

CHARTERED ACCOUNTANCY

Chartered Accountancy course is renowned nation-wide with global recognition, hence premier choice among commerce students. **Chartered Accountant (CA)** can render wide range of advisory services, where as authority to perform attestation function as far as India is concerned is only reserved with CA. For regulating the profession of Chartered Accountancy in India, the **Institute of Chartered Accountants of India (ICAI)** is a statutory body established by an Act of Parliament in year 1949.

Structure of Course

The Institute of Chartered Accountants of India periodically reviews its scheme of **education** and **training**. ICAI, being a member of International Federation of Accountants (IFAC), has to comply with the International Education Standards, paradigm of which changed from “input-based” to “outcome-based”. Accordingly, the ICAI’s came out with revised scheme of education (applicable from July 1, 2017).

Different levels of Chartered Accountancy Course are;

1. **Foundation Course**
2. **Intermediate Course**
3. **Final Course**

Students are required to clear levels in sequence order, whereas under direct entry scheme, exemption from foundation course has been granted and student can directly enrol from Intermediate course.

Subjects/Papers under each level are;

1. Foundation Course

Paper 1	Principles and Practice of Accounting
Paper 2	Business Laws & Business Correspondence and Reporting <i>Section A:</i> Business Laws <i>Section B:</i> Business Correspondence and Reporting
Paper 3	Business Mathematics and Logical Reasoning & Statistics <i>Part I:</i> Business Mathematics and Logical Reasoning <i>Part II:</i> Statistics
Paper 4	Business Economics & Business and Commercial Knowledge <i>Part I:</i> Business Economics <i>Part II:</i> Business and Commercial Knowledge

2. Intermediate Course

Group I	
Paper 1	Accounting
Paper 2	Corporate & Other Laws <i>Part I:</i> Company Law <i>Part II:</i> Other Laws
Paper 3	Cost and Management Accounting
Paper 4	Taxation <i>Section A:</i> Income-tax Law <i>Section B:</i> Indirect Taxes
Group II	
Paper 5	Advanced Accounting
Paper 6	Auditing and Assurance
Paper 7	Enterprise Information Systems & Strategic Management <i>Section A:</i> Enterprise Information Systems <i>Section B:</i> Strategic Management
Paper 8	Financial Management & Economics for Finance <i>Section A:</i> Financial Management <i>Section B:</i> Economics for Finance

3. Final Course

Group I	
Paper 1	Financial Reporting
Paper 2	Strategic Financial Management
Paper 3	Advanced Auditing and Professional Ethics
Paper 4	Corporate and Economic Laws <i>Part I: Corporate Laws</i> <i>Part II: Economic Laws</i>
Group II	
Paper 5	Strategic Cost Management and Performance Evaluation
Paper 6	Elective Paper (One to be chosen from the list of Elective Papers) List of Elective Papers 6A Risk Management 6B Financial Services & Capital Markets 6C International Taxation 6D Economic Laws 6E Global Financial Reporting Standards 6F Multi-disciplinary Case Study
Paper 7	Direct Tax Laws & International Taxation <i>Part I: Direct Tax Laws</i> <i>Part II: International Taxation</i>
Paper 8	Indirect Tax Laws <i>Part I: Goods and Services Tax</i> <i>Part II: Customs & FTP</i>

Trainings need to undergo during Chartered Accountancy Course are;

1. Four Weeks **Integrated Course on Information Technology and Soft Skills (ICITSS)** - Need to complete after registration to intermediate course, but compulsory before starting articleship training.
2. Three years of **articleship training**, student can register after passing either of the Group or Both Groups of Intermediate Course and after successfully undergoing ICITSS.
3. Four Weeks **Advanced Integrated Course on Information Technology and Soft Skills (AICITSS)** - Need to complete during last two year of articleship training, but compulsory before appearing in final course examinations.

❖ **Role that 'DBS' will play in your CA success story**

We believe in quality teaching, hence adopts the best practices of fine teaching apart from infrastructural facilities. We offer dedicated designed study programme according to need of curriculum of course. For **Chartered Accountancy**, we distinctively offer;

1. Coverage of **full syllabus** (regular sessions followed by queries)
2. Handy class room **note** (strictly adherent to syllabus covering study material in aspect)
3. Use of **Memory charts and flow charts** for theory topics
4. Special session of **writing theory answer** and **attempting exams**
5. Use of **smart class room techniques** (use of PPT where ever required to make concept interesting and visually viable)
6. All papers have advanced version at final level, but content of **some papers** are of exact use at final level, hence focus is built on **concept based learning**.
7. Special practice sessions of **Case-study based** question-answer.
8. **Interim mock** test (at 50% of syllabus) and **Final mock** series at end of batch, in exam like environment (will cover of RTP of respective attempt).
9. **Revision** classes followed by **doubt** session.
10. **Exam oriented amendment classes**.
11. **Subjects-specific dedicated faculty** for each paper.
12. **Guest lecturers** from expert or person in industry for understanding the **practical aspect** involved in subject.
13. Follow **student specific approach**