



9. PERMISSION TO STUDY OTHER COURSES

(Regulations 65 & 78)

Under Regulations 65 & 78 of the Chartered Accountants Regulations, 1988 an articled/audit assistant can not take up any other course of study or training, whether academic or professional, without prior permission of the Council. Provided the concerned course is not in the negative list indicated by the Council from time to time.

Student can pursue at a time one course including graduation course simultaneously with CA course.

For obtaining permission from the Institute, an articled/audit assistant is required to submit application in Form 112 duly complete in all respects and recommended by the Employer and the College Authorities, if the course is regular one.

Requirements

Before joining any course student must go through the foregoing chapter in order to ensure observance of office timing of the principal and compliance of minimum 35 working hours in a Week

- (1) Form 112 to be submitted with the recommendation of the Principal.
- (2) Attendance at the course must be outside the normal working hours of the Principal.
- (3) Only one additional course is permitted at a time. (including Graduation course in the case of Foundation/PE-I/CPT stream student). However, such students would be granted general permission to do the Graduation course with the concurrence of the Principal.

Note : In case Form No. 112 is not submitted within 30 days of joining the course, the procedure laid down for condonation of delay in non-submission of form will apply. Please refer chapter 30.

An articled/audit assistant who joins the CA course after passing the PE-I/CPT Examination/Professional Education (Examination -II) can pursue Graduation course concurrently with CA course, with intimation to the Institute, but shall not be permitted to join any other course until the graduation course is completed.

For pursuing any other course of study (other than graduation course) the previous permission of the Council shall be obtained by the articled / audit assistant in accordance with Regulations 65 & 78.



Permission for second course .

Permission for second course will be considered only after receipt of documentary proof of either on completion or discontinuation of the course for which permission has been granted earlier.