

Further study



Source-checked · reviewed 23 Oct 2026

11 sources cited

# Chartered accountancy route (ICAI)

Investigate the Chartered Accountancy route: three levels, direct entry for graduates, two years of practical training and published fees.

## At a glance

For you

— Choose a qualification

Choose your degree on the Explore page to see what the sources say for you.

Cost

✓ 11 sourced

ICAI lists registration fees of Rs 9,000 for Foundation, Rs 18,000 for Intermediate (both groups) and Rs 22,000 for Final (both...

Stipend

✓ 8 statements

ICAI's FAQ gives the current minimum monthly stipend for articled assistants undergoing three years of articleship (the old...

Timetable

✓ 4 sourced

ICAI Regulation 60, quoted in the Prospectus, sets the minimum working hours of an articled assistant at 35 hours per week...

Admission

✓ 12 sourced

ICAI's FAQ says a candidate may register for Foundation after passing Class 10, and may register for Intermediate directly as...

Checked 23 Oct 2026 · 11 sources · next review 20 Nov 2026



## Cost, pay and hours

As sourced

## 1 Extra cost

11 sourced

ICAI lists registration fees of Rs 9,000 for Foundation, Rs 18,000 for Intermediate (both groups) and Rs 22,000 for Final (both groups).

**Basis:**

Indian rupees    Registration fee per level, as listed    Excludes exam fees, coaching and books

**Scope:**

- Registration fees only. The Prospectus notes a 75% concession for students from Jammu and Kashmir, Ladakh, the Andaman and Nicobar Islands and eight North-East states, extended to 31 March 2028.
- Exam fees, coaching and books are extra.

ICAI's fee chart for the September and November 2026 exams lists Rs 1,500 for Foundation, Rs 1,500 for one Intermediate group or Rs 2,700 for both, and Rs 1,800 for one Final group or Rs 3,300 for both, at Indian centres.

**Basis:**

Indian rupees    Exam application fee per attempt at Indian centres, September and November 2026

Excludes registration, coaching and books

**Scope:**

- One exam cycle. A late fee of Rs 600 applied in July 2026.
- Centres in Nepal and the Gulf have different fees. Later cycles may differ.

ICAI's FAQ states the Foundation Course registration fee is Rs 9,000, paid at registration and inclusive of the CA Prospectus and Foundation study material.

**Basis:**

Indian rupees   One-off   Foundation registration

Includes Prospectus and Foundation study material

Excludes exam fee, coaching, books beyond Foundation study material

**Scope:**

- Foundation registration under the new scheme (FAQ undated)
- Prospectus Feb 2026 / reprint June 2026 lists Rs 9,000 too).

**Note:**

- Excludes exam fees, ICITSS, coaching.
- A 75% concession applies for some regions (Prospectus, to 31 March 2028).

ICAI's FAQ states the Intermediate Course registration fee is Rs 18,000 for both groups.

**Basis:**

Indian rupees   One-off   Intermediate registration, both groups

Excludes exam fee, ICITSS, coaching

**Scope:**

Intermediate registration (both Foundation route and Direct Entry route candidates register for the Intermediate course).

**Note:**

- Excludes exam fee, ICITSS, coaching.
- Revalidation Rs 400 after five years (Q3.20).

ICAI's FAQ states the Final Course registration fee for both groups is Rs 22,000, with no separate fee for Self-Paced Online Modules.

**Basis:**

Indian rupees   One-off   Final registration, both groups

Self-Paced Online Module registration carries no separate fee (Q7.3)

Excludes exam fee, Advanced ICITSS, membership and certificate fees

**Scope:**

Final registration under the new scheme.

**Note:**

Excludes exam fee, Advanced ICITSS, coaching, membership fees.

- ICAI's January 2027 fee chart lists Rs 2,700 for both Intermediate groups at an Indian centre (Rs 1,500 single group)
- Foundation Rs 1,500, with a Rs 600 late fee for 17-19 November 2026.

**Basis:**

Indian rupees   Per attempt   Intermediate exam, both groups, India centre, January 2027

Excludes late fee Rs 600   Registration   Coaching

**Scope:**

- January 2027 sitting (next cycle).
- Form window 3 to 16 November 2026 without late fee, per the Important Dates document.

**Note:**

Final January 2027 fees not read. Not a fee for later cycles.

ICAI's Prospectus prices the Information Technology course within ICITSS (mandatory before practical training) at Rs 6,500 per student on a non-residential basis.

**Basis:**

Indian rupees   One-off   Course on Information Technology, per student, non-residential

Excludes the Orientation Course and residential stay

**Scope:**

Prospectus Feb 2026 (reprint June 2026), non-residential basis, inclusive of course material and tea/refreshments.

**Note:**

- The Orientation Course is priced separately (Rs 7,000).
- Residential options are not priced here.

ICAI's Prospectus prices the Orientation Course within ICITSS at Rs 7,000 per student on a non-residential basis.

**Basis:**

Indian rupees   One-off

Orientation Course, per student, non-residential, inclusive of course material and refreshments

Excludes the IT course fee and residential stay

**Scope:**

Prospectus Feb 2026 (reprint June 2026), non-residential basis.

**Note:**

Does not include the IT course fee.

ICAI's Prospectus prices the Advanced Information Technology course within Advanced ICITSS (taken after practical training, before the Final exam) at Rs 7,500 per student on a non-residential basis.

**Basis:**

Indian rupees   One-off   Advanced Information Technology course, per student, non-residential

Excludes the MCS course and residential stay

**Scope:**

Prospectus Feb 2026 (reprint June 2026).

**Note:**

The Management & Communication Skills course is priced separately (Rs 7,000).

ICAI's Prospectus prices the Management & Communication Skills course within Advanced ICITSS at Rs 7,000 per student on a non-residential basis.

**Basis:**

Indian rupees   One-off

MCS course, per student, non-residential, inclusive of course material and refreshments

Excludes the Advanced IT course and residential stay

**Scope:**

Prospectus Feb 2026 (reprint June 2026).

**Note:**

The Advanced IT course is priced separately (Rs 7,500).

ICAI's Prospectus gives a Business Accounting Associate (BAA) certificate fee of Rs 500 for Indian students (an optional interim certificate).

**Basis:**

Indian rupees

One-off

BAA certificate application

Excludes nothing else

Optional

**Scope:**

Optional certificate after Intermediate groups, practical training, Advanced ICITSS and modules.

**Note:**

Not required to qualify as a CA.

## 2 Pay

8 sourced

- ICAI's FAQ gives the current minimum monthly stipend for articled assistants undergoing three years of articleship (the old scheme) as Rs 4,000, 5,000 and 6,000 in the first year, second year and remaining period for cities of 20 lakh population and above
- Rs 3,000, 4,000, 5,000 for 5 lakh to under 20 lakh
- Rs 2,000, 3,000, 4,000 for under 5 lakh.

**Basis:**

Indian rupees

Per month

Minimum stipend, first year / second year / remaining period of a three-year articleship

**Scope:**

Three-year articleship under the old scheme; city size is the 'normal place of service'. FAQ undated.

**Note:**

- Not the table for the new two-year scheme.
  - Not what employers pay in practice; only a minimum.
  - Excludes two-year new-scheme trainees' table; allowances; actual employer pay.
- 
- ICAI's FAQ also lists revised minimum stipend rates for two-year articleship under the new scheme (Rs 5,000 first year and Rs 6,000 second year for cities of 20 lakh and above
  - Rs 4,000 and 5,000 for 5 lakh to under 20 lakh
  - Rs 3,000 and 4,000 for under 5 lakh) but states they are recommended subject to amendment of Regulation 48.1.

**Basis:**

Indian rupees

Per month

Recommended minimum stipend, first year / second year of two-year articleship

**Scope:**

- Two-year articleship, new scheme; FAQ undated.
- Footnote: the revised stipend 'requires amendment in Regulation 48 and the same would be applicable from the date of change in regulation only'.

**Note:**

- Not in force by itself: the FAQ says it depends on a regulation amendment.
- See the draft Gazette notification of 25 June 2026 and the absence of a final notification.
- Excludes any binding force until Regulation 48 is amended.

ICAI's Prospectus (February 2026, reprint June 2026) still prints the three-year stipend table (Rs 4,000 / 5,000 / 6,000 for cities of 20 lakh and above) as the 'current minimum rates' and does not print the two-year table.

**Basis:**

Indian rupees    Per month    Minimum stipend, 1st / 2nd / 3rd year of training as printed

**Scope:**

Prospectus printed February 2026, reprint June 2026; table by city population.

**Note:**

- The Prospectus predates the June 2026 draft amendment.
- It does not say which table applies to two-year trainees.
- Excludes two-year table; allowances.

ICAI's draft Chartered Accountants (Amendment) Regulations, 2026 (Gazette of India, Extraordinary, 25 June 2026) would substitute a table setting the minimum articulated-  
assistant stipend at Rs 5,000 (first year) and Rs 6,000 (second year) for cities of twenty lakhs and above, Rs 4,000 and Rs 5,000 for five to twenty lakh, and Rs 3,000 and Rs 4,000 below five lakh.

**Basis:**

Indian rupees    Per month

Proposed minimum stipend in first / second year of two-year articleship

**Scope:**

- DRAFT published under section 30(3) of the CA Act, 1949
- To come into force 'on the date of their final publication in the Official Gazette'.
- Objections were invited for 30 days.

**Note:**

- A draft, not a final regulation.
- A proviso keeps older rates for those registered for three years on or before the 2023 amendment.
- Excludes any force until finally notified.

- ICAI's FAQ states that from 1 July 2023 the minimum monthly stipend for industrial trainees is Rs 15,000
- The Prospectus repeats that the industrial trainee is entitled to a minimum monthly stipend of rupees fifteen thousand.

**Basis:**

Indian rupees    Per month    Minimum stipend for industrial trainees with effect from 1 July 2023

**Scope:**

- Industrial training (9 to 12 months in the last part of practical training
- Only Final-course students).

**Note:**

- Applies to industrial trainees, not to articulated assistants with a practising CA.
- Excludes articulated assistants in practice.

NICL states a starting basic pay of Rs 82,485 in a Scale I pay scale for the officers recruited in this notice.

**Basis:**

Indian rupees    Per month    Starting basic pay of a Scale I officer at NICL

The notice separately says total emoluments will be approximately Rs. 1,14,000/- per month in Metropolitan Centres

**Scope:**

- Scale I Administrative Officer posts (Finance CA & CMA among them), NICL 2026-27 recruitment, as stated in the notice.
- Section 4 also says total emoluments will be approximately Rs 1,14,000 per month in Metropolitan Centres.

**Note:**

- Not a salary survey. 'Approximately Rs 1,14,000' is the employer's own figure for metropolitan centres only
- Other allowances are 'as admissible'. Not take-home.
- Does not say what a CA is paid in other employers.
- Excludes allowances other than those summed in the employer's approximate total; deductions; non-metro locations.

POWERGRID's Officer Trainee notice states a basic pay of Rs 40,000 plus IDA, HRA and perks at 12% of basic during the training period, and an approximate CTC of Rs 11.00 lakhs during training and Rs 22.50 lakhs after successful completion of training.

**Basis:**

Indian rupees    Per year

Employer-stated approximate CTC for Officer Trainee posts at POWERGRID (Advt. CC/05/2025)

**Scope:**

- Officer Trainee (Finance) and Officer Trainee (Company Secretary) posts in 2025
- The notice says CTC varies with location of posting.
- Basic pay Rs 40,000 during training; E2 scale Rs 50,000-3%-1,60,000 (IDA) on regularization.

**Note:**

- An approximate employer-stated CTC for one 2025 notice, for the one employer; not a market salary; not take-home; the notice is closed.
- Excludes location-dependent variation; take-home
- The Rs. 5,00,000 / Rs. 2,50,000 service bond amount.

IRCTC's notice states a remuneration of Rs 70,000 per month total CTC (including statutory deductions) for the contract 'Qualified CA/CMA'.

**Basis:**

Indian rupees    Per month

Total CTC including statutory deductions, for one contractual Qualified CA/CMA post (IRCTC SCZ notification dated 05-02-2025)

**Scope:**

- One contract post, IRCTC South Central Zone, February 2025
- Minimum two years post-qualification experience.

**Note:**

- A single contract post for experienced hires; not a fresh-qualifier pay
- The notice is old and closed
- Includes statutory deductions, so not take-home.
- Excludes other allowances as applicable; take-home.

### 3 Timetable & attendance

4 sourced

ICAI Regulation 60, quoted in the Prospectus, sets the minimum working hours of an articled assistant at 35 hours per week excluding lunch break.

#### Scope:

- Articled assistants under the CA Regulations, 1988.
- The same Prospectus passage (written for training abroad but stated to apply 'the same as applicable in India') says hours should not exceed 35 in a week normally and 45 a week in exigencies.

#### Note:

- The Prospectus wording is inconsistent ('minimum' 35 in Regulation 60, 'should not exceed' 35 in the guideline text).
- Does not describe busy-season reality.

ICAI's Prospectus says that in exigencies of the principal's work an articled assistant may work beyond normal hours but the aggregate shall not exceed 45 hours per week, and that extra hours beyond 35 earn compensatory leave.

#### Scope:

Articled assistants; the passage is within the section on training abroad but states 'requirements of total training hours will be the same as applicable in India'.

#### Note:

- Does not establish actual practice.
- Overtime or weekend work in firms is not described.

ICAI's Prospectus says an articled assistant is eligible for leave of twelve days in each year of practical training, including industrial training.

#### Scope:

Articled assistants.

#### Note:

- Does not say how exam or study leave is treated
- Excess leave extends training (excess leave is mentioned in the stipend table).
- Public holidays and weekly off are the principal's.

ICAI's Prospectus says an articled assistant may not attend college or other institutions during working hours, and must obtain the Council's permission (Form 112) to study another course.

#### Scope:

Articled assistants who wish to study alongside articleship (for example a degree).

#### Note:

Does not say which courses are approved in practice.



## Reality check

From the sources



### The work

- ICAI's scheme has three levels, Foundation, Intermediate and Final, with practical training.

- The cited pages describe the route, eligibility and fees, not the day-to-day work of a chartered accountant.

### Entry requirements

- ICAI's FAQ says you can register for Foundation after Class 10, or register for Intermediate directly as a graduate with at least 55% marks in commerce or 60% in other subjects.
- A final-year student can register provisionally.
- How commerce marks are counted is set out in ICAI's Prospectus; confirm the current rules with ICAI.

### Trade-offs to consider

- This is a study route with exams, then two years of practical training.
- ICAI lists registration fees of Rs 9,000, Rs 18,000 and Rs 22,000 for the three levels, plus exam fees and the mandatory ICITSS courses (Rs 6,500 and Rs 7,000 before practical training) and Advanced ICITSS courses (Rs 7,500 and Rs 7,000 after it)
- Coaching and books are separate.
- An articled assistant works at least 35 hours a week and may not take another course or business without the Council's permission.
- ICAI's stipend table is being revised and the revision is still a draft.
- Pass rates and vacancies are not established here.

## Skills & employers

From the sources

### Skills to investigate

Accounting basics   Study planning   Written reasoning

### Institutions named in sources



National Insurance Company Limited (Govt. of India undertaking)



POWERGRID (Power Grid Corporation of India Ltd)



IRCTC



Solar Energy Corporation of India Limited



Deloitte South Asia careers

Examples in cited pages, not a hiring list.

Study or credential needed

Students must register for the Foundation, Intermediate and Final levels through ICAI's Self Service Portal.

**Scope:**

New scheme, launched 1 July 2023.

**Note:**

Does not state who may enter at which level.

Practical training can begin only after passing both Intermediate groups and completing the four-week ICITSS.

**Scope:**

Mandatory step between Intermediate and articleship.

**Note:**

Does not state how long a placement with a firm takes to find.

To appear in the Final exam a student must have registered for Final, completed practical training six months before the exam month, completed Advanced ICITSS and qualified all four Self-paced Online Modules.

**Scope:**

Final examination eligibility.

**Note:**

Q7.10-7.13 give transitional relief for older cohorts.

- Self-Paced Online Module Set A (Corporate and Economic Laws) and Set B (Strategic Cost and Performance Management) are mandatory
- One subject each is chosen from Set C and Set D.

**Scope:**

Final level; pass mark 50% in each module (Q7.7).

**Note:**

Does not state module exam fees.

ICAI's Prospectus lists 'Apply for Membership of ICAI' after passing both Final groups as the step to qualify as a Chartered Accountant.

**Scope:**

The route flow chart; membership is applied for after the exams.

**Note:**

Does not state the membership fee.

Students who pass both Intermediate groups, complete practical training and Advanced ICITSS and qualify the modules may apply for the Business Accounting Associate (BAA) certificate.

**Scope:**

Optional interim certificate before CA membership.

**Note:**

Not a requirement to qualify as a CA.

## How admission works

12 sourced

ICAI's FAQ says a candidate may register for Foundation after passing Class 10, and may register for Intermediate directly as a graduate or post-graduate with at least 55% marks in commerce or at least 60% in other subjects.

Source: ICAI ↗

### Scope:

- Which papers count as "commerce" and how marks are calculated are set out in the Prospectus and were not checked here.
- The Foundation examination itself is taken only after Class 12 (FAQ Q2.5).
- Meeting these rules does not guarantee a pass or a place.

ICAI's FAQ says a student in the last year of graduation can register provisionally for Intermediate by direct entry, and becomes eligible to appear after completing graduation with the required marks and eight months of study from registration.

Source: ICAI ↗

### Scope:

Subject to the marks rule in the previous claim; confirm current rules with ICAI.

National Insurance Company Ltd (a Government of India undertaking) is recruiting Administrative Officers (Scale I) in a 'Finance (CA & CMA)' discipline and requires Chartered Accountant (ICAI) or Cost and Management Accountant plus a graduation or post-graduation in any discipline with at least 60% marks (55% for SC/ST/PwBD).

Source: National Insurance Company Limited (Govt. of India undertaking) ↗

### Scope:

- NICL Scale I recruitment of 321 officers
- Online registration 8 to 28 October 2026
- Phase I exam 17 November 2026; Phase II 22 December 2026
- 20 Finance (CA & CMA) posts shown as tentative vacancies.
- The notice is open on 24 October 2026 (closes 28 October).

### Not established:

- Does not say that a fresh qualifier will be selected, what the selection rate is, or that these vacancies recur.
- The degree requirement is 'any discipline', so it names neither B.Com nor BBA.

POWERGRID (a Maharatna public sector enterprise) advertised Officer Trainee (Finance) posts with essential qualification 'CA / ICWA (CMA) Pass'.

Source: POWERGRID (Power Grid Corporation of India Ltd) ↗

**Scope:**

- Advt. CC/05/2025, 17+2 Officer Trainee (Finance) posts; upper age limit 28 years as on 05.11.2025.
- POWERGRID's own job-opportunities page marks this window 'Application Window closed', so it is a past recruitment, not an open vacancy.

**Not established:**

Not an open vacancy. Does not say whether POWERGRID will advertise again, and says nothing about B.Com or BBA (the CA/CMA pass is the stated qualification).

- POWERGRID's own job-opportunities page lists Advt.
- CC/05/2025 (Officer Trainee Finance and CS) with 'Application Window closed', and a special recruitment drive for Officer Trainee (CS) 2026 (Advt. CC/02/2026, 28.04.2026) also closed.

Source: POWERGRID (Power Grid Corporation of India Ltd) ↗

**Scope:**

Status as read on 24 October 2026.

**Not established:**

- Shows both windows closed on the day read.
- Does not show any open Finance or CS vacancy at POWERGRID.

IRCTC (South Central Zone) invited walk-in applications for one 'Qualified CA/CMA' on a contract of two years, extendable by one year, requiring CA or CMA with minimum two years post-qualification experience.

Source: IRCTC ↗

**Scope:**

- One post, Finance department, Zonal Office Secunderabad
- Notice dated 5 February 2025, so a past, not a current, vacancy.

**Not established:**

- Not a fresh-qualifier role (two years' experience); not an open vacancy
- Says nothing about B.Com or BBA.

SECI's notice for Executive Director (Finance), a Navratna CPSE, lists Chartered Accountant (CA) or Cost Management Accountant (CMA) or a 2-year finance MBA/PGDM with 60% marks as the essential qualification, with minimum 25 years of post-qualification experience.

Source: Solar Energy Corporation of India Limited ↗

**Scope:**

- One senior post (E-9 grade, pay scale Rs 1,50,000-3,00,000 IDA) at Solar Energy Corporation of India; age limit 56 years
- The notice date and closing date are not printed in the pages checked.

**Not established:**

- A very senior post needing 25 years' experience, so not a route a new qualifier can use directly
- Shows only that PSU finance leadership posts name the qualification.
- Not an open-vacancy confirmation.

- Deloitte South Asia's careers site has a search page titled 'Deloitte India CA Jobs' listing three roles dated October 2026 (Assistant Manager, External Audit, Mumbai, Oct 23, 2026
- Manager, External Audit, Hyderabad, Oct 8, 2026
- Assistant Manager, Global mobility tax, Delhi, Oct 2, 2026).

Source: Deloitte South Asia careers ↗

#### Scope:

Deloitte India careers page as read 24 October 2026.

#### Not established:

- The page does not state qualification requirements or that the roles are for newly qualified CAs
- The roles listed are Assistant Manager / Manager grades.
- The job description pages were filled or did not show requirements.

ICAI's Prospectus admits to Intermediate directly 'Commerce Graduates/Post-Graduates (with minimum 55% marks) or Other Graduates/Post-Graduates (with minimum 60% marks)', and Intermediate-level passers of ICSI or ICMAI.

Source: ICAI ↗

#### Scope:

Direct entry to Intermediate under the new scheme, Prospectus Feb 2026 (reprint June 2026).

#### Not established:

- Names no degree title: B.Com and BBA are not named.
- Whether a B.Com or BBA counts as 'commerce' depends on the paper test in the entry rules above.

ICAI defines a commerce graduate as one who studied any three papers of at least 50 marks each (100 or more in all) from: Accounting, Auditing, Mercantile Laws, Corporate Laws, Economics, Management (including Financial Management), Taxation, Costing, Business Administration or Management Accounting, or similarly titled papers.

Source: ICAI ↗

#### Scope:

Direct entry marks rule: 55% for commerce graduates, 60% for others, as stated in the same section.

#### Not established:

- It does not name B.Com or BBA.
- A B.Com is the usual commerce degree and 'Business Administration' appears as a qualifying paper title, but whether a given B.Com or BBA transcript satisfies the three-paper test is for ICAI to decide on the marksheet.
- Do not show either as 'named'.

ICAI's Prospectus excludes degrees in Music, Dancing, Painting, Photography, Sculpture and the like from the 'other graduates' direct-entry route.

Source: ICAI ↗

#### Scope:

Direct entry to Intermediate.

#### Not established:

Excludes arts degrees only; B.Com and BBA are neither named nor excluded.

ICAI's Prospectus says candidates who have passed ICAI-recognised Intermediate-level examinations of the Institute of Cost Accountants of India or the Institute of Company Secretaries of India are exempted from Foundation and may register directly to Intermediate.

Source: ICAI ↗

**Scope:**

Cross-body exemption.

**Not established:**

No exemption based on a B.Com or BBA degree is described.



## The work and what comes next

8 sourced

### The work, from the sources

IRCTC's notice describes the scope of work for the contract CA/CMA as ERP entries, auditing, taxation, finalization of accounts, annual closing, banking, payroll accounts and reconciliation.

Source: IRCTC ↗

**Scope:**

One contract finance post at IRCTC SCZ.

**Not established:**

One employer's description of one post.

ICAI's Prospectus lists the categories of work experience for practical training: accounting, auditing (including internal audit), taxation (direct, international and indirect), information technology, management services and other areas.

Source: ICAI ↗

**Scope:**

What ICAI says trainees should be exposed to under the training guide.

**Not established:**

Describes intended training content, not any one firm's work.

### What can come next

ICAI's scheme launched on 1 July 2023 has three levels: Foundation, Intermediate and Final, including self-paced online modules.

Source: ICAI ↗

**Scope:**

Describes the structure only; it says nothing about what chartered accountants do day to day.

ICAI's FAQ states that practical training lasts 2 years.

Source: ICAI ↗

**Scope:**

- Duration only. Stipend rules on ICAI's pages differ between documents and are not covered here
- Pay after qualification is not established.

NICL requires selected officers to give an undertaking to serve for a minimum of four years including probation, with liquidated damages equivalent to one year's gross salary (which could be proportionately reduced depending on length of service) if they resign before the bond period ends.

Source: National Insurance Company Limited (Govt. of India undertaking) ↗

**Scope:**

NICL Scale I officers, 2026-27 notice.

**Not established:**

Employer-specific; other employers may have no bond (IRCTC contract notice has none, POWERGRID states a three-year bond).

- POWERGRID requires selected trainees to execute a service agreement bond, to complete the training period and then serve at least three years
- The bond amount is Rs 5,00,000 (General/OBC-NCL/EWS) or Rs 2,50,000 (SC/ST/PwBD), plus taxes.

Source: POWERGRID (Power Grid Corporation of India Ltd) ↗

**Scope:**

POWERGRID Officer Trainee posts, 2025 notice.

**Not established:**

Employer-specific; closed notice.

ICAI's Prospectus says UGC has granted academic equivalence of the CA qualification with a Post Graduate degree for appearing in the UGC NET.

Source: ICAI ↗

**Scope:**

UGC notice dated 15 March 2021 as cited by ICAI.

**Not established:**

Equivalence for NET and the doctoral programme purposes cited; not a general degree equivalence.

ICAI Regulation 65, quoted in the Prospectus, bars an articulated assistant from taking any other course of study or business without the Council's prior permission.

Source: ICAI ↗

**Scope:**

Articled assistants; permission via Form 112.

**Not established:**

Does not say how often permission is granted.

## Sources and unanswered questions

- Professional-body documents: FAQ (undated), Prospectus (February 2026, reprint June 2026), fee chart (September and November 2026) · India · fees and exam dates change each cycle.
- Source checking confirms only the scoped statements on this page, not anyone's individual eligibility.
- Confirm current requirements with the employer or programme.

### ICAI FAQs on the New Scheme of Education and Training ↗

ICAI · accessed 23 Oct 2026

#### Scope:

- An FAQ for the scheme launched on 1 July 2023. The PDF carries no date.
- It does not fully explain how marks are calculated or give exam dates.

Checked by a person; not monitored automatically.

### ICAI Prospectus (February 2026; reprint June 2026) ↗

ICAI · accessed 23 Oct 2026

#### Scope:

- Printed February 2026 with a June 2026 reprint.
- Rules and fees can change by notification; confirm with ICAI.

Checked by a person; not monitored automatically.

### ICAI fee details for online forms, September and November 2026 exams ↗

ICAI · accessed 23 Oct 2026

#### Scope:

- One exam cycle only. Late-fee dates on the chart are in July 2026.
- Centres outside India have different fees.
- The chart carries no print date.

Checked by a person; not monitored automatically.

### Fee Chart - January 2027 (Foundation and Intermediate) ↗

ICAI · accessed 24 Oct 2026

#### Scope:

- January 2027 sitting (next cycle).
- Form window 3 to 16 November 2026 without late fee, per the Important Dates document.

#### Not established:

Final January 2027 fees not read. Not a fee for later cycles.

Checked by a person; not monitored automatically.

### **Draft Chartered Accountants (Amendment) Regulations, 2026 (Gazette of India, Extraordinary, Part III Sec 4) ↗**

ICAI · accessed 24 Oct 2026

#### **Scope:**

- DRAFT published under section 30(3) of the CA Act, 1949
- To come into force 'on the date of their final publication in the Official Gazette'.
- Objections were invited for 30 days.

#### **Not established:**

- A draft, not a final regulation.
- No final notification was found as of 24 October 2026.
- A proviso keeps older rates for those registered for three years on or before the 2023 amendment.

Checked by a person; not monitored automatically.

### **Recruitment of 321 Administrative Officers (Generalists & Specialists) (Scale I), National Insurance Company Limited ↗**

National Insurance Company Limited (Govt. of India undertaking) · accessed 24 Oct 2026

#### **Scope:**

- NICL Scale I recruitment of 321 officers
- Online registration 8 to 28 October 2026
- Phase I exam 17 November 2026; Phase II 22 December 2026
- 20 Finance (CA & CMA) posts shown as tentative vacancies.
- The notice is open on 24 October 2026 (closes 28 October).

#### **Not established:**

- Does not say that a fresh qualifier will be selected, what the selection rate is, or that these vacancies recur.
- The degree requirement is 'any discipline', so it names neither B.Com nor BBA.

Checked by a person; not monitored automatically.

### **Advt. No. CC/05/2025: Recruitment of Professionals in Finance & Company Secretary disciplines as Officer Trainee ↗**

POWERGRID (Power Grid Corporation of India Ltd) · accessed 24 Oct 2026

#### **Scope:**

- Advt. CC/05/2025, 17+2 Officer Trainee (Finance) posts; upper age limit 28 years as on 05.11.2025.
- POWERGRID's own job-opportunities page marks this window 'Application Window closed', so it is a past recruitment, not an open vacancy.

#### **Not established:**

Not an open vacancy. Does not say whether POWERGRID will advertise again, and says nothing about B.Com or BBA (the CA/CMA pass is the stated qualification).

Checked by a person; not monitored automatically.

**POWERGRID Job opportunities (listing) ↗**

POWERGRID (Power Grid Corporation of India Ltd) · accessed 24 Oct 2026

**Scope:**

Status as read on 24 October 2026.

**Not established:**

- Shows both windows closed on the day read.
- Does not show any open Finance or CS vacancy at POWERGRID.

Checked by a person; not monitored automatically.

**Notification for Walk-in-Interview: Engagement of 'Qualified CA/CMA' on Contractual basis, IRCTC South Central Zone ↗**

IRCTC · accessed 24 Oct 2026

**Scope:**

- One post, Finance department, Zonal Office Secunderabad
- Notice dated 5 February 2025, so a past, not a current, vacancy.

**Not established:**

- Not a fresh-qualifier role (two years' experience); not an open vacancy
- Says nothing about B.Com or BBA.

Checked by a person; not monitored automatically.

**Notification No. 01/2026: Recruitment of Executive Director (Finance), Solar Energy Corporation of India Ltd ↗**

Solar Energy Corporation of India Limited · accessed 24 Oct 2026

**Scope:**

- One senior post (E-9 grade, pay scale Rs 1,50,000-3,00,000 IDA) at Solar Energy Corporation of India; age limit 56 years
- The notice date and closing date are not printed in the pages checked.

**Not established:**

- A very senior post needing 25 years' experience, so not a route a new qualifier can use directly
- Shows only that PSU finance leadership posts name the qualification.
- Not an open-vacancy confirmation.

Checked by a person; not monitored automatically.

**Deloitte India CA Jobs (careers search results) ↗**

Deloitte South Asia careers · accessed 24 Oct 2026

**Scope:**

Deloitte India careers page as read 24 October 2026.

**Not established:**

- The page does not state qualification requirements or that the roles are for newly qualified CAs
- The roles listed are Assistant Manager / Manager grades.
- The job description pages checked were filled or did not show requirements.

Checked by a person; not monitored automatically.



**Your next step:** Read ICAI's FAQ, then check your degree's marks and papers against the direct-entry rule.



**Open the  
comparison**

## Keep reading

Cost and management accountancy route (ICMAI)

Company secretaryship route (ICSI)

Bank clerical posts (SBI and IBPS)

MBA admission through CAT, CMAT and XAT

M.Com admission