

THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA
12, SUDDER STREET, KOLKATA – 700 016.

FOR ATTENTION OF STUDENTS OPTING TO SWITCH OVER TO THE REVISED SYLLABUS, 2008

CLARIFICATIONS FOR SWITCH OVER TO REVISED SYLLABUS, 2008

1. Students should have valid Registration

If the registration has expired then application for De Novo Registration has to be made in the prescribed form available from any Chapter/Regional Council offices. The fees payable for such De Novo Registration is Rs.2000/- (DD to be drawn on "The I C W A of India" payable at KOLKATA.

2. Students should have valid Coaching Completion Certificate

If a student wishes to appear in the examinations under the Revised Syllabus, 2008 then the requisite coaching has to be completed as under:

Coaching under Old Syllabus	Valid for Revised Syllabus 2008
Stage I	Group I
Stage II	Group II
Stage III	Group III
Stage IV	Group IV

If a student has not undergone coaching for any Stage(s) under Old Syllabus, then he will have to:

- a) Immediately approach the nearest Chapter/Regional Council to find out if they can accommodate him in any of the last batches of coaching to be held under Old Syllabus and complete the coaching under the Old Syllabus itself and then switch over to the Revised Syllabus, 2008.
- b) If step as mentioned in (a) above could not be fulfilled then the student has no other option but to enroll for fresh coaching under the Revised Syllabus, 2008 for the remaining group(s) as stated below :

Remaining Stage(s) under Old Syllabus	To be enrolled for	Fees payable	
		Oral	Postal
Stage I	Group I	Rs. 5500	Rs. 3500
Stage II	Group II	Rs. 5500	Rs. 3500
Stage III	Group III	Rs. 7000	Rs. 4500
Stage IV	Group IV	Rs. 7000	Rs. 4500

- c) If a student has passed any one Stage under the Old Syllabus and have not undergone coaching for the remaining Stage then:

Passed Stage under Old Syllabus	Coaching not undergone under Old Syllabus for	For papers remaining under Revised Syllabus, 2008	Steps to be followed
Stage I	Stage II	Group I - Paper 5 – Financial Accounting (FAC) Group I – Paper 6 – Commercial and Industrial Laws and Auditing (CIA) Group II – Paper 10 - Applied Indirect Taxation (AIT)	Step (a) as stated above or (b) for GROUP II only
Stage II	Stage I	Group I - Paper 6 – Commercial and Industrial Laws and Auditing (CIA) Group I – Paper 7 – Applied Direct Taxation (ADT) Group I – Paper 9 – Operations Management and Information Systems (OMS) Group II – Paper 10- Applied Indirect Taxation (AIT)	Step (a) as stated above or (b) for GROUP II only

3. **Candidates having obtained exemption in a paper or papers of a Stage of Intermediate examination by virtue of passing a stage or earning exemption in individual paper/s under Old Syllabus-2002 will be exempted from the corresponding paper(s) under the Revised Syllabus-2008 as given in the table as mentioned in the Prospectus, subject to following modification:**

OLD SYLLABUS – 2002

REVISED SYLLABUS – 2008

Stage	Paper	Subject	Group	Paper	Subject
I	8	Business Taxation	I	7	Applied Direct Taxation

Accordingly, students who have passed in paper Business Taxation under Old Syllabus, 2002 will be required to appear in paper Applied Indirect Taxation under Revised Syllabus, 2008.

4. **For switching over to the Revised Syllabus, 2008, application has to be made in the prescribed application form.**
5. **A STUDENT NEED NOT PAY ANY FEE FOR SWITCHING OVER FROM OLD SYLLABUS TO REVISED SYLLABUS, 2008 EXCEPTING COACHING FEES, IF APPLICABLE UNDER STEP 2 (b) MENTIONED ABOVE.**