

Draft Scheme for Business Accounting Associate (BAA)

A. Business Accounting Associate (BAA) Scheme as per the Existing Scheme of Education and Training

Route I - Common Proficiency Course

Under CPT Route, the following steps are required:

- Register with Board of Studies (BoS) after passing Class X examination.
- Eligible to appear in Common Proficiency Test after completion of specified period (60 days) of registration and after appearing in Senior Secondary Examination (10 + 2).
- Qualify Common Proficiency Test.
- Register with the BoS for the Intermediate (IPC) Course.
- Successfully complete 15 days Orientation Course and 100 hours Information Technology Training (ITT) before commencement of the practical training.
- Complete 8 months of study course.
- Appear and Pass in either Group I or both Groups of Intermediate Course.
- Register for Three years Practical Training on passing either Group I or both the Groups of Intermediate (IPC).
- Successfully complete 15 days General Management and Communication Skills and 100 Hours Advance ITT Course.
- **Complete Practical Training and qualify both Group of Intermediate (IPC) Course, if not qualified earlier.**
- Become Business Accounting Administrator (BAA).

Route II - Direct Entry Route

The ICAI allows Commerce Graduates/Post-Graduates (with minimum 55% marks) or Other Graduates/Post-Graduates (with minimum 60% marks) and Intermediate level passed students of Institute of Company Secretaries of India and Institute of Cost Accountants of India to enter directly to its Intermediate Course. The following steps are required to be undertaken by the eligible Graduates and Post Graduates under this route:

- Register with the BOS for the Intermediate course (provisional registration allowed to the students doing Final year of graduation).

- Successfully complete 15 days Orientation Course and 100 hours Information Technology Training (ITT) before commencement of the practical training.
- Register for Three Years Practical Training.
- Appear in Intermediate (IPC) Examination after Nine months of Practical Training.
- Qualify Intermediate (IPC) Course.
- Successfully complete 15 days General Management and Communication Skills and 100 Hours Advance ITT Course.
- **Complete Practical Training.**
- Become Business Accounting Associate (BAA).

Note: Candidates who have passed Intermediate level examination of Institute of Company Secretaries of India or Institute of Cost Accountants of India and enter the CA Intermediate course directly shall be treated at par with CPT passed students and shall have to undergo the CA course in the manner akin to the CPT passed students.

B. BAA Scheme under the Revised Scheme of Education and Training

Route I - Foundation Course

Under the Foundation Course Route, the following steps are required:

- Register with Board of Studies (BoS) after appearing in Class XII examination.
- Appear for Foundation examination after four months of study period. The first Foundation examination can be taken in November/May, as applicable, following passing of Class XII examination.
- Qualify Foundation Course.
- Register with the BoS for the Intermediate Course.
- Complete 8 months of study course.
- Appear and Pass in either or both Groups of Intermediate Course.
- Successfully complete Four Weeks Integrated Course on Information Technology and Soft Skills (ICITSS) before commencement of the practical training.
- Register for Three years Practical Training on passing either or both the Groups of Intermediate.

- Successfully complete Four Weeks Advanced ICITSS during the last two years of Practical Training.
- Complete Practical Training.
- Become Business Accounting Associate (BAA).

Route II - Direct Entry Route

The ICAI allows Commerce Graduates/Post-Graduates (with minimum 55% marks) or Other Graduates/Post-Graduates (with minimum 60% marks) and Intermediate level passed students of Institute of Company Secretaries of India and Institute of Cost Accountants of India to enter directly to its Intermediate Course. The following steps are required to be undertaken by the eligible Graduates and Post Graduates under this route:

- Register with the BOS for the Intermediate course (provisional registration allowed to the students doing Final year of graduation).
- Successfully complete Four Weeks Integrated Course on Information Technology and Soft Skills (ICITSS) before commencement of the practical training.
- Register for Three Years Practical Training.
- Appear in Intermediate Examination after Nine months of Practical Training.
- Qualify Intermediate Course.
- Successfully complete Four Weeks Advanced ICITSS during the last two years of Practical Training.
- Complete Practical Training.
- Become Business Accounting Associate (BAA).

Note: Candidates who have passed Intermediate level examination of Institute of Company Secretaries of India or Institute of Cost Accountants of India and enter the CA Intermediate course directly shall be treated at par with Foundation passed students and shall have to undergo the CA course in the manner akin to the Foundation passed students.

C. BAA Scheme for earlier qualified students

The students from Intermediate/PEII/PCC route and those who have already been awarded ATC Certificate will also be granted the designation of BAA provided they have qualified both groups of the respective course or the remaining papers of both

Groups of Intermediate and completed the prescribed period of Articleship or at least two years of work experience whether at a CA firm or at Industry. Such student should also have undergone at least any one GMCS Course or the Four week Advance Soft skill Course.

The Regulations being affected pursuant to change in Scheme:

28D. Enrolment for [Intermediate (Integrated Professional Competence) Course] and fees

28 D (1) for enrolment

37C. Requirements for passing [Intermediate (Integrated Professional Competence) Examination]

37C (3) Passing requirements for ATC

45. Admission to Articleship

50. Period of practical training for an articled assistant

69. Registration of Audit Assistants