Course Development Policy

According to International benchmarks, every accounting and tax professional has to undergo four phases for Initial Professional Development (IPD). Following are those four competency phases –

- Education
- Examination
- Ethics
- Experience

In our course we have fulfilled above conditions as follows -

- Education- will be delivered through suitable mode for core domain of Taxation and Allied areas in the form of four subjects
- Examination – above areas will be assessed with Term end computer based examination & practical assignments
- Ethics- Ethics shall form part of orientation course and exams both
- Experience- Candidates will be compulsorily given mentoring by senior practitioners

Then candidate will be required to undergo lifelong learning in the form of continuous professional development (CPD) by taking seminars/webinars etc. as membership maintenance condition to remain competent professional.
Intellectual Levels:

The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the candidate on their way through the course. The specific capabilities within the detailed syllabus is assessed at below three intellectual levels:

Level 1: Knowledge and comprehension – MCQ questions of each of the paper assess these capabilities from all part of syllabus

Level 2: Application and analysis – Task based problems/ case study based questions assess these capabilities

Level 3: Synthesis and evaluation- Task based problems/ case study based questions assess these capabilities

This gives an indication of the intellectual depth at which an area could be assessed within the examination.

To help this fit into NOS-QP developments we would like to clarify that –

- Each subject is like a NoS, having
- Learning outcomes as performance criteria which can be further divided into tasks
- Knowledge & understanding would be technical subject knowledge
- Generic skills would be professional skills that are involved in performing that tasks like
  - These fulfill social emotional learning requirements at level 6 encompassing leadership, self-directive, critical thinker, problem solver, emotionally aware, team player
Qualification structure

CPA Course

Enrol for Main course

Study and PASS all six papers & Complete Practical’s

Complete “Ethics module”

Get CPA Award

Apply for ICPA Membership

Fees Rs 40 K & Duration 12 months

Papers can be taken on by one in CBE but if failed need to resit
Candidate will be awarded Certified Public Accountant award after he/she successfully completes

- Candidate passes six term end exams, as listed below
- Candidate completes within 12 months’ time, otherwise re-registration will be required (Paper credits will not be lost)
- Minimum Eligibility for admissions – Eligible commerce/ accounting graduates

<table>
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<tr>
<th>Subjects</th>
<th>End Term Exam structure</th>
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<tbody>
<tr>
<td>Financial Reporting</td>
<td>100 Marks - 3 Hrs Exam in computer based format</td>
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<td>Auditing and Assurance</td>
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<tr>
<td>Management Accounting</td>
<td>100 Marks - 3 Hrs Exam in computer based format</td>
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- Please note – Minimum pass marks are 50 in each subjects, problems means numerical/ descriptive questions involving application and decision making, problem solving techniques
- Detailed syllabus coverage for above subjects are attached below
- Course fees Rs 40,000/- at the time of registration & 10,000/- for exams booking (1665/- for each paper)
- Course Delivery- at the start we would be giving E books for reading and preparation for each subjects, later Videos can be added but first step will be to launch qualifying end term exam and practical’s
- For Intermediate passed and finalist students of CA/CMA/CS course some of exams/ content thereof will be exempt from term end exams (as per qualification mapping)

Please Also note: After completing Course candidate will be required to undergo Professional Ethics program then Membership will be allowed into The Institute of Certified Public Accountants Institute