



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

ELIGIBILITY REQUIREMENTS FOR APPLYING JANUARY 2026
CHARTERED ACCOUNTANTS FINAL EXAMINATIONS

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

The candidate must have completed prescribed period of 3 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 of articleship training including excess leave, if any, on or before 31st December 2025,

Or

The candidate must be in service as on 01st January 2026 and serving the last six months of articleship training including excess leave, if any, and due to be completed 3 years of articleship training on or before 30th June 2026. (for Intermediate/IPCC/IIPCE candidates).

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 30th June, 2025

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

The candidate should have completed Advanced ICITSS for being eligible to appear in January 2026 final examination.

Candidates who have converted from Final (Old Course) to Final (New Course) and appeared at least once in the Final (Old Course) examination under regulation 31(ii) are not required to complete Advanced ICITSS before appearing in the Final examination to be held in January 2026 but in any case candidates are required to complete Advanced ICITSS before applying for the membership of ICAI.

4. SELF-PACED ONLINE MODULES (SPOM)

The Examination department of ICAI has launched Self-paced Module Test (SPMT) Portal <https://sfmt.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 table given below:

S. NO.	STATUS OF APPEARANCE IN CA FINAL OLD COURSE EXAMINATION	MODULES TO BE QUALIFIED
i)	Appeared in Final Examination till November 2023 but could not pass either of the group	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 such candidates to qualify Set A and Set B before applying for membership.
- c) Candidates, other than those covered under (a) & (b) above, are required to mandatorily qualify Set A, B, C and/or D as applicable.
- d) Intermediate candidates who had cleared both the groups of Intermediate Examinations till November 2023 and completed Advanced ICITSS along with 2.5 years of articleship training, including excess leave, on or before 31st December 2025 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 along with 2.5 years of articleship training, including excess leave, on or before 31st December 2025 are required to mandatorily qualify all the Modules (i.e., SET A, B, C & D) before appearing in the Final Examinations.

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 Sept 2025 and completed Advanced ICITSS along with 2.5 years of articleship training, including excess leave, on or before 31st December 2025 are required to undergo and pass Self-Paced Online Modules before appearing in the Final Examination to become eligible for Final Examination to be held in January 2026 as per below eligibility criteria:

S. NO.	NUMBER OF PAPERS PASSED AT INTERMEDIATE LEVEL	MODULES TO BE QUALIFIED
i)	Passed 6 papers at Intermediate level	SET A, B, C, D
ii)	Passed 7 papers at Intermediate level	SET A, B and either of SET C or SET D
iii)	Passed 8 papers at Intermediate level	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_spmt@onlineregistration.org or spmt_examhelpline@icai.in