

**GUIDELINES FOR RECOGNITION AND FUNCTIONING OF CMA SUPPORT CENTER - With  
Coaching and Training Facility (Revised w.e.f. 01.11.2014)**

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**I. Preamble:**

Institute is formed with an objective to create awareness on the need of cost and management accountancy and spread the cost and management accounting education to the mass. Institute has raised to respond to the need of the Nation by taking initiatives to spread this cost and management accounting education PAN India besides making its global presence. One of the path to reach the unreached is to create CMA Satellite centers or CMA Support Centers (CMASCs) in places which are either outside the bound of any Chapter or Regional Council. The objective to create a CMA Support Center (CMASC) is to facilitate students from different parts of the country to pursue the CMA course.

The guidelines for setting up CMASC is designed for scalability while maintaining quality.

**II. The eligibility criteria for seeking recognition as CMA Support Center are:**

**(A) Institute, may be either:**

- (i) A recognized University ( as recognized by UGC) OR a College/Institute with affiliation to a recognized Indian University or AICTE ; or
- (ii) A TRUST/Society established with the objective of rendering education promoted by any Corporate entity or Industry; or
- (iii) A Central and State Government Institution or an Institution promoted by any PSU (State or Central).

**(B) Must** have the specified/prescribed Infrastructure and Resource Persons for conducting Oral Coaching, Computer Training and other applicable Trainings for the Course (as may be prescribed from time to time) as per the qualification and criterion fixed by the Directorate of Studies .

**(C) No CMA Support Centre shall be** established within the radius of 20 kms. from the location of Regional Councils/Chapters /CMASC of the Institute.

**III. Scope and Function of CMA Support Center (CMASC)**

**a)** These Institutes pursuant to recognition shall be entitled to conduct oral coaching classes for students pursuing CMA Courses, offer trainings on computer (as per curriculum of the Institute) and render communication & soft skills training and other trainings as prescribed for the Course.

**b)** These Institutes shall therefore be eligible to claim share of fees pursuant to completion of prescribed coaching and trainings and recommending clearance/s to the Directorate of Studies. They shall also be guided by the Rules and Regulations prescribed for them by the Institute from time to time and shall be accountable to their Reporting Authority ( i.e. the Directorate of Studies).

**c) Promotion** of Institute's courses in the operational areas of CMASC. The CMASC may advertise, at their own cost, in the media as per the standard advertisement material provided by the Reporting Authority in the Institute.

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**d) Provide** assistance to students seeking admission to the Course/(s) offered by the Institute and shall co-ordinate with the Institute.

**e) Offer** correct and up-to-date information about the Institute and its courses & programs, eligibility conditions, admission procedures, course fee, etc.

**f) Sale of Prospectus, receipt** of Admission forms, along with the requisite fee deposit receipt ( either Pay Fee Module of SBI, IDBI,PNB,CBI) The forms are to be recorded in the IEPS (Integrated Education Processing System) - a web based Registration Module of the Institute. On a periodic interval, the forms (in hard copy) shall have to be sent to Directorate of Studies, at its Headquarters CMA Bhawan, 12, Sudder Street, Kolkata - 700016 .

*For administrative convenience, low cost and less time involvement, it is advised to seek admissions through On-line Mode, make payments through either Net Banking or Credit Card or Debit Card or any Bank.*

**g) Motivate and guide students to apply for Examinations on-line besides Issue and Receipt** of Examination forms from students and submission of the same to the Institute as per the guidelines issued by the Institute from time to time.

**h) Be permitted** to use the logo of the Institute on their letterhead and use such letterhead only on communications pertaining to the Institute. However, in any case CMASCs are not to use the letterhead/stationery of the Institute on any communication other than with the Institute

**i) Not collect** any course fees by way of cash from the students. ( Cash can only be collected for selling the Prospectus). Further, not to collect any additional fee over and above the prescribed fee by the Institute.

**j) Create** awareness through promotional activities as per guidelines provided by the Institute from time to time.

**k) Keep the students aware** of all information emanating from the Institute with respect to admission, payment of fees, date sheet of exam, declaration of results etc.

**l) Prominently display** the name of the CMASC of the Institute on not less than 8'X3' size banner. (Standard contents for the Display Board will be provided by its Reporting Authority in the Institute). The CMASC should send a photo of the banner within one month of the receipt of the banner.

**m) Send regular feedback** reports to the Reporting Authority, as per standard procedure or as sought from time to time.

**n) Strict adherence / conformance** to the Approach Plan for Teaching-learning suggested and other guidelines as may be prescribed from time to time.

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**o) Conduct** Oral Coaching Classes and Trainings on Computer, Communication & Soft Skills under guidance of Faculty/Lecturers/Resource Persons, as prescribed by the Directorate of Studies, subject to amendments from time to time.

**p) Receive**

- ❖ Prospectus - 25 (Twenty Five) are supplied free of cost.  
With every subsequent amendment in Prospectus and Study Materials, there shall be a standard dispatch advice of one prospectus
- ❖ Study materials ( two sets each) of Foundation, Intermediate and Final, free of cost.

One set study material for each course or specific study material ( which has undergone amendment/change/value addition), for each course, as free distribution.

- ❖ A CMASC shall also receive one copy of Management Accountant Journal as complimentary every month.

**q) Purchase of** subsequent prospectus from the Institute at 30% discount. Payment by RTGS/NEFT/DD/Cheque-payable at par, along with requisition should be forwarded to the Directorate of Studies, Central Stores. Requisition to be submitted on-line or via e-mail.

**r) Share of CMASC based on the current fee structure, for conducting Oral Coaching and Trainings:**

Course Type	Total Fee (₹)	Share of Fee to CMASC (₹)
Foundation	4,000	2,000
Intermediate	20,000	11,900
Final	17,000	9,700

**Note:**

The share per student as stated shall be released only after furnishing completion of coaching and training certificate through recommendation made under seal and signature of the appropriate authority of the CMASC and its verification. The remittance would be transferred to the Bank Account of the respective CMASC within a maximum period of 5 working days from the end of the relevant month in which such recommendation is received.

Present sharing of fee is at par with Regional Council/Chapter of the Institute. Any subsequent change in fee sharing structure applicable to RCs/chapters shall also be made applicable for CMASCs with coaching and training facilities.

**s) For each admission ( under Postal Coaching) to the CMA Foundation/ Intermediate Course of the Institute, the respective CMASC shall receive a processing fee of ₹.500(Rupees Five Hundred only) for each student admitted.**

**t) IT - Infrastructure required for conducting 100-hours compulsory Computer Training shall be as per guidelines of Directorate of Studies for recognition to impart Computer Training**

#### **IV. INSTITUTE'S ROLE:**

Institute shall:

- a) Provide information about the Institute's courses from time to time to CMASCs and provide all guidelines relating to conduct of oral coaching and prescribes trainings
- b) Monitor/inspect the CMASC to ensure standard and quality service to the students by the appropriate authorities of the Institute or its designated representatives .
- c) Have the right to inspect/investigate the activities of a CMASC at any time, with or without any prior notice - to ensure both performance and conformance.
- d) Have the right to close the CMASC , if it finds that the services are not being provided to the students as per the requirements of the Institute. The recognition thereafter may be withdrawn/suspended by the Institute after giving an opportunity of being heard.

#### **V. Rules & Regulation Governing CMA Support Center**

- a) CMASC may be constituted and shall function as per rules/guidelines framed by the Institute for this purpose, from time to time.
- b) The CMASC shall be known by such name and/or identification number, as may be allotted by the Institute and shall operate from the address as recorded at the time of its constitution and the same shall not be changed without the written approval of the Institute.
- c) The CMASC shall submit a quarterly report about its functions and activities within ten days from the end of each quarter, in the format as may be prescribed from time to time.
- d) CMASC shall not use the letter heads and stationery of the Institute.
- e) The CMASC shall not make any financial commitment on behalf of the Institute or take loans, or create any kind of financial liability on the Institute by giving wrong promises/ false commitment or assurances to any one, directly or indirectly.
- f) CMASC shall be responsible and accountable to respond queries during inspection or investigation on activities relating and incidental to CMA Course/s of the Institute. Such inspection or investigation may be conducted by the Directorate of Studies at the premises or related jurisdictional areas of CMASC at any time, with or without any prior notice - to ensure both performance and conformance.

In the event of divergence, disparity, non-compliance, misrepresentation of facts about the Institute or any other just and equitable reason which either had affected the repute of the Institute or had affected stakeholder of the Institute/CMA profession at large, the

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recognition of a CMASC may be withdrawn/ suspended by the Institute after giving an opportunity of being heard.

g) Defunct CMASC would be derecognized after giving an opportunity of being heard. Circulation of The Management Accountant Journal and Study Material (free distribution) would be suspended in case recognition is withdrawn or suspended.

h) All disputes are subjected under the Jurisdiction of Kolkata High Court.

**VI. General Instructions:**

a) No CMA SUPPORT CENTER is authorized to open any sub center or engage the services of any franchisee to provide the services of CMA Support Center.

b) The CMA Support center will discharge their duties in a pious manner and none of their action should be detrimental to the interest of the students and image of the Institute/the center itself.

c) Any violation of the aforesaid conditions will make the CMA Support Center liable for all the consequences arising out of the litigation if any, brought by the aggrieved student in the court of law.

d) In case of discontinuation of a CMASC in the mid-session or during the currency of program/oral coaching/ training, the CMASC shall not be eligible to claim the share of coaching and training for such number of students during that respective term.

**VII: Process of Application**

(a) On-line Application along with the prescribed attachments furnishing information - under category - With Coaching and Training Facility :

(b) Directorate of Studies on receipt of the application and after proper scrutiny of documents may cause inspection of the applicant Institution and pursuant to verification/inspection would place the report with specific recommendation before the Chairman, T&EF Committee.

(c) Subject to approval from Chairman, T&EF Committee, letter of recognition would be issued to the applicant CMASC with terms and conditions.

**VIII: Process of Grant of Approval/Recognition:**

<b>Location of an application of CMASC</b>	<b>Approving Authority</b>
i) For establishing CMASC in locations outside the radius of 20 kilometers of RCs/Chapters	Chairman, T&EF Committee
ii) For establishing CMASC in locations within the radius of 20 kilometers of RCs/Chapters/CMASC	Executive Committee on recommendation of Chairman, T&EF Committee

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**IX: Contact details of the Institute**

S. No	Purpose	Contact Details
1.	Submission of Application for seeking approval of CMASC with prescribed document (ON-LINE SUBMISSION ONLY)	CMA Arnab Chakraborty Senior Director, Directorate of Studies, Admin & HR <a href="mailto:studies.director@icmai.in">studies.director@icmai.in</a> The Institute of Cost Accountants of India Headquarters: CMA Bhawan, 12 Sudder Street Kolkata - 700 016.
2.	Recommendation for CMASC	CMA Sucharita Chakraborty Joint Director, Directorate of Studies <a href="mailto:studies.sucharita@icmai.in">studies.sucharita@icmai.in</a> The Institute of Cost Accountants of India Headquarters: CMA Bhawan, 12 Sudder Street Kolkata - 700 016.
3.	Application processing	Shri Prabir Kr. Nandy Assistant Director Directorate of Studies <a href="mailto:studies.prabir@icmai.in">studies.prabir@icmai.in</a>
4.	For getting the Prospectus	Shri Subhasis Bhattacharyya Deputy Director( Central Stores) Directorate of Studies <a href="mailto:studies.subhasis@icmai.in">studies.subhasis@icmai.in</a>
5.	Address to which the filled admission forms of the students along with the documents to be sent by the CMASC (after recording in IEPS) - applicable for CMASCs having recognition with oral coaching and training facility	Shri C. Latu Sr. Officer Directorate of Studies <a href="mailto:studies.clatu@icmai.in">studies.clatu@icmai.in</a>
6	All other administrative enquiries relating to Recommendation of Coaching Completion, Training Completion	Shri U.P.Dey Officer, Directorate of Studies <a href="mailto:studies.updey@icmai.in">studies.updey@icmai.in</a>
7	For all Academic Inputs and Technical-Knowledge Sharing exercise/activity and any other queries	CMA Soma Banerjee Deputy Director, Directorate of Studies <a href="mailto:studies.soma@icmai.in">studies.soma@icmai.in</a>