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1. Publication of Amendments and Latest Provisions along with RTP and/or Suggested Answers

Condition:

Many a time, students due lack of accessibility could not get with those amendments and are subject to suffer in exam.

Demand:

It would be best if ICAN, on its own effort with its resources, publish the latest amendments in Standards and Acts that are relevant for professional study.

2. Study Materials & Syllabus

Condition:

- There are widespread clerical errors in the study materials (Both CAP II and CAP III).
- The topics in the study materials are not in proper hierarchy and readably. While reading the material it takes more time to sort which are the topics and how they are arranged than to actually read and learn them. Thus relevance & coherence of topics have been ignored while preparing the materials.

Demand:

- Publish & distribute Study Material for all subjects in requisite quantity in time
- We urge the Institute to reconsider the publication of Study Material. We want to attract the attention of Institute towards quality of such materials, timely update of the material and comprehensive coverage of all the relevant topics.
- Conduct interaction program with concerned stakeholders (Students/Teachers/Experts) to improvise quality.

3. Article-ship training after bachelor level

Condition:

The decision dated 2068/11/30 at the ministerial level to allow article-ship training to the students pursuing CA course after bachelor level who have passed first Group of CAP II is discriminatory to the students who have the same qualification but not necessarily in the same order.

Demand:

- Make necessary provision to remove this form of negative discrimination to the students who enter ICAN earlier.
- Additionally, it is reasonable to allow article-ship training to those who pass Group-I and attempt Both Group of CAP-II level irrespective of other academic qualifications.

4. Products of foreign CA Institutes in Nepal

Condition

ICAN has been providing membership to the products of ICAI without MRA.

Demand:

ICAN shall stop providing recognition to the products of any foreign bodies without MRA.

5. Assist students for article-ship training

Condition:

During last few sessions, the students who have passed CAP II have been facing difficulties to be associated with audit firm/CA firm and start article-ship training.

Demand:

- Formal mechanism to support students in acquiring article-ship in time.
- Though ICAN has published notice to restrict articulated trainee of foreign institutes in Nepalese CA Firms without prior approval, it is not enough. We urge the ICAN to prove its commitment through strong action against those firms/members acting to the contrary.
- We urge ICAN to ensure that the act of the firms taking ACCA students/affiliates as staffs (trainee) to fulfill PER (Practical Experience Requirement) does not restrict the numbers of ICAN Students as trainee in the firm. ICAN should ensure that the firms take optimum number of ICAN Trainees before they accept ACCA Trainees and with prior approval from ICAN.

6. ICAN Employee Behavior

Condition:

Employees of ICAN do not deal courteously with the students. Behavior of the employees is not student friendly, interactive and supportive.

Demand:

Student friendly policy should be endorsed by ICAN and shall be duly followed in behavior.

7. Monitoring regarding leave

Condition:

As per ICAN rule there is provision regarding paid leave for CAP III student appearing in the examination during article ship period. However most of the firms are not found to have complied this provision.

Demand:

ICAN shall monitor and issue circular to the firms for effective implementation of this provision.

8. IT Training Related Issues

Condition:

Students are paying higher fees for IT training as compared to the benefits they are receiving from the training.

Further IT training exams are being conducted by the training institutes in the supervision of ICAN.

Demand:

Fees of IT training shall be reduced to make it cost effective. Further IT training examination shall be conducted by the ICAN itself.

9. Article-ship stipend

Condition:

As per the rule 27(2) of ICAN regulation, article-ship stipend shall be reviewed By ICAN council timely upon valid reason there of.”

Currently ICAN students have been receiving following minimum stipend during article-ship period.

| S.N. | Year | Amount (Rs) |
|------|---|-------------|
| a. | 1 st year of article-ship training | 3,000 |
| b. | 2 nd year of article-ship training | 4,000 |
| c. | 3 rd year of article-ship training | 5,000 |

The above mentioned stipend was decided by the 5th council of ICAN in 2010. However, increment has not been made in the article-ship stipend till now. It has been 6 years that the stipend has not been increased. It has been difficult to the students to cope with the expenses of the students relating to the article-ship itself with the above mentioned stipend as buying power of the money has been decreasing continuously.

Demand:

We request the ICAN council to review the article-ship stipend & to increase as per following:

| S.N. | Year | Amount (Rs) |
|------|---|-------------|
| a. | 1 st year of article-ship training | 6,000 |
| b. | 2 nd year of article-ship training | 8,000 |
| c. | 3 rd year of article-ship training | 10,000 |

10. Regarding Re-Registration of old CAP-II Students

Condition

Students, who are continuously appearing for CAP-II exams, are to get re-registered and all their progress is vanished. They have to pass both the groups even if they have previously passed any of the groups or have exemption in any subjects. Further, 4 years' time limit has been provided for CAP II eligibility.

Demand

ICAN should consider the fact that students willing to be re-registered are affected by this provision. We urge ICAN to ensure to remove the provision regarding time limit of eligibility for CAP II students.

11. Regarding Final Examination & Results thereof

Condition

The immense pressure on the students in appearing for exam in consecutive days

Demand

ICAN should allow gaps in between exams of all papers in the CAP-II and CAP-III so as to allow for revision of the vast syllabus area that has to be covered for each subject. Such a provision would help in improving the exam performance of the students and consequently lead to a greater number of students passing the exams, and hence greater number of its own products in the long run.

12. Remove provision of Hall Test

Condition:

Students are being suffered due to the hall test in recent days as there is limited time to appear in hall test. Moreover, there is no such relevance & effectiveness of Hall Test.

Demand:

We demand ICAN to remove the provision of Hall test.

13. Delay publication of Suggested and RTP

Condition

The suggested answer and RTP are not published in time and generally it is published just few days before the examination.

Demand:

Suggested answer and RTP should be published at least one month before examination.

14. Updated List of Audit Firms

Condition:

List of audit firms available at ICAN website has been outdated as most of audit firms are not found at the address specified on the list thus provided. Further they could not contact on the numbers provided therein.

Demand:

ICAN shall timely update the list of audit firms thereby students seeking for the articled trainee gets benefited.

15. Monitoring of Coaching Centers

Condition

The ICAN has not drawn its adequate attention towards the way the coaching Centers advertise in newspapers and other media and the way they are brainwashing the new students, including the compliance of accreditation provision of ICAN by the coaching centers.

Demand:

Effective implementation of the guidelines shall be done for coaching centers.

16. Monitoring of CA Firms

Condition

Many Article Trainees have been suffering from various problems regarding working environments in the audit firms. It has been observed that some audit/CA firms use their articled trainees for works other than official works (Personal nature works), articled trainees have to work for principal beyond the normal office hours in many firms. Grievances have been received from students regarding pay and eligible compensations as well.

Demand:

ICAN shall frame appropriate guidelines to monitor CA firms regarding issues related to students in proper consultation with the concerned stakeholders and administer the same.

17. Observing Answer sheet of Final Examination

Condition

ICAN has no any provision regarding observing answer sheet of final examination for students who are unsatisfied with their results and applied for it.

Demand:

As per constitutional fundamental right to information, if a student is not satisfied to the result can have right to observe the marks in the answer sheet. So, we demand same from ICAN to make some directives.

18. Logistics of for the Article training to be provided by the CA firm itself

Condition

Many of the CA firms have not been availing the logistics such as laptop to the article during the Articleship period. This is indirect financial benefit to the principal from the article. This provision is against the rules of the ICAN.

Demand

ICAN shall timely monitor whether the CA firms are taking direct or indirect financial benefits from the articled trainees & shall take the necessary actions thereof.