



**Pakistan Institute of Public  
Finance Accountants**

**May Exam-2026**

**[05.May.2026] [09:30 – 12:15 pm]**

**Additional time – 15 min for Paper Reading**

**Telecommunication Rules, Accounts and Procedures (Application)**

**AGP | CGA**

**Marks-80**

**Subjective**

**Duration: 02 Hours 30 Minutes**

**[Instructions]**

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- Start each question from fresh page.

**Books Allowed:**

1. The Companies Ordinance 1984

2. The Rules of Business 1973

3. Telecommunication Regulation Handbook

**Attempt all Questions**

- Q.1.** Explain the procedure for grant of a license and how should PTA Authority proceed when a complete license application is followed by late submission of additional details due to non-appearance at the hearing? **10**
- Q.2.** Discuss the rationale behind adopting a class licensing regime for broadband services and assess its implications for regulatory oversight, competition and national security. **15**
- Q.3.** What obligations are placed on PTCL to facilitate interconnection and transparency under the market liberalization framework? **15**
- Q.4.** Evaluate the regulatory risks and benefits of PTCL's dual role as both a retail broadband provider and a wholesale infrastructure provider under the non-discriminatory access framework? **15**
- Q.5.** Under what circumstances can the Authority impose fines and terminate a telecom license under the Telecommunication Rules, 2000? **10**
- Q.6.** Explain the channels of communication for correspondence with Foreign Governments, International Organizations, Provincial Governments and Defence Headquarters? **15**

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