



## New Scheme of Education and Training

Board of Studies (Academic)

Conversion (Transition)  
Scheme

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Foundation Level | Intermediate Level | Final Level | Practical Training**



# Implementation Schedule – New Scheme of Education and Training

Course/ Training	Registration would commence from	Last Exam under Existing Scheme	First Exam under New Scheme
Foundation	2 <sup>nd</sup> August, 2023*	December, 2023	June, 2024
Intermediate	1 <sup>st</sup> July, 2023	November, 2023	May, 2024
Final	1 <sup>st</sup> July, 2023	November, 2023	May, 2024
Two years of Practical Training	After coming into force of the Chartered Accountants (Amendment) Regulations, 2023, two years Practical Training would be made applicable.		
Self-Paced Online Modules	Will be commenced from 1 <sup>st</sup> July, 2023 onwards.		

**\*The last date for registration in Foundation Course under the Existing Scheme is 1<sup>st</sup> July, 2023. The Registration in New Foundation Course will commence from 2<sup>nd</sup> August, 2023.**



# Papers at **Foundation** Level in New Scheme

## Subjects

Paper - 1 : Accounting (100 Marks)

Paper - 2 : Business Laws (100 Marks)

Paper - 3 : Quantitative Aptitude (100 Marks)

- Business Mathematics
- Logical reasoning
- Statistics

Paper - 4 : Business Economics (100 Marks)





# Papers at **Intermediate** Level in New Scheme

## Subjects

### Group I

Paper - 1 : Advanced Accounting (100 Marks)

Paper - 2 : Corporate and Other Laws (100 marks)

Paper - 3 : Taxation

Section A - Income-tax Law (50 Marks)

Section B - Indirect Taxes (50 Marks)

### Group II

Paper - 4 : Cost and Management Accounting (100 Marks)

Paper - 5 : Auditing and Ethics (100 Marks)

Paper - 6A : Financial Management (50 Marks)

Paper - 6B : Strategic Management (50 Marks)





# Self-Paced Online Modules - Subjects

## Set A (compulsory)

Corporate &  
Economic Laws

## Set B (compulsory)

Strategic Cost and  
Performance  
Management

## Set C (any one to be selected)

- Risk Management
- Sustainable Development and Sustainability Reporting
- Public Finance and Government Accounting
- The Insolvency and Bankruptcy Code, 2016
- International Taxation
- The Arbitration and Conciliation Act, 1996
- Forensic Accounting
- Valuation
- Financial Services and Capital Markets
- Forex and Treasury Management

## Set D (any one to be selected)

- The Constitution of India & Art of Advocacy
- Psychology & Philosophy
- Entrepreneurship & Start-up Ecosystem
- Digital Ecosystem and Controls





# Papers at **Final** Level in New Scheme

## Subjects

Paper - 1 : Financial Reporting

Paper - 2 : Advanced Financial Management

Paper - 3 : Advanced Auditing, Assurance and Professional Ethics

Paper - 4 : Direct Tax Laws and International Taxation

Paper - 5 : Indirect Tax Laws

Paper - 6 : Integrated Business Solutions

(Multi-disciplinary case study with Strategic Management)

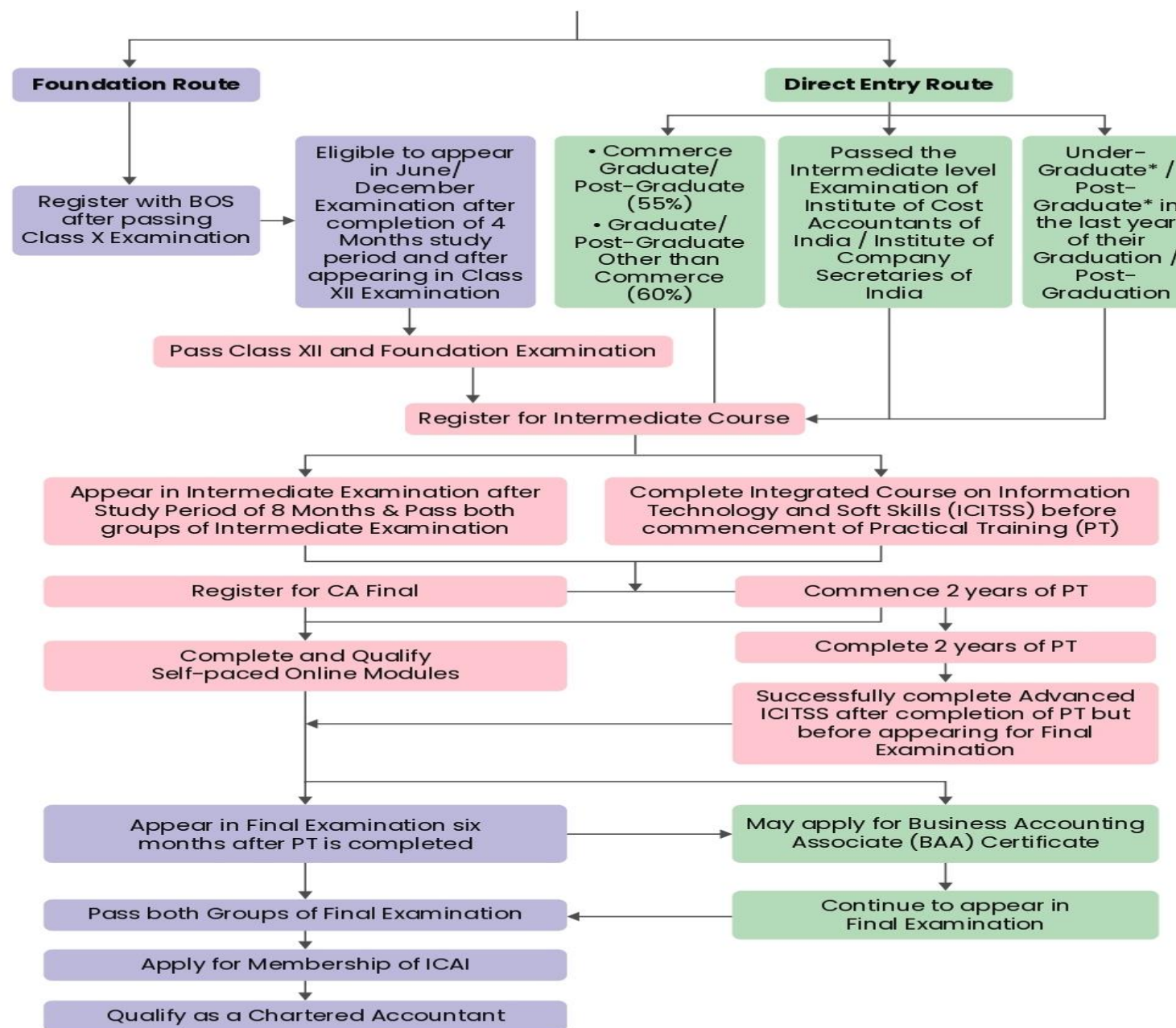






# EDUCATION AND TRAINING AT A GLANCE

## Flow Chart of New Scheme of Education and Training







# Notable Points for Conversion (Transition) Scheme



# Notable Points of Conversion (Transition) Scheme

1

All existing students will be **automatically converted** without any fee in the New Scheme after declaration of November/December, 2023 Exams results.

2

After Conversion at SSP Portal, Study Material Kit can be order through Centralized Distribution System (CDS) by paying Rs.500/- and Rs.1000/- for Foundation, Intermediate and Final Courses respectively.

3

Group-wise and paper-wise exemption will be announced by the Examination Department separately.

4

Self-Paced Online Modules can be undergone only after passing both Groups of Intermediate Examinations.



# Notable Points of Conversion (Transition) Scheme

5

Students who have qualified both Groups of Intermediate (8 Papers) are exempted from undergoing Self-Paced Online Modules SET-C & SET-D.

6

Exemption in Self-Paced Online Modules in either SET-C or SET-D will be applicable for students who have passed seven papers at the Intermediate level.

7

Final Course Students unsuccessful in Existing Scheme will appear in May, 2024 Exam under New Scheme after automatic conversion. Such Students may qualify Self-Paced Online Modules SET-A & B after passing May, 2024 exam but before applying for membership. If unsuccessful in May, 2024, would be eligible for subsequent examination only after qualifying Self-Paced Online Modules SET-A and SET-B. Self-Paced Online Modules C & D will be exempted for such students.



# Notable Points of Conversion (Transition) Scheme

8

Students who have commenced Practical Training till 30th June, 2023 –



They will continue to do 3 years of Practical Training (including industrial training).



They will be entitled for 156 leaves (1095 x 1/7 days).



AICITSS Course has to be undergone during the Practical Training but compulsorily before appearing in the Exams.



They will be eligible to appear for Final Examination under the New Scheme (two groups comprising of six papers) in the last six months of their Practical Training subject to qualifying the self-paced Online modules as the case may be.



# Notable Points of Conversion (Transition) Scheme

9

Students who have passed either group of Intermediate and did not commence their 3 years of Practical Training till 30th June, 2023 –



Have to pass both groups of Intermediate and thereafter commence the Practical training of 2 years.



These students will be entitled for 12 days of leaves per year.



AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Exams.



Eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the self-paced Online modules as the case may be.





# Notable Points of Conversion (Transition) Scheme

10

## Students provisionally registered in Intermediate under Direct Entry Route –

- ✓ Will be automatically converted in the New Scheme.
- ✓ On completion of 8 months study period after the date of provisional registration they will be eligible to appear in the Intermediate Examination only after passing with minimum criteria and uploading the final year graduation Marksheet/Certificate at Students Service Portal.
- ✓ These students have to pass both the groups of Intermediate examination and thereafter can commence the Practical Training of 2 years.
- ✓ Will be entitled for 12 days of leaves per year.
- ✓ AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Exams.
- ✓ Eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules.





# Notable Points of Conversion (Transition) Scheme

11

Students who will appear in November, 2023 Final Exam in the Existing Scheme and pass one of the groups—

- ✓ Will be automatically converted in the New Scheme.
- ✓ Exemption in the remaining group/Unit/ Paper may be given as the case may be. Self-Paced Online Modules i.e. C & D will be exempted.
- ✓ Self-Paced Online Modules A & B can be qualified after passing May, 2024 exam but before applying for membership or exempted as the case may be. If unsuccessful in May, 2024, would be eligible for subsequent examination only after qualifying Self-Paced Online Modules SET-A and SET-B.
- ✓ Continue to do 3 years of Practical Training (including industrial training).
- ✓ Entitled for 156 leaves.
- ✓ AICITSS Course has to be undergone during the Practical Training but compulsorily before appearing in the Exams.



# Notable Points of Conversion (Transition) Scheme



## Validity of Conversion period in the New Scheme is as under:-

### Foundation Course:

Four years from the date of Conversion for existing students. Thereafter, no revalidation is allowed.

### Intermediate Course:

Five years from the date of Conversion in the New Scheme. Thereafter, students are allowed to revalidate the Intermediate registration only once in New Scheme.

### Final Course:

Ten years from the date of Conversion. Thereafter revalidation is allowed after every 10 years.



# Notable Points of Conversion (Transition) Scheme

## Business Accounting Associate (BAA)



A candidate would be awarded the certificate of Business Accounting Associate (BAA) on fulfilment of following criteria –

- a) If he has passed both Groups of intermediate level examination.
- b) Completed his Practical Training,
- c) Completed the Soft-Skills and information Technology Courses.
- d) Qualified the four Self-Paced Learning Modules.



# Scenarios of Conversion (Transition) Scheme

**Foundation  
Level**

**Intermediate  
Level**

**Final Level**

**Practical  
Training**



# Conversion (Transition) Scheme – Foundation Level

S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
1	Students Appeared in Class XII and registered in Foundation Course till 1 <sup>st</sup> July, 2023.	December, 2023	June, 2024

## Remarks



- ✓ If a candidate is not successful in December, 2023 attempt, he will be automatically converted to the New Scheme of Education and Training.





# Conversion (Transition) Scheme – Foundation Level

S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
2	Students who will appear in Class XII in March, 2024 and have registered or would register in Foundation Course till 1st Feb. 2024.	Not Applicable	June, 2024

## Remarks



- ✓ Such students who are already registered in Foundation Course will be automatically converted in the New Scheme of Education and Training.





# Conversion (Transition) Scheme – Foundation Level

S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
3	Students who are in Class XI and already registered or Registering in Foundation Course.	Not Applicable	June, 2025

## Remarks



- ✓ Such students will be automatically converted in the New Scheme of Education and Training.



# Scenarios of Conversion (Transition) Scheme

Foundation  
Level

Intermediate  
Level

Final Level

Practical  
Training



*Through Foundation Route*

# Conversion (Transition) Scheme – Intermediate Level (through Foundation Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
1	Students appeared and passed in June 2023 Foundation Examination	Not Applicable	May, 2024

## Remarks



- ✓ Students have to register in Intermediate Course by 1st September, 2023 so that after 8 months study period be eligible for May, 2024 exams.

# Conversion (Transition) Scheme – Intermediate Level (through Foundation Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
2	Students appeared and not successful in November, 2023 Intermediate Exams	November, 2023 is last exam under Existing Scheme	May, 2024

## Remarks



- ✓ If a candidate is not successful in November, 2023 attempt, he will be automatically converted to New Scheme of Education and Training.

# Conversion (Transition) Scheme – Intermediate Level (through Foundation Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
3	Student appeared in May 2023 and passed one of the groups in the Existing Scheme of Intermediate or has got exemption in any of the paper(s).	November, 2023 (for other group)	-

## Remarks



- ✓ Exemption would be treated as per Existing Scheme since student is appearing under Existing Scheme.

# Conversion (Transition) Scheme – Intermediate Level (through Foundation Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
4	Student appeared in November 2023 and passed any of the groups in the Existing Scheme of Intermediate or has got exemption in any of the paper(s).	-	May, 2024

## Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training for the relevant Group/Unit/Paper. Exemption will be provided as per the New Scheme.
- ✓ After passing the remaining group in the New Scheme, the exemption for Self-Paced Online Modules i.e. SET C or SET D will be considered as the case may be.





## Scenarios of Conversion (Transition) Scheme

Foundation  
Level

Intermediate  
Level

Final Level

Practical  
Training



*Through Direct Entry Route*

# Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
1	Students registered and commenced their Practical Training by 1st February, 2023.	November, 2023	If not successful in November 2023 exam then have to appear in the New Scheme in May, 2024

## Remarks

- ✓ Such students will be automatically converted in the New Scheme for the relevant Group/Unit/Paper
- ✓ They will continue to do 3 years of Practical Training (including industrial training). Entitled for 156 leaves.
- ✓ AICITSS Course has to be undergone during the Practical Training but compulsorily before appearing in the Exams.
- ✓ They will be eligible to appear for Final Examination under the New Scheme in the last six months of their Practical Training subject to qualifying the self-paced Online modules as the case may be.

# Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
2	Student appearing in November, 2023 and passing one of the groups in the Existing Scheme of Intermediate or has got exemption in any of the paper(s).	-	Student has to appear in the remaining group under New Scheme in May 2024

## Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training for the relevant Group/Unit/Paper.
- ✓ Exemption will be provided as per the New Scheme.
- ✓ They will continue to do 3 years of Practical Training (including industrial training). Entitled for 156 leaves.
- ✓ AICITSS Course has to be undergone during the Practical Training but compulsorily before appearing in the Exams.
- ✓ They will be eligible to appear for Final Examination under the New Scheme in the last six months of their Practical Training subject to qualifying the self-paced Online modules as the case may be.

# Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
3	Students registered after 1st February, 2023 and have commenced their Practical Training before coming into force the Chartered Accountants (Amendment) Regulations, 2023.	-	May, 2024

## Remarks

- ✓ Eligible for May, 2024 Intermediate examination after automatically converting in the New Scheme of Education and Training.
- ✓ They will continue to do 3 years of Practical Training (including industrial training). Entitled for 156 leaves.
- ✓ AICITSS Course has to be undergone during the Practical Training but compulsorily before appearing in the Final Exams.
- ✓ They will be eligible to appear for Final Examination under the New Scheme in the last six months of their Practical Training subject to qualifying the self-paced Online modules.

# Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
4	Students registered after 1st February, 2023 and have not commenced their Practical Training before coming into force the Chartered Accountants (Amendment) Regulations, 2023.	Not Eligible for Nov. 2023 exams	May, 2024

## Remarks

- ✓ Eligible for May, 2024 Intermediate examination after automatically converting in the New Scheme of Education and Training.
- ✓ They are required to pass both groups of Intermediate and thereafter commence the Practical training of 2 years. Entitled for 12 days of leaves per year.
- ✓ AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Final Exams.
- ✓ They will be eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self Paced Online Modules.

# Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
4	Students registered provisionally after 1st March, 2023.	-	May, 2024

## Remarks

- ✓ Eligible for May, 2024 Intermediate examination after automatically converting in the New Scheme of Education and Training.
- ✓ They are required to pass both groups of Intermediate and thereafter commence the Practical training of 2 years. Entitled for 12 days of leaves per year.
- ✓ AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Final Exams.
- ✓ They will be eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the self-paced Online modules as the case may be.



# Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
5	Students who will register in Intermediate under Direct Entry till 1st September 2023 under New Scheme.	-	May, 2024

## Remarks

- ✓ On completion of 8 months study period would be eligible for May 2024 Intermediate Examination.
- ✓ They are required to pass both the groups of Intermediate and to undergo ICITSS Course thereafter commence the Practical Training of 2 years. Entitled for 12 days of leaves per year.
- ✓ AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Exams.
- ✓ They will be eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules.

# Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
6	Students registered provisionally before 1st July, 2023 and their Final year graduation result will be declared after June 2023	-	May, 2024

## Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training.
- ✓ These students have to complete 8 months study period from the date of provisional registration and are eligible to appear in the Intermediate Examination only after passing the final year graduation. Their attempt will accordingly fall in May, 2024.
- ✓ They are required to pass both the groups of Intermediate and thereafter commence the Practical training of 2 years. Entitled for 12 days of leaves per year.
- ✓ AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Exams.
- ✓ They will be eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules.

# Conversion (Transition) Scheme – Intermediate Level (through Direct Entry Route)



S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
7	Students registered provisionally on or after 1 July, 2023 and their Final year graduation result will be declared in June/July 2024	-	Nov, 2024

## Remarks

- ✓ These students have to complete 8 months study period after the date of provisional registration and are eligible to appear in the Intermediate Examination only after passing the final year graduation. Their attempt will accordingly fall in November, 2024
- ✓ They are required to pass both the groups of Intermediate and thereafter commence the Practical training of 2 years. Entitled for 12 days of leaves per year.
- ✓ AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Exams.
- ✓ They will be eligible to appear for Final Examination under the New Scheme (two groups comprising of six papers) after six months from Practical Training subject to qualifying the Self-Paced Online modules.



# Scenarios of Conversion (Transition) Scheme

Foundation  
Level

Intermediate  
Level

**Final Level**

Practical  
Training



# Conversion (Transition) Scheme – Final Level

S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
1	Students passed both groups of Intermediate examination and commenced their Practical Training latest by 30th June, 2021	November, 2023	If not successful in November 2023 exam, then have to appear in the New Scheme in May, 2024.

## Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training for the relevant Group/Unit/Paper.
- ✓ They will continue to do 3 years of Practical Training (including industrial training). Entitled for 156 leaves.
- ✓ AICITSS Course has to be undergone during the Practical Training but compulsorily before appearing in the Exams.
- ✓ Such students have to attempt either or both the groups of Final Examination. The remaining two papers i.e. Self-Paced Online Modules A & B can be qualified after passing May, 2024 exams but before applying for membership. If unsuccessful in May, 2024, would be eligible for subsequent examination only after qualifying Self-Paced Online Modules SET-A and SET-B. Self-Paced Online Modules i.e. C & D will be exempted.



# Conversion (Transition) Scheme – Final Level

S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
2	Students passed both groups of Intermediate examination and commenced their Practical Training latest by 31st October, 2021.	-	May, 2024

## Remarks

- ✓ Since no exams will be conducted under the Existing Scheme in May, 2024, therefore, students will be automatically converted to New Scheme and will be eligible for appearing in Final exam in May 2024 in the New Scheme.
- ✓ They will continue to do 3 years of Practical Training (including industrial training). Entitled for 156 leaves.
- ✓ AICITSS Course has to be undergone during the Practical Training but compulsorily before appearing in the Exams.
- ✓ Such students have to attempt either or both the groups of Final Examination. The remaining two papers i.e. Self-Paced Online Modules A & B can be qualified after passing May, 2024 exams but before applying for membership. If unsuccessful in May, 2024, would be eligible for subsequent examination only after qualifying Self-Paced Online Modules SET-A and SET-B. Self-Paced Online Modules i.e. C & D will be exempted.





# Conversion (Transition) Scheme – Final Level

S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
3	Students who will appear in November, 2023 and pass one of the groups in the Existing Scheme of Final or has got exemption in any of the paper(s).	-	May, 2024

## Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training for the relevant Group/Unit/ Paper.
- ✓ Exemption in the remaining group/Unit/ Paper may be given as the case may be as per the New Scheme.
- ✓ Self-Paced Online Modules i.e. C & D will be exempted.
- ✓ Self-Paced Online Modules A & B can be qualified after passing May, 2024 exam but before applying for membership or exempted as the case may be. If unsuccessful in May, 2024, would be eligible for subsequent examination only after qualifying Self-Paced Online Modules SET-A and SET-B as the case may be.
- ✓ They will continue to do 3 years of Practical Training (including industrial training). Entitled for 156 leaves.
- ✓ AICITSS Course has to be undergone during the Practical Training but compulsorily before appearing in the Exams.



# Conversion (Transition) Scheme – Final Level

S. No.	Scenario	Eligible Attempt under Existing Scheme	1 <sup>st</sup> Exam under New Scheme
4	Students who will appear in November, 2023 and unsuccessful in both the groups.	-	Student has to appear under New Scheme in May, 2024 exam.

## Remarks

- ✓ Such students will be automatically converted in the New Scheme of Education and Training and have to attempt either or both the groups of Final Examination. The remaining two papers i.e. Self-Paced Online Modules A & B can be qualified after passing May, 2024 exams but before applying for membership. If unsuccessful in May, 2024, would be eligible for subsequent examination only after qualifying Self-Paced Online Modules SET-A and SET-B. Self-Paced Online Modules i.e. C & D will be exempted
- ✓ They have to complete 3 years of Practical Training (including industrial training), if not completed. Entitled for 156 leaves.
- ✓ AICITSS Course has to be undergone during the Practical Training but compulsorily before appearing in the Exams.



# Scenarios of Conversion (Transition) Scheme

Foundation  
Level

Intermediate  
Level

Final Level

Practical  
Training



# Conversion (Transition) Scheme – Practical Training

S. No.	Scenario	Transition
1	Students who have already commenced the Practical Training before coming into force the Chartered Accountants (Amendment) Regulations, 2023.	<ul style="list-style-type: none"><li>▪ Continue to do 3 years of Practical Training (including industrial training).</li><li>▪ Entitled for 156 leaves</li><li>▪ AICITSS Course has to be undergone during the Practical Training but compulsorily before appearing in the Exams.</li><li>▪ Eligible to appear for Final Examination under the New Scheme in the last six months of their Practical Training subject to qualifying the Self-Paced Online Modules as the case may be.</li></ul>



# Conversion (Transition) Scheme – Practical Training

S. No.	Scenario	Transition
2	Students who have already passed either of the Intermediate Group and have not commenced the Practical Training before coming into force the Chartered Accountants (Amendment) Regulations, 2023.	<ul style="list-style-type: none"><li>■ To pass the remaining group of Intermediate and thereafter commence the Practical training of 2 years.</li><li>■ Entitled for 12 days of leaves per year.</li><li>■ AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Exams.</li><li>■ Eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules as the case may be.</li></ul>



# Conversion (Transition) Scheme – Practical Training

S. No.	Scenario	Transition
3	Students who will be passing one of the Groups of Intermediate in May, 2023 examinations.	<ul style="list-style-type: none"><li>■ To pass the remaining group of Intermediate and thereafter commence the Practical training of 2 years.</li><li>■ Entitled for 12 days of leaves per year.</li><li>■ AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Exams.</li><li>■ Eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules as the case may be.</li></ul>





# Conversion (Transition) Scheme – Practical Training

S. No.	Scenario	Transition
4	Students who will pass both the groups of Intermediate in May 2023/ November 2023 Examination.	<ul style="list-style-type: none"><li>■ To undergo Practical training of 2 years period.</li><li>■ Entitled for 12 days of leaves per year.</li><li>■ AICITSS Course has to be undergone after completion of two years of Practical Training but compulsorily before appearing in the Exams.</li><li>■ Eligible to appear for Final Examination under the New Scheme after six months from Practical Training subject to qualifying the Self-Paced Online Modules as the case may be.</li></ul>



# Having doubts...???



## For more information

- Write to Board of Studies (Academic) at [bos.nset@icai.in](mailto:bos.nset@icai.in);

# Thank You!



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Chartered Accountants of India**

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