

4. Please indicate whether you need study material in 'Hindi' or 'English' Hindi English

5. Date of Birth -- (DD-MM-YY)



6(a) Nationality Indian Foreign

(In case of foreign nationals intending to pursue studies in India, an attested copy of student visa or study permit, as the case may be from appropriate authorities for the duration of the Chartered Accountancy Course must be enclosed)

6(b) Whether Physically challenged (if yes, proof for nature of deformity to be enclosed) Yes No

7. Father's /Husband's name & address

(Name)

(Address)

City Pin

Phone No. with STD Code / Mobile No.

Email id

8. Educational Qualifications (Starting from 10th examination)

Examination	Board/ Authority/University	Year	Marks		
			Obtained	Max Marks	Awaited
X	<input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
XII	<input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Degree	<input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="radio"/> Yes
Diploma	<input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="radio"/> Yes

9. Particulars regarding joining and passing the Foundation/CPT/PE-I/Foundation(old)/Intermediate/IPCE/Group I/Group II or Both Group of IPCE/PCE/PE II Group I/Group II Or Both Group Intermediate(old) or Accounting Technician examination of the Institute, wherever applicable (year, month and roll number)

Foundation CPT PE-I Foundation (old) Intermediate IPCE/Intermediate PCE PE-II Intermediate(Old) (Either Group/Both Groups) ATE/IPCE(Group I)/ATE/IPCE(Group II)

-- Date Unique Registration No.

Foundation/CPT/PE-I/Foundation(old) Exam Year Month Roll Number

Intermediate(Both Group) Exam Year Month Roll Number Group B I

Exam Year Month Roll Number Group B II

ATE/IPCC/PCC/Intermediate(Group I) Exam Year Month Roll Number Group B I

ATE/IPCC/PCC/Intermediate(Group II) Exam Year Month Roll Number Group B II

IPCC/Intermediate(Both Groups) Exam Year Month Roll Number Group B I

Exam Year Month Roll Number Group B II

engaged (also submit Form 112 duly filed in)

Grid for name entry

Grid for date entry (Date)

17. (a) Whether the articled assistant has taken up any other course of study academic or professional

- Radio buttons for No, Yes, Academic, Professional

(b) If so, give full particulars of the course, timings of the classes held, working hours of the employer

(Name of the Course)

Grid for course name entry

- Radio buttons for Regular, Correspondence, Evening Classes



from [grid] to [grid] Hrs. (Classes Timings of the course)

from [grid] to [grid] Hrs. (Working hours of the employer)

(c) Whether permission of the Council has been obtained (if yes quote letter No. & date)

Grid for letter number and date entry (Date)

(d) If permission for other course is now sought, give full particulars of the course, timings of the classes held, working hours of the employer etc. (also apply in Form 112 duly filled in for necessary permission)

(Name of the course)

Grid for course name entry

from [grid] to [grid] Hrs. (Classes Timings of the course)

from [grid] to [grid] Hrs. (Working hours of the principal)

(For computation of exact amount of fee payable please refer to the attached schedule of fees)

Details of Remittance

DD / Pay Order No. [grid] dated [grid] for Rs. [grid]

(Name of the bank).

drawn on [grid]

I declare that the particulars given above are true and correct to the best of my knowledge and belief and I undertake to intimate to the Council and the employer within sixty days of any change that may occur in the information furnished above during the period of my training for the purpose of the Chartered Accountants Regulations 1988.

I undertake to abide by all the Rules of the Board of Studies, as may be in force from time to time during the period I am undergoing tuition. I further agree not to pass, on sell or gift away any study paper or any other material provided to me by the Board.

Please affix
Recent
Colour
Photograph

(Within the frame only)

Signature of the Articled Assistant

I declare that the particulars given above are true and correct to the best of my knowledge and belief. The information furnished against items 13 and 14 is based on the statement of the articled assistant.

(Within the frame only)

Stamp and Seal of the Employer

(Within the frame only)

Counter Signature of the Employer


Place :

Date : - -



PARTICULARS OF THE EMPLOYER OF THE ARTICLED ASSISTANT

PART -B	
1.	Name <input style="width: 95%;" type="text"/>
2.	Membership No. <input style="width: 30%;" type="text"/>
3.	Address <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>
	City <input style="width: 45%;" type="text"/> State Code <input style="width: 10%;" type="text"/>
	Pin <input style="width: 10%;" type="text"/> Phone No. with STD code <input style="width: 15%;" type="text"/> / <input style="width: 50%;" type="text"/>

4	Date from which the member is continuously holding the Certificate of Practice		 <small>2 095224 935458</small>
(a)	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/> - <input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/> - <input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/> - <input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/> - <input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/> - <input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	(b) No. of completed years of Practice <input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/> years	
5	Name of the Firm and member's status therein (i.e. Proprietor/Partner/Paid Assistant) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> Proprietor <input type="radio"/> Partner <input type="radio"/> Paid Assistant <input type="radio"/>		
6	Details of association (Proprietor/ Partner/ paid assistant),if any, with other firms of Chartered Accountants <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>		
7	Sub-Regulation of Regulation 43 under which the member is eligible to train the articled assistant <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>		
8	Whether the member is engaged in any other business or occupation at present.If so, please give details <input type="radio"/> No <input type="radio"/> Yes <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> from <input style="width: 20px; height: 15px; border: 1px solid black;"/> - <input style="width: 20px; height: 15px; border: 1px solid black;"/> - <input style="width: 20px; height: 15px; border: 1px solid black;"/> to <input style="width: 20px; height: 15px; border: 1px solid black;"/> - <input style="width: 20px; height: 15px; border: 1px solid black;"/> - <input style="width: 20px; height: 15px; border: 1px solid black;"/> (DD-MM-YY)		
9	Whether the member was engaged in any other business or occupation at any time during the qualifying years of his practice on the strength of which he claims eligibility to train articled assistant. If so, please give details <input type="radio"/> No <input type="radio"/> Yes <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> from <input style="width: 20px; height: 15px; border: 1px solid black;"/> - <input style="width: 20px; height: 15px; border: 1px solid black;"/> - <input style="width: 20px; height: 15px; border: 1px solid black;"/> to <input style="width: 20px; height: 15px; border: 1px solid black;"/> - <input style="width: 20px; height: 15px; border: 1px solid black;"/> - <input style="width: 20px; height: 15px; border: 1px solid black;"/> (DD-MM-YY)		
10	Name(s) of the articled assistant(s),if any, with registration Nos.,already undergoing training with the member		
1.	(Name) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> (Registration No.)		
2.	(Name) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> (Registration No.)		
3.	(Name) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> (Registration No.)		
4.	(Name) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> (Registration No.)		
5.	(Name) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> (Registration No.)		
6.	(Name) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> (Registration No.)		
7.	(Name) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> (Registration No.)		
8.	(Name) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> (Registration No.)		
9.	(Name) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> (Registration No.)		
10.	(Name) <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> <input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/> (Registration No.)		

11 Name of the additional articled assistant, if any, with registration number, already undergoing training with the member.

(Name)

(Registration No.)

I declare that the particulars given in Part B above are true and correct to the best of my knowledge and belief and I undertake to intimate the Council within sixty days of any change that may occur in the information furnished in Part B during the period of training to the articled assistant.

I further declare that

- (1) I have fully satisfied myself that the articled assistant is eligible to receive training as such under the Chartered Accountants Regulations, 1988 and that he has passed the Professional Education Examination (PE-II) / Group I of IPCC or Both Groups of IPCC or Accounting Technician course /CPT/ PE-I/ Foundation/ Entrance Examination.
- (2) The deed of articles has been executed in duplicate in Form 102.
- (3) I have fully satisfied myself that the deed has been executed correctly in all respects.
- (4) One copy of the deed of articles has been retained by me and the other has been given to the articled assistant.
- (5) I shall be paying stipend to the articled assistant not below the rates prescribed under the Regulations.
- (6) I have necessary vacancy to train the aforementioned articled assistant and that relevant papers for registration have been filled in accordance with the provisions of Regulations 46.

(Within the frame only)

Stamp and Seal of the Employer

(Within the frame only)

Signature of the Employer

Place :

Date :



Stipend Details :

A person registered as an Articled Assistant is entitled to receive a minimum monthly stipend as per the rates specified under the Chartered Accountants Regulations, from time to time. The current minimum rates of monthly stipend payable, depending on the situations of the normal place of services of the articled assistant, are as follows:

		Stipend payable per month (Effective w.e.f 23.01.2015)		
Classification of the normal place of service of the articled assistant		During the first year of training	During the second year of training	During the remaining period training
(1)	Cities / towns with a population of 20 lakhs and above	Rs. 2,000/-	Rs. 2,500/-	Rs. 3,000/-
(2)	Cities/towns having a population of 4 lakhs and above but less than 20 lakhs	Rs. 1,500/-	Rs. 2,000/-	Rs. 2,500/-
(3)	Cities / towns having a population of less than 4 lakhs	Rs. 1,000/-	Rs. 1,500/-	Rs. 2,000/-

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

GENERAL INSTRUCTIONS REGARDING REGISTRATION OF ARTICLED ASSISTANTS:

(A) FIRST REGISTRATON

1. Entry Qualification:

1. Direct Entry to Chartered Accountancy Course in Intermediate Course-
The following categories of students shall be exempted from passing the Foundation Examination and may seek registration in articled training subsequent to registration in Intermediate :-
 1. Graduates or Post Graduates in commerce having secured in aggregate a minimum of 55% of the total marks or its equivalent grade in the examination conducted by any recognized University (including Open University) by studying any three papers of 100 marks each out of Accounting, Auditing, Mercantile Laws, Corporate Laws, Economics, Management (including Financial Management), Taxation (including Direct Tax Laws), Costing, Business Administration Or Management Accounting etc; (Refer Prospectus)

Admission to Practical Training (Articled Training):

 2. Commerce Graduates or Post Graduates or Non- Commerce Graduates or Post Graduates with specified percentage of marks after registering in Intermediate Course shall be eligible for admission to three years articled training, on completion of-
 - a) Integrated Course of Information Technology and Soft Skills ICITSS (IT)
 - b) ICITSS (OC)
 3. Students who have passed Intermediate level of examination of The Institute of Cost Accountants of India or The Institute of Company Secretaries of India shall be eligible for admission to three years articled training on-
 - a) Passing of Either Group or Both Groups of Intermediate (IPC) Examination /Intermediate ; or Accounting Technician level Examination;
 - b) Completion of ICITSS (IT)
 - c) ICITSS (OC)

OR,

2. The candidate who have

- (a) Passed Either of the groups of IPCE / Intermediate examination under IPCC / Intermediate scheme of education conducted by the Institute and successfully completed Orientation Programme and Information Technology Training (ITT) Programme Integrated Course of Information Technology and Soft Skills as may be prescribed from time to time by the Council of the Institute; or
- (b) Passed one of the groups in Professional Education (Examination-II) conducted by the Institute and successfully completed Compulsory Computer Training (CCT)/Information Technology Training (ITT) Programme as may be prescribed from time to time by the Council of the Institute and converted from PE-II / IPCC to intermediate.
- (c) Registered in Intermediate (IPC) Course under Direct Entry Scheme and eligible for articleship.

2. Period of Articles:

The deed period for fresh articles is 3 years from the date of commencement of articleship for the students registered under IPCC / Intermediate course. Thereafter re-registration needs to be done for the balance period of training in case of termination.

3. Documents to be executed

- (a) Deed of Articles in Form 102
- (b) Statement of particulars for registration in Form 103 in triplicate, one copy to be sent to the Institute, one copy each to be retained by the chartered accountant and the articled assistant.

Deed of Articles in (Form '102')

- (i) The deed of articles should be executed within 30 days of the date of commencement on a Non-judicial stamp paper or 'Special Adhesive Stamps' of the requisite value should be affixed.
- (ii) The deed of articles should be executed for full period of three years/three and a half years as the case may be. A deed showing a lesser period will not be registered.
- (iii) The deed of articles should be executed in the printed Form in duplicate and signed both by the articled assistant/guardian of the articled assistant and the chartered accountant concerned.
- (iv) The original deed of articles should be retained by the chartered accountant and duplicate copy thereof should be given to the articled assistant.
- (v) The deed of articles is not required to be sent to the office of the Institute for registration.

Form of Particulars for Registration (Form 103)

- (i) Statement of Particulars for registration (Form '103') should be filled clearly, completely and unambiguously,
- (ii) The form should be signed both by the articled assistant/guardian as the case may be, and the chartered accountant concerned at the appropriate places.

Note : Before entering into articleship, the candidate must ensure that the Chartered Accountant under whom student wishes to receive training as an articled assistant is eligible to train and student is having a vacancy to accommodate him/her as an articled assistant.

4. Permission for other course

Prior permission of the Council to pursue any course of study either through Correspondence, Private or Regular (be it a graduation or post graduation) should be obtained by submitting Form 112 duly filled in and signed by the student, his employer and the Principal of the College at the time of joining the articles or during the period of articles if intending to join or joined subsequently.

Before recommending and forwarding application of the articled assistant, the principal must ensure that:

- a) The working hours for the articled assistant shall be 35 hours in a week excluding the lunch break.
- b) The office hours of the principal for providing articled training to the articled assistant shall not be generally start before 9.00 a.m. or end 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 assistant 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.
- e) In case of the exigencies of work with the principal, an articled 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.
- f) The facility of allowing flexible office hours stands withdrawn.
- g) During the working hours, the articled assistant is not permitted to attend college / other institutions for pursuing any course including graduation. Accordingly, college timings of such course should not be such (after taking into account the time required to commute) which clashes with the normal working hours of the article training.
- h) The working hours do not clash with the graduation or any other course, if any pursued by the articled assistant, each articled assistant registered on or after 1st April, 2008 shall now be required to obtain specific permission from the ICAI for pursuing graduation or other course as permitted under the Chartered Accountants Regulations by submitting Form No. 112, within one month from the date of joining the College or course to the ICAI.
- i) The Certificate in Form No. 112 indicating college timings etc. shall be counter-signed by the concerned principal of the college with the seal and stamp of the college and also indicating the telephone number/s and full address of the college.
- j) Leave in connection with the permitted course for the days of the relevant examination may ordinarily be granted by the principal. Any other leave for such course may be granted at the discretion of the principal

Note: In case a student does not comply with the above requirements or violates any of the above guidelines, his /her article ship period shall not be recognized.

5. Application for registration to Information Technology Training / Integrated Course of Information Technology and Soft Skills

Candidates registering for practical training for 3 years after passing Foundation/CPC/PE-I/Foundation (old) are required to register for Compulsory ITT Course ICITSS. They are required to do Advanced ICITSS (Advance Information Technology and Management Communication Skills) as well during the period of practical training before appearing in the final examination.

6. Permission to engage in other occupation

An articled assistant may be allowed to be merely a sleeping partner in a business concern or a Director in family business company subject to certain conditions, details whereof can be furnished on request. On receipt of application in prescribed Form '112' permission to engage in other occupation shall be considered if the applicant is engaged as:

i) Sleeping partner in business concern

The main requirement is that there must be clear recital in the partnership deed of the family business concern that he/she is a sleeping partner and this will constitute "prima-facie" evidence unless there is evidence to the contrary.

ii) Director in a family business company

The main requirement is that the articled assistant should be a Director of family Business Company which is in existence before joining the C.A. Course and he/she should not take any active part apart from attending the meeting of Board of Directors.

NOTE: The ICAI has decided to impose several consequences by delaying grant of membership for substantial period corresponding to quantum of overlapping period between office timing of the principal and attendance at classes at the college in of violation of Regulation 65.

7. Student Identity Card:

The attached card duly filled in with latest passport size photograph of student and signed by the employer and the student at the appropriate places only should be sent alongwith Form '103'. The Identity Card will be stamped by the Institute and returned to the student in a plastic cover along with the registration letter. The Identity Card shall be compulsory to all the students and will be valid for three years as the case may be from the date of registration. In case of transfer/extension of articled service, the card shall be required to be re-issued for the balance/extended period.

8. Address of the Concerned Regional Office of ICAI

The papers for registration should be sent so as to reach within 30 days from the date of commencement of training at the following places: -

- (If the employer is practicing in Western India Region) to the Joint Secretary, at "ICAI Tower", C-40, G-Block, Bandra

Kurla Complex, Bandra (E) 400 051.

- (If the employer is practicing in Southern India Region) to the Joint Director at "ICAI Bhawan", 122, Mahatma Gandhi Road, Post Box No. 3314, Nungambakkam, Chennai - 600034.
- (If the employer is practicing in Eastern India Region) to the Joint Secretary at "ICAI Bhawan", 7, Anandilal Poddar Sarani, Russell Street, Kolkatta - 700 071.
- (If the employer is practicing in Central India Region) to the Deputy Secretary at "ICAI Bhawan", 16/77-B, Civil Lines, Behind Reserve Bank of India, Kanpur-208 001, U.P
- (If the employer is practicing in Northern India Region) to the Deputy Secretary at "ICAI Bhawan", Plot No. 52, 53, 54, Institutional Area, Vishwas Nagar, Shahdara, Near Karkardooma Court, Delhi-110032/ "ICAI Bhawan", Indraprastha Marg. New Delhi-110002

9. Papers/Payment to be sent for Registration

- a) Form "103" duly filled in and signed
- b) Copies duly attested by the concerned member under whom the articles are to be registered.
 - i) Mark sheet of Foundation/CPT/PE-I/Foundation (Old)/10+2 Examination / Intermediate either group / Both Group
 - ii) Date of Birth Certificate (as per S.S.C.)
 - iii) Compulsory Computer Training Certificate (CCT) issued by the C.A. Institute only in case of PE-II students.
 - iv) ITT and Orientation Course certificate issued by ICAI / Integrated Course of Information Technology and Soft Skills.
- (c) In case of foreign nationals an attested copy of student visa or study permit, as the case may be from appropriate authorities for the duration of the Chartered Accountancy Course must be enclosed.
- (d) Registration and Tuition fees as per details given in Form '103' by Banker's Cheque/Demand Draft drawn on any bank in the name of 'Secretary' "The Institute of Chartered Accountants of India" and payable at Mumbai, Chennai, Kolkata, Kanpur, New Delhi as the case may be.
- (e) Attested copy of Graduation/ Post Graduation mark sheet or Intermediate examination pass marks statement of The Institute of Cost Accountants of India / Institute of Company Secretary of India attested by a CA / Gazette officer/College Principal.
- (f) Form 112 in complete if pursuing / to be admitted in other course or having other engagement during articleship.

(B) SUBSEQUENT REGISTRATION : RE - REGISTRATION OF ARTICLES.

Transfer/Termination of Articleship [Regulation 56(1)]

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:-
 - (i) 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 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)]
 - (ii) Marriage basis (only if there is relocation to another city involving distance of 50 kms.
 - (iii) Irregular payment or nonpayment of stipend with reference to Regulation 67.
 - (iv) Articled assistant desires to serve balance period of training outside India,
 - (v) 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.

While registering the articulated service under another chartered accountant in practice for the balance period of training, the formalities would broadly be the same as set out in paragraph 2 and 3 above except for the following.

- (a) No registration fee is necessary for re-registration of articles.
- (b) The particulars in Form " 103" for registration under the new employer should be accompanied by a service certificate from the previous employer for the training already served, in Form "109" or Form "120" as the case may be along with Report of Practical Training undergone in the format prescribed on the reverse of form 109 or Form 120 as the case may be.
- (c) The Identity Card issued under the previous employer.
- (d) The period of training in the deed of articles with the new employer must be the full balance period of training required to be undergone under the Chartered Accountants Regulations.

(C) SUPPLEMENTARY ARTICLES:

An articulated assistant who has already completed three years/three & half years of articles service and has taken leave in excess of the period covered under Regulation 59 is required to serve for a period equivalent to the excess leave taken in order that his training may be completed. For this purpose, a supplementary deed of articles in Form No. " 107" should be executed in triplicate with the same employer in continuation of the previous training on a non-judicial stamp paper or "special adhesive stamp" of the requisite value should be affixed on the form. The supplementary deed in duplicate along with Form 108 or Form 119 as the case may be for the period already served should be sent so as to reach the Office of the Institute within 60 days of the expiry of the normal term of articles.

In case there is a break in the continuity of training and/or there is a change in the employer and/or there is a delay in submission of the papers beyond 60 days, as referred to in the previous paragraph, an agreement in Form No. "107" would not be valid.

In such a case, a fresh agreement in Form "102" should be entered into and the particulars in Form "103" along with Form No. 108 or Form 119 as the case may be for the period already served should be sent to the office of the Institute for registration within 30 days of the commencement of training.

A member may be granted an additional vacancy to engage an articulated assistant whose normal term of training is over and he (the articulated assistant) is found to have taken excess leave which is to be made up by an additional period of articles. It is the duty of the employer in such a case to ensure that the articulated assistant completes the period of training under him including the period of excess leave. The benefit of an additional vacancy in such case is given only where it could not have been reasonably anticipated that the articulated assistant would have to serve an extra period on account of the excess leave taken. Such additional vacancy may be given to the previous employer or to any other chartered accountant entitled to train articulated assistant (s).

(D) OTHERS

In case Form No. 103 is not submitted to the Institute's Office within 30 days from the date of commencement of training, the procedure laid down by the Council for condonation of delay in submission of forms will apply.

Period of Delay	Corresponding fees to be paid.
30 days beyond specified period	Rs. 500/-
31 -180 days beyond specified period	Rs. 1,000/-
181 - 365 days beyond specified period	Rs. 2,000/-
Beyond 365 days	Rs.10,000/-

1. If the delay is 31 days to 180 days beyond specified period, relevant documents are required to be submitted.
2. Following documents may be required in case delay ;
 - a. Attendance record of the Articled Assistant.
 - b. Original deed of Articles in Form 102, executed on non-judicial stamp paper issued within 30 days of the date of commencement
 - c. Certified copy of the work diary of the articulated assistant.
 - d. Stipend details with evidence in the form of Bank Pass Book/Statement.

Advance IT & Management Communication Skills

The students registered under the existing scheme and appearing in the final examination in the existing scheme shall undergo the course before applying for membership the Institute.

The student registered under the Revised scheme or converted under the Revised scheme shall be undergoing the course during the last two years of Practical training but compulsory before appearing for the final examination.

OR

Students can undergo 4-weeks Residential Course /One Month Non-residential Programme on Professional skills Development in lieu of Management and Communication Skills Course by paying the required fees:

INSTRUCTIONS FOR FILLING THE FORM

PLEASE FOLLOW THE SIMPLE STEPS :-

Instruction for filling the form

1. Use the **BLACK BALL PEN** to fill the details and to sign the form.
2. Do not put any stray marks on Black Squares and Barcode.
3. Fill complete circles for the selected options else leave it blank if not applicable as shown in the example :

EXAMPLE

Wrong Method

Sex Male Female
 Special Category Gen SC/ST Backward class OBC Disabled Others

Right Method

Sex Male Female
 Special Category Gen SC/ST Backward class OBC Disabled Others



4. Write clearly within the boxes, as indicated in the following example :

K	V	L	N	A	R	A	S	I	M	H	A	M	U	R	T	H	Y
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5. Do not put any commas or dots inside the boxes for all the fields.
6. Do not over write.
7. Please write the date in DD-MM-YYYY format.
8. Do not bend/fold the form.
9. Please refer the table below for State Codes.

STATE/UT CODE	STATE/UT NAME	STATE/UT CODE	STATE/UT NAME
AN	ANDAMAN AND NICOBAR	LK	LAKSHADEEP
AP	ANDHRA PRADESH	MP	MADHYA PRADESH
AR	ARUNACHAL PRADESH	MH	MAHARASHTRA
AS	ASSAM	MN	MANIPUR
BH	BIHAR	MG	MEGHALAYA
CH	CHANDIGARH	MZ	MIZORAM
CG	CHHATISGARH	NG	NAGALAND
DN	DADRA AND NAGAR HAVELI	OR	ORISSA
DD	DAMAN & DIU	PN	PONDICHERRY
ND	DELHI	PB	PUNJAB
GA	GOA	RJ	RAJASTHAN
GJ	GUJARAT	SK	SIKKIM
HR	HARYANA	TN	TAMIL NADU
HP	HIMACHAL PRADESH	TR	TRIPURA
JK	JAMMU & KASHMIR	UP	UTTAR PRADESH
JH	JHARKHAND	UT	UTTARAKHAND/UTTRANCHAL
KR	KARNATAKA	WB	WEST BENGAL
KL	KERALA		

A. FOUNDATION COURSE FEE

S. No.	Details of Fee	Rs.	For Foreign Student US\$
1.	Cost of Prospectus	200	20
2.	Foundation Registration Fee	9,000	700
3.	Subscription for Students' Journal (For one Year) (Optional)	200	20
4.	Subscription for Members' Journal (For one Year) (Optional)	400	40
	Total	9,800	780

B. INTERMEDIATE COURSE

Registration Options/ Various charges	Both Groups		Group I / II	
	Rs.	US\$	Rs.	US\$
Registration fee	15,000		11,000	
Students' Activities Fee	2,000		2,000*	
Registration fee as articulated assistant	1,000			
TOTAL FEES	18,000	1000	13,000	600

*to be paid once

Cost of Prospectus Rs. 200/- (US\$ 20) to be paid by Direct Entry students in addition to above fees.

C. FINAL COURSE FEE

Details	Rs.	For foreign students US\$
Final Registration Fee*	22,000	1,100

- Without Articles

Conversion Charges

Students of Common Proficiency Course can convert to Foundation by paying conversion charges of Rs.500/- (US\$ 40) and the study material for revised scheme will be provided free of cost but shipping charges will be borne by the students.

Students of Intermediate (IPC) Course can convert to Intermediate by paying conversion charges of Rs. 1,000/- (US\$ 50) and the study material for revised scheme will be provided free of cost but shipping charges will be borne by the students.

Students of Common Proficiency Course can convert to Foundation by paying conversion charges of Rs. 1,000/- (US\$ 50) and the study material for revised scheme will be provided free of cost but shipping charges will be borne by the students.

Conversion to Direct Entry Route:

Existing Students of Common Proficiency Course / Foundation Course on being eligible to join Intermediate Course through Direct Entry can any time register for Intermediate Course through Direct route by paying the Intermediate Registration fees only.

Students of Intermediate Course through CPT/ Foundation route on being eligible to join Intermediate Course through Direct Entry can convert to Intermediate through Direct Entry route by paying Rs. 500/- as conversion charges (study material will not be provided as has already been issued at the time of registration) and register for the balance group of Intermediate, if any.

Existing Students of Intermediate (IPC) Course through CPT/ Foundation route on being eligible to join Intermediate Course through Direct Entry can convert to Intermediate through Direct route by paying Rs. 1000/- as conversion charges and study material will be provided free of cost but have to register for the balance group of Intermediate, if any.