



# The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

## Directorate of Certificate in Accounting Technicians

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### ROCC Guidelines

1. The Institute of Cost Accountants of India is a premier professional body of Cost & Management Accountants in the Country established on 28th May, 1959 under the Cost & Works Accountants Act, 1959 as amended by the Cost & Works Accountants (Amendment) Act, 2011 enacted by the Parliament to regulate the profession of Cost and Management Accountancy in India. The Institute of Cost Accountants of India 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, The Institute of Cost Accountants of India 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**

#### Eligibility

The students who have passed/appearing 12th (10+2) examination or under graduates are eligible to take admission in CAT COURSE.

#### Course Details

##### A) CAT COURSE PART -I (160 Hours)

**Paper 1: Fundamentals of Financial Accounting.**

**Paper 2: Applied Business and Industrial Laws**

**Paper 3: Financial Accounting - 2**

**Paper 4: Statutory Compliance**

##### B) CAT COURSE PART -II (140 Hours)

**(A) Computer Fundamentals by Microsoft and Computerized Accounting- Tally ERP 9.0**

**(B) SAP End User Program**

**(C) Cambridge - Generic Skills for Employability**

**(D) e-Filing by experts**

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

- **5-days Orientation Programme**

**Internship:-**

The Internship will be for 45 days. The Internship can be taken from organizations prescribed under Internship scheme of CAT Course.

**Course Fees:- Rs. 12,660/-** (Rupees Twelve Thousand Six Hundred Sixty Only)

**Mode of Examination**

ONLINE - Multiple Choice Questions.

**ADMISSION**

Institute has Coaching Centres all over India. The students desirous of pursuing the course have to get admitted in their nearest Regional Council or Chapter or Recognized Coaching Centres (ROCCs) for undergoing Oral Coaching. Alternatively, the **Students can register directly with the Institute of Cost Accountants of India CAT Directorate, Delhi Office**

4. In order to take the benefits of this employment-oriented course to wider sections of the society and for widening the network of student support services. The Institute of Cost Accountants of India , invites established Colleges / Educational Institutions to become its Recognized Oral Coaching Centre (ROCC) for imparting oral coaching to CAT Students. The details are as below:

**4.1 Recognized Oral Coaching Centres (ROCC)**

The Scheme of Recognized Oral Coaching Centres (ROCC) has been launched by The Institute of Cost Accountants of India for widening its student support services for CAT Course. The aim of the scheme is to impart Oral Coaching to CAT Students with the support and involvement of Colleges/Educational Institutions interested in promoting the employment-oriented CAT course. Under this scheme, while capital support would be provided by the ROCCs, the academic control is exercised by The Institute of Cost Accountants of India.

**4.2 Main characteristics of ROCC are:**

- Accommodation provided by host institution
- Furniture and equipment provided by host institutions
- Expenditure on conduct of coaching to CAT students and administrative expenditure relating to conducting of oral coaching are borne by host institution.
- Faculty members and staff required for CAT coaching appointed and paid by host institution
- Library facilities and other administrative support.

**4.3 Functions of ROCCs**

- i. Promotion of CAT course of the Institute of Cost Accountants of India in the operational areas of ROCCs. ROCCs may advertise in the media as per the standard advertisement material provided by The Institute of Cost Accountants of India.
- ii. Counselling the students and their parents regarding all matters connected with

CAT course. Such services will be provided from time to time by the ROCCs to the candidates during whole duration of the course.

- iii. Sale and receipt of Admission forms from students along with the requisite fee in the form of Demand Draft drawn in favour of "THE INSTITUTE OF COST ACCOUNTANTS OF INDIA" payable at New Delhi. After scrutiny of the application, the list of eligible candidates, their application / admission forms, details of fees remitted and attested copies thereof will be sent to the CAT Directorate New Delhi for registration.
- iv. Organising of induction meeting of the CAT Students.
- v. Conducting of oral coaching (will be responsible for imparting 20 lectures of 2 hours in each subject), as per the guidelines of CAT Directorate.
- vi. Support the students to submit the Examination forms as per the guidelines issued by CAT Directorate from time to time.
- vii. Should inform the Name, Registration No., email id and mobile number of the students to the Institute, CAT Directorate immediately in prescribed format on or before the commencement of the Oral Coaching Classes.
- viii. Should send attendance report of the students on or before 31st March and 31st October for June and December Examinations respectively. Minimum 70 percent attendance is mandatory in each paper. Attendance records be retained for at least three years after the holding of such classes.
- ix. To send regular feedback reports to CAT Directorate in the prescribed formats.
- x. To keep the students aware of all information emanating from the Institute with respect to admission, deposit of fees, date sheet of exam, declaration of result etc.
- xi. To prominently display the name of the Coaching Centre indicating the tie-up with the Institute say not less than 8' X 3' size board.

#### **4.4 The Institute of Cost Accountants of India's Role**

The Institute of Cost Accountants of India **will**

- Develop and provide study materials for all the courses of CAT free of cost to all CAT students admitted to the ROCC
- Conduct of Self-Assessment and Examination, declare results and issue Certificates to the CAT qualified students as per its rules and regulations
- Issue guidelines/regulations for oral coaching to ensure quality and standard education to the students. The CAT Directorate may organise centralised online classes for CAT COURSE PART- I students as may be decided from time to time, in such event, ROCCs may not compulsorily provide coaching classes as per 4.3 (V)
- Through CAT Directorate arrange necessary specialised trainings as prescribed under CAT COURSE PART- II by online mode.
- Through the CAT Directorate advice or arrange necessary Orientation programme as prescribed through online/offline mode as may be decided from time to time.
- Share the fees collected from the students with ROCCs/Support Centres/Regional

Councils/Chapters/Study Centres/Specialised Service Providers as per the fees sharing pattern decided by the CAT Directorate.

- Monitor/ inspect the ROCC to ensure standard and quality education to the CAT students by the appropriate authorities of the Institute or its representatives as may be decided by the CAT Directorate.
- Have the right to close the ROCC and shift the students to other Coaching Centres, if it finds that the services are not being provided to the students as per the requirements of the Institute of Cost Accountants of India.

**\*\*ROCCs are instructed NOT to use Institute Name and Logo for any other purpose EXCEPT for CAT Course, failing which CAT Directorate will exercise its powers to take stringent action including cancellation of the Recognition without any notice whatsoever.**

#### **4.5 Manner of application for ROCC**

The interested Institutions may apply in the prescribed format given at Annexure – 1 along with the prescribed fee of Rs.30,000/- {Rs.5000/- Processing Fee (non-refundable) + Rs.25,000/- Refundable Non-Interest-bearing Security Deposit}

**\*\* UGC Affiliated colleges/Institutions or other Institutions with annual turnover of more than Rs.1 crore in the previous three years are required to pay only processing fees of Rs.5000/-**

(The Refundable Security Deposit will remain with the Institute of Cost Accountants of India as long as the ROCC is engaged with the Institute provided there is no breach of guidelines issued by the CAT Directorate from time to time)

#### **4.6 Process of ROCC**

The Institute of Cost Accountants of India will scrutinize all the applications received for ROCC and the applicants found matching the requirements of The Institute of Cost Accountants of India (please refer to clause 6 for selection criteria) will receive:

- i) A letter of recognition of the applicant as ROCC for conducting oral coaching as the case may be to CAT students.
- ii) One set of study notes of CAT course.
- iii) 50 copies of prospectus (priced at Rs.50/- each) of CAT course (additional prospectus can be got from the Institute of Cost Accountants of India on payment basis).
- iv) Standard publicity materials of CAT course.

**On the receipt of the recognition from CAT Directorate, The Institute of Cost Accountants of India, the ROCC can admit students to CAT Course as per the guidelines of The Institute of Cost Accountants of India. (For any reasons during scrutiny of application, if the applicant is not found suitable for ROCC, application fee of Rs.30,000/- or Rs.5,000/- as the case may be shall be refunded after deduction of Rs.2,000/- as processing charges.**

**On successful processing of application form, other than the communication to the applicant by the CAT Directorate, the Institute shall upload in Institute website the details of the ROCC.**

**5. Fee Sharing:**

The Institute of Cost Accountants of India, CAT Directorate will process and reimburse suitable amount for actual services, if any, rendered with ROCCs/Support Centres/Regional Councils/Chapters/Study Centres/Specialised Service Providers as the case may be as given below:

Particulars	Revenue Sharing (Rs.) (per student)
<b>A) CAT COURSE PART-I (160 Hours)</b>	
<b>B) CAT COURSE PART-II (140 Hours)</b> (A) Computer Fundamentals by Microsoft and Computerized Accounting- Tally ERP 9.0 (B) SAP End User Program (C) Cambridge - Generic Skills for Employability (D) e-Filing by experts (E) Introduction to Costing Principles and Preparation of Cost Statements	<b>*Rs.8,000</b>
<b>C) 5-days Orientation Programme</b>	

\*The fee sharing for CAT COURSE PART- II trainings shall be given to specialised service provider(s) engaged by the CAT Directorate, The Institute of Cost Accountants of India.

The Institute would not provide any other financial support/compensation to the ROCC on any account. No centre is permitted to charge more than the prescribed fees from the students enrolled to this course. Any complaint in this regard will be viewed seriously and may entail cancellation of the centre. The accounts of fee charged from the students will be subject to surprise inspection and random scrutiny by the CAT Directorate, The Institute of Cost Accountants of India.

**6. Criteria for selection of ROCC****6.1** The applicant should

- a) Have minimum of 3 years' experience in providing education to + 2 passed out students.
- b) Provide at least 2 classrooms to CAT students.
- c) Have Library facilities
- d) Have faculty members with minimum Post Graduation in Commerce/CMA/CA/CS qualifications for oral coaching.
- e) Be a trust/society or section 8 company recognised by UGC/AICTE/Central or State Government or recognized School for offering education.
- f) Clauses (a) and (e) are not applicable to the existing CMA Support Centres of the Institute of Cost Accountants of India.

**7. Validity of Registration and Renewal thereof:**

The registration of ROCC would be valid for a period of three years initially and may be auto renewed every three years subject to its satisfactory performance. However, ROCC will be completing the coaching of a particular batch admitted before the expiry of validation of the recognition even after expiry of validation of the approval.

**8. General Instructions:**

- 8.1 In case of discontinuation of study centre in the mid-session or during the conduct of the course, the ROCC will be liable to pay the CAT Directorate an amount equivalent to the fess and the security deposit is also liable to be forfeited in favour of the The Institute of Cost Accountants of India.
- 8.2 No ROCC is authorized to open any sub centre or engage the services of any franchisee to run the courses of this Institute.
- 8.3 In case of any dispute between the parties, the matter will be referred to the appropriate authority of the Institute, whose decision shall be final in the matter.
- 8.4 The centre will discharge their duties in a pious manner and none of their action should be detrimental to the interest of the students and image of the Institute / the centre itself.
- 8.5 Any violation of the aforesaid conditions will make the study centre liable for all the consequences arising out of the litigation if any, brought by the aggrieved student in the court of law.



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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., runs 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.	<b>Staff:</b> (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

g.	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 <b>“THE INSTITUTE OF COST ACCOUNTANTS OF INDIA”</b> payable at New Delhi.  DD No-----  Bank's name -----  Date .....
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**Declaration:**

I confirm that the foregoing is true to the best of my knowledge and belief and hereby certify authenticity of the documents enclosed.

I also agree to abide by the Rules of Directorate of CAT of the Institute of Cost Accountants of India, in so far as these relate to conducting 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” 3rd Floor, C-42, Sector- 62,**  
**Noida (Uttar Pradesh) – 201309**