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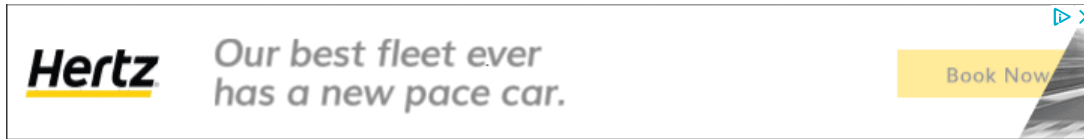
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The IA&AS officers can become CA by passing CA Final Direct

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CA. Dashrath Maheshwari (TaXpert)

23 December 2009

The ICAI Council took the decision on December 17, to permit IA&AS officers to take the final phase of the CA exams and skip the intermediate stage of qualification.

Those who want to acquire the CA qualification will be required to write all the papers prescribed for ICAI's Common Proficiency Test and Integrated Professional Competence Course, along with the CA Final course. On the practical training for three years prescribed under the Chartered Accountants Regulations, 1988, work experience of the IA&AS officers would be recognized as eligible for a set-off of the prescribed period; some rules apply.

"The decision will allow ICAI to closely coordinate with CAG and monitor the nation's financial affairs in a more systematic and comprehensive manner," Uttam Prakash Agarwal, president of ICAI, informed.

The IA&AS cadre are deployed by CAG for all government and public sector audits. They are also deputed abroad. "The IA&AS officers who are often deputed abroad for audit of internationally aided institutions would be able to bring together their experience as departmental auditors, along with the high professional knowledge accrued through the chartered accountancy course," Mr. Agarwal said.

Pls Comment about pros and cons of this news !

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• ganeshkumar (Audit Officer) [25 December 2009](#)

The decision (17.12.2009) to permit IA&AS officers to take the final phase of the CA exams and skip the intermediate stage of qualification based on the rationale, according to Uttam Prakash Agarwal, president of ICAI, that it will allow ICAI to closely coordinate with CAG and monitor the nation's financial affairs in a more systematic and comprehensive manner.

The manpower of Indian Audit & Accounts Service (IA&AS) consists of less than 1 per cent of total manpower of Indian Audit & Accounts Department (IA&AD). The personnel belong to IA&AS are either recruited through UPSC or promoted departmentally. There are numerous middle level personnel (Senior Audit/Accounts Officers, Assistant Audit/Accounts Officers) working in IA&AD who are considered as a backbone of the department since they do actual auditing and accounting work in the field.

Allowing exemption from articleship training for IA&AS officers is a well-come decision. However, granting exemption from articleship training only to Group-A officers of IA&AD negate the very purpose of equipping the Government Auditors with professional qualification (Chartered Accountancy).

How the decision favouring only to minuscule people (IA&AS) could help monitor the nation's financial affairs in a more systematic and comprehensive manner when a battalion of Group-B officers left out of this concession?!

It is difficult to imagine a situation when an army commander/General (IA&AS officers) having equipped himself with arms and technical skill for fight and his/her soldiers are equipped with just sticks. There is no logical support for the decision for allowing exemption from articleship as well as Intermediate examination to Group-A officers alone.

If Indian Audit and Accounts Department should be equipped with professionally qualified personnel, then the Group-B officers like Senior Audit Officers and Assistant Audit Officers, who are backbone of the department (IA&AD), should be exempted from articleship training requirement of ICAI.

Moreover, there should be a careful thought about which wing of IA&AD should be given this exemption. There are different wings in IA&AD viz., Civil audit, Defense audit, Railways audit, P&T audit, Commercial audit, Revenue audit and A&E (accounts wing). It is difficult to imagine a situation wherein a person who put his entire service life in Civil Audit and other audit/accounts, where cash basis system is followed and having no application of Corporate Law, Taxation, Accounting Standards and Auditing Standards, is granted exemption from articleship training and intermediate examination of ICAI just he/she is IA&AS.

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Naturally, the Commercial Audit Wing personnel who are doing performance audit and supplementary audit as per the Companies Act, 1956 and apply their professional knowledge as Chartered Accountants should be granted with this concession.

The educational standards and training requirements of ICAI should be upheld. Experience should be equated with Education. The Education/Examination (UPSC) should not be equated with Experience. It is illogical. No one should be exempted from examination (intermediate) just based on experience. No educational bodies in the world do it just like this.

In principle, the decision of ICAI to grant articleship exemption is acceptable. But there should be clear focus by granting exemption from Articleship requirement (only) of ICAI for equipping all the Government Auditors who have put certain years of service and having enough exposure to Corporate Law, Taxation, and Accounting Standards, Auditing Standards. Given the fact that ICAI does not give any concession to members/students of ICWAI, ICSI etc, the examination (CPT/INTER/FINAL) of ICAI should not be exempted.



• • • [Prasad P Cherian](#) (Govt. Job) [20 January 2010](#)

As per the CA Journal, it is seen that the IA&AS Officers have to undergo all the three stages of exams and also the practical training. Only one year relaxation is given to them based on their IA&AS qualification.

....IA&AS officers desirous of becoming CAs would write all the papers prescribed for CPT, IPCC and CA Final course. The IA&AS officers can appear in the CA Final course during the last six months of their practical training as per the present scheme of Education & Training namely CPT, IPCC and Final.

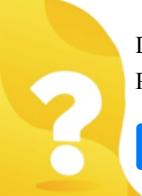
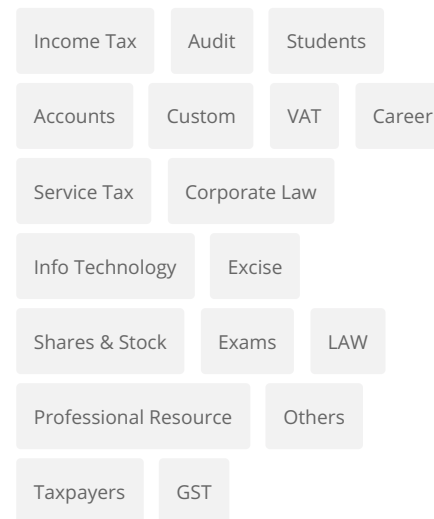
For the practical training of three years, prescribed under Chartered Accountants Regulations, 1988, one year work experience of the IA&AS officers would be recognised as equivalent to one year practical training and the balance period of practical training has to be undergone under a practicing CA.....

Prasad Cherian



• • • [VIVEK SHARMA](#) (Assistant Audit Officer) [27 January 2010](#)

The exemption should be given based on qualification and experience taken together and NOT only on experience. If an IA&AS (Group A officer in IA&AD) has passed IA&AS exam with some subject other than commerce or accounts and is working in civil audit branch or any other branch of Indian Audit & Accounts Department (IA&AD) where double entry system is not followed, then what is the significance of exempting him from articleship training. Moreover, group A officers are not directly involved in audit work. Fi



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eld audit is taken up by Asstt. Audit Officers, Audit Officers and Sr. Audit Officers under guidance and supervision of their group of ficers.

Extending the scpoe of exemption and allowing it to Asstt. Audit Officers, Audit Officers and Sr. Audit Officers (especially those working in commercial audit branch of IA & AD) based on their qualification will be more rational.



•• • [Dr. L.Kailasam](#) (sao) 24 June 2012

Dear

The exemption granted to IA&AS officers skipping upto intermediate and final examination are still valid?

Is it possible to directly join the final course by IA&AS officers? How to go about it?

Yours

Dr L. Kailasam



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