

## **INSTRUCTIONS TO EXAMINEES – DECEMBER, 2019**

### **PART- A**

#### **GENERAL INSTRUCTIONS**

1. Immediately, after taking the print-out of the Admit Card from the website of the Institute **www.icsi.edu**, every candidate is advised to carefully verify all the particulars mentioned in his/her Admit Card, i.e. his/her Name, Photograph, Signature, Registration Number, Stage and Module(s) of Examination enrolled for, Examination Centre (Name, Address, Code, etc.), Medium of Examination, Dates and Timings of Examination, Details of Paper-wise Exemption granted, Elective Subject in case of Professional Programme (Old & New syllabus), etc. In case of any discrepancy, the same must be brought to the notice of the Institute immediately at our support portal <http://support.icsi.edu>
2. Candidates are advised to carefully go through the “Instructions to Examinees” for their strict compliance. Since the particulars mentioned by the candidates on the OMR based cover page of the main answer book are to be read by a machine for result processing activities, any wrong information mentioned may affect the result of the candidate adversely and for that the Institute will not take any responsibility for rectifying such mistake(s).
3. Candidates should carry with them (i) Admit Card; and (ii) Student Identity Card to the Examination Centre every day for establishing their identity and securing admission to the examination, failing which they will not be allowed to enter the Examination Hall.
4. The Superintendent of Examination Centre and the Invigilators have been advised to verify the identity of each and every candidate at the time of entry into the Examination Hall and while taking candidate’s signature on the Attendance Sheet. Accordingly, each candidate must show his/her Admit Card and Student Identity Card to the Invigilator/Supervisory Staff on demand any time during the course of examination.
5. Candidates are advised to ensure that they are in possession of a valid Identity Card as downloaded from the individual online accounts at <https://smash.icsi.in> duly attested by the authorized official(s) of the Institute. In case, due to any reason, the photograph and signature of the student are not available in the downloaded Identity Card, the candidates should affix his/her photograph and put the signature on the downloaded Identity Card and get it attested by Gazetted Officer/Member of ICSI/Principal of Recognized School/Manager of Nationalised Bank. For any reason, if some of the candidates are not holding the Identity Card due to technical/ practical problems, they may bring any other Photo Identity Card issued by the Government Departments, viz. Passport, Driving Licence, PAN Card, UID Aadhaar Card, Voter Card, etc. to establish their identity *vis-à-vis* the particulars appearing in the Enrollment Details / Attendance Sheet. Please handover one identical photograph to the Superintendent of Examination Centre for affixing the same on the Attendance Sheet.
6. In case, due to any reason, the downloaded Admit Card does not bear the photograph of the examinee, the candidate should affix his/her photograph on the Admit Card and get it attested by Gazetted Officer/Member of ICSI, etc. and also bring Student Identity Card/other documents as specified above, as identification proof and also one identical photograph for submitting to the Superintendent of Examination Centre.
7. Provisionally registered students of Executive Programme 2017 (New Syllabus) were required to regularize their registration by submitting proof of passing Bachelor’s Degree Examinations within six months from the date of registration. Candidates who have not complied with the requirements are not eligible to appear in the Executive Programme 2017 (New Syllabus) examinations in December, 2019. In case any candidate manages to appear in the examinations without complying with the said requirement, the appearance and/or the result are liable to be cancelled.
8. The students of Executive and Professional Programme Stages under 2017 (New) Syllabus were required to successfully complete the Pre-Examination Test to become eligible for enrollment to December, 2019 Session of examinations. In case any candidate manages to appear in the examinations

without complying with the said requirement, the appearance and/or the result shall be cancelled without further notice. Therefore, candidate(s) are advised to ensure that they have successfully completed Pre-Examination Test of relevant Module(s) of Executive or Professional Programme, as the case may be, to avoid complications at the time of appearing in the examination and declaration of results.

9. Candidates are advised to visit the venue of the examination centre beforehand to know about the exact location so as to avoid any inconvenience on the day of the examination.
10. Candidates will be allowed to enter into the Examination Hall **15 minutes** before the time specified for the commencement of examination and occupy their allotted seats in Examination Hall.
11. The candidates should leave for the examination centre well before the stipulated time keeping in view the weather, traffic conditions, etc. No candidate shall be allowed to enter the Examination Hall **after the expiry of half-an-hour of the commencement of examination** and no candidate shall be permitted to leave the Examination Hall until the **expiry of one hour** after the commencement of examination.
12. The seating arrangements of the candidates shall be displayed on the notice board at the entrance of the examination centre. Candidates will find their roll numbers written against the seats allotted to them at the examination hall/ room. They should occupy their allotted seats only.
13. In case before the examination or during the currency of examination, any situation arises, due to which special seating arrangement is required to be made on medical grounds, such candidate may submit his/her application to Joint Secretary, Directorate of Examinations along with copies of supporting documents for consideration. **No facility including special seating arrangement shall be granted by the examination centre without permission from the Institute.**
14. **Candidates are not required to appear in the paper(s) in which they have been granted paper-wise exemption as shown in the Admit Card as well as the Attendance Sheet. The exemption(s) as appearing in the Admit Card should match with the exemption(s) as shown in the Attendance Sheet.** In case of any discrepancy in regard to paper-wise exemption(s) shown in the Admit Card and/or any mismatch with the exemption(s) as appearing in the Attendance Sheet, it should immediately be brought to the notice of the Superintendent of Examination Centre and the Directorate of Student Services of the Institute in writing through our support portal <http://support.icsi.edu> for necessary clarification and confirmation. **However, exemption in any paper(s) of examination should not be assumed unless confirmed in writing by the Institute.**
15. **The paper-wise exemption in any paper(s) of the examination, once sought by the candidate and granted by the Institute remains valid and is printed in his/her Admit Card (Roll No.) and taken on record for computation of his/her results unless it is cancelled by the student by submitting a formal request to the Institute at the online portal <https://smash.icsi.in> after logging into the individual accounts of the students. Exemption once cancelled on student's request shall not be revived subsequently under any circumstances. Candidates fulfilling the eligibility conditions under 60% marks criteria have been granted exemption(s) in the respective papers and such exemption(s) has/have been shown in the Admit Card as well as the Attendance Sheet. The status of available exemptions is also available in the individual accounts of the students at: <https://smash.icsi.in>. Further, if such candidates appear in any paper disregarding the exemption granted as shown in the Admit Card, the exemption will be cancelled by the Institute without notice and shall not be revived under any circumstances.**
16. **It is reiterated that the paper-wise exemptions granted to the students are cancelled on submission of a formal request to the Institute at the online portal <https://smash.icsi.in> or in the event of reappearance in the respective papers by the students despite an endorsement reflecting the exemption granted in the Admit Card.**
17. **It may be noted that in some cases, the exemptions granted in accordance with the various provisions contained under the Regulations are inter-related with other exemptions granted and cancellation (or appearance) in any one of the papers may result in**

**cancellation of exemptions in all the inter-related papers. For example, if a candidate has been granted paper-wise exemptions in three papers on the basis of scoring 64, 59, 57 & 10 marks respectively in the four papers contained under Module-I of Executive Programme in previous session and in case he/she appears or cancels the exemption in any one out of the three exempted papers having scored 60% marks in aggregate, all the three exemptions shall be cancelled since the exemption criteria in this case is applicable only if all the three papers are taken together. Such guidelines are equally applicable for the students of Professional Programme also. Candidates are, therefore, advised to be extremely careful while seeking cancellation or while appearing in the exempted papers, as the final result will be computed considering the actual marks scored on reappearance and/or the deemed absence in the papers as the case may be. In other words, candidates appearing in the exempted papers despite an endorsement to the effect in the Admit Card shall be doing so at their own risk and responsibility and the Institute may not be held responsible for any eventuality which may arise at a later date. In case of any doubt regarding the applicability of rules regarding the exemptions, students should invariably seek prior clarifications from the Institute by writing through our support portal <http://support.icsi.edu> before deciding on their own to appear in the examination of exempted subjects or seeking cancellation of exemptions granted.**

18. Candidates who have switched over from Professional Programme 2007 Syllabus to Professional Programme 2012 Syllabus, have been granted additional paper-wise exemptions in Information Technology and Systems Audit Paper and/or Elective Subject(s) as the case may be, according to eligibility conditions defined under the modified switchover scheme. Wherever particular module(s) have been exempted on the basis of granting exemptions as per the modified switchover scheme, the combination of Module(s) in respect of candidates concerned have been suitably modified and the candidates are advised to immediately point out discrepancies, if any.
19. If any candidate appears at a centre other than the centre indicated in his/her Admit Card, the answer book(s) of such a candidate is liable to be cancelled.
20. The medium of writing the examination for Executive Programme and Professional Programme (Old/New Syllabus) is English or Hindi as per the option exercised by the candidate and as indicated in the Admit Card. Candidates, who write some of the papers /answers in Hindi medium and some in English medium other than the opted one, will be treated as cancelled. In case of any doubt or discrepancy in Hindi language in the question paper, the English version of the questions shall prevail. Candidates should write the answer to the questions in the medium, i.e., English or Hindi as opted by them while enrolling for the examination.
21. All Question Papers will be provided in English language except the following three papers of the Executive Programme (Old Syllabus) and two papers of Executive Programme (New Syllabus) of Module -II, which will be provided in English with Hindi translation to those candidates who have opted Hindi Medium for writing their respective examinations and such Hindi Medium candidates must darken the circle against the column 'Medium of Writing – HINDI' on the cover page of their main Answer Book No.1:

<b>Executive Programme- Module II (Old Syllabus)</b>	<b>Executive Programme- Module II (New Syllabus)</b>
1. Company Accounts and Auditing Practices	1. Securities Laws and Capital Markets
2. Capital Markets and Securities Laws	2. Economic, Business and Commercial laws
3. Industrial, Labour and General Laws (OMR Based Examination)	

Such candidates should ensure that they received the question paper printed in Hindi language along with English version. In case the question paper in Hindi medium as opted by him/her is not received, the matter should be immediately brought to the notice of invigilator/centre superintendent for immediate action. No representations shall be entertained subsequently in this regard.

22. No candidate shall bring with him/her or carry with him/her any Book, Study Material, Handwritten or Printed Notes, Pieces of Paper (chits), Mobile Phone, Scientific or Programmable Calculator, Blue Tooth,

Laptop, Palmtop, Smart Watch, Health Band or any other electronic device or gadget in the Examination Hall. The candidates are warned to remain prepared that in the event of suspicious behaviour of any examinee in the Examination Hall/ Room/Premises, he/she would be searched/ frisked to demonstrate that he/she does not possess any prohibited/objectionable item(s) with him/her.

23. Personal belongings including mobile phones are not allowed inside the examination room. **Candidates are advised not to bring valuable personal belongings to the examination venue and the Institute or examination centre shall not be responsible for arranging safe keeping of the item(s) brought to the examination centre or in case they are lost, damaged or stolen. No correspondence shall be entertained by the Institute in this regard.**
24. Candidates should refrain themselves from spreading rumours and hosting any material including examination on social media websites like, WhatsApp, Instagram, Facebook, YouTube, Twitter, etc. Any suspicious activity observed /rumours being spread, should immediately be brought to the notice of Joint Secretary (Examinations)/Centre Superintendent of nearby examination centre.
25. Candidates are required to write answers to Questions in their own handwriting with blue colour ink pen/ball-point pen. **Writing answers with red or green ink or any other colour ink is prohibited.** Accordingly, candidates are advised to bring their own pen for their use. Borrowing/lending/exchanging of any item with other candidate(s) during the examination in the Examination Hall/Room is prohibited.
26. Candidates are allowed to use their own battery operated noiseless and cordless ordinary calculator with not more than 6 functions, 12 digits and 2 memories. Use of programmable, scientific or printing model of calculators or calculators not conforming to above specifications shall not be permitted. Borrowing or exchanging of calculators or any other item/material shall not be permitted in the Examination Hall.
27. Irrespective of the use of calculator in the examination, candidates are advised to invariably show all important steps and working notes relating to solutions of practical problems along with their answers and rough work done marked as "ROUGH WORK TO QUESTION No. ...." and scored off by drawing two parallel lines across such rough work.
28. On receipt of Question Paper, first of all, every candidate must write his/her Roll Number on the top of Question Paper at the specified space provided on the front page. Further, every candidate is required to satisfy himself/herself that he/she has received correct and complete Question Paper and also verify it with reference to the Question Paper Code, Examination Time-Table as given in the Admit card, and see that the total number of questions and printed pages as mentioned on the front page of the Question Paper are in order/complete in all respects.
29. In case any candidate has received a wrong question paper, i.e., question paper of a different subject/stage of the examination, he/she should immediately bring it to the notice of the invigilator/Centre Superintendent and get it replaced with the correct question paper. No extra time for writing such examination and also no representation in this regard shall be entertained subsequently.
30. Candidates are warned not to write anything on the Question Paper (except their Roll Number and tick mark [✓] for the questions attempted), Admit Card, Student Identity Card, etc. and not to take away anything(s)/paper(s) from the Examination Room/Hall other than copy of their own Question Paper, Admit Card, Student Identity Card, Scale, Pen and Calculator. Writing of hints, bullet points, short answers, etc., on Question Paper is strictly prohibited.
31. Candidates should write their Roll Number in words and figures inside the boxes and darken the corresponding OMR circles provided on the cover page of the main answer book in **blue or black ball point pen only** and nowhere else in the answer book including additional answer book(s). 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.
32. The Attendance Sheets contain the perforated 'Roll Number Barcode Stickers' for each day's paper for each candidate against his/her name. Before signing the Attendance Sheet on each day of examination, the candidate should remove the perforated 'Roll Number Barcode Sticker' of that particular paper from the Attendance Sheet and affix the same at the appropriate space in the box provided on the cover page of the main Answer Book. Since OMR machine will read the Roll Number, candidates should check and

ensure that the Roll Number written in words, figures and circles darkened are correct. In case this information is filled wrongly, Institute will not take any responsibility for rectifying the mistake.

33. While affixing the 'Roll Number Barcode Sticker' on the space provided on the cover page of main Answer Book, it must be ensured by each candidate that the Roll Number Barcode Sticker belongs to him/her and it is related to that particular day's paper only. It must also be ensured that candidates sign the Attendance Sheet only after removal of the Roll Number Barcode Sticker and affixing it on the cover page of the Answer Book. This is to ensure that the candidate's signature on the Attendance Sheet does not cross over into the sticker and deface it.
34. Every candidate on each day of the examination must sign the attendance sheet in the appropriate column against his/her Roll No. and in no case shall leave the examination hall without signing the attendance sheet. Candidates are required to carefully fill-up relevant particulars such as Roll Number, Date of Examination, Stage of Examination, Name of Subject, Medium of Writing, No. of Answer Books used, etc., at the appropriate space and put their signature(s) within the box provided for the purpose on the cover page of main Answer Book.
35. Each candidate is required to maintain uniform pattern and style of his/her handwriting on answer book(s) as well as signature(s) in all correspondence with the Institute —particularly while signing his/her Attendance Sheet and on cover page of main Answer Book in the Examination Hall/ Room with reference to his/her specimen signature appended on the Admit Card, Student Identity Card and Examination Enrolment Form.
36. Candidates should write answers on both sides of all pages of answer book(s) and use all pages of the main answer book before asking for additional answer book. In order to avoid wastage and possibility of misuse of answer book(s), candidates will be issued additional answer book only on demand after they have completely used the main answer book. Any attempt to tamper with the answer book(s) or tearing page(s) from the answer book(s) for any reason whatsoever, or taking them out of Examination Hall/ Room shall tantamount to misconduct punishable under the examination rules and regulations and shall entail stern disciplinary action.
37. Candidates are strictly advised not to write any irrelevant/extraneous matter, mention name, roll no, mobile no, make appeal to examiners for award of pass marks, write name or put signature in the examiner's/checker's column, use different colours of pen (other than blue/black), write criticism of question paper, make religious symbols / sketches of God or salutation or invocation to God, etc., in the answer book(s). Candidates should not put a tick mark (√) or cross mark (X) or write question numbers on the front page table of the main answer book meant for the examiner. Violation of this instruction shall tantamount to use of unfair means and may lead to the cancellation of result as well as student registration.
38. No candidate should leave or will be allowed to leave the Examination Hall (i) within one hour of the commencement of examination; (ii) during last 15 minutes of the examination timing; (iii) without signing the Attendance Sheet; and (iv) without properly handing over his/her answer book(s) to the Invigilator.
39. **In case any candidate leaves the examination hall/room after the expiry of one hour but before two hours of commencement of examination, he/she should surrender his/ her question paper to invigilator and he/she shall not be entitled to claim it subsequently.**
40. Candidates must attempt questions in accordance with the directions as given on each Question Paper. If the questions are attempted in excess of the prescribed number, only the questions attempted first up to the required number will be valued and awarded marks and the remaining answer(s) will be ignored.
41. **Answer to each question must be started from a fresh page and all parts/sub-question(s) of that question should be attempted consecutively** and that the candidate must clearly and prominently mention the respective Question No. at the start of answer and draw parallel lines underneath the question number on the left-hand side margin of the page e.g., "Ans. to Q. No. ...". Candidates are advised not to write anything on the left-hand side margin of pages of answer books except Question No./Sub-Question No. nor should they leave any blank space(s)/page(s) in between the answers or answer book(s).

42. Candidate must put a cross mark (X) against the respective Question No.(s) attempted by him/her in the appropriate box provided on the cover page of the answer book to indicate that cross (X) marked question(s) have been attempted by him/her.
43. Candidates are expected to write to-the-point answers to the questions in neat and legible handwriting quoting relevant provisions of the Acts/Rules, citing case law in support of the answers wherever applicable, and be conversant with the amendments to the laws made up to six months preceding the date of examination.
44. Candidates shall not seek/ask for any clarification/interpretation/advice on any question(s)/question paper from the Centre Superintendent/Invigilators/General Observers on duty during the currency of examination. Such candidate/(s) can make a separate representation to the Institute after completion of examination on the same day or within seven days after the conclusion of examinations in its entirety.
45. Candidates should write their answers in legible manner. Any answer book containing bad and illegible handwriting is liable to be awarded "ZERO" marks by the examiner.
46. The additional answer book(s) should be fastened to the main Answer Book No.1, in such a manner that it lies flat when opened. The total number of answer book(s) used (including main answer book) must be clearly indicated on the cover page of the Answer Book No.1, e.g., 1 + 1 = 2 to denote use of one main answer book plus one additional answer book.
47. No candidate, without specific permission of the Superintendent/Invigilator, shall leave his/her seat during the course of examination. It shall be the personal responsibility of the candidate concerned appearing in the examination to properly fill-up all relevant particulars on the cover page of main answer book. On completion of examination or expiry of the prescribed examination timing, the answer books, even if the same is blank, must at once be handed over to the Invigilator on duty in his/her Room/Hall and the Invigilator's signature be obtained in the relevant column of acknowledgement printed on the Admit Card in token of having handed over his/her answer book(s). The Superintendents of Examination Centres have been advised to issue acknowledgement in the aforesaid manner, through the Invigilators, for submission of answer books by the candidates.
48. Any representation regarding omission to hand over the written answer book(s) and/or additional answer book(s) or not obtaining the acknowledgement from the Invigilator for handing over his/her answer book(s), for any reason whatsoever, shall not be entertained after the examination in that paper is over.
49. Any candidate attempting to copy or found copying or referring to or found in possession of any printed/handwritten material, notes, books, mobile phone or any electronic device etc., or exchanging notes or answer scripts with any other person or copying from the work of another candidate or writing answers in the answer book of any other candidate or answers got written by other candidate or person or allowing any other candidate to copy/refer to his/her work, helping or asking help from any other person in any manner or communicating by means of words, signs, gestures, codes, and other similar acts to exchange, impart or acquire relevant information in the examination hall/premises will be treated as adoption of unfair means in the examination. Similarly, any candidate found consulting, talking, whispering with any person in the Examination Hall/ Room or in the corridor/toilet within the premises of examination centre during the course of examinations shall be dealt with severely and punished sternly under the rules and regulations of the Institute.
50. The Superintendent of Examination has absolute power to expel a candidate from the Examination Hall/ Room if in his/her opinion the candidate has adopted /attempted to adopt unfair means for the purpose of answering the questions in examination or behaved in a disorderly manner in and around the Examination Hall/ Room or obstructed the Superintendent or invigilating staff in carrying out his/her duties or attempted to offer illegal gratification or attempted to apply undue influence or threat or blackmail any person connected with conduct of examination. A candidate so expelled, must before leaving the Examination Hall, submit to the Institute his/her explanation in writing through the Superintendent of Examination. Once a candidate is so expelled, he/she may not be allowed to appear in the remaining paper(s) of the examination. Over and above, for any such misconduct of grave nature, the candidate shall be subject to disciplinary action under the provisions of the Company Secretaries

Regulations, 1982 and/or other appropriate legal action under the laws of the country and particulars of such candidates or cases will be suitably notified in the Institute's official bulletin/on Institute's website.

## **PART-B**

### **SPECIFIC INSTRUCTIONS FOR OMR BASED EXAMINATION**

#### **FOR EXAMINEES OF EXECUTIVE PROGRAMME (OLD AND NEW SYLLABUS)**

- With effect from December, 2019 session of examination, the Institute will also conduct OMR based examination for the three papers of CS Executive Programme (New Syllabus). Accordingly the examination in the following three subjects of the Executive Programme (Old Syllabus as well as New Syllabus) shall be held in OMR mode:

<b>Executive Programme-(Old Syllabus)</b>	<b>Executive Programme- (New Syllabus)</b>
1. Cost and Management Accounting <i>(Module-I)</i>	1. Corporate and Management Accounting <i>(Module -II)</i>
2. Industrial, Labour and General Laws <i>(Module -II)</i>	2. Tax Laws <i>(Module-I)</i>
3. Tax Laws and Practice <i>(Module -I)</i>	3. Financial and Strategic Management <i>(Module -II)</i>

Examination for the above three papers of Executive Programme (Old Syllabus) will be held on 20<sup>th</sup>, 21<sup>st</sup> and 23<sup>rd</sup> December, 2019 and for Executive Programme (New Syllabus) on 27<sup>th</sup>, 28<sup>th</sup> and 29<sup>th</sup> December, 2019 respectively.

- The candidates will be provided a Question Paper Booklet and an OMR answer sheet for answering the questions.
- The candidate must write the 6 digit Roll Number as allotted to him/her and printed in the Admit Card, on OMR Answer Sheet in boxes and darken appropriate circles with **Blue/Black Ball Point Pen**. Similarly, write Question Paper Booklet Number and also the Question Paper Booklet Code, viz. A or B or C or D as the case may be, Subject Code and Exam Centre Code on OMR Answer Sheet. The candidate should not write his/her name, Registration Number and also not to make any noting/scribbling on the OMR Answer Sheet and Question Paper Booklet except in the space provided for rough work. In case any candidate fills in the information wrongly, the Institute will not take any responsibility of rectifying the mistake. The Question Paper Booklet Code as darkened by the candidate will be final and the result will be processed on the basis of the circle darkened by him/her.
- Candidates must correctly fill in the Question Paper Booklet Code (as mentioned on the top of the Question Paper Booklet) in the OMR Answer Sheet, as the same will be considered final for result computation. Candidates not filling the Question Paper Booklet Code will not be awarded any marks.
- Question paper booklets for the OMR based examination in respect of the following subjects/papers shall be provided in English language only:

<b>Sr. No.</b>	<b>Executive Programme (Old Syllabus)</b>	<b>Executive Programme (New Syllabus)</b>
1.	Cost and Management Accounting	Corporate and Management Accounting
2.	Tax Laws and Practice	Tax Laws
3.	- - -	Financial and Strategic Management

However, candidates of Module II of Executive Programme (Old Syllabus) who opt for writing the examination in Hindi medium shall be provided question paper booklet of Industrial, Labour and General Laws (Module-II) paper in English along with its Hindi version. However, OMR Answer sheets for all the subjects would be provided in English language only.

6. Candidates should not open the seal of the Question Paper Booklet before the time specified for the commencement of the examination.
7. Every candidate is required to satisfy that the Question Paper Booklet given is of the medium opted by him/ her and contains the number of pages as printed on the cover page of the booklet. In case of any discrepancy, he/she should ask for replacement of the Question Paper Booklet immediately.
8. The OMR Answer Sheet contains the serial number of questions as given in the Question Paper Booklet. Against each question number, there are four circles marked as A, B, C, and D which correspond to the four answer options of which one is to be darkened on the OMR Answer Sheet only. No marking should be done on the Question Paper Booklet.
9. Candidates are required to sign on the OMR Answer Sheet and Attendance Register/Sheet in the same manner as they have signed in their application form and Admit Card. Before signing the Attendance Sheet, candidate should remove the “Barcode Sticker” of that particular paper from the Attendance Sheet and affix the same vertically in the space provided on the OMR Answer Sheet.
10. The Question Paper Booklet will consist of 100 Multiple Choice Questions (MCQ’s). Each question will be of one mark and for every question, four answer options designated as A, B, C and D are given in the Question Paper Booklet. The candidate is required to select one amongst the options corresponding to the question as his/her correct answer and darken the circle i.e. A or B or C or D as the case may be, to be the answer in the OMR Answer Sheet **with Blue/Black ball point pen only. Use of pencil is prohibited for darkening the circle.**

**Example:**

Marking the answers	
<p style="text-align: center;"><b>Correct Method:</b></p> <p>For Question No. 10, if the candidate considers the correct answer to be C, he/she has to mark as shown below:</p> <p style="text-align: center;">10    (A)    (B)    (C)    (D)</p>	<p style="text-align: center;"><b>Wrong method:</b></p> <p style="text-align: center;"><b>Do not mark as shown below:</b></p> <p>10    (A)    (B)    (✓)    (D)</p> <p>10    (A)    (B)    (x)    (D)</p> <p>10    (A)    (B)    (c)    (D)</p> <p>10    (A)    (B)    (●)    (D)</p> <p>10    (A)    (●)    (●)    (D)</p>

11. For each correct answer one mark will be awarded. There will be negative marking for wrong answers. **The negative marking will be applied in the ratio of 1: 4, i.e. deduction of one (1) mark for every four (4) wrong answers or proportion thereof, i.e., 0.25 mark for each wrong**



answer and total marks obtained by the candidates would be rounded up to next whole number. Further, the negative marks would be limited to the extent of marks secured for correct answers so that no candidate shall secure less than zero mark in the subject concerned.

12. Multiple darkened circles for a question will be treated as wrong answer. For question/(s) not answered i.e. blanks, no marks will be given or deducted.
13. Candidate has no option to change/alter/erase the answer once he/she has answered the question by darkening the circle. Therefore, before darkening the circle corresponding to the question number he/she is advised to ensure the correctness /authenticity of the answer. Use of white/correction fluid, eraser, blade, etc. is not allowed on the OMR Answer Sheet.
14. The candidate will be required to surrender the OMR Answer Sheet at the conclusion of each session of examination against acknowledgement by the Invigilator on the admit card.
15. Candidates may bring a card board or clip board on which nothing has been written so as to avoid any difficulty in darkening the circles in OMR Answer Sheet as the tables/furniture provided in the examination hall may or may not have even or smooth surface.

**NOTE: Infringement of any of these instructions (Part A and Part B) shall render the candidates liable for disciplinary action which could lead to cancellation of results of the examination and/or studentship registration under the Company Secretaries Regulations, 1982 as in force.**

**SMOKING, CHEWING OF TOBACCO, BETEL, INTOXICANT, CARRYING OR USE OF MOBILE PHONE/ELECTRONIC DEVICE, ETC., IS TOTALLY BANNED INSIDE THE EXAMINATION ROOM / HALL / CENTRE PREMISES.**

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**OMR ANSWER SHEET**

(USE BLUE/BLACK BALL POINT PEN ONLY)

**EXECUTIVE PROGRAMME EXAMINATION**

OMR Sheet No. \_\_\_\_\_

\_\_\_\_\_

Date of Examination (DD/MM/YYYY)  

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How to mark answers:  
**CORRECT METHOD**      **WRONG METHOD(S)**  
 A    B    C    D     
 X    /    •    ○

Roll Number (in words) .....

.....

Subject .....

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Roll Number	Question Paper Booklet No.	Question Paper Booklet Code																																																																																																														
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<b>CMA - 322</b> (1) <b>TLP - 324</b> (2) <b>ILGL - 327</b> (3) <b>TL - 424</b> (4) <b>CMA - 425</b> (5) <b>FSM - 428</b> (6)	 <b>(For details See Overleaf)</b>																																											

- INSTRUCTIONS TO CANDIDATES**
- There shall be negative marks for wrong answers.
  - Use Only Blue/Black Ball Point Pen to fill-in the boxes and darken the appropriate Circles.
  - Write and darken correct Question Paper Booklet Code, viz. A or B or C or D carefully as the same will be taken as final for evaluation.
  - In case any candidate fills in any information wrongly, the Institute will not take any responsibility to rectify the same.
  - Darken one circle only for the answer which you consider to be correct against the corresponding question number.
  - Candidates are not allowed to change / alter / erase the answers, once darkened, with white / correction fluid, eraser, blade, etc.
  - Please do NOT make any stray marks on the answer sheet.
  - Rough work must NOT be done on the answer sheet.
  - As this OMR Answer Sheet is to be read by machine, do not fold or damage its edges.
- (CONTD. OVERLEAF.....)

Q.No.	Answer	Q.No.	Answer
1	A B C D	51	A B C D
2	A B C D	52	A B C D
3	A B C D	53	A B C D
4	A B C D	54	A B C D
5	A B C D	55	A B C D
6	A B C D	56	A B C D
7	A B C D	57	A B C D
8	A B C D	58	A B C D
9	A B C D	59	A B C D
10	A B C D	60	A B C D
11	A B C D	61	A B C D
12	A B C D	62	A B C D
13	A B C D	63	A B C D
14	A B C D	64	A B C D
15	A B C D	65	A B C D
16	A B C D	66	A B C D
17	A B C D	67	A B C D
18	A B C D	68	A B C D
19	A B C D	69	A B C D
20	A B C D	70	A B C D
21	A B C D	71	A B C D
22	A B C D	72	A B C D
23	A B C D	73	A B C D
24	A B C D	74	A B C D
25	A B C D	75	A B C D
26	A B C D	76	A B C D
27	A B C D	77	A B C D
28	A B C D	78	A B C D
29	A B C D	79	A B C D
30	A B C D	80	A B C D
31	A B C D	81	A B C D
32	A B C D	82	A B C D
33	A B C D	83	A B C D
34	A B C D	84	A B C D
35	A B C D	85	A B C D
36	A B C D	86	A B C D
37	A B C D	87	A B C D
38	A B C D	88	A B C D
39	A B C D	89	A B C D
40	A B C D	90	A B C D
41	A B C D	91	A B C D
42	A B C D	92	A B C D
43	A B C D	93	A B C D
44	A B C D	94	A B C D
45	A B C D	95	A B C D
46	A B C D	96	A B C D
47	A B C D	97	A B C D
48	A B C D	98	A B C D
49	A B C D	99	A B C D
50	A B C D	100	A B C D

<b>FOR ICSI OFFICE USE ONLY</b>	<b>Signature of Candidate with Date</b>	<b>Signature of Invigilator with Date</b>

### INSTRUCTIONS TO CANDIDATES (CONTD.....)

10. Candidate should write his/her Roll Number in words in the allotted space. The Roll Number should also be written in figures in the boxes and appropriate circles be darkened.
11. Before signing the Attendance Sheet, candidate should remove the "Barcode Sticker" of that particular paper from the Attendance Sheet and affix the same vertically in the space provided on the OMR Answer Sheet.
12. Candidates are required to fill-up relevant particulars and / darken the relevant circles such as Date of Examination, Subject, Question Paper Booklet No. and Question Paper Booklet Code (A, B, C or D) as printed on the Question Paper Booklet, Subject Code, Examination Centre Code and Medium of Examination at the appropriate boxes/space on the OMR Answer Sheet. Candidates wrongly darkening/not filling in or wrongly filling in any of the information as stated above, their answer sheet shall be liable to be rejected.
13. Candidates shall use **only blue or black ball point pen** for writing the particulars and darkening the circles. They should not use gel or ink pen.
14. Negative marking for wrong answers attempted by the Candidates will be applied in the ratio of 1:4, *i.e.*, deduction of one (1) mark for every four (4) wrong answers.
15. Candidates should not change, alter or erase their answers once darkened. Hence before darkening the circles corresponding to the question number, they are advised to ensure the correctness/authenticity of the answer.
16. Candidates must duly handover the OMR Answer Sheet to the Invigilator before leaving the Examination Hall and the invigilator's signature be obtained in the Admit Card as an acknowledgement of the same.
17. **Carrying mobile phones, pagers, any kind of communication device(s), books, printed or handwritten materials, etc. are totally banned inside the Examination Hall/Room/Premises.**
18. Any candidate found in possession of any banned item(s) (as stated above) inside the Examination Hall/Room/Premises will be deemed to have willfully infringed the "Instructions to Examinees" amounting to misconduct and liable to be expelled.
19. Candidate's eligibility to appear in any paper(s) and / or examinations shall be subject to the provisions of the Company Secretaries Regulations, 1982, as in force.
20. Subjects and their codes for OMR based examination are as under:

SUBJECT	STAGE OF EXAMINATION	SUBJECT CODE	MODULE
(i) Cost and Management Accounting	Executive Programme (Old Syllabus)	CMA-322	I
(ii) Tax Laws and Practice	Executive Programme (Old Syllabus)	TLP-324	I
(iii) Industrial, Labour and General Laws	Executive Programme (Old Syllabus)	ILGL-327	II
(iv) Tax Laws	Executive Programme (New Syllabus)	TL-424	I
(v) Corporate and Management Accounting	Executive Programme (New Syllabus)	CMA-425	II
(vi) Financial and Strategic Management	Executive Programme (New Syllabus)	FSM-428	II