

1	How to Register Articleship :-		
	A CA Student who intends to undergo Articleship training shall first find a CA firm which has vacancy for Article Trainees. Not all CA Firms have vacancies for keeping article trainees as ICAI has enforced a Maximum limit on CA's for training articles. The maximum limit enforced on CA's for training articles is as follows :-		
	Period of Continuous Practice	Maximum No. Of Articles allowed to train	
	Upto 3 years	1 Article assistant	
	3 to 5 years	3 Article assistants	
	5 to 10 years	7 Article assistants	
	More than 10 years	10 Article assistants	
the above limit is per CA not per CA Firm. Therefore, if CA Firm has 3 partners and all of them have more than 10 years of experience, they would be eligible to train 3*10 = 30 articles.			
once, a trainee has found a chartered accountant who has articleship vacancies for training CA students note that chartered accountant has also agreed to register and train CA student, the CA Student has to inform the Institute of Chartered Accountants of the india about the same.			
2	Articleship Registration firms		
	at the time of starting articleship training, CA Student has to intimate ICAI that he is starting articleship and furnish all relevant details regarding the same. He would be required to purchase Form 102 and Form 103 on payment of Rs. 50 from ICAI for articleship registration and furnish all details as asked in these forms.		
	Form 102 and Form 103 for Registration of Articleship can also be downloaded from the website of ICAI. In case these forms are downloaded online, the CA Student would be required to pay Rs.50 extra which would normally be required to pay in case these registration forms were purchased physically from ICAI branches.		
3	Articleship Registration firm 102: DEED OF ARTICLES		
	1. the deed articles should be executed on a "Non - Judicial Stamp Paper" or "Special Adhesive Stamps" of the requisite value should be affixed.		
	2. the deed of articles should be executed for full period of 3 years. A deed showing lesser period will not be accepted.		
	3. the deed of articles should be executed in printed Form in Duplicate and signed both by the articled assistant and the chartered accountant concerned.		
	4. the original deed should be retained by the chartered accountant and duplicate copy thereof should be given to the articled assistant.		
	5. the deed of articles is not required to be submitted to ICAI for registration.		
4	Articleship Registration firm 103: STATEMENT OF PARTICULARS		
	articleship Registration firm 103 is required to be submitted in triplicate - one copy to be submitted to ICAI one copy each to be retained by the CA & the article. From 103 should be signed by the both the CA as well as the article assistant.		
5	the copy of the articleship registration form should be submitted to ICAI along with :-		
	1. attested copy of Mark-sheet of IPCC Exam		
	2. attested copy of secondary / Higher school certificate as proof of date of birth		
	3. requisite fees by way of Demand Draft i.e. (Rs. Extra in case the forms were downloaded online)		
	4. atteste copy of completion of ITT & Orientation Program.		
	Copies of all these forms should be attested by the CA under whom the articleship training is being done.		
	Articleship Registration Form 103 along with the requisite documents and fees should reach ICAI with in 30 day from the date of commencement of articleship. In case, a student is unable to submit Form 103 within 30 Days, Form 103 should be accompanied by a hand written application stating the reason for late submission of the articleship form. This application referred to as an application for Condonation of delay and should be signed by both the article assistant as well as the CA.		
6	the article assistant would also be required to pay a fee for delay in submission of the Form. The fees is as follows :-		
	Period of Delay	Corresponding fees to be paid	
	30 Days beyond the specific period.	₹ 100.00	
	31-180 days beyond the specific period	₹ 300.00	
	beyond 181 days	₹ 1,000.00	
	No other document is required to be attached along with the application for late submission of articleship registration form. On receipt of the application for delay in submission of articleship registration forms, ICAI may either approve with out enquiry or in casee ofa any doubts, ICAI may also ask for the following conditions :-		
	1. Attendance Record of the Articled assisstant		
	2. Original Deed of Articles in Form 102, executed on a Non-Judicial stamp paper		
3. Certified Copy of the work dairy of the articled assistant			
4. Stipend Details with evidence in the form of Bank Pass Book / Bank Statement			
In case a student intends to pursue any other course along with articleship, he would be required to obtain the permission of ICAI within one 1 month of starting such course by submitting an application in Form 112.			

Student Identity Card :-	
7	the Identity card in Form 103 should be duly filled in with latest passport size photograph of the student and signed by the CA and student at appropriate places. The Identity card will be stamped by ICAI and returned back to the student in a plastic cover along with the Registration letter. The Identity card & registration letter would be sent to the Article assistant by normal post to his registered address.
	the identity card shall be compulsory to all students and is valid for a period of 3 years from the date of registration in case of transfer / extension of articulated service, the card shall be required to be re-issued for the balance / extension period.
Articleship working hours :-	
8	1. the working hours of the article assistant shall be 35 hours in a week excluding the lunch break.
	2. the office hours of the principal for providing articulated training to the article assistant shall not generally start before 9:00 AM or end after 7:00 PM
	3. the normal working hours of the articulated assistant shall not start after 11:00 AM or end before 5:00 PM
	4. in case of excess work, the article trainee may be required to work beyond the normal 35 working hours, however, the aggregate number of working hours shall not exceed 45 hours per week.
	5. the requirement of working beyond 35 hours should not be a practice but only in exceptional circumstances. moreover, in case a person is working beyond the normal 35 hours, the article assistant shall be entitled to compensatory leaves calculated with reference to the number of completed working hours, over and above 35 working hours.
	6. the facility of flexible working hours which was available earlier was withdrawn a few years ago.
Articleship Registration Fees	
9	At the time of Articleship Registration, the article trainee is required to pay a fee of Rs. 2,000.00. in case this articleship registration fees has already been paid at the time of IPCC REGISTRATION , you are not required to pay this fees again.
	the fees shall be payable by way of DEMAND DRAFT / Banker Cheque Drawn on any bank in the name of 'Secretary, The Institute of Chartered Accountants of India' payable at Mumbai/Kolkatta/Chennai/Kanpur/New Delhi as the case may be.
	Students are requested to note that although they can start their articleship after clearing IPCC Group 1, they can register for CA final only after clearing both groups of IPCC.
Articleship Registration Status	
10	once you have registered for articleship and all your forms have been processed by ICAI, ICAI sends you a confirmation letter with your identity card. This whole process takes a couple of months as the no. of CA students has increased many folds in the past few years.
	once your registration has been accepted by ICAI, it sends an articleship registration letter to the Article Assistant as well as to the CA under whom you are being registered.