



FOUNDATION EXAMINATION, NOVEMBER 2019

(Under the syllabus approved under Regulation 25F of the Chartered Accountants Regulations, 1988)

NOTES FOR INFORMATION AND GUIDANCE OF APPLICANTS

Kindly ensure that you are eligible to appear in the Foundation Examination –November 2019 before submission of your On-line Examination Application Form for Foundation NOVEMBER 2019 Examination to avoid any hardship at the later stage.

ATTENTION CANDIDATES
IMPORTANT DATES FOR FOUNDATION EXAMINATION - NOVEMBER- 2019

1. Last date for registration to Foundation Course with BOS	30 th JUNE, 2019
2. Commencement of Online filling of Foundation Examination application Form	16th August 2019 (10:00 A.M. IST)
3. Last date & time for Login Creation/New User Registration	10th September, 2019 up to 5:30 P.M. (IST) #
4. Last date & time for submitting online examination application form and making payment without Late Fee through already created Login	7 th September, 2019 up to 23:59 HOURS (IST) #
5. Last date & time for filling online examination application form and making payment with Late Fee through already created Login	10th September, 2019 up to 5:30 P.M. (IST) #
6. Last date for receipt of print out of online examination application form duly filled up (PDF)	14th September, 2019
7. Hosting of Correction Window	12th September 2019 To 16th September 2019.
(For date of result and other regular updates, keep visiting website www.icai.org)	

Please note that there is no provision for on-line filling of examination application forms after the last date, i.e. 10th September 2019 (5.30P.M.) with late fee.

New Registration Closes at 17.30 Hrs IST, On-line examination application Form Submission and Payments Close at 23.59 Hrs IST

No Separate examination fee is required to be sent along with printout of On-line examination application form, but the PDF generated must have the Payment Transaction Details.

KEY POINTS AT A GLANCE

1. Detailed instructions for filling up the examination application forms online are hosted. Candidates are advised to read, understand and follow the instructions carefully while filling up the examination application form. Please also read the FAQs for Online examination application Forms for Foundation Examination hosted on icaiaexam.icaai.org.
 2. Filling up valid E-mail address, Mobile Number and Personal Identification Number (PIN) at the respective column(s) in the examination form is mandatory. Before proceeding to fill up the exam form online, candidates may keep following items handy, for their ready use:
 - a. Copy of registration letter, to carefully note and apply against their correct Registration Number
 - b. Master/Visa/Maestro Credit/Debit/Rupay/Net Banking/BHIM UPI details Card for making online payment
 3. After filling up the examination application form, check the same to see if all the details, (more particularly the fields relating to registration number, gender, medium, centre and eligibility criteria, have been filled in correctly before proceeding to make online payment.
 4. Candidates are advised to keep a copy of the duly filled in exam form, for future reference.
 5. Do not wrinkle / fold the PDF form while posting. The PDF is required to be submitted/sent to examination department, **ONLY* in case the candidate's photograph and signature are not displayed on the screen while filling his exam application.** Such applicants are required to take a print out of their exam form, affix their photograph and signature at the designated place and get the form attested by a Chartered Accountant or a Gazetted Officer or Head of an Educational Institution and submit the same at the designated office/s of ICAI.
- *Those candidates whose photograph and signatures are appearing in the PDF, while filling their exam application, need NOT submit a print out of their exam form at the office/s of ICAI.**
6. Exam fees is to be remitted Online only using Master/Visa/Maestro Credit/Debit Card, or Rupay Card or through Net Banking. Read Paragraph 4 titled "Examination Fee" hereinafter in this regard.
 7. **Admit cards of all the candidates will be hosted on <http://icaiaexam.icaai.org> generally 14 days prior to the commencement of the examination. All candidates are required to print their admit cards from the website i.e. icaiaexam.icaai.org. No physical admit card will be sent to any candidate.**
 8. For downloading/printing of the admit cards from the above mentioned website, candidates will have to log-in to the site <http://icaiaexam.icaai.org> and print the admit card from their dashboard.
 9. Candidates have the option of writing the answers in Hindi or in English. Such option should be clearly exercised at the time of filling up the form. **Read Paragraph 7 in this regard.**
 10. **There is No Concept of Exemption in a paper(s) in the Foundation Exam.**
 11. Candidates with permanent disabilities are advised to refer to **Paragraph 8** carefully.
 12. **Last date for receipt of online examination application form printouts.**

(i) Those candidates whose photographs and signatures are appearing on the PDF, need not send the printout of the PDF to Exam Department.

(i) Applicants whose photograph / signature are not appearing on the PDF generated have to affix their photograph & sign on the PDF before necessary attestation and dispatch/submit the same to Exam Dept.

(ii) Last Date for Receipt of Printout of Exam Application form (PDF) filled Online after affixing photograph and specimen signature (if the same are not appearing in the PDF) and signing the declaration duly countersigned by a member of the Institute//Principal/Gazetted Officer is 14th September 2019.

IMPORTANT: Candidates are advised NOT to paste the photographs over the photographs already appearing in the PDF generated by the system (based on the respective candidates photograph and signatures appearing in the previous Exam forms submitted by him) or sign over the signature already appearing in the PDF generated by the system as NO cognizance of the same will be taken of the same and such changes will be summarily ignored.

13. Print out of Exam Application form (PDF) received after 14th September, 2019 will not be entertained under any circumstances. Therefore, candidates are advised to fill up the exam forms online at an early date to avoid last minute technical glitches and send the PDF form generated at least 3-4 days in advance of the lastdate.

14. Contact details:

The Additional Secretary (Exams)
The Institute of Chartered Accountants of India
ICAI Bhawan
Indraprastha Marg
New Delhi 110 002

Helpline Telephone Numbers: 0120-3054 851, 3054 852, 3054 853, 3054 854, 3054 835, 4953751, 4953752, 4953753, 4953754.

E-mail address: foundation_examhelpline@icai.in

Please fill up the form early to avoid any unforeseen issues. Helpdesk services will be available on all working days between 10am to 5pm.

15. Admit Cards and Results will be hosted on <http://icalexam.icai.org>

FOUNDATION EXAMINATION – NOVEMBER 2019
(ON-LINE FILLING OF EXAMINATION APPLICATION FORM)

1. INTRODUCTION

1.1 Foundation Examination is a gateway to enter the profession of Chartered Accountancy. Foundation Exam is open for candidates who have registered for the Foundation Course with the Board of Studies of the Institute on or before the last date for registration, i.e **30th June, 2019** or converted from Common Proficiency Course to Foundation Course on or before **7th September 2019** and have Passed in 12th class or equivalent recognised examination. This is a Descriptive cum Objective type examination of 400 marks comprising of four papers. These Guidance Notes are exclusively meant for the Foundation Exam to be held in November 2019.

1.2 Descriptive cum Objective type Examination would be conducted twice in a year - once in the month of May and once in the month of November. The language of Question Paper Booklet will be English/Hindi. However, OMR Answer Sheets for Papers 3 & 4 will be in English Medium only.

1.3 Exemption from Appearing in Foundation:

Candidates who are graduate or post graduate in Commerce having secured in aggregate a minimum of 55% of total marks or its equivalent grade in the examination conducted by any recognized University (including Open University) with certain subjects OR Graduates or Post Graduates other than those falling under Commerce stream mentioned above having secured in aggregate a minimum of 60% of the total marks or its equivalent grade in the examination conducted by any recognized University (including Open University) or have passed the Intermediate Examination of the Institute of Cost Accountants of India or the Institute of Company Secretary of India are exempted from passing Foundation Examination. For more details, please visit the Institute's website www.icai.org.

2) Dates and Timings of the Examination:

Paper No.	Subject	Date	Day	Time	Duration
1	Principles and Practice of Accounting	09/11/2019	Saturday	2.00 PM to 5.00 PM (IST)	3 Hours
2	Section A : Business Laws Section B : Business Correspondence and Reporting*	13/11/2019	Wednesday	2.00 PM to 5.00 PM (IST)	3 Hours
3	Business Mathematics, Logical Reasoning and Statistics	15/11/2019	Friday	2.00 PM to 4.00 PM (IST)	2 Hours
4	Business Economics and Business and Commercial Knowledge	17/11/2019	Sunday	2.00 PM to 4.00 PM (IST)	2 Hours
*Note: Please refer Para No. 7 hereinafter					

Late Entry Permitted:

Upto 15 Minutes from the commencement of Exam for Paper 1, 2, 3 and 4.

Early Exit NOT Permitted:

Candidate will NOT be permitted to leave the Examination Hall till conclusion of the Exams. No Early exit will be permitted even if the candidate has completed his paper. Candidate will be required to submit the question paper also (for Paper 3 & 4) along with the OMR answer sheet before leaving the Examination Hall, after the conclusion of the Exam.

EXAMINATION TIMINGS

Dates	Domestic Centres (IST)	Abu Dhabi, Dubai and Muscat (UAE Local Time)	Doha (Qatar Local Time)	Kathmandu (Nepal Local Time)
Paper 1	2.00 PM to 5.00 PM	12.30 PM to 3.30 PM	11.30 AM to 2.30 PM	2.15 PM to 5.15 PM
Paper 2	2.00 PM to 5.00 PM	12.30 PM to 3.30 PM	11.30 AM to 2.30 PM	2.15 PM to 5.15 PM
Paper 3	2.00 PM to 4.00 PM	12.30 PM to 2.30 PM	11.30 AM to 1.30 PM	2.15 PM to 4.15 PM
Paper 4	2.00 PM to 4.00 PM	12.30 PM to 2.30 PM	11.30 AM to 1.30 PM	2.15 PM to 4.15 PM

Note: There will be no change in the examination schedule in the event of any day of examination schedule being declared a Public Holiday by the Central Government or any State Government.

3) ELIGIBILITY CRITERIA: Eligibility criteria for the Foundation Examination to be held in NOVEMBER, 2019:

(A candidate shall be eligible to appear in Foundation Examination scheduled to be held in NOVEMBER, 2019, if he/she has:

(i) Registered for Foundation Course with Board of Studies on or before **30th June, 2019**.

OR

(ii) Converted to Foundation Course with Board of Studies of ICAI on or before **7th September, 2019**.

AND

(iii) Passed Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto on or before **1st NOVEMBER 2019** and has complied with such requirement as may be specified by the Council from time to time. (Click here for the list of examination recognized as equivalent to Senior Secondary Examination); and

Further conditions, if any, applicable, will be hosted on the website.

4) Examination Fee:

EXAMINATION FEE FOR FILLING UP EXAMINATION FORM ONLINE

- (i) Rs. 1500/- (For opting a Centre in India).
- (ii) INR 2200/- (For opting Kathmandu Centre)
- (iii) US\$ 325/- (For opting Abu Dhabi, Dubai, Doha or Muscat Centres)

Late Fee of INR 600/- for Centres in India and Kathmandu (US\$10 for Overseas Centres) is applicable from 8th September, 2019 to 10th September, 2019.

* In addition to the applicable fee payable to the Institute by the candidate towards exam related services, they will be required to pay bank charges at the following rates, while paying the said fee, online through the payment gateway. These are charges payable by the candidate to the bank and will be recovered along with the applicable fee payable to the Institute: -

Credit Cards:-

Domestic: 0.50% + GST

Domestic Debit/Rupay Cards :-

Domestic Debit Card upto Rs. 2000/- : No Charge

Domestic Debit Card greater than Rs. 2000: 0.9+ GST

International Card :-

International Card: 0.5% +GST

Net Banking: NIL

BHIM UPI : Upto Rs.2000 : Nil

Greater than Rs. 2000 : 0.65% + GST

* Excluding Bank Commission and Service Tax

Mode of Payment of Fee:

The payment has to be made online using Master/Visa/Maestro Credit/Debit card/Rupay Card/BHIM UPI or Net Banking. The status of payment (ie; successfully captured by the portal or not) can be checked through the option available on <http://icaiaexam.icaai.org> "November 2019 > Exam Details→ Check Your Payment/Exam Application Status"

5) Refund of Fees:

The fee once paid by candidate shall not be refunded / adjusted under any circumstances and no correspondence in this regard shall be entertained. However, failure in electronic transmission, double payments, lost transaction (after payment) will be considered for refund. Multiple payments, if any, that are received by us for the same student registration number, will be identified by the system and would be refunded for the credit of the respective accounts from where they originated, by the office, within 21 days of the last date for submission of exam application forms.

In case you have made payment of exam fees more than once and do not get a refund within 21 days from the last date for submission of forms, you can claim a refund of the excess amount paid by you, by writing to us at foundation_examhelpline@icaai.in within 45 days from the last date for submission of forms, along with documentary evidence, such as bank/credit card statement, of having paid the exam fees more than once. ICAI will verify the same and refund the excess amount, if any, paid by you.

6) Examination Centres: List of examination centers is available on the home page of this website under the link "November 2019 > Exam Details → Exam Centres". For convenience, the cities of Ahmedabad, Aurangabad, Bengaluru, Bhopal, Chennai, Delhi/New Delhi, Hyderabad, Indore, Jaipur Kolkata, Mumbai, Nagpur, Nashik, Pune, Surat, Thane, Vadodara and Vasai are divided into different zones. All efforts will be made to allot the candidates who opted for a specific zone to an exam centre in that zone itself. However, in case of shortage of accommodation, in a specific zone, candidates would be allotted to some other zone, where accommodation is available. In such cases, requests for change of centre will not be entertained under any circumstances.

7) Option to Answer Papers in Hindi Medium

Students will have the option to answer the papers in English or in Hindi Medium. However, **all candidates including Hindi medium candidates will be required to answer Section B of Paper 2, i.e. Business Correspondence and Reporting, in English Medium only**, since the paper is meant to test the English language skills of the candidates.

8) GUIDELINES FOR GRANT OF WRITER / COMPENSATORY TIME TO THE DIFFERENTLY ABLED CANDIDATES.

I. GUIDELINES THAT MAY BE FOLLOWED IN RESPECT OF CANDIDATES WITH PERMANENT PHYSICAL/VISUAL/NEUROLOGICAL DISABILITY OF 50% OR MORE IRRESPECTIVE OF WHETHER THE CANDIDATES CAN OR CANNOT WRITE THE EXAMINATIONS THEMSELVES (e.g. CASES OF BLINDNESS/AMPUTATION OF UPPER LIMBS/CEREBRAL PALSY ETC.)

CONCESSION(S) ALLOWED:

(a) Writer to be allowed.

(b) Compensatory time of one and half hour for each for Paper 1 and 2 and one hour each for Paper 3 and 4 in Foundation Examination.

II. GUIDELINES THAT MAY BE FOLLOWED IN RESPECT OF CANDIDATES WITH PERMANENT PHYSICAL/VISUAL/ NEUROLOGICAL DISABILITY OF LESS THAN 50% IRRESPECTIVE OF WHETHER THE CANDIDATES CAN OR CANNOT WRITE THE EXAMINATIONS THEMSELVES (e.g. CASES OF BLINDNESS/AMPUTATION OF UPPER LIMBS/CEREBRAL PALSY ETC.)

CONCESSION(S) ALLOWED:

(a) Writer to be allowed.

(b) Compensatory time of one hour each in Paper 1 and 2 and half an hour each in Paper 3 and 4 in Foundation Examination.

III. In case of writer's cramp, learning disability, hearing disability (dyslexia) and blood cancer involving blood transfusion, the concession allowed is Compensatory time of half an hour and/or writer for Foundation Examination. In such cases the candidate has to submit the copy of concessions extended by other examination bodies, in earlier exams written by him/her, like 10th Standard or 12th Standard, graduation, etc. This concession will be extended subject to verification of documentary evidence including medical (i.e.; Disability) certificate. Cases of injuries or disablement of temporary nature such as fracture of the right or left arm, forearm or dislocation of a shoulder, elbow or wrist etc. are not entitled for availing the facility of writer/extratime.

IV. Detailed guidelines/procedure pertaining to engagement of writer for those who are eligible to engage a writer:

OTHER CONDITIONS:

a. Differently abled - physically and/or visually - candidates who are entitled to engage writer will be required to engage writer having a qualification of 10th / Matriculation only for Foundation

Examination.

b. No one associated in any manner with academic tutoring and preparation of examination for CA, CWA, CS, M.B.A., B.E. and LLB programmes be involved as a writer.

c. The examinees who have been issued with a Permanent Concession Card / permission letter providing the facility of writer should send an application to the Examination Department of the Institute stating that he/she wishes to avail the facility of writer in the examination together with details such as name, registration number, group opted, medium opted, centre/zone opted, etc. immediately after submission of application form for admission to examination, which should reach the office not later than 10th April/10th October of the year in which May/November Foundation Examination is held respectively.

d. Examinees will be required to arrange writer at their own end subject to the compliance with the related requirements.

e. While there shall be no restriction on change of writer, such a change shall be allowed on making an application by the concerned examinee to the Centre Superintendent and subject to compliance with related requirements. In such a case the Centre Superintendent will handover a copy of the guidelines in force to the differently abled candidate and the writer.

f. It shall be incumbent upon the candidate and/or the writer engaged by him/her at his/her own end and to submit in advance to the Centre Superintendent related 'Declaration' with regard to the qualification etc. of the writer.

Such a 'Declaration' shall be required to be submitted in respect of the writer first engaged/provided as well as for the writer(s) subsequently permitted by the Centre Superintendent. If the declaration so submitted is incorrect/false, ICAI is empowered to take any action it deems fit in such a case.

Certified copies of the educational qualification of the writer (other than drawn from the panel of the Institute) should be submitted to the Centre Superintendent together with the declaration.

g. The writer engaged by the concerned examinee at his/her own end] will be paid Rs. 500/- (Rupees Five Hundred Only) for Paper 1 and 2 per paper and Rs. 250/- (Two Hundred Fifty Only) for Paper 3 and 4 per paper for Foundation Examination by the Institute subject to submission of a related bill by the writer, duly counter-signed by the concerned examinee as well as by the Centre Superintendent. Such a bill be submitted to the Centre Superintendent on the same day of the examination who will, in turn, pay the honorarium, after the conclusion of the examinations and claim reimbursement from the Institute.

h. The concerned examinee shall be required to provide a copy of these guidelines to the said writer with a view that the latter is well conversant with the related requirements.

i. The writer's task is to only write the examinations as per directions of the examinee, verbatim, and that the writer shall not paraphrase, translate, add emphasis, embellish the written text in any way, or engage in any type of communication with the examinee concerning the interpretation of question paper content. In other words, the writer shall only transcribe what is dictated to him by the examinee.

j. Any violation of these guidelines will tantamount to attempt to resort to unfair means, and thus result in initiation of disciplinary action, which may include withholding of or the cancellation of the result or debarring from appearing in examinations or cancellation of registration/articles.

k. The Centre Superintendent shall have the authority not to allow a particular person to act as writer, if he is satisfied that such a person does not fulfill the criteria for being a writer.

l. The Superintendent shall arrange a suitable room for differently abled Candidates. For Differently abled - physically and/or visually-candidates who are eligible to get one hour compensatory time with writer facility, they will be provided a separate room for writing the examinations, preferably on the ground floor.

2.PROCEDURE / DETAILS FOR GRANT OF COMPENSATORY TIME / WRITER'S HELP IN CASE A CANDIDATE APPLIES FOR THE FIRST TIME i.e WHERE A CANDIDATE HAS NOT ALREADY BEEN ISSUED PERMANENT CONCESSION CARD ISSUED BY THEINSTITUTE.

1. Application in candidate's own hand writing. In respect of candidates, who cannot write, their representatives may write on behalf of the candidate (stating the relationship with him/her) and forward the application. Those who require the facility of writer should clearly mention the same in the application.
2. Certified true copy of the certificate issued by Doctor of not less than the level of Civil Surgeon of Government Hospital to the effect that the disability is of permanent nature and specifying clearly the nature and extent of permanent disability.
3. Certified true copies of the permission, if any, granted by the State Higher Secondary Board/University in candidate's 10+2 or degree examinations in which he/she had appeared.
4. Attested (by a member of the Institute or by a Gazetted officer) full size (Post Card), latest photograph indicating name of the candidate on the photograph itself.
5. Two copies of colour passport size photos (4.5x3.5 cm) taken within last 3 months, for concession card.
6. Any other document in support of request for grant of the facility of a writer and/or extra time as aforementioned.
7. The application for issue of Permanent Concession Card should not be sent along with the examination application form.
8. The Candidates can send their request for issue of concession card preferably at the time of applying for admission to examination. However, such request should be sent to the office prior to 31st March/30th September for May/November Foundation Examination respectively.
9. The handwritten application/request letter with enclosures as mentioned at 2 to 6 above may be sent separately to:

The Additional Secretary (Exams)
The Institute of Chartered Accountants of India
ICAI Bhawan
Indraprastha Marg
New Delhi 110 002

10. The Permanent Concession Card will be valid for a period of five years from the date of issue of such card or the candidate passing Final Examination whichever happens earlier. On expiry of such period the concession card will have to be returned to the Institute.

11. Any misuse of the Permanent Concession Card shall tantamount to adoption of unfair means within the meaning of Regulation 41 of the Chartered Accountants Regulations, 1988.

12. Foundation Examination candidates who are issued with a Permanent Concession Card, on passing Foundation Examination and registering for Intermediate (IPC) course may forward the card to the Institute for updation.

13. For details of Guidelines for provision of compensatory time, writer etc, please visit www.icaai.org

% of permanent disability	Extra time allowed
In Paper 1 and 2 (3 hours duration)	
Less than 50%	1 hour extra time plus writer if required
50% or more than 50%	1.5 hours extra time plus writer if required
In paper 3 and 4 (2 hours duration)	
Less than 50%	0.5 hour extra time plus writer if required
50% or more than 50%	1 hour extra time plus writer if required

Honorarium for writer for each of the papers-Paper 1 and 2 = Rs. 500/- per paper.

Honorarium for writer for each of the papers – Paper 3 and Paper 4 = Rs. 250 per paper.

9) How the applications should reach the Institute?

The Candidate may fill up the examination form online at <http://icaaiexam.icaai.org> from 16th August, 2019 to 7th September, 2019 (without late fee) and thereafter upto 10th September, 2019 (with late fee) and remit the fee and late fee as applicable online by using Credit/Debit Card, either Visa/Master/Maestro/Rupay card or Net Banking. After online submission of the application, candidates are required to take print of the form (PDF) for sending to Examination dept in the case of only where applicants whose photographs/signatures are not appearing on the PDF generated. The last Date for receipt of PDF is 14th September 2019 (upto 5.30 P.M.) Please refer point 12 at pages 2&3.

By Hand:

The Head Office of the Institute at New Delhi and its Regional Offices at Delhi, Mumbai, Kanpur, Kolkata and Chennai and Branch Offices at Ahmedabad, Bangalore, Chandigarh, Ernakulam, Hyderabad, Indore, Jaipur, Nagpur, Pune, Surat, Thane and Vadodara will receive applications within the dates as given above on all working days between 10am to 5:00pm. **Candidates are requested to deposit the filled in Examination Forms/PDFs at the above stated branches only but not other branches of ICAI.**

LIST OF OFFICES WHERE FILLED IN PRINTOUTS OF ONLINE APPLICATION FORMS FOR NOVEMBER 2019 EXAMS CAN BE SUBMITTED BY HAND IS GIVEN IN THE ANNEXURE 'A'

Candidates are advised not to submit printouts of online application forms at offices of the Institute other than those mentioned above.

By Post: You may send printout of the PDF application form by Speed Post/Registered Post (not courier) without folding and Super scribing the envelope as “**Exam Application Form – Foundation NOVEMBER 2019**” so as to reach us before the cut-off dates given above. **Candidates are advised not to send the application through any courier & to retain the receipt issued by post office till the time of receipt of admit card.** The address for posting is as under:

The Additional Secretary (Exams)
The Institute of Chartered Accountants of India
ICAI Bhawan, Indraprastha Marg,
New Delhi - 110 002.

10) Check-List for Candidates:

Candidates are requested to ensure that all columns of the PDF file generated are appearing correctly. The barcode and fee payment particulars may be checked for correctness.

11) Issue of Admit Cards:

Admit cards with photographs and signatures of the candidates will also be hosted on icaiaexam.icaai.org generally 14 days prior to the commencement of the examination. Candidates are required to print their admit cards from the website, which will be valid for admission to the examination. **No physical admit card will be sent to any candidate.**

For downloading/printing of the admit cards from the above-mentioned website, candidates will have to log-in to the site icaiaexam.icaai.org and print the admit card from their dashboard

So also, candidates are advised to keep a photo copy of the exam application duly filled in, for reference, so that they can use the bar code number contained therein, whenever they correspond with ICAI Exam Dept.

Candidates whose eligibility is in doubt, will be addressed, for clarification, normally 25 days prior to the commencement of the examination.

Upon printing of admit cards, candidates are advised to verify the name, registration number, centre, medium opted, etc.

In case of difficulty in downloading or printing of admit card, or in case of discrepancy in the data contained in the admit card printed, contact the Helpline numbers 0120-3054 851, 3054 852, 3054 853, 3054854, 3054 835, 4953751, 4953752, 4953753, 4953754 immediately, by quoting the registration number, Bar code number of the examination form, receipt number issued by the regional office(s), if any, Centre opted with Zone applicable, telephone number, etc. for prompt action.

12) Correction Window

On-line facility for seeking change of Centre/Medium for appearing in Foundation Exam

It is found that some candidates while filling the examination application form do not exercise reasonable care and commit errors and seek change of Centre/Medium, on account of errors committed by them in their examination application forms, after online submission of application.

With a view to provide an opportunity to the candidates to correct such errors, a system has been put in place giving an on-line facility to candidates to view and correct errors if any, committed by them while submitting the examination application form, in the fields of Centre/Medium.

The Salient features of the facility are as follows:

1. Manual applications seeking change of Centre/Medium will not be entertained from the applicants.
2. The on-line window for seeking change of Centre/Medium will be made available at <http://icaiaexam.icaai.org>
3. This online facility will be available to the candidates. The opportunity called "Correction Window" will be free of cost. There is no second opportunity called "Corrections with fee-Window".
4. Detailed Procedures and the norms governing this facility are hosted on www.icaai.org under the Examination page vide announcement dated **2nd February, 2015**. Candidates are advised to take note of the above provisions carefully and take advantage of the on-line facility being made available appropriately.

Details are as follows:

Free on-line facility for seeking change of Centre/Medium:

(To be hosted normally one week after last date for submission of Foundation (Exam) Application Forms with late fees)

Details contained in the examination application forms submitted by the candidates will be hosted on website <http://icaiaexam.icaai.org>,

1. A candidate while applying for change of Centre/Medium through the on-line facility as mentioned above, can login to the system using his login-id and password. During pre-defined timeline indicated under the Important Dates, the candidates can select to apply for the correction through their dashboard.
2. A change may include change of Centre/Medium either jointly or severally.
3. Candidate will be required to upload scanned copy of a handwritten/typed application for change of Centre/Medium duly signed by him.
4. Upon submission of the request, the candidate will get a Successful Submission confirmation on the screen. Candidates must ensure to check that their request for correction has been captured successfully. It is made clear here that successful submission of request does not mean that the request has been approved.
5. Applications for changes sought shall be permitted only once. Once a candidate submits his option for a change, he cannot go back to the earlier choice or seek another change.
6. The candidates as well as the new examination centres where they are shifted, as per the request of the candidate, will be advised of the change by way of letter/e-mail.

12). How to fill up Online Application Form for appearing in NOVEMBER, 2019 Foundation Examination(PP/Subjective Mode) and make online payment of Examination fee on <http://icaiaexam.icaai.org>

12.1 Step – 1 Creation of Account

The process is explained under "FAQs >> Help on Registration" and "FAQs >> Help on Applying for Exam".

The candidate shall visit the website <http://icaiaexam.icaai.org> and do one time registration [for first time only for filling up the Foundation (Examination) Application form] by submitting his/her Foundation Course Registration Number, Date of Birth, e-mail ID and Mobile No. The username (for example CRO0278142) and the password shall be mailed to the candidate at the primary e-mail ID supplied by him/her at the time of registration and messaged to the mobile number provided by the candidate.

Review Profile and Fill Exam Form: Login with the username and password that you already have from the May/November 2018 and May 2019 Exam Cycle or use the one you received in your email ID/mobile in case you are newly registered user at this site. (Kindly keep your Login-Id and Password safely with you since the same will be required by you while filling up any examination form upto the C.A. Final Examination).

Check your profile to make any changes from your dashboard and Fill up the online examination Application form carefully.

You can change your photograph and signature, if you so wish and opt for the same while you fill the exam application form. If you so choose to change your photograph and signature, you will be required to print the PDF of your application form, affix your photograph and signature at the specified place on the physical print out, get them attested by a Chartered Accountant or Head of an Educational Institution or a Gazetted Officer and submit it in the normal course, as specified. Those candidates whose photographs and signatures are appearing on the PDF, need NOT send the printout of the PDF to Exam Dept.

Upload the Attested and Scanned Declaration. The format can be downloaded from [LINK HERE](#). The size of the scanned file should be within 100 – 300 KB and the file should be in jpg format.

Confirm the particulars displayed in the Review Page and then proceed for making online payment. In case of any difficulty in filling online application form for NOVEMBER, 2019 Foundation Examination (PP/Subjective Mode), please call helpline Nos. indicated at the top of the page <http://icaiaexam.icaai.org> or 0120- 3054851/852/853/854/835,4953751/752/753/754 sufficiently well in time.

Please Read the Qs. 15/16 of the FAQs related to Foundation Examination for filling up the exam form online in case you do not have the registration number.

12.2 Step – 2 Online payment of Examination fee

For Online filling of Examination application form for appearing in NOVEMBER 2019 Foundation Examination (PP/Subjective Mode), a candidate has to remit a fee of Rs. 1500/- (Rupees One Thousand Five Hundred only) for opting centres in India, US\$ 325/- for Abu Dhabi (UAE), Doha, Dubai and Muscat centres and INR 2200/- (Rupees Two Thousand Two Hundred only) for Kathmandu centre. Fee should be remitted using Online Payment gateway facility with Visa/Master/Maestro Credit/Debit Card/Rupay Card/BHIM UPI or Net Banking.

Late fee of INR 600/-for exam centres in India and Kathmandu (USD 10) for overseas exam centres is applicable from 8th September 2019 up to 10th September 2019

Examination fees once paid will not be refunded under any circumstances (except as provided in Para No. 5 hereinbefore).

12.3 Step – 3 Submission of Printout of Online Application Form to theInstitute.

After successful Online payment, candidates can download the PDF of the Online Application Form from his/her dashboard and are required to take a print out of the application form from <http://icaiaexam.icaai.org> and take the following further course of action before sending it to the Institute:

If the Photographs are not appearing in the PDF then Paste two latest photographs of the candidate (pass port size – 3.5X4.5 cms.)– One attested and one non-attested.

If the Signatures are not appearing in the PDF then Sign at specified

places Get it countersigned by parent/guardian at the specified place (in any

case)

Get the Application Form attested by a Chartered Accountant or a Gazetted Officer or Principal of School/College and

Send the printout of the Online examination Application Form without folding and Super scribing the envelope as "*Online Application Form for NOVEMBER, 2019 Foundation Exam*" by Speed Post/Registered Post to **the Additional Secretary (Exams.), Examination Department, The Institute of Chartered Accountants of India, 'ICAI Bhawan', Indraprastha Marg, New Delhi – 110 002**, so as to reach him as per dates given above.

IMPORTANT: Candidates are advised NOT to paste the photographs over the photographs already appearing in the PDF generated from the system (based on the respective candidates photograph and signatures appearing in the previous Exam forms submitted by him) or sign over the signature already appearing in the PDF generated from the system as NO cognizance of the same will be taken of and such changes will be summarily ignored.

Printout of Exam Application form (PDF) received after **14th September 2019** will not be entertained under any circumstances. Therefore, candidates are advised to fill up the exam forms online at an early date to avoid last minute technical glitches and send the PDF form generated at least 3-4 days in advance of the last date

NOTE: In case Print out of so filled in Online Application Form, complete in all respects as stated in Step-3 above, does not reach the Institute's Office at New Delhi within the stipulated last date, the candidate will not be permitted to appear in the respective Foundation Examination. Submission of Screenshots taken while filling the form online Or the Payment Receipt Or any other paper will NOT be treated as successful online application. The printout of PDF containing the Barcode Number and Payment Transaction Details is required to be submitted.

In the event of furnishing any wrong information/declaration, the admission shall automatically become invalid.

13) Declaration

Each candidate of Foundation Examination will be required to give a declaration in the print out of the Foundation Examination Online Application Form duly signed by him/her and countersigned by his/her parent/guardian that he/she has not already passed Foundation Examination in any earlier attempt and that he /she is eligible to appear in Foundation Examination in accordance with the Chartered Accountants Regulations, 1988 and if it is discovered at any later stage that he/she was not eligible to appear in Foundation Examination, his/her admission to Foundation Examination or if appeared and passed the Foundation Examination, the result thereof and further admission to Intermediate Course (or any other course of ICAI), if secured, will be treated automatically null and void and he/she will have no claim whatsoever. He/she will abide by the decision of the Institute in such a situation.

14) Representation on the question papers

If a student feels that any question asked in any subject was out of syllabus or outside the ambit of the level of knowledge expected as laid down in the syllabus or the language used in the question was ambiguous or any other valid reason he may, if he so desires, send his representation to the Additional Secretary (Exams) so as to reach him within a week from the last date of the examination in the feedback form hosted on www.icai.org.

15) Unfair Means in the examination

If a candidate is found to have resorted to or has made an attempt to resort to unfair means in the examination, the examination committee of the ICAI may on receipt of a report to that effect and after such investigation as it may deem necessary, take such disciplinary action against the candidate concerned as it may think fit. The Centre Superintendent has absolute authority to expel a candidate from the examination hall, if in his opinion, the candidate has adopted or attempted to adopt unfair means in connection with the examination. Any candidate expelled from the examination hall must before leaving the hall submit his explanation in writing to the centre superintendent. Smoking, chewing of tobacco, betel, intoxicant etc is strictly prohibited in the examination hall.

Mobile phones and other electronic gadgets (except calculator as permissible in PARA No. 16) are not allowed in the examination hall. It is clarified that mere possession of mobile phone in the examination hall whether in switch off mode or silent mode shall also be deemed to be resorting to adoption of unfair means in the examination. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark symbol, like "OM", "Sri", "Jesus", "786", etc. in the answer book will tantamount to adoption of "Unfair Means".

16) Use of calculator

Candidates will be allowed to use battery operated portable calculator in the exam. The calculator can be of any type upto 6 functions, 12 digits and upto two memories. Attempt to use any other type of calculator not complying with the specifications indicated above or having more features than mentioned above shall tantamount to use of unfair means. Scientific calculator is not allowed.

17) Result

The result is likely to be declared in the mid of January, 2020. It will be hosted on icaiaexam.icaai.org

18) Statement of Marks

Statement of Marks will be sent by Post, soon after the declaration of result. However, in case you do not receive the same, for any reason, within 4-5 weeks from the date of declaration of results, you may write to dms_examhelpline@icaai.in. Please refer to FAQs on the subject hosted on www.icaai.org for more details.

19) Pass certificate

No Pass certificate will be issued.

20) Pass with distinction

Candidates securing a minimum of 70% marks will be declared "Pass with Distinction" and such remarks will be indicated in the Result Card only. Withholding of result

The result of such candidates whose eligibility to appear in the exam could not be established for want of submission of documentary evidence by the examinees, when called for, is liable to be withheld.

Further, the result of candidates who indulge in unfair means is also liable to be withheld. Such candidates, whose results are withheld, will be sent a written communication in this regard soon after the results.

21) Rank certificate/Merit List:

A candidate who fulfills all the following criteria is issued a rank certificate, indicating the rank secured by him/her:

-He should have secured a minimum of 60 per cent marks in

aggregate Rank certificates are issued upto 50th rank, on All-India basis.

22) The passing requirement

A Candidate will be declared to have passed the Foundation Examination if he secures a minimum of 40 marks in each paper and a minimum of 50% marks in aggregate of all the 4 papers, in one sitting.

In Paper 3 & 4, there will be negative marking for each wrong answer. $\frac{1}{4}$ (One Fourth) mark will be deducted for each wrong answer. Please note that multiple darkened circles for a question will also be treated as wrong answer in paper 3 and 4.

Half or more fractional marks only will be rounded off to the next full mark in Paper 1 and

2. Any fraction of mark will be rounded off to the next full mark in paper 3 and 4.

It is clarified that there is no provision for improvement of result of Foundation examination in the Chartered Accountants Regulations, 1988. Therefore, such students who have once passed the Foundation examination are not eligible to apply/appear afresh/again in the Foundation examination.

23) Admission to Intermediate/Accounting Technician Course

A candidate after passing the Foundation Exam will be eligible to register himself/herself for Intermediate Course in accordance with the Chartered Accountants Regulations, 1988 subject to otherwise being eligible.

24) Verification Fee - Rs. 100/- per paper

25) Supply of certified copies of evaluated answerbooks

1. An examinee has the option of applying for certified copies of his/her evaluated answer books online <http://icaiaexam.icaai.org> along with the application fee, (which is Rs. 500/- per paper) within 30 days from the date of declaration of result. Scanned copies of evaluated answer books will be hosted on the website.

2. Certified copies of answer books will be provided in the normal course. Fee will be Rs. 500/- per paper. In objective type papers 3 and 4, **question paper and the relevant answer keys will not be provided to candidates who seek certified copies of answer books. Only copy of the OMR answer sheet will be provided.**

26) HELP DESK:

Help Desk will be functional from 11th October 2019 to 18th NOVEMBER 2019 to attend to Admit Card related queries. Telephone Nos.- 0120-3054851, 3054852, 3054853, 3054854, 3054835, 4953751, 4953752, 4953753, 4953754.

E-mail id: foundation_examhelpline@icaai.in. Admit Card: icaiaexam.icaai.org; Result: icaiaexam.icaai.org

27) For any/all dispute(s) relating to examinations conducted by the Institute of Chartered Accountants of India, the Courts at Delhi shall have exclusive jurisdiction.

MISTAKES GENERALLY COMMITTED IN FILLING THE ONLINE APPLICATION FORM

While processing the examination application forms filled-in by the candidates, certain mistakes are usually found in a large number of forms leading thereby avoidable delays at our end and avoidable correspondence with the candidates. The end result is delay in release of admit card to the students, causing thereby to unwanted anxiety at both the ends. Candidates intending to appear in the ensuing NOVEMBER, 2019 examination are therefore individually urged to take some time off from their routine while filling up the form and keep in mind the following critical columns in order to help us to serve you better.

DO NOT OPEN MORE THAN ONE SESSION AT THE SAME TIME ON THE SAME COMPUTER WHILE FILLING THE ONLINE FORM. ie; do not fill more than one form at the same time on the same computer even if you are filling the two applications using different browsers or different tabs of the same browser.

Clear the temporary internet files and cookies before filling up each form.

Fill up the form at a suitable time and from a location where you have a good bandwidth available using browsers Internet Explorer versions (9.0 onwards), Mozilla Firefox (5.0 onwards), Google Chrome (41.0 onwards) or Safari (3.4 onwards). Do NOT fill the form using mobile phones.

1. NAME: You should check that the name is appearing correctly at the time of registering for filling up the online form. In case the login has been created provisionally then take care to enter the name correctly as given in your registration letter issued by the Board of Studies.

Suppose your name is VIJAY PRATAP SINGH RATHORE, you have to write exactly as given in the registration letter. Do not write RATHORE VIJAY P. SINGH or in any other manner.

2. MEDIUM: You must carefully select the medium as either ENGLISH or HINDI and ensure its correctness at the confirmation page before proceeding to make online payment. Else, English will be taken as the medium and no request for change will be entertained thereafter.

3. EXAMINATION CENTRE: You must pick up the correct centre of your choice and ensure its correctness at the confirmation page before proceeding to make online payment. Please be careful and be doubly sure. List of examination centres is available on the home page of <http://icaiaexam.icaai.org> "November 2019 > Exam Details → Exam Centres"

4. REGISTRATION NUMBER: While creating the login, please enter your new unique registration. Numbers exactly as you have been intimated by the Institute.

e.g.:

ERO0046241

NRO0090073

CRO0030123

WRO0016321

SRO0021634

Please note that the character after the alphabet 'R' in the above samples is the capital alphabet 'O' and not 0 (zero). Hence the first three character of the student registration number are alphabets and the remaining seven are numbers.

The candidates who have not been allotted the **new Student Registration number may kindly contact the concerned Regional office of ICAI** for the issuance of the same. In the meanwhile, the students may register by creating a provisional registration and write their old Article Registration number in the box "Registration Number as per your record". **WHILE THE SYSTEM IS PROCESSING FEE PAYMENT, DO NOT PRESS THE RESRESH BUTTON OR THE BACK BUTTON AS THIS MAY CAUSE YOUR SESSION TO EXPIRE AND THE FEE AMOUNT GETS DEDUCTED WITHOUT GENERATION OF THE PDF FORM.**

5. Candidates are advised in their own interest to retain the "Notes for Information and Guidance of Applicants" and a photocopy of the online examination application form for reference till the admit card is received by them.

6. ELIGIBILITY

While selecting the option circle in respect of eligibility column, you must first satisfy yourself as regards the category you belong to as on the date of filling the exam form and only then, you should select the applicable option. A wrong selection will only cause correspondence and delay/non-issue of admit card.

Note: Further conditions, if any, applicable will be hosted on the website.

<p>Please note that there will be no change in the examination schedule in the event of any day of the examination schedule being declared a Public Holiday by the Central Government or any State Government.</p>

IMPORTANT

CHECK-LIST FOR FILLING-UP, ONLINE EXAMINATION APPLICATION FORM FOR FOUNDATION EXAMINATION NOVEMBER, 2019

1 - BEFORE FILLING UP THE FORM, PLEASE DETERMINE YOUR ELIGIBILITY AS PER DETAILS GIVEN AT PARA (3) (IGNORE FILLING UP THE FORM IN CASE YOU DO NOT COMPLY WITH THE ELIGIBILITY REQUIREMENTS).

2 - ENSURE THAT ALL COLUMNS OF THE FORM ARE FILLED UP/SELECTED CORRECTLY AND ARE CORRECTLY APPEARING IN THE PDF.

3 - CENTRE IS SELECTED CORRECTLY AND IS CORRECTLY APPEARING IN THE PDF.

4 - MEDIUM OF THE EXAMINATION IS SELECTED CORRECTLY AND IS CORRECTLY APPEARING IN THE PDF.

5 - THE SCANNED COPY OF THE DECLARATION UPLOADED PERTAINS TO THE CURRENT EXAM CYCLE.

6 - ENSURE THAT PHOTOGRAPHS AND SIGNATURES HAVE BEEN AFFIXED (If the same are not appearing in the PDF) AT APPROPRIATE COLUMNS OF THE PRINTOUT OF **THE EXAM FORM. (PRINTOUT OF FILLED UP EXAM APPLICATION FORMS ARE NOT REQUIRE IF YOUR PHOTO & SIGNATURES ARE APPEARING CORRECTLY / COMPLETELY IN THE PRINTOUT OF YOUR EXAM APPLICATION FORM.)**

7 - ADDRESS HAS BEEN RECORDED CORRECTLY AND IS CORRECTLY APPEARING IN THE PDF.

8 - IN CASE THE PDF IS NOT CONTAINING THE PHOTO/SIGNATURE, THEN CANDIDATE HAS TO GET THE DECLARATION SIGNED AND PDF TO BE GOT ATTESTED.

9 - RETAIN A COPY OF THE PDF/FILLED-IN FORM FOR YOUR FUTURE REFERENCE.

10 - IN CASE THE PHOTO/SIGN IS NOT APPEARING IN THE PDF, PLEASE TAKE ATTESTATIONS AND SEND THE PDF (PRINT OUT) OF THE ONLINE SUBMITTED EXAMINATION APPLICATION BY SPEED POST/REGISTERED POST ONLY.

11 - KEEP IN SAFE CUSTODY THE SPEED POST/REGISTERED POST RECEIPT ISSUED BY POSTAL AUTHORITY FOR SENDING THE PDF (PRINT OUT) OF THE ONLINE SUBMITTED EXAMINATION APPLICATION FORM TO THE INSTITUTE/ RECEIPT ISSUED BY ICAI IN CASE THE APPLICATION IS DEPOSITED BY HAND.

LIST OF OFFICES WHERE FILLED IN PRINTOUTS OF ONLINE APPLICATION FORMS FOR NOVEMBER, 2019 EXAMS CAN BE SUBMITTED BY HAND

- 1) Reception Counter, Annexe Building, The Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, New Delhi-110002 (Telephone-011-39893989).
- 2) Reception Counter, Northern Regional Office, The Institute of Chartered Accountants of India, 52-54 Institutional Area, Vishwas Nagar, Shahdara, Near Karkardooma Court Complex, Delhi – 110032 (Telephone-011-39893990).
- 3) Reception Counter, The Institute of Chartered Accountants of India, ICAI Tower, Plot No. C-40, G-Block, BandraKurla Complex, Bandra East, Mumbai – 400051 (Telephone-022-33671400, 33671500).
- 4) Reception Counter, The Institute of Chartered Accountants of India, ICAI Bhawan, 122, Mahatma Gandhi Road, Nungambakkam, Chennai-600034(Telephone-044-39893989).
- 5) Reception Counter, The Institute of Chartered Accountants of India, ICAI Bhawan, 382/A, Prantik Pally, Rajdanga, Kasba (Near Acropolis Mall and Garden High School), Kolkata – 700107 (Telephone- 033- 30840203 /30840210).
- 6) Reception Counter, The Institute of Chartered Accountants of India, ICAI Bhawan, 16/77-B, Civil Lines (Behind Reserve Bank of India), Kanpur-208001 (Telephone-0512-3989398).
- 7) Reception Counter, Ahmedabad DCO* of the Institute of Chartered Accountants of India, ICAI Bhawan, 123, Sardar Patel Colony, Near Usmanpura Under Bridge, Navjivan PO, Naranpura, Ahmedabad-380014 (Telephone-079-2768 0946, 2768 0537, 39893989).
- 8) Reception Counter, Bangalore DCO* of the Institute of Chartered Accountants of India, ICAI Bhawan, No. 16/0, Millers Tank Bed Area, Vasanthnagar, Bangalore-560 052 (Telephone-080-30563500).
- 9) Reception Counter, The Institute of Chartered Accountants of India, ICAI Bhawan, 11-5-398/C Red Hills, Hyderabad- 500 004 (Telephone-040-233 17026, 233 17027, 233 17028, 23393182, 30638600).
- 10) Reception Counter, Jaipur DCO* of the Institute of Chartered Accountants of India, ICAI Bhawan, D-1, Institutional Area, JhalanaDoongri, Jaipur-302004 (Telephone-0141-3044200, 3044214, 3989398).
- 11) Reception Counter, Pune DCO* of the Institute of Chartered Accountants of India, 'ICAI Bhawan', Plot No. 8, Parshwanath Nagar, CTS No. 333, Sr. No. 573, Munjeri, Opp. Kale Hospital, Near Mahavir Electronics, Bibawewadi, PUNE 411 037 (Telephone-020-24212251/52,32335306).
- 12) Reception Counter, Nagpur DCO* of the Institute of Chartered Accountants of India, 'ICAI Bhawan' 20/1, Dhantoli, NAGPUR - 440 012 (Telephone – 0712- 2443 968, 2441 196).

13) Reception Counter, Surat DCO* of the Institute of Chartered Accountants of India, 2nd Floor, Saifee Building, Dutch Garden Road, Near Makkaipul, Nanpura, SURAT - 395 001 (Telephone – 0261-2472 932, 2464413).

14) Reception Counter, Baroda DCO * of the Institute of Chartered Accountants of India, 'ICAI Bhawan', Kalali-Tandalja Road, Atladara, VADODARA - 390 012. (Telephone-0265-2681 115,2680593).

15) Reception Counter, Thane DCO* of the Institute of Chartered Accountants of India, A-4, Laxmi Mahal Coop. Hsg. Soc., 2nd Floor, LBS Marg, Near Hotel Parimala, Above Amar Chemist, Charai Naka Signal, THANE (W) - 400 602 . (Telephone- 022-2538 2451/53/54/56).

16) Reception Counter, Ernakulam DCO* of the Institute of Chartered Accountants of India, 'ICAI Bhawan', Diwan's Road, Ernakulam, KOCHI - 682 016 (Telephone- 0484- 2369 238, 2372 953, 2369 258).

17) Reception Counter, Indore DCO* of the Institute of Chartered Accountants of India, 'ICAI Bhawan', Plot No. 19-B, Scheme No. 78, Part-II, (Near M. P. Pollution Control Board), INDORE - 452 010 (Telephone- 0731- 2570 052, 2570 053, 4298198).

18) Reception Counter, Chandigarh DCO of the Institute of Chartered Accountants of India, ICAI Bhawan, Opp. Community Centre, Sector 35 B, CHANDIGARH - 160 022 (Telephone- 0172- 5067 756, 5018199).

*** Decentralised Office**