of Chartered Accountants of India, "ICAI Bhawan", Indraprastha Marg, New Delhi – 110 002.** • Candidates are advised to retain the receipt issued by Post Office till the receipt of Admit Card. • **Candidates are advised not to send the application through private courier.** • Candidates should not submit/send the application form to regional/branch offices of the Institute. • Incomplete examination application form will not be entertained.
(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)	**(a) <u>CPA Australia Members</u>** are required to pass the following subjects: (i) Corporate & Allied Laws (ii) Taxation (iii) Advanced Auditing and Professional Ethics* (iv) Financial Reporting** * Not applicable if they had studied Assurance Services & Auditing (Pre 2010) or Advance Auditing and Assurance (Post 2010) in CPA Program. ** Not applicable if they had studied Financial Reporting & Disclosure (Pre 2010) or Financial Reporting (post 2010) in CPA Program. **(b) <u>CPA – Ireland Members</u>** are required to pass the following subjects: (i) Corporate and Allied Laws (ii) Direct and Indirect Taxes (iii) Strategic Financial Management* (iv) Advanced Auditing & Professional Ethics** * Not applicable if they had studied Strategic Corporate Finance as an elective in CPA examinations. ** Not applicable if they had studied Audit Practice & Assurance Services in CPA examinations. **(c) <u>CPA - Canadian Members</u>** are required to pass the following subjects: (i) Corporate and Allied Laws (ii) Taxation **(d) <u>SAICA Members</u>** are required to pass the following subjects: (i) Company Law (ii) Taxation (ii) Information Systems Control and Audit **(e) <u>ICAEW Members</u>** are required to pass the following subjects: (i) Auditing and Assurance (ii) Law, Ethics and Communication (iii) Information Technology and Strategic Management (iv) Direct Tax Laws and (v) Indirect Tax Laws **(f) <u>ICAN Members</u>** are the required to pass following subjects: (i) Corporate Laws and Other Economic Laws (ii) Direct Tax Laws and International Taxation (iii) Advanced Indirect Tax Laws **(g) <u>MICPA Members</u>** are required to pass the following subjects: (i) Corporate and Allied Laws (ii) Taxation (h) **<u>CAANZ Members</u>** are required to pass the following subjects: (i) Indian Law (ii) Taxation (iii) Ethics

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.

EXAMINATION 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 24th to 28th June, 2024

(Please fill in the form carefully as per instructions enclosed).

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

7.	**PHONE NUMBER: STD / ISD CODE:_____ NO._____**		
8.	**E-MAIL ADDRESS: _____**		
9.	**MEMBER OF (PLEASE TICK √ IN THE RELEVANT BOX)**		
	Name of the Institutes	**Tick Box**	
	The Institute of Certified Public Accountants in Australia (CPA Australia)		
	The Institute of Certified Public Accountants in Ireland (CPA – Ireland)		
	Chartered Professional Accountants of Canada (CPA Canada)		
	South African Institute of Chartered Accountants (SAICA)		
	The Institute of Chartered Accountants of England & Wales (ICAEW)		
	The Institute of Chartered Accountants of Nepal (ICAN)		
	The Malaysian Institute of Certified Professional Accountants (MICPA)		
	Chartered Accountants Australia and New Zealand (CAANZ)		
9(a)	**Membership Number (Foreign Accounting Body) (Attach self attested photocopy)**		
10.	**Member of the CPA Australia - Please indicate the following: (Put tick [√] mark in the relevant box).**	**Yes**	**No**
	i) Have you completed the subject **Assurance Services & Auditing** (Pre 2010) or **Advance Auditing and Assurance** (Post 2010) in CPA Program.		
	ii) Have you completed the subject **Financial Reporting & Disclosure** (Pre 2010) or Financial Reporting (post 2010) in CPA Program.		
11.	**Member of the (CPA – Ireland). - Please indicate the following: (Put tick [√] mark in the relevant box).**		
	i) Have you completed the subject **Strategic Corporate Finance** as an elective in CPA Examinations		
	ii) Have you completed the subject **Audit Practice & Assurance Services** 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 24th to 28th June, 2024. 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 24th to 28th June, 2024 at Noida. 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: _____ **(Full Signature of Candidate)**
Place: _____ **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 2024

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 NOIDA Specimen Signature of the Candidate_____ Venue of the Examination: (To be filled by the office)

Director (Exams.)
The Institute of Chartered Accountants of India

Examination Centre: The Institute of Chartered Accountants of India
ICAI Bhawan, A-29, Sector 62, Noida – 201309
Uttar Pradesh

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 2024

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The Institute of Chartered Accountants of India

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ICAI Bhawan, A-29, Sector 62, Noida – 201309
Uttar Pradesh

Record of Answer Book tendered at the examination centre		
Date of Examination	**Name of the Invigilator**	**Signature of the Invigilator in confirmation of receipt of answer book**
24/06/2024		
25/06/2024		
26/06/2024		
27/06/2024		
28/06/2024		

Record of Answer Book tendered at the examination centre		
Date of Examination	**Name of the Invigilator**	**Signature of the Invigilator in confirmation of receipt of answer book**
24/06/2024		
25/06/2024		
26/06/2024		
27/06/2024		
28/06/2024		

SPEED POST/REGISTERED

Special Exams under MRA / MOU
JUNE 2024

To,

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

From:_____
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SPEED POST

Admit Card - Special Exams under MRAs / MoU

JUNE 2024

To,

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City _____ **Pin** _____

State _____

THE DIRECTOR (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 2024

To,

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Pin _____

If undelivered please return to:
THE DIRECTOR (EXAMINATIONS)
The Institute of Chartered Accountants of India
ICAI Bhawan, Post Box No. 7112,
Indraprastha Marg, New Delhi – 110 002.