

Guidelines and Frequently Asked Questions (FAQs) for Training of Articled Assistants Outside India



Moving Towards New Frontiers



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)



Revised Guidelines for Training of Articled Assistants Outside India

- ▶ A Chartered Accountant is eligible to train an articled assistant provided his main occupation is the practice of the profession of Accountancy at the time of engaging articled assistants as well as in each of the qualifying years on the basis of which he claims eligibility to train articled assistants.
- ▶ Any member engaged in any other business, occupation or holding part time certificate of practice is not entitled to train articled assistant.
- ▶ Any member employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants will also be eligible to train articled assistants at par with the paid assistants with a firm of Chartered Accountants in India. All conditions applicable to the Paid Assistants in India would be applicable to them as well. However, in case of a foreign firm, such a foreign firm shall have at least one partner who is either a member of the Institute or who is eligible to become a member of the Institute, in terms of MRA.

Provided that every Chartered Accountant from ICAI who is registered as an auditor and obtained a license and registration number from the appropriate competent authority abroad to establish a professional firm and carry out the attest function and who meets the international/local experience and expertise criteria laid down by the law shall be eligible to train articled assistants as under:

Category	Period of continuous practice	Entitlement of articled assistant or assistants
(i)	An associate or fellow in continuous practice for a period up to 3 years	1
(ii)	An associate or fellow in continuous practice for any period from 3 years to 5 years	2

(iii)	An associate or fellow in continuous practice for any period from 5 years to 10 years	4
(iv)	An associate or fellow in continuous practice for any period from 10 years	5

It would also be essential for such member abroad to produce the copy of License and certificate of registration issued by the competent authority abroad to him as individual member and to the professional firm with whom he is affiliated to the Institute with current validity at the time of registration of articlehip.

Further where an Indian Chartered Accountant is working as paid assistant in a firm where there is no Indian CA as a partner such paid assistant shall not be entitled to train any articled assistant

- ▶ The members shall provide a professional address as envisaged in Regulation 2(1)(xiii) as well as an address in India.

(As per the said Regulation, professional address means: -

- ▶ an address of the place where the member is carrying on his profession (or where he is carrying on his profession at more than one place, the principal place), or
- ▶ if a member is employed, the place of employment or at his option the place of his residence
- ▶ the place of residence, if the member neither carried on the profession nor is employed.

It may please be noted that an address in India is essential in any of the situation)

- ▶ Since there is full time employment visa instead of Trainee Visa for students who wish to register their articleship with chartered accountants abroad according to the immigration laws of Gulf Cooperation Council (GCC) Countries, so such employees shall be treated at par with the articled assistants registered in India.

It would be essential for such articled assistants

abroad to produce the copy of such visa and immigration details along with a copy of passport at the time of registration of articleship. The terms and conditions that may be made applicable for training articled assistant in India from time to time shall mutates mutandis apply for training of articled assistant abroad.

- ▶ The period of practical training shall be 3 years or 3½ years, as applicable, under a practising chartered accountant abroad. However, the articled / audit assistants should have an option to undergo industrial training in accordance with the Regulations 51 & 72 of the Chartered Accountants Regulations, 1988 during the last one year of training.
- ▶ The Industrial Training may be imparted by the Chartered Accountants working abroad in a financial, commercial or industrial undertaking with minimum fixed assets & minimum total turnover or minimum paid up capital as may be specified by the Council (whatever the value specified in terms of Indian currency may be deemed as applicable in foreign countries in their respective currencies) or such other organization or institution approved by the Council. In case of a member employed outside India, and eligible to impart Industrial training outside India, is unable to submit Annual Report/Balance sheet of the corporate/undertaking the member is working with, the member may submit a self declaration about the particulars of the undertaking alongwith the application.
- ▶ The terms & conditions contained in Regulation 54 and Regulation 54A dealing with secondment shall be applicable to the articled assistants receiving training abroad.
- ▶ The Principal shall send training reports as prescribed alongwith the service certificate to be issued in Form 109 & 108 as the case may be.
- ▶ The principal shall impart training in accordance with the guidelines contained in Training Guide. He shall maintain a record of practical training imparted by him to the articled assistant and report to the Council in the form prescribed in the training guide.
- ▶ The rates, terms and conditions of stipend prescribed as payable to the articled assistants receiving training in India shall be applicable to the articled assistants receiving training aboard except that the same rate of stipend in equivalent terms specified in respective national currencies of the countries concerned instead of Indian rupees.
- ▶ Regulation of training in terms of office hours and working days holidays will be applicable as per local office timings and laws. However, requirements of total training hours will be the same as applicable in India, the terms of which are given hereunder: -
 - ▶ The working hours for the articled assistants shall be 35 hours in a week excluding the lunch break.
 - ▶ The office hours of the Principal for providing article training to the articled assistant shall not be generally before 9.00 a.m. or after 7.00 p.m.
 - ▶ The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
 - ▶ The working hours for the articled assistants should not exceed 35 hours in a week excluding the lunch break and normally an articled assistant be required to work during the normal working hours fixed for articled assistants.
 - ▶ In case of exigencies of work with Principal, an article assistant may be required to work beyond his / her normal working hours. However, under such circumstances, the aggregate number of working hours shall not exceed 45 hours per week. The requirement to work beyond 35 hours in a week should not be a practice but only in exceptional circumstances.

Further, where the articled assistant is required to work beyond normal working hours, and aggregate of such hours exceed 35 hours per week, he / she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above, 35 hours per week.



Further conduct of training will be regulated as per provisions of the relevant Regulations as follows: -

Regulation 60: Working hours of an Articled Assistant

“Subject to such directions as may be issued by the Council, the working hours of an articled assistant (3) shall be 35 hours per week to be regulated by the Principal from time to time”.

Regulation 65: Articled assistant not to engage in any other occupation

“Without the previous permission of the Council, obtained on application made in the

*approved form, no articled assistant shall, during the period of his service as an articled assistant, take any other course of study or training, whether academic or professional, or engage in any business or occupation.”

Regulation 66: Enquiries against articled assistant

“(1) Where a complaint or information of any misconduct or breach of Regulation 65 or breach of any of the covenants contained in the articles is received against an articled assistant from his principal or any other person, the President or the Vice-President as the Executive Committee may decide from time to time, may cause an investigation to be made

(2) The Executive Committee may, on a consideration of the report of the investigation and after giving the articled assistant an opportunity of being heard, make any of the following orders, namely;-

- i. direct that the papers be filed and the complaint be dismissed, if the Executive Committee finds that the articled assistant is not guilty of any misconduct or breach of Regulation 65 or breach of any of the covenants contained in the articles; or
- ii. if the articled assistant is found guilty, reprimand the articled assistant or cancel the registration of articles or direct that any period already served under such articles shall not be reckoned as service for the purpose of the period of practical training specified in Regulation 50.

(3) The articled assistant, the registration of whose articles has been cancelled under his regulation, shall not, except with the permission of the Executive Committee be retained or taken as an articled assistant or audit assistant by any member”.

Regulation 67: Complaint against the Principal

1) Where an articled assistant makes a complaint against his principal on a matter concerning his training as an articled assistant, the President or the Vice- President as the Executive Committee may decide from time to time, may cause an investigation to be made and submit a report to the Executive Committee.

2) The Executive Committee shall submit the report of the investigation to the Council with its recommendations.

3) The Council may, on a consideration of the report of the Executive Committee, pass such order as it may consider expedient, including an order withdrawing the entitlement of the principal to train one or more articled assistants either permanently or for a specified period:

4) The President or the Vice-President as the Executive Committee may decide from time to time, may, pending an investigation of the complaint, either terminate or suspend the articles and allow the articled assistant to be accepted as additional articled assistant by a member, notwithstanding anything contained in Regulation 43.

FAQs for Articleship abroad

Training of Articled Assistant outside India

A student staying abroad may seek admission in CA Course through qualifying CPT Examination or under Direct Entry Scheme in which a graduate/Post graduate student securing prescribed percentage of marks in respective examination may start articled training after passing one group of Intermediated Integrated Professional Course having completed orientation Programme & ITT. The details of CPT Course and Direct Entry Scheme of CA Course are available on the Institutes’s website.- www.icai.org it is to note that CA Course examination, practical

training and allied Course Curriculum for Indian students or students from abroad are the same.

Often students getting registration in CA Course in India or Abroad have such queries related to articulated training which are of following nature. Hence an FAQs on training abroad are given below for information ;

- ▶ Can a student registered with the Institute get training outside India?

Ans.: Yes, a student registered with the Institute may enroll for training outside India under an eligible member of ICAI.

- ▶ Can a Chartered Accountant practicing abroad, train an articulated assistant outside India?

Yes, a Chartered Accountant is eligible to train an articulated assistant provided his/her main occupation is the practice of the profession of accountancy at the time of engaging articulated assistants as well as in each of the qualifying years on the basis of which he claims eligibility to train articulated assistants. Moreover, the members would be eligible to train articulated assistant in accordance with Regulation 43. However, a member associated with foreign CA Firm in the capacity of partner or paid assistant may also train articulated assistant under certain conditions.

- ▶ Is it necessary for a Chartered Accountant training articulated assistants outside India to have a professional address in India?

Ans.: Till recently, it was mandatory for a member in practice to have a professional address in India in his own charge or in charge of another member. However in terms of the Council decision taken at its 291st meeting held in December 2009, a member shall provide a professional address as envisaged in Regulation 2(1)(xiii) as well as an address in India. As per the said Regulation, professional address means:

- a. an address of the place where the member is carrying on his profession (or where he is carrying on his profession at more than one place, the principal place), or
- b. if a member is employed, the place of employment or at his option the place of his residence
- c. the place of residence, if the member neither

carried on the profession nor is employed.

(It may please be noted that an address in India is essential in any of the situation)

- ▶ Can a Chartered Accountant working abroad impart Industrial Training to an articulated assistant abroad?

Ans.: The Industrial Training may be imparted by the Chartered Accountants working abroad in a financial commercial or industrial undertaking with minimum fixed assets & minimum total turnover or minimum paid up capital as specified by the Council (whatever the value specified in terms of Indian currency may be deemed as applicable in foreign countries in their respective currencies) or such other organization or institution approved by the Council. Moreover, the members would be eligible to impart Industrial training in accordance with Regulation 51 and 72.

In addition to above, an organization eligible to impart training outside India which is not yet registered with the Institute may submit an application (format of application is available on our website www.icai.org) alongwith a self declaration (in absence of Annual report) regarding minimum fixed assets & minimum total turnover or minimum paid up capital of the organization about the particulars of the undertaking.

- ▶ Can a Chartered Accountant employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants eligible to train articulated assistant outside India?

Ans.: A member employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants will also be eligible to train articulated assistants at par with the paid assistants with a firm of Chartered Accountants in India. All conditions applicable to the Paid Assistants in India would be applicable to them as well. However, in case of a foreign firm, such a foreign firm shall have at least one partner who is either a member of the Institute or who is eligible to become a member of the Institute, in terms of MRA.

- ▶ What shall be the period of practical training?

Ans.: The period of practical training shall be 3 years, under a practising chartered accountant abroad. However, the articulated / audit assistant have an option to undergo Industrial training in



accordance with the Regulations 51 & 72 of the Chartered Accountants Regulations, 1988 during the last one year of training.

- ▶ What will be the stipend in respect of articled assistant receiving training abroad?

Ans.: The rates, terms and conditions of stipend prescribed as payable to the articled assistants receiving training in India shall be applicable to the articled assistant receiving training abroad except that the same rate of stipend in equivalent terms specified in respective national currencies of the countries concerned instead of Indian rupees.

- ▶ What will be the terms of office hours and working days holidays applicable to articled assistant working abroad?

Ans.: Regulation of training in terms of office hours and working days holidays will be applicable as per local office timings and laws. However, requirements of total training hours will be the same as applicable in India which are given hereunder:-

- a) The working hours for the articled assistants shall be 35 hours in a week excluding the lunch break.
- b) The office hours of the Principal for providing article training to the articled assistant shall not be generally before 9.00 a.m. or after 7.00 p.m.
- c) The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
- d) The working hours for the articled assistants should not exceed 35 hours in a week excluding the lunch break and normally the articled assistant be required to work during the normal working hours fixed for articled assistants.
- e) In case of exigencies of work with Principal, an article assistant may be required to work beyond his/ her normal working hours. However, under such circumstances, the aggregate number of working hours shall not exceed 45 hours per week. The requirement of work beyond 35 hours in a week should not be a practice but only in exceptional circumstances.

Further, where the articled assistant is required to work beyond normal working hours, and aggregate of such hours exceed 35 hours per week, he / she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above 35 hours per week.

- ▶ What are the formalities to be complied by the articled assistant getting training abroad?

Ans.: Form 103 for registration of articles should be duly filled and submitted along with such documents as mentioned in the Instruction sheet of Form 103 along with registration fee should reach the respective Institute's office to which the member is attached within 30 days of commencement of training.

- ▶ What is the registration fee applicable to such articled assistant?

Ans.: The details of registration fees as applicable for articled assistant is given on link http://www.icai.org/resource_file/14707ipcc_enrolment_feestructure.pdf can be referred. The fee as applicable can be paid by way of Demand Draft drawn in favor of "The Secretary, The Institute of Chartered Accountants of India" payable at the concerned Decentralized office of the Institute.

- ▶ Where are the Forms required to be submitted?

Ans.: Form 103 is required to be submitted at the respective Decentralized office of the Institute (i.e. the decentralized office in whose jurisdiction the Indian address of the member falls).

- ▶ Will an articled assistant receiving training abroad be eligible for secondment?

Ans.: Yes. The terms and conditions contained in Regulation 54 and Regulation 54A dealing with secondment shall be applicable to the articled assistants receiving training abroad.

- ▶ Can a Principal depute an articled assistant for training under eligible members of accountancy institutions or bodies outside India (in accordance with Regulation 54A)

Ans.: Yes. A principal, with the consent of the articled assistant may depute the latter for training for a period not exceeding 6 months, under a member eligible to engage and train an articled assistant under the bye laws of an institution or body set up in the respective countries.

- ▶ Will such service be considered as part of practical training? (in accordance with Regulation 54A)

Ans.: Such training under members of accountancy institutions or bodies outside India, will be considered as part of practical training.

- ▶ Is the articled assistant eligible for stipend during such period of training? (in accordance with Regulation 54A)

Ans.: No. The provisions of stipend do not apply during such period of training.

- ▶ Should the articled assistant enter into a Deed of articles for this purpose? (in accordance with Regulation 54A)

Ans.: No. There is no need either for execution of deed of articles for such training or for any intimation to the Institute in this regard. However the Principal is required to include the particulars of such training in the report to the Council under Regulation 64.

- ▶ Can a member of the Institute engage and articled assistant under the bye laws of the accountancy institutions or bodies outside India?

Ans.: Members entitled to train articled assistants shall not engage any articled assistant or articled assistant or apprentice under the bye laws of any other institutions or society or body unless the person concerned has been registered student with any of the accounting institutions or bodies whose training is recognized by the Council as equivalent to the training prescribed for the members of the Institute.

- ▶ What are the terms and conditions applicable for training articled assistant abroad?

Ans.: The principal shall impart training in accordance with the guidelines contained in Training Guide. He shall maintain a record of practical training imparted by him to the articled assistant and report to the Council in the form prescribed in the training guide.

Further, the terms and conditions that may be made applicable for training articled assistant in India from time to time shall mutates mutandis apply for training of articled assistant abroad.

In addition to above, the Principal and the articled assistant shall be bound by the provision of Chartered

Accountants Act 1949 and Regulations framed thereunder and such other rules and guidelines and directions issued by the Council from time to time.

- ▶ Is it possible to take transfer after completion of 1 year of Practical Training? Do we need to give any proper reason to the Institute?

Ans.: Yes, In partial modification of the announcement dated 30th June 2009 regarding transfer/ termination of articles the Council in its recent meeting has decided that the transfer/termination of articleship in terms of Regulation 56(1) of the Chartered Accountants Regulations, 1988 shall be permissible on the grounds as stated below:-

- I. Transfer /termination of articles is permitted without any restriction during the first year of articles.

- II. During rest of the articleship period on satisfying any one or more of the conditions as stated below: -

1. Medical grounds requiring discontinuance of articles for a minimum period of three months (on production of a Medical Certificate issued by a Government Hospital).

2. Transfer of parent(s) to another city.

3. Misconduct involving moral turpitude.

4. Other justifiable circumstances / reasons: -

- (ii) Grounds already permissible in the Chartered Accountants Regulations, 1988 (on submission of requisite proof of the act warranting transfer/ termination of articleship): -

- a. Industrial Training (Regulation 51)

- b. Secondment of articles (Regulation 54)

- c. Conversion from PCC to IPCC (for termination of articles only. Re-registration of articles to be allowed only after passing Group-I of IPCC)

- d. Death of Principal [Regulation 57(1)(c)]

- e. Ceasing of practice by the Principal [Regulation 57(1)(a)]

- f. Removal of name of the Principal from the Register of Member due to any reason [Regulation 57(1)(b)]



- (iii) Marriage basis (only if there is relocation to another city involving distance of 50 kms).
- (iv) Irregular payment or non payment of stipend with reference to Regulation 67.
- (v) Articled assistant desires to serve balance period of training outside India.
- (vi) Shifting by the Principal to another city involving distance more than 50 kms.

The articled assistants are required to get the consent of the Institute before getting Form 109 signed by the Principal in their own interest.

The request, on any one or more of the aforesaid grounds, of an articled assistant on a plain paper alongwith the recommendation/ consent of the Principal for transfer / termination of articleship accompanied by evidence/proof (self-attested by the articled assistant) to the satisfaction of the Institute be made. Request for transfer not accompanied by consent of Principal shall not be accepted. In case of dispute between principal and articled assistant, the matter be settled amicably among the articled assistant and the principal concerned and the Institute shall not interfere in such cases.

- ▶ If principal does not sign completion of articleship certificate in Form 108, what we do?

Ans.: Please refer to Regulation 56 of the Chartered Accountants Regulations, 1988 and Prospectus of CA Course.

- ▶ Please guide us on articleship? What kind of firm should we join?

Ans.: A CA student is compulsorily required to undergo practical training i.e. articleship of 3 years. The students coming through CPT can join articleship only when they register for IPCC and clear its Group-I/Both Group and completing the Information Technology Training (ITT) and Orientation Course (OP). The students coming through direct entry route i.e. graduates and post-graduates with prescribed marks can commence their articleship after registering for Intermediate (IPC) and completing the Information Technology Training (ITT) and Orientation Course (OP). This training has to be done under a practicing Chartered Accountant. This training is very useful as it gives the trainee hands on experience on

various aspects of chartered accountancy course i.e. Audit, Taxation, Accounts, Law etc. The selection of firm depends upon your choice of field in which you want to practice in future.

- ▶ Please provide, the basis for calculating leave during articleship.

Example;

Ans.: Case 1: An article completed 3 years of articleship till now. So,

Total working days: $365 \times 3 = 1,095$ days
Leaves Taken so far = 100 days
Actual period Served = 995 days
Leaves Earned = $1/6$ th on 995 = 165 days

Leave entitled (subject to sanction of leave by your Principal) = 65 days (165-100 days)

Case 2: An article having a total articleship period of 3.5 years. So, Total working days: $365 \times 3.5 = 1277$ days

Leaves Taken till now = 100 days
Actual Period Served = 1177 days
Leaves Earned = $1/6$ th on 1177 = 180 days (maximum)

Leaves entitled (subject to sanction of leave by your Principal) = 80 days (180-100)

- ▶ Those students who have registered IPCC with ATC, do they need to do articleship for an additional year?

Ans.: students who have registered for IPCC alongwith ATC shall be required to complete either 12 months work experience or prescribed period of articled training before applying for 'Accounting Technician Certificate'.

Further, it is clarified that partial completion of articled training period cannot be treated as completion of 12 months work experience nor based on that 'Accounting Technician Certificate' shall be issued.

- ▶ Do we need to do articleship only under a CA who is practicing or can we do industrial training?

Ans.: As per Regulation 43 of the Chartered Accountants Regulations, 1988, practical training is imparted only by a member who is practicing the profession of chartered accountants in his individual name or as proprietor or as partner or member who is in full time salaried employee under a chartered accountant in practice or a firm of such chartered accountants.

Further, as per Regulation 51 of the Chartered Accountants Regulations, 1988, industrial training shall be received under a member of the Institute in any of the financial, commercial, industrial undertakings with minimum fixed assets or minimum total turnover or minimum paid up share capital as may be specified by the Council or such other institution or organization as may be approved by the Council from time to time for the period between nine months and twelve months during the last year of the prescribed period of practical training and after passing Intermediate examination/PE-II examination/PCE/IPCE by the articled assistants.

- ▶ Is it compulsory to join articleship immediately after passing IPCC?

Ans.: Yes, it is compulsory because there is a condition of completion of minimum 2½ years of articleship before appearing in Final examination.

- ▶ Is deputation of articled assistants at branches of the same firm allowed during articleship even after 1 year from starting it?

Ans.: Deputation of articled assistants at branches of the same firm is allowed during articleship if the principal remains the same. If there is change in the principal, then the articled assistant has to apply for termination as per the announcement dated 2nd July 2010 regarding transfer/termination of articleship.

- ▶ I have temporarily discontinued my articleship, I am in first year, can I start my articleship again with another Principal abroad?

Ans.: Yes. If a student has taken a termination in the first year, he can commence articled training later on with the member entitled to engage and train one or more articled assistants notwithstanding anything contained in Regulation 43.

- ▶ Three years of articleship-Isn't this too long a tenure?

Ans.: No, three years of articleship is not too long tenure considering the fact that it grooms the CA student in all aspects of CA course. The period of articled training is already reduced from 3.5 years to 3 years.

- ▶ How many total leaves are available during articleship?

Ans.: As per Regulation 59 of the Chartered Accountants Regulations, 1988, an articled assistant shall earn leave at the rate of one sixth of the period for which he has actually served excluding from such period, the period for which he has been on leave subject to maximum of 180 days.

- ▶ Can we do articleship & Industrial training from abroad?

Ans.: i) Yes, A Chartered Accountant is eligible to train an articled assistant provided his main occupation is the practice of the profession of Accountancy at the time of engaging articled assistants as well as in each of the qualifying years on the basis of which he claims eligibility to train articled assistants.

ii) Any member engaged in any other business, occupation or holding part time certificate of practice is not entitled to train articled assistant.

iii) Any member employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants will also be eligible to train articled assistants at par with the paid assistants with a firm of Chartered Accountants in India. All conditions applicable to the Paid Assistants in India would be applicable to them as well. However, in case of a foreign firm, such a foreign firm shall have at least one partner who is either a member of the Institute or who is eligible to become a member of the Institute, in terms of MRA.

iv) The members shall provide a professional address as envisaged in Regulation 2(1)(xiii) as well as an address in India.

(As per the said Regulation, professional address means: -

- a. an address of the place where the member is carrying on his profession (or where he is carrying on his profession at more than one place, the principal place), or b. if a member is employed, the place of employment or at his option the place of his residence c. the place of residence, if the member neither carried on the profession nor is employed. It may please be noted that an address in India is essential in any of the situation)



- v) The terms and conditions that may be made applicable for training articled assistant in India from time to time shall mutates mutandis apply for training of articled assistant abroad.
- vi) The period of practical training shall be 3 years, as applicable, under a practicing chartered accountant abroad. However, the articled / audit assistants should have an option to undergo industrial training in accordance with the Regulations 51 & 72 of the Chartered Accountants Regulations, 1988 during the last one year of training.
- vii) The Industrial Training may be imparted by the Chartered Accountants working abroad in a financial, commercial or industrial undertaking with minimum fixed assets & minimum total turnover or minimum paid up capital as may be specified by the Council (whatever the value specified in terms of Indian currency may be deemed as applicable in foreign countries in their respective currencies) or such other organization or institution approved by the Council. In case of a member employed outside India, and eligible to impart Industrial training outside India, is unable to submit Annual Report/Balance sheet of the corporate/undertaking the member is working with, the member may submit a self declaration about the particulars of the undertaking along with the application.
- viii) The terms & conditions contained in Regulation 54 and Regulation 54A dealing with secondment shall be applicable to the articled assistants receiving training abroad.
- ix) The Principal shall send training reports as prescribed along with the service certificate to be issued in Form 109 & 108 as the case may be.
- x) The principal shall impart training in accordance with the guidelines contained in Training Guide. He shall maintain a record of practical training imparted by him to the articled assistant and report to the Council in the form prescribed in the training guide.
- xi) The rates, terms and conditions of stipend prescribed as payable to the articled assistants receiving training in India shall be applicable to the articled assistants receiving training aboard except that the same rate of stipend in equivalent terms specified in respective national currencies of the countries concerned instead of Indian rupees.
- xii) Regulation of training in terms of office hours and working days holidays will be applicable as per local office timings and laws. However, requirements of total training hours will be the same as applicable in India, the terms of which are given hereunder: -
- The working hours for the articled assistants shall be 35 hours in a week excluding the lunch break.
 - The office hours of the Principal for providing article training to the articled assistant shall not be generally before 9.00 a.m. or after 7.00 p.m.
 - The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
 - The working hours for the articled assistants should not exceed 35 hours in a week excluding the lunch break and normally an articled assistant be required to work during the normal working hours fixed for articled assistants.
 - In case of exigencies of work with Principal, an article assistant may be required to work beyond his / her normal working hours. However, under such circumstances, the aggregate number of working hours shall not exceed 45 hours per week. The requirement to work beyond 35 hours in a week should not be a practice but only in exceptional circumstances.
- Further, where the articled assistant is required to work beyond normal working hours, and aggregate of such hours exceed 35 hours per week, he / she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above, 35 hours per week.
- Further conduct of training will be regulated as per provisions of the relevant Regulations 60, 65, 66, 67 of the Chartered Accountants Regulations, 1988.
- What should be done if our CA is not giving stipend?
- Ans.: It should be brought to the notice of the Institute and appropriate action will be taken in the matter under Regulation 67 of the Chartered Accountants Regulations, 1988.

- ▶ What are the requirements of getting articleship in big “articleship firms”.

Ans.: Different firms have different criterion for selecting articles. There is no set criterion from Institute’s side.

- ▶ Industrial training should be made compulsory and every corporate must keep a CA Final student as a trainee. Is it possible?

Ans.: We cannot impose any condition on any corporate to keep industrial trainees

- ▶ I want to go to industrial training before completing my articleship. Sir, what can one do for it?

Ans.: An industrial training can be done only after passing Intermediate examination/PE-II examination/PCE/IPCE and for the period between nine months and twelve months during the last year of the prescribed period of practical training. For this you have to approach companies which have been approved by the Council and already registered with ICAI for imparting industrial training.

- ▶ Why is there no transparency in the recruitment of articles. Despite the fact that why one has scored well in the exams still the reference is to be applied for training?

Ans.: The Institute does not have any role in placement of articles. However, for the convenience of students and firms the Institute has started On-line Article Placement Portal where firms desiring to keep articles and students desiring for doing articleship register themselves for placement. The selection procedure is entirely the domain of the registering firm in which the Institute does not have any role to play.

- ▶ I am unhappy with my training due to non availability of work in the office. Most of the time, we sit idle in the office. There is no work of any company Bank VAT & ST. We are busy only in few months when filing the ITR. We want to give more hour to training but want to learn company Audit, bank audit etc. What should we do?

Ans.: A student may opt for secondment, termination of articleship, Industrial training for gaining practical experience in different areas as per Regulation 54, 56 and 51 of the Chartered Accountants Regulations, 1988.

- ▶ What would be your advice to article assistants? How do we manage both studies and articleship?

Ans.: You have to plan out in a way that you are able to do justice to both articleship and studies. Chalk out a proper time table depending upon availability of time and your capabilities. Once properly framed, just adhere to it. For detailed guidance in this regard, please refer to the Institute’s publication How to face CA examination.

- ▶ The Institute announced that article students can find their firm through on-line Article Placement Portal.

Ans.: The Institute provides the facility of On Line Articles Placement Portal. This portal provides a platform to the firms of Chartered Accountants having vacancies for Article Assistants to select eligible students and the candidates who are eligible for undergoing article training. Both eligible firms and candidates have to register themselves online through the articles placement portal. Please visit <http://bosapp.icai.org> for details regarding this facility.

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