

ANNOUNCEMENT

Guidelines for training of Articled Assistants outside India.

- i) 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) The member in practice shall have a professional address in India in his own charge or in charge of another member.
- iv) 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.
- v) The period of practical training shall be 3 years or 3 ½ 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.
- vi) 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
- vii) The terms & conditions contained in Regulation 54 dealing with secondment shall be applicable to the articled assistants receiving training abroad.
- viii) The Principal shall send training reports as prescribed alongwith the service certificate to be issued in Form 109 & 108 as the case may be
- ix) 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.
- x) 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 abroad except that the same rate of stipend in equivalent terms specified in respective national currencies of the countries concerned instead of Indian rupees.
- xi) 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: -

- a) The working hours for the articulated 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 articulated assistant shall not be generally before 9.00 a.m. or after 7.00 p.m.
- c) The normal working hours for the articulated assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
- d) The working hours for the articulated assistants should not exceed 35 hours in a week excluding the lunch break and normally an articulated assistant be required to work during the normal working hours fixed for articulated 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 to work beyond 35 hours in a week should not be a practice but only in exceptional circumstances. Further, where the articulated 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 Clerk

“Subject to such directions as may be issued by the Council, the working hours of an articulated clerk shall be 35 hours per week to be regulated by the Principal from time to time”.

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

“Without the previous permission of the Council, obtained on application made in the *approved form, no articulated clerk shall, during the period of his service as an articulated clerk, take any other course of study or training, whether academic or professional, or engage in any business or occupation.”

Regulation 66: Enquiries against articulated clerk

“(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 articulated clerk 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 articulated clerk 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 articulated clerk 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 articulated clerk is found guilty, reprimand the articulated clerk 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 articulated clerk, the registration of whose articles has been cancelled under this regulation, shall not, except with the permission of the Executive Committee be retained or taken as an articulated clerk or audit clerk by any member”.

Regulation 67: Complaint against the Principal

- 1) Where an articulated clerk makes a complaint against his principal on a matter concerning his training as an articulated clerk, 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 articulated clerks 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 articulated clerk to be accepted as additional articulated clerk by a member, notwithstanding anything contained in Regulation 43.

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