

PROSPECTUS

CAT

Certificate in Accounting Technicians



Directorate of CAT

The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

CMA Bhawan, 3rd Floor, C-42, Sector- 62, Noida (Uttar Pradesh) - 201301

CAT HELPLINE: +91-9818843933 (Landline)

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Website: www.icmai.in



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory Body under an Act of Parliament)

Certificate in Accounting Technicians (CAT)

**YOUR Career, YOUR Skills, YOUR SUCCESS
is OUR AIM too**

CAT Global

Features of CAT:

**Eligibility:
10+2 College students**

- ONLINE Admissions/Classes/Assessment Tests
- ONLINE MCQ Based Examination
- OFFLINE Admissions/Classes across the Country
- LINKAGE WITH CMA Course of the Institute
- Admissions OPEN Throughout the Year

Additional Feature

Course is aligned with the Qualification Pack BSC/Q8103:

ACCOUNTS ASSISTANT

of BFSI Sector Skill Council of India {BFSISSC}

For more details visit

<https://icmai.in/icmai/cat/>

Course Fee

**Rs. 12,660/- (India)
USD 250 {Overseas}**

Contact:

The Institute of Cost Accountants of India

Directorate of Certificate in Accounting Technicians

CMA Bhawan, 3rd Floor, C-42, Sector- 62, Noida (Uttar Pradesh)-201301

E-mail: cat@icmai.in Website: www.icmai.in

CAT Helpline No.: 9818843933 (Landline)

Acquire Employable Skills through CAT



President's Message

My Dear young Indians,

Are you ready to embark on an exciting journey of learning and growth? We invite you to consider joining our Certificate in Accounting Technicians (CAT) Course – a unique opportunity that can transform your future!

The Certificate in Accounting Technicians (CAT) Course which is aimed at equipping the youth of the country with employable skills so that they meet the requirements of the Industry, since there has been a wide gap between the skills possessed by the youth and the skills required by the industry. There is an anticipated demand of approximately one million Accountants at entry level in next three to four years and this demand is expected to increase year after year in view of new economic vistas and growth being presently witnessed in India. The CAT course of the Institute is bridging this gap by producing the Accounting Technicians and shaping the future of the youth of the Country.

The Certificate in Accounting Technicians course has been designed to equip the students with working knowledge of maintenance of accounts, preparation of Tax Returns, Filing of Returns under the Companies Act, Filing of Returns under Income Tax, GST, Custom Act, Export & Import documentation etc. To ensure career progression, a student after qualifying the Certificate in Accounting Technicians Course, can continue the CMA Course of the Institute thus becoming a qualified Cost and Management Accountant.

I am sure that **Certificate in Accounting Technicians** Course of ICMAI will meet the expectation of those students who are looking for a cost-effective employment oriented course to have a promising career at entry level. The course fee, too, is structured in such a manner that aspirants from every strata of the society will find it affordable. The complete details of the course and fees are provided in this Prospectus.

I take this opportunity to record my appreciation for **CMA Rajendra Singh Bhati, Chairman, Committee for Accounting Technicians and its members** for their untiring efforts to make this course successful. I am confident that the Committee for Accounting Technicians would continue to steer the course in a way to bring out more and more avenues for the students.

I am sure that young aspirants would grab this opportunity and join the **Certificate in Accounting Technicians** course to match their capabilities with the demands of the market for a promising career as entry level Accountants.

Wish all the students a great and bright career ahead.

Warm regards

CMA Ashwin G. Dalwadi
President, ICMAI
2023 – 24



Message by the Chairman CAT

"Wisdom.... comes not from age, but from education and learning."

My dear students,

I am proud to be a part of the great cause for the young minds of India on behalf of the Institute of Cost Accountants of India (ICMAI) through the **Certificate in Accounting Technicians (CAT)** Course as the Chairman of the Committee for Accounting Technicians. The Institute has developed this Course after assessing the huge demand for well-trained entry level Accountants in our country.

Almost 15 years have passed since the Institute launched CAT Course, a success story, in which students from all the social and economic strata of the society became our partners in their search for a cost-effective employable course and I am happy to note that we are growing as a family. We have got a very cohesive network of Recognized Oral Coaching Centres (ROCCs) across the country in rural, semi-urban and urban areas to hand over the benefits of CAT Course to the worthy students.

After successful completion of **Certificate in Accounting Technicians** Course, there will be ample job opportunities available for Accountants in Small & Medium Enterprises, BPOs, KPOs, Retail Sector, Panchayats accounting, Income Tax, GST, Filing of Returns and Forms under Companies Act, and Custom Act, Export & Import documentation etc.

I am thankful to **CMA Ashwin G. Dalwadi, President, CMA Bibhuti Bhusan Nayak , Vice President** and my **Council Colleagues** for their continuous support to the activities and initiatives of the Committee for Accounting Technicians. I hope that the same will continue in the time to come. I convey my sincere gratitude to all the Regional Councils, Chapters and Recognized Oral Coaching Centres (ROCCs) for their encouraging efforts to create awareness of CAT Course.

I am confident that the students will be able to grab this opportunity to build their career with the **Certificate in Accounting Technicians** Course run by the Institute through its vast networking of Chapters and ROCCs and emerge confident to face the real time challenges in their professional career.

Wishing you all enrichment in your career;

CMA Rajendra Singh Bhati

Chairman,

Committee for Accounting Technicians (CAT)

2023 - 24



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About The Institute

1. THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

- ❑ The Institute of Cost Accountants of India is a premier professional body of Management Accountants in the Country established on 28th May, 1959 under the Cost and Works Accountants Act, 1959 as amended by the Cost and Works Accountants (Amendment) Act, 2011 enacted by the Parliament to regulate the profession of Cost and Management Accountancy in India.
- ❑ The Institute, as a part of its obligation to regulate the profession of Cost and Management Accountancy, enrolls students for Cost Accountancy Course; provide coaching facilities to the students, organize professional development programmes for the members and undertake research oriented programmes in the field of Cost and Management Accountancy.
- ❑ Over the years the Cost and Management Accountancy profession has registered a formidable growth and has come to occupy a prominent role in our economy and society. The Institute has more than 5,00,000 students and more than 60,000 qualified members.
- ❑ The Institute is a member of the International Federation of Accountants (IFAC), The Confederation of Asian and Pacific Accountants (CAPA) and the South Asian Federation of Accountants (SAFA).
- ❑ The Institute, as a leader in the field of accountancy in the South Asian Region, is also imparting training to accountants from overseas countries.
- ❑ The Institute in view of heavy demand for qualified personnel at entry level accounting functions in India has launched the Certificate in Accounting Technicians (CAT) Course of one year duration for 12th passed/appearing students.
- ❑ Directorate of CAT would administer and monitor the complete course comprising of Education, Computer Training, Internship and Orientation Programme.





2. OBJECTIVE OF CERTIFICATE IN ACCOUNTING TECHNICIANS COURSE (CAT)

To develop among the students the necessary skills required to apply theoretical knowledge of Accounting to practical situations in different functional areas of Accounting;

- ❑ Exposure to environments under which different organizations work;
- ❑ Providing on-job experience of practical aspects of Accounting;
- ❑ Developing disciplined attitude required to become an Accountant.

CAT aims to spread the opportunities to the students community who could not be reached so far.

3. JOB OPPORTUNITIES

Students, after successfully completing the CAT Course will acquire necessary skills to take up employment in entry accounting functions in the industry. Some of the potential sectors for employment are:

- i. Small & Medium Enterprises;
- ii. Business Processes Outsourcing (BPO)/Knowledge Processes Outsourcing (KPO);
- iii. Retail Sector;
- iv. Panchayats Accounting and Book-keeping;
- v. Tax Return Prepares;
- vi. Filing of Returns under Companies Act;
- vii. Filing of Returns under Income Tax, GST and Custom Act etc;
- viii. Export & Import documentation etc;

4. COURSE

The Certificate in Accounting Technicians (CAT Course) is a short-term course. The Course consists of Education, Oral Coaching followed by on-line/off-line self assessment, on-line Examination, Computer Training, 45 days Internship and 5 days Orientation Programme.



The Features of CAT Course are:

Elements	Features
a) Eligibility Criteria	<p>A student who has passed the Class 10 examination conducted by an examining body constituted by law of India or an examination recognised by Central Government/ State Government as equivalent thereto may register for CAT Course and simultaneously study and appear for Senior Secondary (10+2) Examination.</p> <p style="text-align: center;">Or</p> <p>Passed the Senior Secondary School Examination under the 10+2 scheme of a recognized Board or an Examination recognized by the Central Government as equivalent thereto or has passed the National Diploma in Commerce Examination held by the All India Council for Technical Education or any State Board of Technical Education under the authority of the said All India Council, or the Diploma in Rural Service Examination conducted by the National Council of Higher Education.</p>
b) Fees	₹ 12,660/- (all inclusive)
c) Mode of delivery	<p>Oral Coaching by Regional Councils/ Chapters/ Recognised Oral Coaching Centres of the Institute spread across the country or Online through CAT Directorate.</p> <p>Students can visit the web site www.icmai.in of the Institute to know the details of centers established across the country to impart CAT Course.</p>
d) Linkage with main course	A student after passing CAT Course Part-I and Senior Secondary Examination (10+2) is eligible to register for Intermediate course of the Institute.
e) Skill Assessment	Through internal assessment- offline and on-line for both CAT levels
f) Examination	<p>On-line Examination for CAT Course Part-I. A Student can appear for CAT Course Part-I after appearing in Senior Secondary Examination or equivalent as indicated in the eligibility criteria.</p> <p>There will be on-line assessment Test for CAT Course Part-II</p>



Elements	Features
g) Duration of Certificate in Accounting Technicians- CAT Course Part-I	160 Hours of Coaching and self-Assessment - online/offline
h) Duration of Certificate in Accounting Technicians- CAT Course Part II	140 Hours of Computer Training, Training on filing of Returns, Cost Sheet preparation and Self assessment - online/offline.
i) Orientation Programme	5 days
j) Internship	45 days
k) Examination fee	₹ 800/-
l) Orientation programme fee	₹500/- (payable to the Centre conducting the CAT Course)
m) Providing Study notes	The Institute will provide study notes to all the Students of CAT without any additional cost.

LAST DATE FOR ADMISSION

The Admission for CAT Course is done with reference to the Examination which is presently held twice in a year- June and December. The Closing date for admission to CAT Course is:

<i>For June Term Examination</i>	<i>31st January</i>
<i>For December Term Examination</i>	<i>31st July</i>





5. SUMMARY OF THE COURSE

A) CAT Course Part-I

Paper 1: Fundamentals of Financial Accounting.

Paper 2: Applied Business and Industrial Laws

Paper 3: Financial Accounting-2

Paper 4: Statutory Compliance

B) CAT Course Part-II

(a) Computer Fundamentals by Microsoft and Computerized Accounting- Tally ERP 9.0.

(b) SAP End User Program.

(c) Cambridge - Generic Skills for Employability

(d) eFiling by experts from Industry

(e) Introduction to Costing Principles & Preparation of Cost Statements

(d) 5-days Orientation Programme.

Note: Detailed Syllabus is given in **Annexure-I**



6. REGISTRATION

Off line Admission:

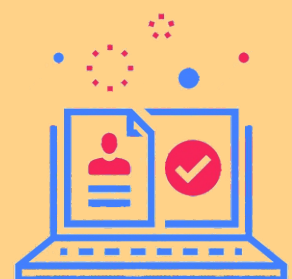
- Prospectus along with the Admission Form will be available at Head Quarter and Regional Council Offices, Chapters and Recognized Oral Coaching Centres (ROCCs) of CAT Course.
- A Candidate seeking admission to CAT Course shall submit the duly filed Admission Form along with the Identity Card which are attached in the prospectus to the Coaching Centre from where he/she intends to receive Oral Coaching. Consequent upon the completion of Registration, the students will be issued Identity Card and the Registration number.
- Copies of documents giving proof of qualification and age are to be enclosed with the admission form.

Online Admission:

The online Admission link for CAT course is provided in the website.
<https://eicmai.in/cators/>

Please keep following at hand before applying online :

- Scanned copy of your passport size color photograph in JPEG/JPG/PNG format with file size not exceeding 100 KB.
- Scanned copy of Educational Qualification documents in PDF/JPEG/JPG/PNG format with file size not exceeding 1 MB.





- ❑ Scanned copy of Age Proof in PDF/JPEG/JPG/PNG format with file size not exceeding 1 MB.
- ❑ Scanned copy of Identity Proof in PDF/JPEG/JPG/PNG format with file size not exceeding 1 MB.
- ❑ Scanned copy of Category (SC/ST/OBC) Certificate in PDF/JPEG/JPG/PNG format with file size not exceeding 1 MB
- ❑ Scanned copy of your Signature in JPEG/JPG/PNG format with file size not exceeding 100 KB (You can sign on a paper and scan the same in JPEG/JPG/PNG format. Please crop the image to fit the signature box).

A. TIME LIMIT FOR VALID REGISTRATION

- ❑ If a student fails to appear in Examination within three years from the date of his registration, the registration shall be cancelled after the expiry of said period. In such case, the student has to apply for Re-registration.
- ❑ Registration is valid for a period of seven years from the date of registration for a student who appears in Examination within three years from the date of his/her registration. After the expiry of seven years period, his/her registration shall be cancelled. In such case, the student has to apply for 'DE NOVO' Registration.

B. DE NOVO REGISTRATION

A Student whose registration has been cancelled on account of failure to complete the "Certificate in Accounting Technician Course" within a period of seven years from the date of registration may, if he/she desires, apply for DE NOVO Registration in the prescribed form long with the payment of Rs. 2000/- as DE NOVO Registration Fees. A candidate registration DE NOVO shall be allowed exemption in Entry Level if he/ she had passed the examination under the earlier registration.

7. COACHING AND STUDY MATERIALS

Coaching

- i) The objective of the Oral Coaching is to equip the students for the examination and develop the requisite skill and understanding of the papers covered in the course. A student seeking admission to the Course has to undergo Oral Coaching from the Coaching Centre where he/she has been admitted for CAT Course.
- ii) The Oral Coaching to CAT Student is provided by 4 Regional Councils (RC), Chapters of the Institute and Recognized Oral Coaching Centres (ROCCs) collectively called as "Coaching Centres". The list of ROCCs is regularly updated on the website: www.icmai.in of the Institute.





- iii) The minimum required hours of coaching for each subject is 20 Sessions (1 session is of 2 hours of lecture)
- iv) A student registered for CAT Course with one coaching center is required to receive the coaching from the same center and none other. A Student registered with one centre, can however seek transfer to another centre as per the guidelines issued by CAT Directorate, The Institute of Cost Accountants of India, New Delhi.

Study Materials

Study materials for the CAT Course have been developed in accordance with the syllabus prescribed for the Course. Students registered to the Course will be provided Study Materials free of cost. Students may refer other text books as well. Subject wise list of recommended books is given in **Annexure-II**

8. INTERNSHIP

The Internship will be for 45 days. The Internship can be taken from organizations prescribed under Internship Scheme of CAT Course. The Scheme for Internship given in **Annexure-III**

9. EXAMINATION

A. Admission to CAT Course Part-I Examination

For admission to CAT Course Part-I Examinations, the following conditions are to be fulfilled by a candidate:

- He/She has valid Registration Number.
- He/She is not debarred from appearing in the Examination.
- He /She has submitted the examination form duly filled in with in the specified time along with the requisite fees to the Directorate of CAT and has a minimum of 70% attendance in the Oral Coaching.



B. Examination Form and Fees:

Examination Form

Examination Form can be filled online, visit www.icmai.in.

Examination Fees

CAT Course Part-I Examination	Rs. 800/-
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Examination Fees to be paid through payment gateway by using Credit/Debit Card or Bank Draft of requisite fees drawn in favour of "THE INSTITUTE OF COST ACCOUNTANTS OF INDIA."



C. Closing Date for submission of Examination Form:

<i>June Term Examination</i>	<i>30th April</i>
<i>December Term Examination</i>	<i>30th October</i>

For updated information, please visit: www.icmai.in

D. Date of Examination:

<i>Term of Examination</i>	<i>Date of Examination</i>
June Term Examination	Last week of June month
December Term Examination	Last week of December month

For updated information, please visit: www.icmai.in

E. Pattern of CAT Examination/Assessment Test

Examination Pattern for CAT Course Part-I

Examination shall have Multiple Choice Questions to be answered online.

The Examination of CAT Course Part-I Shall be held on a single day in two sessions, Forenoon and Afternoon. The details of the papers covered in both the session would be:



Paper I (100 Marks)

Section A : Fundamentals of Financial Accounting (60 Marks)

Section B : Applied Business and Industrial Laws (40 Marks)

Total Questions : 100 (Multiple Choice Questions)

Maximum Marks : 100 (Each Question will carry 1 Mark)

There will be no negative marking for wrong answers

Paper II (100 Marks)

Section A : Financial Accounting-2 (50 Marks)

Section B : Statutory Compliance (50 Marks)

Total Questions : 100 (Multiple Choice Questions)

Maximum Marks : 100 (Each Question will carry 1 Mark)

There will be no negative marking for wrong answers



Standard of Passing

A Candidate of CAT Course Part-I Examination shall be declared to have passed in the Examination if he secures minimum 40% marks in each paper and an aggregate of 50% of total marks in the CAT Course Part-I Examination.

CAT Course Part-II

There will be online computer based Assessment Test for CAT Course Part-II.

F. Publication of Examination Results

- List of successful candidates in an examination will be published in such manner as the Council may direct.
- Mark sheet can be downloaded from the Institute website www.icmai.in
- Candidate passing CAT Course Part-I Examination will not be issued with a Pass Certificate.
- Candidates passing complete course in Accounting Technicians will be given Pass certificate subject to completion of required Internship and Orientation Programme.



G. Verification of Answer Papers

A Candidate can apply to the Directorate of CAT within 30 days from the date of declaration of results of examination for verification of answer papers with a fee of Rs. 250/- per paper.

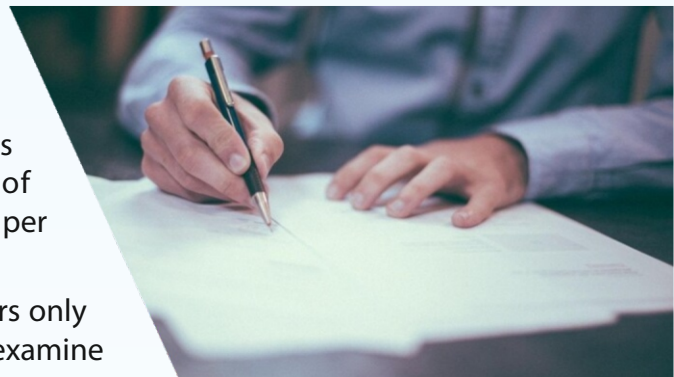
In case of verification of answer papers only mistake in totaling and omission to examine any answer are checked.

No details of question wise marks will be supplied. However, if as a result of such verification it is found that there has been either an omission to examine or value an answer or answers or there has been a mistake in the totaling of the marks, the fee for verification for the paper in which mistakes were detected will be refunded to the candidate on application.

Students are advised to visit the institute website www.icmai.in frequently to know the latest updates

H. Certificate:

CAT Pass Certificate is awarded to the student on successful completion of the Course.



Exemption to CAT Pass out Students for pursuing CMA Course under Syllabus 2022

Students who have passed CAT Course Part-I and enrolled in CMA Intermediate course under syllabus 2022 are eligible for exemption from appearing in Paper 5: Business Laws and Ethics (BLE), at the Intermediate Course under Syllabus 2022.

To claim the exemption, kindly visit Online Student Facility at the link

<https://eicmai.in/studentfacility/Login.aspx?ReturnUrl=%2fstudentfacility%2f>

To avail the exemption, a fee of Rs. One Thousand (1000/-) only is to be paid.

For details visit :

https://icmai.in/upload/cat/Frequently_Asked_Questions.pdf





SYLLABUS

ANNEXURE-I

CAT Course Part-I (160 Hrs)

- Paper I : Fundamentals of Financial Accounting
- Paper II : Applied Business and Industrial Laws
- Paper III : Financial Accounting - 2
- Paper IV : Statutory Compliance

Delivery Strategy

Class Room oral coaching.

Learning Strategy

Class Room Learning.

On-line/off-line self paced studies through Online self assessment/study module.

ASSESSMENT STRATEGY

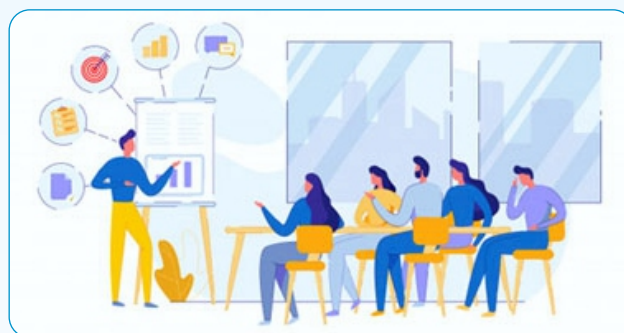
On line/off line periodical self-assessment.

Course end examination- Multiple Choice Questions.

To be answered on-line.

CAT Course Part-II (140 Hrs)

- Computer Fundamentals by Microsoft and Computerized Accounting-Tally ERP 9.0 – 35 hours.
- SAP End User Program of 25 hours.
- Cambridge - Generic Skills for Employability – 20 hours.
- eFiling by experts from Industry – 20 hours
- Introduction to Costing Principles & Preparation of Cost Statements- 40 hours.
- 5-days Orientation Programme.



CAT Course Part-I

Paper I: Fundamentals of Financial Accounting

Objectives

To provide an insight into the fundamentals of financial accounting and its principles.

Learning Aims

The Syllabus aims to test the student's ability to:

- ❖ Understand and explain the conceptual framework of Accounting
- ❖ Prepare Accounts for various entities under different situations

Skill set required

Level A: Requiring the skill levels of knowledge and comprehension

CONTENTS

Fundamentals of Financial Accounting- (Accounting Paper I)

1. Process of Accounting
2. Reconciliation Statement
3. Accounting for Depreciation
4. Preparation of Final Accounts
5. Cash and Fund Flow Statements
6. Ratio Analysis



Section A: Fundamentals of Financial Accounting

A. Process of Accounting:

- Basic Accounting Formulas and Accounting Terminologies
- Capital and Revenue transactions- capital and revenue expenditures, capital and revenue receipts
- Measurement, Valuation and Accounting estimates
- Double entry system, Books of prime entry, Subsidiary Books
- Recording of Cash and Bank transactions
- Voucher preparations
- Preparation of Ledger Accounts
- Preparation of Trial Balance- interpretation and usefulness
- Rectification of Errors

B. Reconciliation Statements:

- Bank Reconciliation Statement
- Receivables / Payables Reconciliation Statement

C. Accounting for Depreciation:

- Methods, computation and Accounting treatment

D. Preparation of Final Accounts:

of a Profit making concern (for sole proprietorship concern and partnership firm only)

- Preparation of Trading Account, Profit & Loss Account and Balance Sheet
- Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors

of a Non - Profit making concern

- Preparation of Receipts and Payments Accounts
- Preparation of Income and Expenditure Accounts
- Preparation of Balance Sheet

E. Cash and Fund Flow Statements

F. Ratio Analysis





PAPER II: APPLIED BUSINESS AND INDUSTRIAL LAWS

Syllabus Structure

Objectives

To gain basic knowledge in Laws and Ethics to understand the concepts of legal compliance requirements from entry level executives.

Learning Aims

The syllabus aims to test the student's ability to:

- Acquire adequate knowledge of the basic concepts of laws
- Understand the basic knowledge of legal compliance and requirements

Skill Sets Required

Level A: Requiring the skill levels of knowledge and comprehension

Note: Subjects related to applicable statutes shall be read with amendments made from time to time.

Section A : Fundamentals of Applied Commercial Laws	70%
1. Laws of Contracts	
2. Laws relating to Sale of Goods	
3. Banking and Insurance Laws and operations	
4. Partnership Act & Limited Liability Partnership	
Section B: Fundamentals of Applied Industrial Laws	30%
5. Factories Act, 1948 & Shop and Establishment Act	
6. Payment of Wages Act, 1936 and Minimum Wages Act, 1948	
7. The Employees' State Insurance Act, 1948	
8. Provident Fund Act	
9. Payment of Bonus Act	
10. Payment Gratuity Act	
11. Companies Act	
12. Ethics	



Section A: Fundamentals of Applied Commercial Laws [70 marks]

1. Laws of Contracts

- Essential elements of a contract, offer and acceptance
- Void and voidable agreements
- Consideration, legality of object and consideration
- Capacity of Parties, free consent
- Quasi-contracts, contingent contracts, termination or discharge of contracts

2. Laws relating to Sale of Goods:

- Definition
- Transfer of ownership
- Performance of the Contract of Sale

3. Banking and Insurance Laws and operations:

- Basics of Banking and Insurance laws and regulations

- Concept of working capital and term funds
- Banking procedures and negotiable instruments
- Rights and liabilities of Parties
- Small Payment Banks, Finance Banks and Co-operative Banks
- MSME Act

4. (I) Partnership Act:

- Nature of Partnership
- Rights and Liabilities of Partners
- Dissolution of Firms

(II) Limited Liability Partnership:

- Features
- Difference between Partnership and LLPs
- Difference between LLPs and Companies

Section B: Fundamentals of Industrial Laws [30 marks]

5. Factories Act, 1948 & Shop Act:

- Objective, Scope
- Applicability of Factories Act, 1948

6. Payment of Wages Act, 1936 and Minimum Wages Act, 1948:

- Objective, Scope
- Applicability of Payment of Wages Act, 1936 and Minimum Wages Act, 1948

7. The Employees' State Insurance Act, 1948:

- Objective, scope
- Applicability of ESI Act, 1948

8. Provident Fund Act:

- Objective, scope
- Applicability of PF Act

9. Payment of Bonus Act:

- Objective, scope
- Applicability of Bonus Act

10. Payment of Gratuity Act:

- Objective, scope
- Applicability of Gratuity Act, 1948

11. Companies Act

12. Ethics

**PAPER III: FINANCIAL ACCOUNTING- 2****Objective:**

To train the students on Pay Roll Accounting, Store Accounting, Sales Accounting and Asset Accounting enable them to gain skills in these areas.

Sl. No	Course	Weightage
A	Pay Roll Accounting	20%
B	Store Accounting	20%
C	Sales Accounting	20%
D	Asset Accounting	20%
E	Accounting for Special Transactions	20%

A. Pay Roll Accounting:

- Concept of Pay Roll Accounting
- Process of Pay Roll Accounting
- Pay/Salary, Gross-earnings, deductions- statutory and non-statutory deductions-responsibility of the employers
- Statutory Deductions- EPF/ESI/ Income Tax/Professional Tax/other and its accounting.
- Accounting of Bonus and Gratuity

B. Store Accounting:

- Pricing of purchase of materials
- Issue of materials from stores.
- Pricing of returned materials
- Issue of materials to other formations
- Issue of materials for disposals

**C. Sales Accounting:**

- Recognize revenue items at the proper time on the income statement.
- Account for cash and credit sales.
- Compute and interpret sales returns and allowances, sales discounts, and bank credit card sales.
- Manage cash and its importance to the company.
- Estimate and interpret uncollectible accounts receivable balances.
- Assess the level of accounts receivable.
- Develop and explain internal control procedures.

D. Asset Accounting:

- Meaning of Asset Accounting
- Current Asset Accounting
- Fixed Asset Accounting
- Project Accounting

E. Accounting for Special Transactions:

- Bills of Exchange
- Consignment
- Joint Venture
- Sale of goods on approval or return basis



PAPER IV: STATUTORY COMPLIANCE

Objectives

To gain understanding and to provide working knowledge of procedures, records and returns under tax laws and companies act.

Learning Outcomes

On completion of their studies students should be able to:

- ❑ Know the basic principles underlying direct as well as indirect taxes.
 - ❑ Know various records and returns under tax laws.
 - ❑ Know statutory compliance under companies act.
- A. Concept of Taxation:**
- Constitution of India
 - Taxation under Constitution
 - Direct and Indirect Taxes
 - Constitutional Amendment
 - Taxes to be subsumed under GST
 - Information on Website
- B. Goods and Services Tax:**
- Introduction to Goods and Services Tax (GST)
 - Key Concept
 - GST Council
 - Salient Features of GST
 - Benefit of GST
 - Ease of Doing Business
 - Taxes Under GST
 - Central Goods and Services Tax (CGST)
 - State Goods and Services Tax (SGST)
 - Union Territory Goods and Services Tax (UTGST)
 - Integrated Goods and Services Tax (IGST)
 - Registration
 - Threshold for Registration
 - Regular Taxpayer
 - Composition Taxpayer
 - Non-Resident Taxable Person
 - Unique Identification Number
 - Registration Number Format
 - Structure of GSTIN
 - Supply
 - Time of Supply
 - Value of Supply
 - Place of Supply
 - Concept of Place of Supply
 - Place of supply of goods
 - Place of Supply of Services
 - Input Tax Credit
 - Input Tax Credit Process
 - Negative List of Input Tax Credit
 - Input tax credit utilization under GST
 - Input Tax Credit Reversal
 - Payment of Taxes
 - Electronic Liability Ledger
 - Electronic Credit Ledger
 - Electronic Cash Ledger
 - Unique Identification Number
 - Returns



C. Customs:

- Introduction
- Scope of Custom Laws
- Important Definition
- Functions of Custom Department
- Taxable event for Import/Export of Goods
- Different Types of Custom Duty
- Basic Custom Duty
- Significance of IGST
- Anti-Dumping Duty
- Safeguard Duty
- Protective Duty
- Valuation
- Transaction Value
- Convert Transaction value into Indian Currency
- Self-assessment of Custom Duty
- Import Procedure
- Export Procedure
- Baggage
- Exemptions
- Refunds

D. Income Tax:

- Origin and Basic Concept
- Origin of the Statute and Act in vogue
- Basic Concepts
- Income-tax Liability
- Assessment Year
- Previous Year
- Person
- Assessee
- Income

- Calculation of Income-tax
- Residential status
- Income Exempted from Tax
- Exemptions under the head Salary
- Exemptions under the head Income from House Property
- Exemptions under the head Profits and Gains of Business or Profession
- Exemptions under the head Capital Gains
- Exemptions under the head Other Income
- Exemption to EOU/SEZ
- Miscellaneous
- Salary Income
- Income under the head 'salary'
- Elements of Salary
- Exemptions
- Valuation of perquisites.
- Income from House Property
- Profit and Gains of Business and Profession
- Capital Gains
- Income from Other Sources
- Assessments
- Tax Deduction at Sources (TDS)
- Returns

E. Tax Invoice, Credit and Debit Notes:

- Invoice under GST
- Importance of Tax Invoice under GST
- Contents
- Contents of Tax Invoice
- Contents of Bill of Supply
- Contents of Receipt Voucher



- Contents of Refund Voucher
- Contents of Payment Voucher
- Contents of Revised Tax Invoice
- Provisions regarding Tax Invoice in special cases given under Rule 54
- Provisions of Transportation of Goods without issue of Invoice
- Interest is Applicable under GST
- Provisions Pertaining to Collection of Tax and its Indication in Invoice [Secs. 32 and 33]
- Credit and Debit Notes
- Basic Features of GST Return Mechanism
- Matching, Reversal and Reclaim of Input Tax Credit
- Electronic Liability Ledger
- Electronic Credit Ledger
- Electronic Cash Ledger
- Types of Assessments
- Penalties Under GST
- Audit In GST



CAT Course Part-II

Objective:

The Courses under Part-II will enable the students to have application-oriented learning and enhance their skill sets in managing the functions of entry level accounting and other related areas.

Delivery Strategy

Class Room Training and hands on Training on Computers

Learning Strategy:

Class Room Learning

On-line/off-line self paced studies

Assessment Strategy:

On line periodical self-assessment

Course end on-line assessment.

A. Computer Fundamentals by Microsoft and Computerized Accounting- Tally ERP 9.0 (35 hours)

Computer Fundamentals by Microsoft

Computer Hardware and Concepts:

- (A) Common computer terminology
- (B) Types of devices
- (C) Computer usage

Operating System Basics:

- (D) What is an OS and what does it do?
- (E) Manage computer files and folders
- (F) Manage computer configuration, Control Panel, OS drivers



Applications Software (Common Application Features):

- (G) Common Features and Commands
- (H) Formatting
- (I) Navigating
- (J) Working with multimedia files

Microsoft Word:

- (K) Organizing data
- (L) Layout

Microsoft Excel:

- (M) Spreadsheet Layout
- (N) Data Management

Microsoft Power Point:

- (O) Inserting content
- (P) Slide Management
- (Q) Slide Design

Computerized Accounting- Tally ERP 9.0:

- (R) Accounting with Tally-ERP 9
- (S) Getting Started with GST
- (T) Data Management in Tally – ERP 9
- (U) Security Management in Tally ERP 9

B. SAP End User Program - (25hrs)

- SAP Overview
- ERP Fundamentals
- System-wide Concepts
- SCM - Logistics & Cloud Applications
- Financials
- Human Capital Management & SuccessFactors
- Analytics & Strategic Planning
- SAP Products & Services

C. Generic Skills for Employability- Cambridge University Press (20 hrs)

- Financial Literacy
- Communication Skills
- Self-Management
- Working with Others
- Dealing with Customers
- Preparing for Employment
- Striking Opportunities in the Job Market

D. E-Filing (20 hours)

- Online PAN Application
- E-Filing of Return Income Tax
- E-Filing of Tax Deducted at Source / Collected at Source (TCS / TDS)
- GST (Goods & Service Tax)
- E-Filing Duty of – Customs Duty
- E-Filing of Return – ESIC
- E-Filing of Return – PF
- Digital Signature

E. Introduction to Costing Principles & Preparation of Cost Statements (40 hours)

- Cost Data collection, Cost Sheet formats,
- Preparation of Cost Sheets (historical cost sheets and estimated cost sheets)
- preparation of cost sheets leading to project Accounting/controls)

F. Five-day Orientation Program

Scheme of Internship to CAT Students

Every registered student for the “Certificate in Accounting Technician-(CAT)” Course shall be required to undergo Internship for a period of 45 days after appearance in an Examination of CAT Course Part -1 of CAT on whole time basis to the satisfaction of the Directorate of Accounting Technicians (in short CAT Directorate) in any one or more organizations given under Clause 1 and in the areas given in Clause 2 for the purpose of recognition for training taken by a student.

A student who is in employment and working in any of the organizations specified in Clause 1 in the functional areas given in Clause 2 below shall be exempted from Internship.

1. Organizations recognized for Internship

- (i) Student working as Trainee will be hereinafter referred to as Accounts Trainee’. The Accounts Trainee shall undergo Internship under (1) Practising Cost Accountant or (2) a firm of Cost Accountants or (3) in any of the following organizations in the areas mentioned under Clause 2.
- (ii) A Proprietorship or a Partnership Firm or Hindu Undivided Family (HUF) is recognized for the purpose of training of the CAT students if its annual turnover is Rs 10 lakhs or more.
- (iii) Other Organizations are recognized for the purpose of Internship of the CAT students if their annual turnover is Rs 40 lakhs or more.
- (iv) Other Organizations may be:



- a) Central/State Government / Semi-Government / Public Utilities
- b) Banks and other Financial Institutions
- c) Insurance Company
- d) Public Sector Unit
- e) Public Limited Company
- f) Private Limited Company
- g) Information Technology Sector
- h) KPO / BPO
- i) Stock Exchange
- j) Universities, Management Institutes and any other educational institute
- k) Limited Liability Partnership Firm
- l) Management Consultancy Firms
- m) NGO
- n) Co-operative societies engaged in Banking, Manufacturing
- o) Any other institution as approved by the CAT Directorate from time to time.



2. Recognized areas for Internship:

- (i) Management Accounting
- (ii) Cost Accounting
- (iii) Financial Accounting
- (iv) Financial Management
- (v) Auditing
- (vi) Regulatory compliances
- (vii) Direct Taxation
- (viii) Indirect Taxation
- (ix) Corporate Laws, Industrial Laws, Commercial Laws
- (x) Systems Analysis, Information Technology (including ERP system)
- (xi) Project Management
- (xii) Banking Operations
- (xiii) Insurance
- (xiv) Valuation
- (xv) Financial Services
- (xvi) Teaching in Finance, Accounts, Costing, Taxation, Management and subjects covered in CMA syllabus (other than visiting faculty)
- (xvii) Management Consultancy firms
- (xviii) Any other areas approved by the CAT Directorate from time to time

3. Procedure for Registration of Trainees and Documents

- (i) A student required to undergo Internship is required to arrange Internship on his own in the Organizations mentioned under Clause 1 above under intimation to CAT Directorate or Regional Council in Form CAT-F2.
- (ii) An Organization registering CAT student as Accounts Trainee will satisfy itself before imparting training to CAT students that it fulfills the Turnover and other criteria of Internship Scheme of CAT Directorate making them eligible for this purpose.
- (iii) A Student after completion of requisite Internship is required to submit the details and Certificate in the Form CAT-F3 to CAT Directorate along with certified copy of CAT-F2 whereby intimation was given to CAT Directorate or Regional Council for recognizing the Training.
- (iv) A Student is also required to submit the Feed Back in Form CAT-F4 mentioning therein the areas covered during the Internship period and his/her understanding about these areas for application in practical situation.



- (v) A student is required to submit the CAT-F2 with CAT Directorate or Regional Council within 7 days of his/her registration of as Accounts Trainee with the Organizations mentioned under Clause 1 above.
- (vi) A student who is in employment needs to submit the Experience Certificate duly signed and stamped by the Competent Authority of the Organization where he/ she is employed. In this case, the period of 7 days will be reckoned from the date of registration as CAT student.
- (vii) A registered Student of CMA course and has undergone requisite Training of 45 days as Industrial Trainee or has already completed 45 days training out of 3 years Industrial training of under CMA Course, will be recognized and period of Internship may be exempted by the CAT Directorate on submission of proof to the satisfaction of CAT Directorate.

4. Fees for Registration of Trainees

There is no fee for Registration of a Trainee by the CAT Directorate or Regional Council.

5. Minimum Stipend to Trainees:

CAT Directorate does not prescribe minimum stipend payable by an Organization but expects that it shall not be less than the statutory minimum prescribed under Apprentices Act or any other Act applicable to the Organization engaging Accounts Trainee.

6. Period of Internship

- (i) Period of Internship shall be 45 days after appearing Examination of CAT Course Part-I;
- (ii) After completion of the prescribed Internship, a student shall submit the Internship Completion Certificate duly signed by the Principal/ Employer of the Organization in Form CAT-F3 to CAT Directorate.





Important Dates

LAST DATE FOR ADMISSION

For June Term Examination

31st January

For December Term Examination

31st July

CLOSING DATE FOR SUBMISSION OF EXAMINATION FORMS

June Term Examination

30th April

December Term Examination

30th October

DATE OF EXAMINATION

June Term Examination

Last week of June month

December Term Examination

Last week of December month

Students are advised to visit the institute website www.icmai.in frequently to know the latest updates.

I remit herewith a sum of Rs. _____/- as Student Registration & Tuition fee
Details of Payment

Demand Draft No. for Rs. _____ Date _____ Drawn on Bank _____

I do hereby declare that the particulars furnished above are true the best of my Knowledge and belief and should it a any time be proved that the said particulars were untrue I agree to my Admission being cancelled without any obligation on the part of the CAT Directorate to refund any fee paid by my to the CAT Directorate. I do hereby undertake the at if enrolled as a registered Student of the Institute, I will be bound by the provisions of the Cost and Works Accountants Act 1959 (as amended in 2011 and the Regulations framed there under or that may hereafter from time to time be made pursuant to the said Act.

Yours Faithfully

Place : _____ Date :

Signature

Instruction : Xerox Copies of testimonials towards age and qualification, duly attested by any Member of The Institute of Cost Accountants of India, ICSI or ICAI/Member of Parliament/State Legislative Assembly or a Gazetted Officer or a Principal of a College, to be attached along with Admission Form. Fees shall be paid through Demand Draft drawn on any Scheduled Bank favouring **“THE INSTITUTE OF COST ACCOUNTANTS OF INDIA”** payable at New Delhi only.

FOR USE BY REGIONAL COUNCIL/CHAPTER/ROCC

Form along with Documents has been verified and found to be in order.

Authorized Signatory with Name &
Designation and Rubber Stamp
COACHING CENTRE

Student has been enrolled with Registration No.
Forwarded to CAT Directorate, Noida (Uttar Pradesh)

Authorized Signatory with Name &
Designation and Rubber Stamp
REGIONAL COUNCIL



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

DIRECTORATE OF CAT

CMA Bhawan, 3rd Floor, C-42, Sector- 62, Noida (U.P.)-201301

INTIMATION OF ENGAGEMENT OF TRAINEE BY AN ORGANIZATION

FORM CAT-F2

1.	Particulars of Student registered as Accounts Trainee: Name in full (in Capital Letters): Fathers Name: (in Capital Letters): Registration No. Residential Address with Telephone No. Fax No. and E-mail ID	
2.	Name of the Organization with address, Telephone No. E-mail and Contact person (In case of Practicing Cost Accountant (PCA) or Firm of Cost Accountants) Membership No. PCAs be also given	
3.	Nature of Business and Status of Organization like proprietorship. Partnership Firm, Pvt./Public Ltd. etc.	
4.	Turnover in the previous Year (Rs. in Lakhs)	
5.	Is any other student being trained, if yes details	
6.	Period of Internship	
7.	Areas in which training shall be engaged	
8.	Any other Information which the Organization like to indicate	

Authorized Signatory with name &
designation and Rubber Stamp



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

DIRECTORATE OF CAT

CMA Bhawan, 3rd Floor, C-42, Sector- 62, Noida (U.P.)-201301

CERTIFICATE OF TRAINING IMPARTED BY AN ORGANIZATION

FORM CAT-F3

1.	Particulars of Student registered as Accounts Trainee: Name in full (in Capital Letters): Fathers Name: (in Capital Letters): Registration No. Residential Address with Telephone No. Fax No. and E-mail ID	
2.	Name of the Organization with address, Telephone No. E-mail and Contact person (In case of Practicing Cost Accountant (PCA) or Firm of Cost Accountants) Membership No. PCAs be also given	
3.	Date of Registration of Students as Trainee	
4.	Period of Internship	
5.	Any general observation on the Conduct of Trainee	
6.	Areas in which training is imparted	

This is to certify that I, (Name) being Competent to issue Certificate of Training Imparted to above mentioned Student by Ms. as per the address and other particulars given, During the period of Training. His/her progress was satisfactory and to the best of my knowledge and belief he/she bears a good moral character.

Authorized Signatory with name & designation and Rubber Stamp



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

DIRECTORATE OF CAT

CMA Bhawan, 3rd Floor, C-42, Sector- 62, Noida (U.P.)-201301

FEED BACK FROM THE TRAINEE FOR THE TRAINING TAKEN BY HIM/HER IN AN ORGANISATION

FORM CAT-F4

1.	Particulars of Student registered as Accounts Trainee: Name in full (in Capital Letters): Fathers Name: (in Capital Letters): Registration No. Residential Address with Telephone No. Fax No. and E-mail ID	
2.	Name of the Organization with address where Trainee was engaged	
3.	Date of Registration as Trainee with the Organisation along with Date of Intimation to CAT Directorate for such engagement	
4.	Period of Internship	
5.	Areas in which training is taken	
6.	General comments on working environment professionalism of Organisation	
7.	Stipend received during the Internship	
8.	Any other Information which the Organisation like to indicate	

Signature of Student



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
Directorate of CAT
CMA Bhawan, 3rd Floor, C-42, Sector- 62, Noida (U.P.)-201301

Name : _____

Address : _____

City _____ Pincode _____

Registration No. : _____

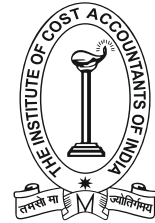
Signature of the Student: _____

Student's Photograph
should be
Attested by any
CMA/CA/CS/Member
of Parliament/ State
Legislative Assembly or a
Gazetted Officer or a
Principal of a
College and pasted in
this space

Signature & Seal of issuing authority

Student must carry this card at the Examination Hall
and produce on demand

**THE INSTITUTE OF COST
ACCOUNTANTS OF INDIA
(Directorate of CAT)**



I D E N T I T Y C A R D



Contact Details

Directorate of CAT

CMA Bhawan, 3rd Floor, C-42, Sector- 62, Noida (U.P.)-201301

Ph: 0120-2990008/06/07, 033-24540184/0086

CAT HELPLINE: +91-9818843933 (Landline)

E-mail: catdelhi@icmai.in

Students Services

Registration / Admission Coaching
Supply of Study Materials

Directorates, Offices

Regional Councils/Chapters/ROCCs
Directorate of CAT

ADDRESS OF REGIONAL COUNCILS

Western India Regional Council

"Rohit Chambers", 4th Floor Janmabhoomi
Marg, Fort Mumbai-400001.

Ph.: 022-2284-1138, 2204-3416/3406

Fax: 022-2287-0763

Comprising of the States of

Chhattisgarh, W Gujarat,
Madhya Pradesh, Maharashtra,
Goa and the Union Territories:
Daman, Diu, Dadra and Nagar Haveli.

Southern India Regional Council

4, Montieth Lane Egmore, Chennai - 600 008.

Ph: 044-2855-4443 / 4326

Fax: 044-2855-4651

Comprising of the States of

Andhra Pradesh, Karnataka,
Kerala, Tamilnadu, Puducherry and the
Union Territory: Lakshadweep.

Eastern India Regional Council

84, Harish Mukherjee Road,
Kolkata - 700 025

Ph: 033-24553418, 24555957

Comprising of the States of

Assam, Arunachal Pradesh, Bihar, Jharkhand,
Manipur, Meghalaya,
Mizoram, Nagaland, Orissa, Sikkim, Tripura,
West Bengal, the Union Territories: Andaman
and Nicobar Islands.

Northern India Regional Council

3, Institutional Area Lodhi Road,
New Delhi -110 003

Ph: 011-24615788, 2462-6678/3792/93

Telefax: 01 1-2464-4630

Comprising of the States of

Delhi, Haryana, Himachal Pradesh,
Jammu and Kashmir, Punjab, Rajasthan,
Uttar Pradesh, Uttarakhand and the Union
Territory: Chandigarh.

For details of Chapters/ROCCs, please visit Institute website www.icmai.in



Contact Us

Directorate of CAT

The Institute of Cost Accountants of India
CMA Bhawan, 3rd Floor, C-42, Sector- 62, Noida (Uttar Pradesh) - 201301

CAT HELPLINE: +91-9818843933 (Landline)

Email ID: catdelhi@icmai.in, cat@icmai.in

For CAT Examination related query: catexam@icmai.in

For CAT Certificate related query: catoffice@icmai.in

Contact details of CAT Directorate
(Contact hours: from 9.30 A.M. to 6.00 P.M.)

Name & Designation	Phone No./Email Id	Query Related to
CMA R.K. Jain Joint Director	Phone: 0120-2990008 E-mail: cat.hod@icmai.in	Head of the Department
CMA Nidhi Verma Deputy Director	Phone: 0120-2990006 E-mail: cat.dd4@icmai.in	CAT ROCCs Related Matters, CAT Training & CAT Certificate
CMA Ria Chowdhury Assistant Director	Phone: 033-24540184 E-mail: cat.ad1@icmai.in	Online Classes, Examination, Assessment Tests & Placement
Mr. Varun Joshi Senior Officer	Phone: 0120-2990007 E-mail: cat.so1@icmai.in	Admission & Registration, Study Material & Examination
Ms.Somalika Chakraborty Senior Assistant	Phone: 033-24540086, Ext. 113 E-mail: catk@icmai.in	Admission & Registration

Features of CAT...

- * Course designed and offered by Institute with 7 decades of expertise in the field of accounting
- * Enhancing the employable skills of 10+2 and under graduate students
- * Can be pursued simultaneously with your school / college studies
- * Classes conducted after school hours / week ends.
- * Arrangements with Industry Associations for providing internship to the students
- * Linkage with the CMA Course of the Institute for the aspiring students who want to go up in the ladder, after completing CAT
- * On line assessment test / term end examination

Course overview

CAT Course Part-I

Paper I: Fundamentals of Financial Accounting

Paper II: Applied Business and Industrial Laws

Paper III: Financial Accounting - 2
(Pay roll, Stores, Sales, Asset Accounting and Accounting for Special Transactions)

Paper IV: Statutory Compliance

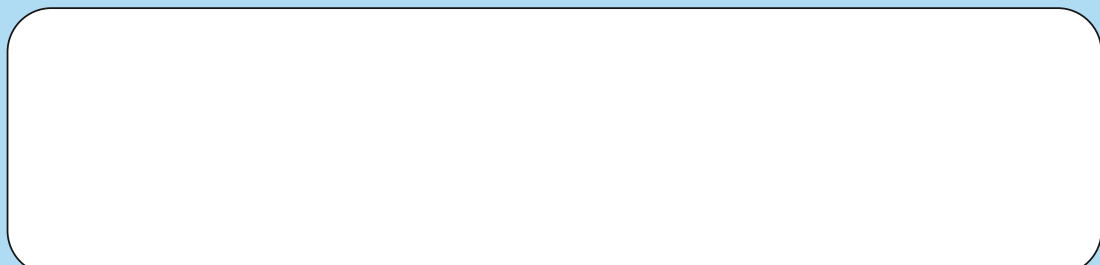


CAT Course Part-II

- Computer Fundamentals by Microsoft and Computerized Accounting- Tally ERP 9.0.
- SAP End User Program.
- Cambridge - Generic Skills for Employability
- eFiling by experts from Industry
- Introduction to Costing Principles & Preparation of Cost Statements
- 5-days Orientation Programme.



For Details, Prospectus and admission, please contact your nearest authorised centre.



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory body under an Act of Parliament)

CMA Bhawan, 3rd Floor, C-42, Sector- 62, Noida (Uttar Pradesh) - 201301

Email: catdelhi@icmai.in; Website: www.icmai.in

Delhi Office: CMA Bhawan, 3, Institutional Area, Lodhi Road, New Delhi-110003

HQ : CMA Bhawan, 12 Sudder Street, Kolkata-700016

Acquire Employable Skills through CAT

MISSION STATEMENT

“The Institute professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting.”

VISION STATEMENT

“The Institute would be the preferred source of resources and professionals for the financial leadership of enterprises globally”

NETWORK

“The Institute with its present organizational structure operates through 4 Regional Councils, 107 Chapters, 10 Overseas Centres, Headquarters at Kolkata under Administrative Control of MCA and 370 Recognized Oral Coaching Centres (ROCCs) situated across the country”



Directorate of CAT

The Institute of Cost Accountants of India

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