



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

**Examination Department**  
**The Institute of Chartered Accountants of India**  
**17th February 2025**

**Invitation for contribution to Question Bank in respect of Self-paced Online Module Examinations (Set-A, B, C & D)**

The New Scheme of Education for Chartered Accountancy Course has been launched on 1st July 2023 and the first examination under New Scheme was held in the month of May 2024. The candidates who are going to appear in the Final Examination under the New Scheme are required to qualify for **Self-Paced Online Module Examinations. Self-Paced Module Test (SPMT) is a Computer Based Online Test having 4 Modules namely Set A, B, C and D of 100 Marks each.**

The assessment would be online by way of Multiple-Choice Questions, which would be case scenario based for Self-Paced Module Sets A and B; and a combination of independent MCQs and case scenario based MCQs in case of subjects in Self-Paced Modules Sets C and D. Expert Knowledge is expected in Sets A and B, wherein all skills namely, Knowledge and Comprehension (K&C), Application and Analysis (A&A) and Evaluation and Synthesis (E&S) would be assessed. Working knowledge is expected in Sets C and D wherein Knowledge and Comprehension (K&C) and Application and Analysis (A&A) would be assessed.

With a view to further augment and strengthen the Question Bank for above mentioned Self-paced Online Module Examination, it has been decided to invite questions from Chartered Accountants/Subject-experts of the relevant areas.

**The links for Self-Paced Online Modules - New Scheme of Education and Training are as under:**

**Link: <https://www.icai.org/post/self-paced-online-modules-nset>**

**Set- A (Corporate & Economic Laws)**

**Set-B (Strategic Cost & Performance Management).**

**SET C contains 10 elective subjects namely:**

*Paper-1 : Risk Management*

*Paper-2: Sustainable Development and Sustainability Reporting*

*Paper-3 : Public Finance and Government Accounting*

*Paper-4 : The Insolvency and Bankruptcy Code, 2016*

*Paper-5: International Taxation*

*Paper-6 : The Arbitration and Conciliation Act, 1996*

*Paper-7 : Forensic Accounting*

*Paper-8 : Valuation*

*Paper-9 : Financial Services and Capital Markets*

*Paper-10 : Forex and Treasury Management*

**SET D contains 4 elective subjects namely:**

*Paper-1: The Constitution of India & Art of Advocacy.*

*Paper-2: Psychology & Philosophy.*

*Paper-3: Entrepreneurship & Start-up Ecosystem.*

*Paper-4: Digital Ecosystem and Controls.*

***Pl note that the MCQs and case-scenarios shall be self-coined and not lifted from any published sources.*** In case of Integrated case scenarios, pl ensure that MCQs should emanate from the case scenario only.

Professionals and Experts, having relevant experience, and interested to contribute in the Question Bank (Integrated Case Scenarios with MCQs) can register themselves with Examination Department through the below cited link:

**Link:** <https://forms.office.com/r/q6eJzLDZ6P>

**For ease, the above-mentioned link also contains Terms and conditions including declaration of non- conflict of interest. Please submit the duly signed declaration of non- conflict of interest along with the Question Paper, failing which the Question paper will not be considered.**

**JOINT SECRETARY (EXAMINATIONS)**