

Programme Structure and Content of Pathway to Practice

S NO.	DAY	SESSION	TIME
1	Day 1	Getting started with Practice A. Introduction to the Course B. Know your Peers C. How to start the CA practice Understanding Business Environment D. Compliance Vs Consultancy Positioning with Expectations (Defining the Group)	1:30 Hrs
		E. Practice Mindset: - Identifying Personal Strengths through Self-Assessment - Inner Readiness - Professional Mindset Development: From Employee to Entrepreneur - Preparing for the Long Haul: Vision, Values, and Purpose - Must Have and Essential Skills Set for Practice.	2:30 Hrs
		F. Choosing the Right Practice Model - Various types of practice models - Which practice model is right for me? - Partnership Agreements- Dos and Don'ts - Issues to consider when structuring or restructuring a firm. - Family members working in the firm - Remuneration and profit-sharing models G. Choosing the Right Networking & Merger Model - Types of Networking & Mergers - ICAI Networking guidelines - Advantages and disadvantages of Network & Merger alliances	2:00 Hrs
2	(Day 2)	Values, Ethics & Attitudinal Orientation: Practicing with Purpose Framework of 12 Foundational Traits: (Caselets based approach) (Pre watch videos) Honesty: The bedrock of professional character Empathy: Understanding the human element beyond numbers Quality: Non-negotiable standards for excellence	4 hours

4. **Excellence:** Transcending compliance to inspire
 5. **Versatility:** Thriving amidst transformation
 6. **Vulnerability:** The strength of authentic leadership
 7. **Gratitude:** Acknowledging the journey and the people
 8. **Punctuality:** Honor in time-bound delivery
 9. **Resilience:** Powering through adversity
 10. **Humility:** Staying grounded while soaring high
 11. **Courage:** Ethical leadership in the face of pressure
 12. **Trust & Cooperation:** Unity for sustainable growth
- Case Discussions
 - Ethical Dilemmas: Roleplay & Resolution Techniques

Professionalism and ethics (Case studies)

2 Hours

- **Session A:** ICAI Code of Ethics – Principles and Practice
 - Conflict scenarios
 - Real-life ethics dilemmas – Group Exercise
 - Advertisement Guidelines, Do's & Don'ts
- **Session B:** Oversight Mechanisms & Risk Preparedness
 - Role of NFRA, SEBI, FRRB, CAG, ED, CBI
 - QRB and implications for small/mid-size firms
 - Case Law-based Learning

3

Day 3

E. CRM

2 Hrs

- How to get a First Client
- Client Relationship Management
- Understanding client needs and expectations.
- Handling difficult clients and resolving conflicts professionally

Setting Up Infrastructure

2 Hrs

- Physical Vs Virtual
- Resources
- Equity Partnership (Consulting)
- Hiring
- Financial Planning

Embracing the technology

2 Hrs

A. Practice with Technology

- Setting up a Tech-Ready Practice: Hardware, Software, Security, Systems, Servers, Backup, Cloud adoption, Confidentiality
- Data Management

		- Productivity Tools including CMP Benefits	
		B. Practice Management Software	2 Hrs
4	Day 4	C. Generative AI for Practice Data Analysis skills set for Practice. D. DCMM	3 hours
		Practice firms and ICAI regulations (<i>Will be supplemented by Pre Recorded Videos as well</i>) A. Importance Regulations & Regulatory forms related to Practice Management - Firm Name Approval - Registered Office and Branches - Firm Constitution & Changes - Article Assistants & Related Regulations - Other Staff (Paid Assistants, Employee CAs etc.) - Part time practice / employment - Other Business Engagement & Related Regulations B. Types of Empanelment (MEF, CAG, IBA, SEBI, RBI, SFIO etc.) C. Participation in Tenders and Related Norms D. Minimum recommendatory scale of fees E. UDIN F. Peer Review Process	3 Hours
5	Day 5	Showcase of tools with case study A. Case Study - Spread Sheet tool (Macros) - ETL Tools - Visualization Tools - Data Base - Cloud - Power Tools (Power BI, Power Query) - Building bots	3 Hours
		B. 360 Degree Compliance using Audit Tools- Acceptance to Reporting - Client Engagement - Engagement Process: Steps for engaging clients - Review and Re-engagement: Periodic review and continuation of client engagements - Managing Disengagement: Proper procedures for ending client engagements - Quality control processes within an accounting firm - Workflow Management: SOPs, Templates, Automation Tools - Quality Review Preparedness: Peer Review - Enhancing Practice Efficiency Through Checklists & Controls - Objective of quality control	3 hours

- Benefits of an effective quality control system
- General principles of quality control
- Quality control elements

6	Day 6	Professional opportunities and ICAI committees A. Traditional Areas • Audit • Taxation • Corporate Law B. Non-Traditional Areas • GST Litigation • Accounting Outsourcing • Forensic Audits • Social Audits • IS & Cyber Security Audits • ASM Audits • Resolution Professional and Liquidation • Valuation • ESG Audits • Real Estate Super Consultant • MSME Super Consultant • Customs and FTP • FEMA • Insurance Survey (Loss Assessor) • ADR (Arbitration, Mediation & Conciliation) • Due Diligence • Virtual CFO Service C. Outsourcing • LPOs • KPOs D. Introduction of ICAI learning Ecosystem • Certification Courses • Diplomas • MOUs / MRAs	6 hours
7	Day 7	Practice Road Map – (Presentation Session) A. Group Presentation 50 Participants in 10 Groups (5 in each group). Each group will present for 15 Mins and followed by QnA.	3 hours
		Panel Discussion with the Eminent Practitioners	1 hour
		Post Lunch	1 hour
		Concluding Session	