

Frequently Asked Questions

Training of Articled Assistant outside India

Q. 1 Can a student registered with the Institute get training outside India?

Ans.: Yes, a student registered with the Institute is eligible to enroll for training outside India.

Q. 2 Can a Chartered Accountant practicing abroad, train an articled assistant outside India?

Ans.: 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. Moreover, the members would be eligible to train articled assistant in accordance with Regulation 43.

Q. 3 Is it necessary for a Chartered Accountant training articled assistants outside India to have a professional address in India?

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.

Ans.: 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)

Q. 4 Can a Chartered Accountant working abroad impart Industrial Training to an articled 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.icaai.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.

Q. 5 Can a Chartered Accountant employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants eligible to train articled 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 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.

Q. 6 What shall be the period of practical training?

Ans.: The period of practical training shall be 3 years or 3½ years as applicable, under a practising chartered accountant abroad. However, the articled / 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.

Q. 7 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.

Q. 8 What will be the terms of office hours and working days holidays applicable to articled assistant working abroad?

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: -

- Ans.: 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.

Q. 9 What are the formalities to be complied by the articled assistant?

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.

Q. 10 What is the registration fee applicable to such articulated assistant?

Ans.: The details of registration fees as applicable for articulated 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.

Q. 11 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).

Q. 12 Will an articulated 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 articulated assistants receiving training abroad.

Q. 12 (a) Can a Principal depute an articulated 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 articulated assistant may depute the latter for training for a period not exceeding 6 months, under a member eligible to engage and train an articulated assistant under the bye laws of an institution or body set up in the respective countries.

Q. 12 (b) 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.

Q. 12 (c) Is the articulated 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.

Q. 12 (d) Should the articulated 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.

Q. 13 Can a member of the Institute engage and articulated assistant under the bye laws of the accountancy institutions or bodies outside India?

Ans.: Members entitled to train articulated assistants shall not engage any articulated assistant or articulated 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.

Q. 14 What are the terms and conditions applicable for training articled assistant abroad?

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.

Ans.: 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.