



ICMAI
THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA
भारतीय लागत लेखाकार संस्थान
Statutory Body under an Act of Parliament
(Under the jurisdiction of Ministry of Corporate Affairs)



Directorate of Certificate in Accounting Technicians

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CAT ROCC Guidelines

1. The Institute of Cost Accountants of India (ICMAI) is a premier professional body of Cost & Management Accountants in the Country established on 28th May, 1959 under the Cost Accountants Act, 1959 to regulate the profession of Cost and Management Accountancy in India. ICMAI is a premier, dynamic, vibrant professional institution actively associating itself in the industrial and economic development of the nation. The profession places itself at the service of the Nation, Government, Industry, and the Society to realize the objectives of a welfare state resulting in the prosperity and the well-being of its people.
2. To meet the huge demand for entry level Accountants in India, ICMAI has launched a short term Course - Certificate in Accounting Technicians (CAT) for 12th (10+2) passed and Under Graduates. This Course has been introduced in consultation with Ministry of Corporates Affairs, Government of India. CAT equip students become well versed with the maintenance of accounts, preparation of Tax Returns, Filling of Returns under Companies Act, Filling of Returns under Income Tax, GST, Custom Act, Export & Import documentation etc.

3. Course Details:-

(i) **Eligibility:** - The students who have passed/appearing 12th (10+2) examination or under graduates are eligible to take admission in CAT Course.

(ii) **Course Details**

A) CAT Course Part-I (150 Hours)

Paper 1: Fundamentals of Financial Accounting. (40 Hours)

Paper 2: Applied Business and Industrial Laws (40 Hours)

Paper 3: Financial Accounting - 2 (30 Hours)

Paper 4: Statutory Compliance (40 Hours)

B) CAT COURSE Part-II (180 Hours)

(A) Computer Fundamentals by Microsoft (45 Hours)

(B) Computerized Accounting- Tally ERP 9.0 (45 Hours)

(C) Employability Skills(30 Hours)

(D) e-Filing by experts (30 Hours)

(E) Introduction to Costing Principles and Preparation of Cost Statements (30 Hours)

- **5-days Orientation Programme**

- (iii) **Internship:-** The Internship will be for 45 days. The Internship can be taken from organizations prescribed under Internship scheme of CAT Course.
- (iv) **Course Fees:-** Rs. 12,660/- (Rupees Twelve Thousand Six Hundred Sixty Only)
- (v) **Mode of Examination:-** Multiple Choice Questions.

4. Admission:-

Students may register through their nearest Regional Council, Chapter or Recognized Oral Coaching Centre (ROCC) for oral coaching. Students may also register directly with the CAT Directorate of ICMAI.

5. Recognized Oral Coaching Centres (ROCC):-

To extend the benefits of this employment-oriented course to wider sections of society and to strengthen student support services, ICMAI invites established Colleges and Educational Institutions to become Recognized Oral Coaching Centres (ROCCs) for imparting oral coaching to CAT students.

The ROCC scheme has been introduced to promote the CAT Course with the support and involvement of suitable Colleges and Educational Institutions. Under the scheme, the host institution provides infrastructure and administrative support, while academic control remains with ICMAI.

6. Main characteristics of ROCC are: -

- (i) Accommodation shall be provided by the host institution.
- (ii) Furniture and equipment shall be provided by the host institution.
- (iii) Expenditure relating to oral coaching and related administration shall be borne by the host institution.
- (iv) Faculty members and staff required for CAT coaching shall be appointed and paid by the host institution.
- (v) The host institution shall provide library facilities and other required administrative support

7. Functions of ROCCs:-

- (i) Promote the CAT Course of ICMAI in the operational area of the ROCC. Any advertisement in the media shall be in accordance with the standard publicity material provided by ICMAI.
- (ii) Counsel students and parents on all matters relating to the CAT Course throughout the duration of the course.
- (iii) Sell and receive admission forms from students along with the requisite fee in the form prescribed by the Institute. After scrutiny, the list of eligible candidates, application/admission forms, fee details and attested copies of required documents shall be forwarded to the CAT Directorate, Noida, for registration.
- (iv) Organise an induction meeting for CAT students.
- (v) Conduct oral coaching, wherever applicable, as per the guidelines of the CAT Directorate. Normally, the ROCC shall arrange lectures as per prescribed hours for each subject, unless centralised online classes are arranged by the CAT Directorate.

- (vi) Support students in submitting examination forms as per the guidelines issued by the CAT Directorate from time to time.
- (vii) Submit the name, registration number, email ID and mobile number of students to the CAT Directorate in the prescribed format on or before commencement of oral coaching classes.
- (viii) Submit attendance reports on or before 31 March for the June examination and 31 October for the December examination. Minimum 70% attendance is mandatory in each paper. Attendance records shall be retained for at least three years after completion of classes.
- (ix) Support students in getting Internship and Placement.
- (x) Submit regular feedback reports to the CAT Directorate in the prescribed formats.
- (xi) Keep students informed of all communications issued by the Institute relating to admission, fee payment, examination schedule, results and other relevant matters.
- (xii) Prominently display the name of the ROCC and its tie-up with the Institute on a board of appropriate size, preferably not less than 8 ft. x 3 ft.

8. Role of ICMAI:-

- (i) Develop and provide study material for the CAT Course free of cost to CAT students admitted through ROCCs.
- (ii) Conduct self-assessment and examinations, declare results and issue certificates to qualified CAT students as per applicable rules and regulations.
- (iii) Issue guidelines and regulations for oral coaching to ensure quality and uniform academic standards. The CAT Directorate may organise centralised online classes for CAT Course in which case ROCCs may not be required to conduct separate coaching classes for the relevant papers.
- (iv) Advise or arrange the required Orientation Programme through online or offline mode, as may be decided from time to time.
- (v) Process reimbursement of suitable amounts against actual services, if any, rendered by ROCCs/Regional Councils/Chapters/Study Centres as per the fee-sharing pattern approved by the CAT Directorate.
- (vi) Monitor or inspect ROCCs through appropriate authorities or representatives of the Institute to ensure quality education and compliance with ICMAI requirements.
- (vii) Close any ROCC and shift students to another centre if the services provided are not in accordance with the requirements of ICMAI.

Important: ROCCs shall not use the name or logo of the Institute for any purpose other than the CAT Course. Any violation may result in stringent action, including cancellation of recognition without notice.

9. Manner of application for ROCC:-

- (i) Interested institutions may apply in the prescribed format given at Annexure-I along with the prescribed fee of Rs. 30,000/-, comprising Rs. 5,000/- as non-refundable processing fee and Rs. 25,000/- as refundable, non-interest-bearing security deposit.

- (ii) UGC-affiliated Colleges/Institutions and other institutions having an annual turnover of more than Rs. 1 crore during each of the previous three years are required to pay only the processing fee of Rs. 5,000/-.
- (iii) The refundable security deposit shall remain with ICMAI as long as the ROCC continues to be associated with the Institute, subject to there being no breach of the guidelines issued by the CAT Directorate from time to time.

10. Processing of Applications:-

- (i) ICMAI shall scrutinise applications received for recognition as ROCC. Applicants found suitable as per the selection criteria shall be issued a letter of recognition for conducting oral coaching for CAT students, as applicable.
- (ii) Upon recognition, the ROCC may receive one set of CAT study notes and standard publicity material. Prospectuses may be obtained from ICMAI on payment basis.
- (iii) If an application is not found suitable during scrutiny, the amount deposited shall be refunded after deduction of Rs. 2,000/- as processing charges, as applicable.
- (iv) After successful processing, the details of the ROCC may be uploaded on the Institute website in addition to communication issued to the applicant by the CAT Directorate.

11. Fee Sharing / Reimbursement:-

- (i) The ICMAI CAT Directorate may process reimbursement of suitable amounts against actual services, if any, rendered by ROCCs/Regional Councils/Chapters/Study Centres, as applicable, as per the details given below:

Particulars	CAT Fee Sharing per Student (Rs.)
CAT Course Part-I (150 Hours)	3,000
CAT Course Part-II (180 Hours)	2,000

- (ii) The Institute shall not provide any other financial support or compensation to the ROCC under any other head.
- (iii) No centre shall charge students any amount in excess of the prescribed fee. Any complaint in this regard shall be viewed seriously and may lead to cancellation of recognition.
- (iv) The accounts relating to fees collected from students shall be subject to surprise inspection and random scrutiny by the CAT Directorate, ICMAI.

12. Criteria for Selection of ROCCs:-

- (i) The applicant should have at least three years of experience in providing education to 12th (10+2) passed students.
- (ii) The applicant should provide at least two classrooms for CAT students.
- (iii) The applicant should have adequate library facilities.
- (iv) Faculty members engaged for oral coaching should possess at least Post Graduation in Commerce or CMA/CA/CS qualifications, as applicable.

- (v) The applicant should be a trust, society, Section 8 company, UGC/AICTE/Central or State Government recognised institution, or recognised school offering education.

13. Validity and Renewal of Recognition:-

- (i) Recognition of an ROCC shall initially be valid for three years and may be renewed every three years, subject to satisfactory performance and compliance with the guidelines.
- (ii) An ROCC shall complete the coaching of a batch admitted before expiry of recognition, even if the recognition period expires during the continuation of that batch, unless otherwise directed by the CAT Directorate.

14. General Instructions:-

- (i) If a study centre is discontinued in the middle of a session or during conduct of the course, the ROCC may be liable to pay to the CAT Directorate an amount equivalent to the applicable fee, and the security deposit may also be forfeited in favour of ICAI.
 - (ii) No ROCC is authorised to open any sub-centre or engage any franchisee for conducting courses of the Institute.
 - (iii) In case of any dispute, the matter shall be referred to the appropriate authority of the Institute, whose decision shall be final and binding.
 - (iv) The Centre shall discharge its duties responsibly and in a manner that protects the interest of students and the image of the Institute.
 - (v) Any violation of the above conditions shall make the Centre liable for consequences arising from any litigation initiated by an aggrieved student or any other party.
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Application form seeking approval for opening of Oral Coaching Center of Certificate in Accounting Technician (CAT) Course

1.	Name of the College/ Institute/Organization with complete (a) address (b) Contact Persons with Designation (c) Phone, Mobile No. of contact Person / Director (d) E-mail id (e) Fax Number	
2.	Status of the College/ Institute/Organization i.e., run by a registered Society / Trust etc (copy of Registered Deed to be attached) and date of inception.	
3.	Profile of the College/ Institute/Organization	(Enclose separate sheets)
4.	(i) Total No. of Classrooms with the applicant	Nos. _____ in Sq ft _____
	(ii) No of classrooms that can be allotted for CAT	Nos. _____ in Sq ft _____
	(iii) No. of computers installed	<u>Existing</u> <u>Proposed</u>
	(iv) Library (no. of books)	
5.	Staff: (i) Name of regular teaching staff and their qualifications & experience	(Attach separate sheet)
	(ii) Name and qualification of visiting faculty.	(Attach separate sheet)
	(iii) No. of non-teaching and supporting staff.	(Attach separate sheet)
6.	Number of students which may be admitted during a Session	
7.	Whether the existing institution is running the courses of any other examining body. If yes, give details of course-wise students strength for the last two years	

8.	Attached an attested copy of latest Audited Balance Sheet	Yes/no
9.	Details of the Fees (a) Processing Fees -Rs. 5000/- (Non-Refundable once approved as ROCC) (b) Security Deposit – Rs. 25000/- (Refundable)	Demand Draft drawn in favour of “THE INSTITUTE OF COST ACCOUNTANTS OF INDIA” payable at New Delhi. DD No----- Bank's name ----- Date -----

Declaration:

I confirm that the information furnished above is true to the best of my knowledge and belief, and I certify the authenticity of the documents enclosed. I also agree to abide by the rules and guidelines of the Directorate of CAT, The Institute of Cost Accountants of India, in relation to the conduct of Oral Coaching Classes.

Name / Designation and Signatures
of the authorized signatory of Institution/School

To:
The HOD
Directorate of Certificate in Accounting Technicians
The Institute of Cost Accountants of India
“CMA Bhawan” C-42, Sector-62
Noida- 201309 (UP)