

### Change in structure of question paper of practical training assessment

It has been decided to include questions on current Economic and Business affairs of 8-10 marks at both the levels of practical training assessment. The study content related to the same would be published in “The Chartered Accountant Student” – the monthly journal being published for students. The questions would be asked from the last three issues of Students’ Journal prior to the date of examination. There would be 8-10 compulsory questions of 1 mark each at both the levels.

The revised structure of question paper would be as below:

#### Level 1

| Compulsory/<br>Optional | Marks | Modules  | Number of questions                              | Mark(s) per question |
|-------------------------|-------|--|--|----------------------|
| Compulsory              | 50    | Accounting and Auditing (including Corporate Laws and Current Affairs) | 50 (including 8-10 questions of Current Affairs) | 1                    |
| Optional                | 25    | Direct Tax   | 25   | 1                    |
| Optional                | 25    | Indirect Tax   | 25   | 1                    |
| Optional                | 25    | Internal Audit   | 25   | 1                    |

#### Level 2

| Compulsory/<br>Optional | Marks | Modules  | Number of questions                              | Mark(s) per question |
|-------------------------|-------|--|--|----------------------|
| Compulsory              | 50    | Accounting and Auditing (including Corporate Laws and Current Affairs) | 30 (including 8-10 questions of Current Affairs) | 1                    |
|                         |       |  | 10   | 2                    |
| Optional                | 25    | Direct Tax including International Taxation                            | 15   | 1                    |
|                         |       |  | 5  | 2                    |
| Optional                | 25    | Indirect Tax   | 15   | 1                    |
|                         |       |  | 5  | 2                    |
| Optional                | 25    | Internal Audit   | 15   | 1                    |
|                         |       |  | 5  | 2                    |

This change in the structure of question paper would be effective from June, 2019 and the study content would be provided to the students starting from the February, 2019 issue of the Students’ Journal.

Director, Board of Studies