

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(EXAMINATION DEPARTMENT)
INSTRUCTIONS TO EXAMINEES OF THE FOUNDATION EXAMINATION - JULY 2021

Timing of Examination :
2.00 PM to 5.00 PM (IST) for Paper 1 and 2
2.00 PM to 4.00 PM (IST) for Paper 3 and 4
Advance Reading Time for Question Paper starts at 1.45 PM (IST) for Paper 1 and 2.
No Advance Reading Time for Paper 3 and 4.

Do's	Don'ts
<ol style="list-style-type: none"> 1. Reach exam centre latest by 01:00 P.M.(IST). 2. Occupy the seat earmarked against your Roll Number. 3. Carry your own pen, HB pencil, eraser, stapler, ink, blotting paper, scale, and battery operated noiseless/cordless portable calculator with upto 6 functions, 12 digits and upto two memories. 4. Use black ink ball point pen only (Paper 1 & 2). Use Black ball point pen for writing in Boxes and HB Pencil for darkening the corresponding circles below (Paper 3 & 4). 5. Write Roll Number at specified place in the question paper. 6. Check that the question paper bears the Code as displayed on the notice/black board / announced in the examination room/hall and ensure that you have received the question paper bearing the correct code. 7. Check that the question paper is complete with reference to the number of pages mentioned thereon. 8. Write Roll Number at the specified place in the (main) answer book only. & in the OMR answer sheet. 9. Paper-1 : Write your answer in the medium (English / Hindi) opted by you and mentioned in the Admit card. Paper 2 : (Part A) : Write your answer in the medium (English / Hindi) opted by you and mentioned in the Admit card. Paper 2 : (Part B) : Write your answer in English only irrespective of the medium opted by you Paper - 3 & 4 : Objective type paper. Darken the appropriate circle in the OMR answer sheets, provided in English only. 10. Mark ✓ tick against the question numbers attempted in the cages provided on the front/cover page of the answer book(in paper 1 & 2 only). 11. Submit answer book in case of Paper 1&2 and both OMR Answer sheet and Question Booklet in case of Paper 3 & 4 immediately upon conclusion of examination and obtain receipt for the same (in the Acknowledgement/Record on page 2 of the Admit Card). 12. Fasten all answer books including additional answer books used with a tag and also staple them.(For paper 1 & 2) 13. Sign the attendance register without fail. 	<ol style="list-style-type: none"> 1. Use ink other than black, sketch pen, highlighter for underlining or highlighting. 2. Make/Write any notings/rough work on the question paper. 3. Carry any paper, book, notes or any other written material in the examination room/hall. 4. Write Roll Number anywhere (except on the front page of the answer book) in the answer book, including additional answer book(s), graph/blotting paper. 5. Make/write religious symbols/prayers like God's name, Guru's Name, OM, Swastika, 786 and the like anywhere in the answer book, including additional answer book(s), graph/blotting paper. 6. Write / make extraneous (irrelevant/ unrelated) notes/remarks, appeal for marks etc. 7. Carry printing models, scientific calculator or smart watch. 8. Exchange pen, pencil, eraser, question paper, scale, calculator etc. 9. Talk/communicate with any other examinees. 10. Tear off and carry any page/leaf from the answer book, including additional answer book (Paper 1 & Paper 2) or Tear any portion of / wrinkle the OMR Answer sheet (Paper 3 & 4). 11. Leave seat without permission. 12. Carry mobile phones or any other electronic gadget/device in any form [except calculator]. 13. Smoke, chew tobacco/betel nut, gum etc. 14. Mark your answer in respect of Paper3 & 4 in the MCQ booklet provided to you. Answers to MCQs should be written on the OMR sheet only. Answers of MCQs marked in MCQ booklet will not be taken cognizance of and will not be evaluated. 15. Staple or tag the OMR answer sheet with the MCQ booklet 16. Keep the OMR answer sheet inside the MCQ booklet while submitting to the invigilator. Submit them separately.

A. Before the Exam

1. Immediately on receipt of the Admit Card, every candidate is expected to verify all the facts, i.e. Roll No., Registration Number, Name, Examination Timing/Session, Dates of examination, Sequence of Papers, Examination Centre etc. In case of doubt he/she is expected to approach the Additional Secretary (Exams.), sufficiently in advance.
2. Each candidate is advised to familiarise himself/herself with the location of the examination centre by visiting the centre a day prior to the commencement of the examinations and to also satisfy that he/she has visited/seen the allotted centre.
3. The doors of the examination halls will be opened half an hour before the time specified for the commencement of the examination in each session. All candidates should be inside the examination hall before the scheduled time of the commencement of reading time / the examination. It may be noted that the Superintendents have been advised to verify the identity of each candidate at the time of his/her entry into the examination hall. Candidates are, however, advised, in their own interest, to carry with them (along with the admit card down-loaded from website) any photo identity cards (such as PAN card, Aadhaar Card etc.) issued by the Government.

B. Rules relating to Duration of Exam / Entry & Exit from exam hall:

Duration of Exam :

Paper 1 and 2 : 3 hours (with 15 minutes Advance Reading Time.)

Paper 3 and 4 : 2 hours (no Advance Reading Time Permitted.)

Late Entry:

Permitted Only Upto 2:15pm (IST) (Applicable to all papers)

Early Exit:

Candidates are allowed to leave the exam centre after 04:00 P.M.(IST). Candidate will be **required to submit the question paper along with the OMR answer sheet** before leaving the Examination Hall, after the conclusion of the Exam in the case of paper 3 & 4

C. During the Exam:

1. Candidates will find their roll numbers written against the seats allotted to them. They should find and occupy their allotted seats.
2. Candidates are required to provide themselves with their own pen, pencil, eraser, stapler, ink and blotting paper.
3. **Every candidate must sign the attendance sheets in the appropriate column against his/her Roll No. and name and in no case shall leave the examination hall without signing the Attendance sheet.**
4. **The candidates should not write any matter on the question paper except what is specifically required to be filled in.**
5. **Smoking, chewing of tobacco/betel nut, intoxicant, etc is strictly prohibited in the examination hall.**
6. No candidate shall, without the special permission of the Superintendent/invigilator, leave his/her seat in the examination hall during the hours of the examination.
7. The Institute has extended the facility of obtaining acknowledgement, from the invigilator concerned for the answer books/OMR Answer sheet surrendered. Candidates may, therefore, obtain the signature of the invigilator concerned, immediately on submission of their answer books/OMR Answer Books/Question Booklet in the relevant column on Page 2 of the Admit Card. The Center Superintendents have been advised to issue receipt in the aforesaid manner through the invigilator, for the answer books surrendered. **Candidates should not leave the hall without surrendering their answer sheets/OMR Answer books/Question Booklet of paper 3 & 4 to the Invigilator or the Superintendent.**
8. Candidates should write their Roll numbers only in the space provided on the cover page of the main answer book/ OMR Answer Sheet /Question Booklet of Paper 3 & 4 and in no other part of the answer books. They should not write Roll Number in the additional answer books / graph paper. **Writing of Roll number in place/s other than the space provided for the purpose in the cover page of the main answer book shall tantamount to adoption of "unfair means". Similarly, they should not make any distinguishing mark including religious symbols/prayers like God's name, any telephone numbers, Guru's name, OM, Swastika, 786 etc. in any part of their answer books. Infringement of these instructions is punishable, which may also include debarring from appearing in the examination in future.**
9. Similarly, the candidates are prohibited from writing their Name, any extraneous notes, remarks, or appeals in their answer books and any violation shall tantamount to adoption of unfair means.
10. In case of any inadvertent mistake in printing or framing of a question in a paper, candidates can bring it to the notice of the Additional Secretary (Exams), within a week from the last date of examination. However, no clarification/ correction in question paper will be announced at the exam center during the course of examination under any circumstances.
11. Immediately on receipt of the question paper, every candidate must write his/her Roll Number on his/her copy of the question paper at the specified space provided on the cover page. By reference to the number of printed pages and the number of questions in the question paper which will be found printed on the front page, every candidate is expected to satisfy himself / herself that the question paper issued to him/her is complete. Similarly, if the answer book supplied is defective or the candidate has inadvertently written wrong Roll Number etc. or at wrong place, the answer book should be exchanged before the commencement of examination.
12. **There is No Concept of Exemption from appearing in a paper(s) in the Foundation Exam.**

13. No candidate shall bring with him/her into the examination hall or carry on his/her person any paper, book, notes or any other material, nor shall he/she communicate with any other candidate in the examination hall or in the premises, when the examination is in progress. Any infringement of this instruction is likely to result in the candidate concerned being expelled from the examination hall or otherwise dealt with.

Medium :

Paper-1 : Write your answer in the medium (English / Hindi) opted by you and mentioned in the Admit card.

Paper 2 : (Part A) : Write your answer in the medium (English / Hindi) opted by you and mentioned in the Admit card.

Paper 2 : (Part B) : Write your answer in English only irrespective of the medium opted by you

Paper - 3 & 4 : Objective type paper. Darken the appropriate circle in the OMR answer sheets, provided in English only.

Candidates opting for Hindi medium:

- i) All questions including, parts, if any, in all the papers have to be answered in Hindi medium only. However candidates can write number, technical terms, phrases and figures in English and can also solve numerical questions in English.
- ii) Candidates who opt for Hindi medium and answer any or all questions in English medium (except numerical questions) will not get any credit for such question/s and zero marks will be awarded.

Candidates opting for English medium:

- i) All questions including parts, if any, in all the parts have to be answered in English medium only.
- ii) Candidates who opt for English medium and answer any or all questions in Hindi medium will not get any credit for such question/s and zero marks will be awarded.

Question Paper :

- i) Question Paper 1 will be provided in English for all candidates including Hindi medium candidates, though Hindi medium candidates are permitted to answer the questions in Hindi.
- ii) Question Paper 2 will be provided in English for all English medium candidates.
- iii) Part I of Paper 2 will be bilingual for all Hindi medium candidates. Part II of Question Paper 2 will be in English for all candidates including Hindi medium candidates. All candidates including Hindi medium candidates are required to answer Part II in English only.
- iv) Candidates will be required to answer both the parts of Question Paper 2 in the same answer book.
- v) Question papers in respect of Papers 3 and 4 will be in English for English medium candidates and in Hindi for Hindi medium candidates. OMR answer sheets in respect of Paper 3 and 4 will be in English only for all candidates (including Hindi Medium Candidates).

Calculator :

Candidates are allowed to use battery operated portable calculators in all the papers. The calculators can be of any type with up to 6 functions, 12 digits and up to two memories. (Attempt to use any other type of calculators not complying with the specifications indicated above or having more features than mentioned above shall tantamount to use of "unfair means" and would fall within the purview of paragraph F stated below.)

- i) Printing models of calculators are not allowed.
- ii) **Exchange of calculators between the students is not permitted.**
- iii) The calculators should be noiseless and cordless.
- iv) The Superintendent of the examination has complete authority to disallow the use of a particular calculator not complying with the conditions stated above. (It may be noted that each step/working of any problem should invariably be indicated by the candidate in the answer book, irrespective of use of calculator. Candidates are advised to follow this instruction in their own interest.)
- v) Scientific calculators are not allowed.
- vi) Candidates are advised not to bring the pager, cellular phone, digital diary, smart watch or other electronic gadgets / device in any form inside the examination hall except the calculator as defined above. Violation of these instructions shall tantamount to adoption of unfair means and the candidates will be liable for punishment which may also include debarring from appearing in the examination.

D. Specific Instructions in case of Paper -1& Paper 2 (Descriptive Papers)

1. Candidates are allowed 15 minutes advance reading time before the scheduled commencement of the examination. Accordingly question paper will be distributed at 1.45 p.m (I.S.T) and the answer book at 2.00 p.m (I.S.T) each day.
2. **The attendance register contains the roll number sticker of the candidate, in the Paper Number column, below the space where the candidate is required to sign. Candidates should peel off the correct roll number sticker of relevant paper/subject against his/her name from the attendance register and affix the same within the box provided in the top right hand corner of the cover page of the answer book. Since a machine will read the roll no. candidates should check and ensure that the roll number written in words, numbers and circles darkened are correct. In case this information is filled wrongly, Institute will not take any responsibility for rectifying the mistake. Candidates should also affix their signature within the box provided for the purpose, on the cover page of answer book.**
3. Candidates should use all the pages in the main answer book/s supplied, before asking for the additional answer books. In order to avoid wastage, candidates will be issued additional answer books only after they have used the

main answer book. No candidate shall tear a leaf of an answer book. Tearing of any page of an answer book is deemed to be an act of unfair means & will be dealt with accordingly. The candidate should write answers on both sides of the paper. Rough work when necessary, should be done on the last page of the answer book only. Rough work should not be done on the question paper. The candidates are advised, in their own interest to ensure that working notes should form part of the answer/s.

4. Candidates should write the roll number in words and numerals inside the boxes and darken the corresponding OMR circles provided on the cover page of the main answer book only, in black ball point pen and in no other part of the answer book, additional sheet, graph paper etc. Any violation of this instruction will tantamount to adoption of unfair means and will attract punishment which may include debarring from appearing in the examination. The Council and the examiners do not undertake to examine answers written in wrong set of answer books.
5. The answers should be written neatly and legibly and should, as far as possible, be brief. However, avoid use of SMS type of language, while writing your answers.
6. Answer to each question must be commenced on a fresh page and the question number clearly and prominently written at the top of each answer. Candidates are advised in their own interest not to leave full pages blank in between the answers. Candidates are advised to check the answer book carefully **after completing the paper & score off any blank pages, i.e. draw a line across the blank page, if any.**
7. **The answer to each question in all parts should be completed fully in one page, or in a consecutive set of pages before the next question is taken up i.e. all parts of a question be done together.**
8. **Candidates are required to answer the requisite number of questions as per instructions printed on each question paper.**
9. **Candidates should write the answers only in black ink and in no other color. Though there is no specific prohibition against the use of Gel pen /Fountain pen, it will be advisable to use ball point pen only since its ink is indelible. Candidates are also advised not to use red, green ink, highlighter, sketch pen etc. for underlining or highlighting any sentence/Para/phrase as it amounts to making distinguishing mark which is prohibited. Candidates are permitted to use pencils for drawing graphs, diagrams etc. However, Candidates should take care not to use pencil for writing answers in Paper 1 & Paper 2.**
10. **The candidates should write the question number and the Sub-question number, if any, very clearly. Candidate should thoroughly check & ensure that the question number written by him is correct, in his own interest. The candidates should also leave a margin on each page in case margin is not provided in the answer book.**
11. Candidates should not tie up the unused answer books along with the used books. Unused answer books should be handed over to the invigilator.
12. The answer book and additional sheets used if any, should be fastened together with a tag supplied for the purpose. **They should also be stapled.** Candidates are to bring their stapler and staple them after tagging. The number of answer books used must be clearly stated in the space provided on the cover page of the answer book. Similarly, the number of questions attempted should also be indicated, by way of a tick (v) mark against the question/s attempted, in the cages provided for the purpose on the cover page of the answer book. However, the candidates should not write anything in the portion provided on the cover page for noting the marks. It is intended for the use of the examiner. All the answer books including additional sheets written by the candidates should be fastened together and also stapled before surrendering to the Invigilator or the Superintendent of the examination. Any representation regarding omission to surrender the written answer book or any part thereof which tantamount to adoption of unfair means will not be entertained after the examination is over.

E. Specific Instruction in case of Paper - 3 & Paper 4 (Objective type paper - Multiple Choice Questions)

1. Please note that MCQ booklet seal shall be opened by the candidate at 2.00 PM only. In other words, reading time is not allowed for MCQ exam.
2. The candidate must write his 6 digits Roll Number, as allotted to him and printed in the Admit Card, on OMR Answer Sheet in boxes in black pen and darken appropriate circles with HB Pencil. Similarly, he should write Question Paper Booklet Number as also the Question Booklet Code, as the case may be on OMR Answer Sheet. He should not write his Name, Registration Number anywhere and also not make any noting/scribbling on the Answer Sheet and Question Paper Booklet except in the space provided for rough work.
3. Candidate should write in the OMR answer sheets, the correct Question Paper Booklet No., Roll Number and Question Booklet Code with black ball point pen in the boxes and darken appropriate circles with good quality H.B. Pencil only. In case any candidate fills in this information wrongly, the Institute will not take any responsibility for rectifying the mistake. The Question Booklet Code and Question Paper Booklet Number as darkened by the candidate will be final and the result will be processed on the basis of the circle(s) darkened by him/her.
4. Each candidate will be given one Question Paper Booklet of English or Hindi language, as opted by him and one OMR Answer Sheet (in English language only). He will be required to surrender the Question Paper Booklet together with Answer Sheet at the conclusion of examination against acknowledgement by the Invigilator in the second page of the admit card. In other words, he will not be allowed to carry the Question Paper Booklet home.
5. Each column in the answer sheet corresponds to the serial number of question given in the question paper booklet. In each column, there are four circles which correspond to the four options for answer of which one is to be darkened on the answer sheet only. Any answer marked/darkened in the Question Paper Booklet will not be taken cognizance of and no marks will be awarded.
6. Candidates are required to sign in the OMR Answer Sheets and Attendance Register in the same style as they have signed in their exam application form as per their scanned signature and appearing in the Admit Card.
7. The Question Paper Booklet of each paper will consist of 100 multiple choice type questions. Each question will be of one mark and for every question, four options for an answer will be given in the Booklet. The candidate is required to select one amongst the options as his answer and darken with HB Pencil that circle viz. A or B or C or D, as the case may be, to be the answer of respective question in the OMR answer sheet. **For each correct answer, one mark will be awarded. For each wrong answer, 1/4th of the mark earmarked for that question will be deducted. Multiple darkened circles for a question will be treated as wrong answer. And, for questions not answered i.e. blanks, a zero will be given.**

Illustration for Correctly Marking the answer in the OMR Answer Books

Marking the answers				
Correct Method:	Wrong method :			
For Question No. 52, if you consider the correct answer to be C, mark as shown below	Do not Mark as shown below			
52 (A) (B) (C) (D)	52 (A) (B) (C) (D)			
	52 (A) (B) (C) (D)			
	52 (A) (B) (C) (D)			
	52 (A) (B) (C) (D)			
	52 (A) (B) (C) (D)			

8. A candidate has the option to erase the answer if he wants to change the answer already darkened. In such a case, he should erase it completely with good quality eraser and ensure that no mark visible after erasing.
9. Candidates may bring a card board or clip board on which nothing should be written so that they have no difficulty in darkening circles in OMR Answer Sheet as the tables provided in the examination hall may or may not have even or smooth surface.

F. Act of Unfair Means:

Violation of Instructions to Examinees as contained above tantamount to adoption of unfair means.

The nature of such violation, inter alia, includes the following.

1. Writing/jotting on the question paper (other than Roll Number at the specified place)
2. Writing in the answer book or additional book of, e.g. Roll Number [other than at the specified space]/ Registration Number, Name, Mobile number, unwarranted Remarks, irrelevant notes etc.
3. Possession of material inside the examination hall/room/washroom, e.g. writing/copying material / books / notes / writing on desk/writing on writing pad/geometric box/admit card (relevant for the day of the examination or otherwise), mobile phone [in switched off mode or otherwise], I Pod etc.

4. Seeking sympathy/making appeal, e.g. parent or relative passed away, met with accident /was hospitalized/ award marks/minimum required marks, inducement to examiner/writing irrelevant / unrelated remarks etc.
5. Writing/making in the answer book or additional answer book distinguishing marks - e.g. religious symbols, prayers, Om, Swastika, 786, etc.
6. Leaving the examination hall without handing over the answer book to the invigilator (MCQ booklet and OMR answer sheet in the case of Papers 3 & 4)
7. Misbehaving with the examination functionaries
8. Using of different inks/highlighter
9. Answering the questions in different hand writing on different pages
10. Tearing and carrying any page/leaf from the answer book, including additional answer book.
11. In the case of persons with disabilities, using the services of a writer who does not fulfill the eligibility requirements by making a false declaration regarding the educational qualifications of a writer.
12. Using ink other than black, sketch pen, highlighter for underlining or highlighting.
13. Carrying any paper, book, notes or any other written material in the examination room/hall/washroom etc.
14. Writing / making extraneous (irrelevant/ unrelated) notes/remarks. Write / make appeal for marks etc.
15. Carrying printing models or scientific calculator
16. Exchange pen, pencil, eraser, question paper, scale, calculator etc.
17. Talking/communicate with any other examinees.
18. Tearing and carrying away page/leaf from the Answer Book, including additional answer book or MCQ booklet.
19. Leaving seat without permission.
20. **Carrying mobile phones or any other electronic gadget/device in any form [except permissible calculator].**
21. Smoking, chewing tobacco/betel nut, gum etc.

If a candidate is found to have resorted to or has made attempts to resort to unfair means pertaining to an examination, the Council may, on receipt of a report to that effect and after such investigation as it may deem necessary, take such disciplinary action against the candidate concerned as it may think fit. The Superintendent of the examination has absolute power to expel a candidate from the examination hall, if in his opinion the candidate has adopted or attempted to adopt unfair means in connection with the examination. Any candidate expelled from the examination hall must, before leaving the hall, submit to the Council his/her explanation in writing through the Superintendent of the examination centre.

The above cases will be considered by the Examination Committee in accordance with the provisions of Regulation 41, read with Regulation 176, of the Chartered Accountants Regulations, 1988. The decision taken by the Committee includes cancellation of result and debarment from appearing in the examination in future.

In view of the above, candidates are advised to read the instructions carefully and familiarize themselves with the same to avoid falling within the ambit of unfair means leading to avoidable difficulties.

[Click Here for Spicemen Copies of Answer books & Attendance Registers](#)
