

CA



THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF SRI LANKA

STUDENT GUIDE FOR **VIVA VOCE INTERVIEW**

Effective from January 2021

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Students are requested to read the instructions carefully. Non-compliance with the given instructions will be a disadvantage to the student at the interview.

1.0 Introduction

The viva voce interview is a compulsory requirement as per the Council of CA Sri Lanka which you need to accomplish prior to being eligible for the Associate Membership of CA Sri Lanka. It is an important pillar of your CA programme where you are expected to make a technical presentation based on your practical experience, focusing on a significant matter which you have encountered during your training which must be addressed confidently, with the solutions provided accordingly. Finally, you are expected to prove your suitability to join the prestigious professional community of Chartered Accountants. Therefore, it is of paramount importance for you to showcase your skills and competencies at the viva voce interview in obtaining a lifelong membership from the internationally renowned Institute of Chartered Accountants of Sri Lanka.

1.1 Objectives of Viva Voce

The main objectives of the Viva Voce interview are to;

- Ascertain authenticity of training records of the respective student
- Demonstrate effective presentation and communication skills together with analytical skills
- Assess the ability of articulating the technical content in a more precise, clear and understandable manner

1.2 Eligibility for Viva

You should have successfully fulfilled the following requirements before applying for Viva Voce interview.

- Should have successfully completed all CA examinations under the Professional knowledge, 3 years of practical training under Professional Experience, Communication Skills programmes, Information Technology & other compulsory modules such as Strategic Level Online Ethics Module, and Residential Programme/ Skill Development Programme before applying for the Viva Voce.
- Please fill the master summary/summaries in the manual record book/s or online record book/s and check whether you have completed the minimum requirements in each category.
- Certification for regulation 27 and 29 in the record book should be obtained from the authorized officer of the organization and from the Supervising Member of the trainee. These

certifications under regulation need to be obtained for the entire training period. (Note: Signature under Regulation under 27 is required only for Non-public practice sector organizations and the Auditor General's Department).

2.0 Pre-Viva Voce interview

2.1 Preparation for Viva Voce interview

1. You are expected to make a technical presentation selected from an area of work performed during the final year of the practical training period.
2. You are requested to maintain the higher standard, which is expected from a passed finalist of CA Sri Lanka. Hence, for your final viva voce interview, refrain from selecting topics which are not demanding higher professional judgment or expertise as a passed finalist of CA Sri Lanka.
3. The presentation should consist of the **work performed by the student** in the selected area to minimize detail references to the theory pertaining to such work such as:-

Detailed Auditing & Accounting Standards, Statutory requirements.

4. More emphasis should be given in your presentation on the **significant matter** (encountered during the training period) and the issues encountered and how they were dealt with in arriving at a solution and the final solutions provided by the student.
5. The student is advised not to disclose names and other confidential details of the clients in the presentation slides or while delivering the presentation.
6. It is of paramount importance to make an effective presentation paying attention to the content, correct usage of language, information presented in a logical and a comprehensible manner and the structure of the presentation appealing to the audience.
7. You are requested to rehearse your presentation as much as possible using correct presentation techniques.

Given below are some recommended links to obtain more information on presentation

techniques:

(YouTube link)

<https://lms.casrilanka.com/moodle/course/view.php?id=614> (This will be directed to your LMS Account. You need to log in using your credentials and refer the links)

8. You are expected to display both your technical and communication competency through your presentation delivery. Hence, your presentation should be comprehensible and must convey the message to the audience precisely. You are requested to refer to the score sheet (Appendix 1) for details pertaining to the criteria of assessment.
9. The total duration of the interview will be 15 minutes. Duration of your presentation will be maximum 10 minutes followed by 5 minutes for discussion with the panel members. Please restrict the content slides to 7 (excluding the cover slide) in the presentation. The Cover slide must contain the following.
 - i. Name of the student
 - ii. Registration number
 - iii. Year, quarter and the week number of the training record book (Reference page of the record book)
 - iv. Name of the training organization
 - v. Topic of the issue selected

Refer 2.4 for further details on general guidelines on presentation.

10. You are encouraged to request your respective supervising member to review the viva presentation and obtain advice and feedback as an initial guidance. If you are employed in the same training organization at the time of applying for viva-voce, it is mandatory to obtain this advice and to obtain his/her certification given under Appendix 2.

(You are required to submit this certification along with your draft presentation at the time of requesting for initial review from CA Sri Lanka).

2.2 Obtaining approval for the Viva Voce presentation

2.2.1 Students residing in Sri Lanka

1. You are required to submit the request for the initial evaluation of the PowerPoint presentation by sending an email to the Practical Training Division of CA Sri Lanka at

bashini.weerakkody@casrilanka.org within 3 months of the completion of all Knowledge, Skills & Training modules with the following documents.

(i) The soft copy of your presentation

(ii) Copy of the reference page of the training record book reflecting the work related to the presentation

(iii) Duly completed declaration form from the supervising member. (In the event if the trainee is still in the same training organization)

At the initial evaluation, if your slides get rejected, the supervising member will be informed. Therefore, you should discuss this matter with your supervising member for further improvement.

2. A staff member from the Practical Training Division of CA Sri Lanka will schedule an appointment with a presentation reviewer online/in- person discussion and notify you the date and time to be present in order to discuss the presentation with the reviewer.

3. Subsequent to discussion, you should email the amended viva voce presentation duly revised as per the comments/instructions and improvements suggested by the reviewer to the given email address of the Practical Training Division of CA Sri Lanka.

4. The staff member from the Practical Training Division of CA Sri Lanka will coordinate with the reviewer and thereafter communicate the approval status to you via email.

5. In the event the reviewer has approved the presentation during an in-person discussion, the hard copy of the approved presentation should be submitted to the Practical Training Division by the student.

6. In either case (online or in-person discussion) once the presentation has been approved by the reviewer, the student should not do further adjustments to the technical contents in the slides.

2.2.2 Students residing overseas

1. You are required to submit the request for the initial evaluation of the PowerPoint presentation by sending an email to the Practical Training Division of CA Sri Lanka at bashini.weerakkody@casrilanka.org within 3 months of the completion of all Knowledge, Skills & Training modules with the following documents.

(i) The soft copy of your presentation

(ii) Copy of the reference page of the training record book reflecting the work related to the presentation

(iii) Duly completed declaration form from the supervising member. (In the event the trainee is still in the same training organization)

2. The staff member from the Practical Training Division of CA Sri Lanka will schedule an appointment with a presentation reviewer online and notify you the date and time to be present in order to discuss the presentation with the reviewer.

3. After the discussion, you should email the amended viva voce presentation duly revised as per the comments/instructions and improvements suggested by the reviewer to the given email address of the Practical Training Division of CA Sri Lanka.

4. The staff member from the Practical Training Division of CA Sri Lanka will coordinate with the reviewer and thereafter communicate the approval status to you via email.

5. Once the presentation has been approved by the reviewer, the student should not do further adjustments to the technical content in the slides.

2.3 Viva Voce application submission

2.3.1 Filling the application

- The Viva Voce application can be downloaded from the CA Sri Lanka website. Please visit www.casrilanka.com and under the Students drop down menu, click on the **Practical Training** tab and click on the “Application for Certificates”.
- Indicate your full name as per the student registration in capital letters and keep a gap of one square between the names.
- If you have any disparities in your name with your Birth Certificate/ National Identity Card or any other relevant document, you are requested to rectify those issues with Student Registration Division before submitting the application.
- Provide the relevant details of practical training and examinations in the respective tables given in the form.

2.3.2 Submission of the application

- a) The following documents to be submitted along with the duly completed application form.
- Duly filled viva voce application. (both pages to be signed) -Please refer 2.3 below for details
 - All training record books - Final /Strategic/Certificate to Practice (manual record books only).
 - Approved copy of the PowerPoint presentation by the reviewer (soft copy & a hard copy) , reference page of the record book and the declaration form of the supervising member (where relevant)
 - Signed copies of the regulation under 27 & 29. Regulation under 27 is applicable only for non-public practice sector and the Auditor General's Department).
- a) After authenticating that the application form and supporting documents are in order, the date and the time of the viva voce interview will be notified to you via email by the staff member from the Practical Training Division of CA Sri Lanka.

2.4 General guidelines for/on the presentation

1. **Students should prepare the presentation on their own and are not allowed to copy from any other viva voce presentation fully or partly.** Copying/ paraphrasing someone else's work is a punishable offence and it is unconditionally unethical for a prospective Chartered Accountant. Therefore, if found guilty or suspicious, your Viva voce presentation or the membership itself will be deferred subject to the severity of the misdemeanor.
2. Presentation should consist minimum references to the theory and standards.

E.g. Detailed Auditing and Accounting Standards, Statutory requirements should be limited only to the reference. The emphasis should be given to explain the details of the work carried out and related issues. If you have completed your training over three years ago you are allowed to make the presentations from the current experience that could be related to experience gathered during the final year of the training period.
3. The student is responsible for the content of the presentation and **it should be free from**

grammatical and spelling mistakes. Your presentation should be conducted only in the English language using MS PowerPoint. Ensure that the slides used in the presentation are developed in a manner which will be appealing to the audience.

4. The student should be thorough with the content of their presentation and should possess the ability to respond to the questions confidently which the panelists will ask from the subsequent to the presentation.
5. Before you face your Viva Voce interview, complete the Self- Reflection Form (provided under 2.5) to check whether you have complied with the requirements in relation to your viva.

2.5 Self Reflection form

Check whether you have complied with the following requirements before you attend your viva.

		Put ✓ or x
1.	I have followed & complied with all the guidelines given in the student handbook for viva.	
2.	My presentation is appropriate for my topic and to match with the objectives.	
3.	The depth & breadth of the content is sufficient & presented in a logical manner.	
4.	I have a comprehensive knowledge in relation to my presentation and I am sure that I can answer any question confidently.	
5.	The organization of my presentation is well presented.	
6.	I assure that the information provided in this presentation is original and not copied from other sources.	
7.	I have checked my presentation and it is free from language mistakes.	
8.	I have rehearsed my presentation several times and I am much confident that I could deliver an effective presentation.	

9.	I could deliver my presentation within the stipulated time given.	
10.	My dress code is suitable for the occasion and I am very professional in my outlook.	

3.0 During the Viva Voce interview

3.1 Facing the Viva Voce interview

Never be late. Please be present at least 15 minutes prior to the given time for the interview.

You should strictly adhere to the dress code provided below;

Ladies: Saree or professional office attire with long sleeves / hair –neatly tied

Gents: Neatly pressed long sleeve, plain colored shirt with tie and trouser

1. Strictly avoid casual, smart casual, denims, T-shirts, printed or see-through materials, fancy jewelry, decorative hairstyles, and sharp color outfits.
2. Your appearance should be neat, clean and smartly dressed as appropriate for a professional accountant. Non-adherence to the dress code will be a reason for being disqualified from your viva voce interview.
3. Documents to be brought for the interview :

National Identity Card / Passport

Hard copies of your presentation (maximum 2 slides per page, both sides printed)

4. Before starting the presentation, please introduce yourself including your current designation and organization, training organization, special achievements etc.
5. The student is advised not to disclose names and other confidential details of the clients during the presentation.
6. Avoid reading the slides and use presentation techniques to earn highest marks at the

interview.

7. Answer the questions confidently which maybe raised by the panelists after the presentation.
8. Decision of the panel will be the final, you are not allowed to request for reconsideration.

4.0 Post Viva Voce interview

- a) In order to secure a pass, you should score 50 % for each subcategory. It is important to note that obtaining only an aggregate score of 50 marks will not be adequate to secure a pass. All the students will be notified of the outcome of their viva voce via an email within 3 to 5 working days. Until such time, you are kindly requested to refrain from contacting the Practical Training Division to inquire about the viva status from the Training Division. Students who are eligible for membership will be recommended by the Training & Skills Development Committee and will be forwarded for approval, - the eligibility for the students to obtain the Associate membership, will be notified via email.
- b) If any student is unsuccessful (in the event of an inability to score 50% for each subcategory), the student will be required to repeat the session. A repeat session will be scheduled **after one month** (minimum) from the initial date of the viva voce interview. However, this one-month period may be varied due to the flaws identified.
e.g.: If the student is unable to express the content due to lack of communication skills, the panel will recommend him/her to attend the Gavel Club sessions or any other coaching sessions until s/he obtains the required competency and then to request for the second viva voce session.
- c) In the event a student is required to repeat the viva session, such deferments will be notified to the supervising member who was responsible for supervising the third-year practical training of the student.
- d) Students who are weak and require additional support for improvement can ask for such assistance from the Manager Training. Such students will be directed either to the Manger MELC or Gavel Club to obtain individual attention before attending the

next viva voce interview.

- e) In such an event, repeat sessions will be scheduled with the certification of either by the Manager MELC or Gavel Club stating that the student has obtained the required competency to face the repeat session.

Appendix 1

Scoring Rubric for Viva Voce Presentation

Guidelines to the panel of members

- ✓ Student should score a minimum of 50% of marks allocated in **each subcategory**.
- ✓ Scores obtained below 50% for any subcategory will be considered inadequate.
- ✓ Assessment scale for marking is as follows.
 - **Very Good:** above 80% of each subcategory
 - **Good:** 70 % - 79% of each subcategory
 - **Satisfactory:** 50% - 69% of each subcategory
 - **Need improvement:** Below 49% of each subcategory

Main Assessment Criteria	Judging Criteria	Marks allocated for subcategory	Marks Given by panelist	Condition for a Pass
Organization & content (20 marks)	Introduction is clear & precise, lays out the problem well, and establishes a framework for the rest of the presentation	5		<i>(Should score minimum of 50% of each subcategory to pass)</i>
	Main issues are well-defined and correct usage of language appropriate for the purpose			
	The presentation is appropriate for the topic and to match with the objectives	10		
	Information is presented in a logical & and comprehensible manner			
	Presentation slides are not crowded, contains accurate information maintaining originality	5		
	Material included is appropriate & relevant to the overall purpose			
Presentation skills (45 marks)	Speaker maintains good eye contact with the audience and with appropriate body language	20		<i>(Should score minimum of 50% of each subcategory to pass)</i>
	Speaker uses a clear, audible voice with correct stress & intonation to create enthusiasm and maintain interest of the audience			

	Ability to penetrate into audience clearly and convincingly			
	Delivery is poised, controlled, and smooth	15		
	Effective language skills including correct grammar, word selection and correct pronunciation			
	Length of presentation is within the assigned time limit	10		
	Ability to maintain professionalism throughout the session and in answering the questions			
Technical competence (25 marks)	Clear understanding of the application of standards/regulations/controls	10		<i>(Should score minimum of 50% of each subcategory to pass)</i>
	Effective application of technical knowledge/ analytical skills based on empirical evidence	10		
	Information was well communicated in an appealing manner even a layman could understand			
	Ability to answer questions clearly to the point with no ambiguities	5		
Total personality (10 marks)	Conduct, dress code & stage presence	10		<i>(Should score minimum of 50% of each subcategory to pass)</i>
Score	Total marks	100		

Appendix 2

Confirmation from the Supervising Member for the viva voce presentation

- ✓ CA Student Registration no:
- ✓ Student Name:
- ✓ Training Organization:
- ✓ Name of the Supervising Member:
- ✓ Topic of the Presentation:
- ✓ Reference Page of the Training Record Book:

Declaration of the Supervising Member

I hereby certify that the above student is a trainee of the above training organization and he/she is still employed at the same organization. Further, I have reviewed the content of the presentation and the amendments subsequent to the feedback. As the supervising member of the above student I confirm that the issue of the presentation is on a subject matter encountered during his/her final year of training period.

Membership No:

Signature of Supervising Member :