



Requirements for Applying for May 2026 Exams

Candidates who are planning to appear in the May 2026 exams are advised to check their status at the Self-Service Portal (SSP) and be assured that they meet the eligibility criteria to be able to effortlessly fill the exam forms at SSP.

Before filling the exam form, please check following:

1. Candidates are required to have valid login credentials on SSP. If not, please visit <https://eservices.icai.org/> to create the login.
2. Candidates are required to have valid course registration. In case of lapsed course registration, please make sure to convert on SSP.

Conversion: Candidate whose course code in their dashboard is not as under need to convert to new course before making application for May 2026. No fees is required to be paid

Final: NEWFIN23 or CONFIN23

For Conversion, use your login credentials of SSP and Go to Student Functions- -> Student Module --> Course Registration--> Apply for Conversion (Convert Old to New Course)

3. Candidates whose latest photograph and signature are not available or are not of acceptable quality to be printed on marksheets are required to upload/ change the same on the Self Service Portal **before filling up the exam form. The photograph/signatures must be as per the details given under “Photo Requirements” and “Signature Requirements” in this announcement.**
4. Candidates whose articleship status (final) is in pending mode i.e. **other than Registered** (Registered_inactive, Requested, Terminated, Requested for Termination, Approved by Member, Submitted, Asked for Correction, Saved, On Hold, Awaiting Competent Authority Approval, Rejected, Rejected by Member, Rejected by RO) for want of documentation are required to get their Articleship Training Deed status updated on SSP as ‘**Registered**’). For Articleship Status, use your login credentials of SSP and Go to Article Functions--> Articleship/Audit--> Articleship--> Articleship Application (Form 102/103). **For any clarification, contact at e-mail ids/phone nos. at <https://resource.cdn.icai.org/29576contact-sro19221.pdf>**
5. For any other corrections required please raise a ticket in SSP or send mail to Final: final_examhelpline@icai.in

Detailed Eligibility conditions for May 2026 Final exams are as under. The candidates are advised to check that the data on SSP is updated to meet these additional requirements.

Final Course

A. Candidates should have registered/Converted for Final New Course.

B. Article Training

1.) Eligibility criteria for candidates who are registered under 3 Years of Articleship Training

The candidate must have completed prescribed period of 3 years or 3.5 years of articleship training as on the date of filling the examination application form,

Or

The candidate must complete the prescribed period of 3 years or 3.5 years of articleship training including excess leave, if any, on or before 30th April 2026,

Or

The candidate must be in service as on 01st May 2026 and serving the last twelve months of articulated training including excess leave, if any, and due to complete 3 years on or before 30th April 2027. (for PE-II stream students and PE-II stream students converted to IPCC/IIPCC),

Or,

The candidate must be in service as on 01st May 2026 and serving the last six months of articulated training including excess leave, If any, and due to complete 3½ years on or before 31st October 2026 (for PCC stream student),

Or,

The candidate must be in service as on 01st May 2026 and serving the last six months of training including excess leave, If any, and due to complete 3 years on or before 31st October 2026. (for Intermediate/IPCC/IIPCE student).

Or,

The candidate must be in service as on 01st May 2026 and serving the last twelve months of training including excess leave, if any, and due to complete 3½ years articleship on or before 30th April 2027. (for students converted from PE-II to PCC as well as students converted from PE-II to PCC and then to IPCC/IIPCE)

Candidates who have taken termination are advised to re-register for the balance period of training so as to be in service as on 01st May 2026 and due to complete 3 years or 3½ years of training, as applicable (including excess leave taken, if any) on or before 31st October, 2026 or 30th April, 2027 as the case maybe.

2.) Eligibility criteria for candidates who are registered under 2 Years of Articleship Training

The candidate must have completed prescribed period of 2 years of articleship training (including excess leaves) on or before 31st October 2025

C. ADVANCED INTEGRATED COURSE ON INFORMATION TECHNOLOGY AND SOFT SKILLS (AICITSS):

In terms of Regulation 29D(1)(iii) read with 51E/72E of the CA Regulations 1988, students under the New Scheme of Education and Training (implemented with effect from 1st July 2023) are required to complete the Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS) successfully for being eligible to appear in the Final Examination held under the syllabus approved by the Council under Regulation 31(v) of the CA Regulations 1988, the next examination of which is to be held in May 2026.

In other words the students should have completed Advanced ICITSS on or before 10th April 2026 to appear in May 2026 examinations. Candidates who have not yet passed the AICITSS – IT Test are advised to visit <https://resource.cdn.icai.org/89474exam171125.pdf> to know the schedule of AICITSS– IT Test and clear the test to be eligible for Final May 2026 exams.

Advanced ICITSS is a combination of Management & Communication Skills Course, Advanced IT Course & Advanced IT Test which is effective from 1st July 2023 with the implementation of New Scheme of Education and Training. Candidates are required to undergo the Advanced ICITSS Advanced IT test, conducted by the Exam Dept. of ICAI, after completing the Advanced Information Technology component of the above-mentioned course.

Further, it is hereby clarified that students who have undergone only one, i.e. either GMCS II or Advanced ITT under the Final (Old) course have to undergo the remaining component, i.e. Advanced ICITSS (IT) or Advanced ICITSS(GMCS-II). They are not required to undergo Advanced ICITSS (IT and MCS) in its entirety.

Candidates who have converted from Final (Old) Course [i.e. students registered before 1st July 2017] to Final (New) Course and appeared at least once in the Final (Old) examination earlier are required to complete Advanced ICITSS Course, either before appearing in Final Exam or after passing Final exams but before applying for membership of ICAI.

Candidates may also visit announcement dated 22-12-2023 by clicking following link: <https://www.icai.org/post/exam-announ-221223>

D. SELF-PACED ONLINE MODULES (SPOM)

The Examination department of ICAI has launched Self-paced Module Test (SPMT) Portal <https://spmt.icai.org> for candidates who have completed prescribed learning hours for respective Self-Paced Online Module SET A: Corporate and Economic Laws and Module SET B:Strategic Cost & Performance Management, SET C & SET D.

Details of eligibility of such candidates are as below:

- a) The candidates who were admitted to the Final Examination till November 2023 are exempt from appearing in Self-Paced Online Module Tests Set C and Set D. **However, it is mandatory for them to qualify Set A and Set B before applying for membership as per below eligibility criteria:**

S. NO.	STATUS OF APPEARANCE IN CA FINAL OLD COURSE EXAM	MODULES TO BE QUALIFIED
i)	Appeared in Final Examination till November 2023 but could not pass either of the groups	SET A AND SET B
ii)	Passed group second till November 2023 but could not pass group first	SET A only

iii)	Passed group first till November 2023 but could not pass group second	SET B only
iv)	Exemption secured in Paper 5 in any of the attempts from May 2022 to November 2023 but could not pass either of the group	SET A only
v)	Exemption secured in Paper 4 in any of the attempts from May 2022 to November 2023 but could not pass either of the group	SET B only
vi)	Exemption secured in Paper 4 and Paper 5 in any of the attempts from May 2022 to November 2023 but could not pass either of the group	All Modules Exempt

- b) Candidates, other than those who are covered under (a) above and were admitted to the Final Examination of May 2024 are exempt from appearing in Self-Paced Online Module Tests Set C and Set D. **However, it is mandatory for them to qualify Set A and Set B before applying for membership.**
- c) Candidates, other than those covered under (a) & (b) above, who were admitted to the Final Examination of November 2024 onwards are required to mandatorily qualify Set A, B, C and/or D as applicable **on or before 10th April 2026.**
- d) Intermediate candidates who had cleared both the groups of Intermediate Examinations till November 2023 and completed Advanced ICITSS Exam along with 2.5 years of articleship training (including excess leaves) on or before 30th April 2026 are exempt from appearing in Self-Paced Online Module Test Set C & D. However, it is mandatory to qualify SET A and Set B **before applying for membership.**
- e) Intermediate candidates who had cleared both the groups of Intermediate Examinations after November 2023 and completed Advanced ICITSS Exam along with 2.5 years of articleship training (including excess leaves) on or before 30th April, 2026 are required to mandatorily qualify all the Modules (i.e., SET A, B, C & D) before appearing in the Final Examinations **on or before 10th April,2026.**

Or

Intermediate candidates who had cleared either of the group upto November 2023 or before and passed the remaining group under Unit Scheme from May 2024 to January 2026 and completed Advanced ICITSS Exam along with 2.5 years of articleship training (including excess leaves) on or before 30th April, 2026 are required to undergo and pass Self-Paced Online Modules before appearing in the Final Examination i.e., **on or before 10th April,2026** to become eligible for Final Examination to be held in May 2026 as per below eligibility criteria:

S. NO.	NUMBER OF PAPERS PASSED AT INTERMEDIATE LEVEL	MODULES TO BE QUALIFIED
i)	Passed Intermediate level Examinations with 600 marks	SET A, B, C, D
ii)	Passed Intermediate level Examinations with 700 marks	SET A, B and either of SET C or SET D
iii)	Passed Intermediate level Examinations with 800 marks	SET A and SET B

For any clarification relating to online registration/booking of slots of Self-Paced Online Module Tests, please mail to exam_spm@onlineregistration.org or spmt_examhelpline@icai.in

Photo Requirements

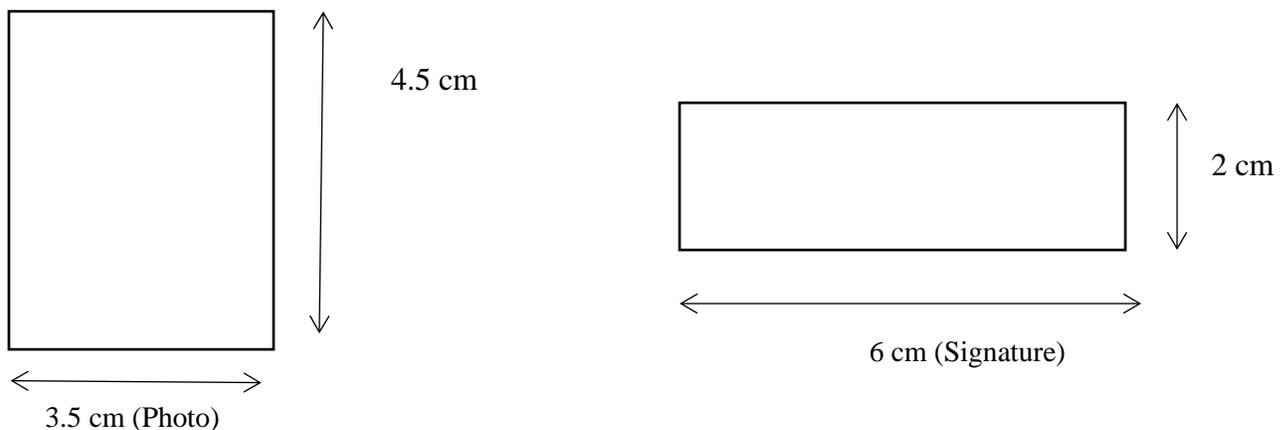
The requirements of the photograph are:

- The photo should be **coloured** or **black/white** with 80% face (without face mask) visible including ears against a white background.
- Must have a clear contrast of the image.
- Do not wear goggles and caps while having the photo. However, they can wear spectacles.
- The background of the photograph must be in white and must be clearly visible.
- A straight-looking relaxed face should be there.
- If flash is used while taking the picture then make sure that there is no “red-eye”.
- No caps, goggles are allowed, however, religious headwear is allowed but it should not cover the face.
- No selfies are allowed
- The photograph be scanned as jpg/jpeg having size 20-50 KB
- ***The scanned Photo should be well cropped so that there are no extra/white spaces and the image is stored as jpg/jpeg***
- **Take care that the photo as described above fits in the size 4.5 cm by 3.5cm**

Signature Requirements

The requirement of the scanned signature are:

- Signature should be done on a white sheet with a black pen.
- The file size of the image must be between 10-20 KB (clearly visible)
- ***The scanned signature should be well cropped so that there are no extra/white spaces and the image is stored as jpg/jpeg***
- **Take care that the signature as described above fits in the size 6 cm by 2cm**



(Anand Kumar Chaturvedi)
Joint Secretary (Examinations)