Guidelines for imparting Accounting Technician Training - work experience

i. A candidate who has passed Group I of the Integrated Professional Competence Examination / Accounting Technician Examination is eligible for registration to Accounting Technician work experience.

ii. Case of a member employed in an industrial / commercial / financial / service / not for profit organization or company

(a) A member who is employed in an industrial / commercial / financial / service / not for profit organization or company duly approved by the Institute would be eligible to impart Accounting Technician Training to the eligible candidates.

(b) Criteria for the selection of industrial / commercial / financial / service / not for profit organization or company:

   (i) Minimum paid up capital Rs. 50 lakhs; or
   (ii) Minimum fixed assets Rs. 1 crore; or
   (iii) Turnover Rs. 10 crores; or
   (iv) Gross receipts (in the case of not for profit organization - they should be registered under a Statute) - Rs. 2 crores.

(c) Eligibility for members of the ICAI:

<table>
<thead>
<tr>
<th>Experience of the members in years</th>
<th>Number of vacancies</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACA with less than three years</td>
<td>1</td>
</tr>
<tr>
<td>ACA with three years and above</td>
<td>2</td>
</tr>
<tr>
<td>FCA with less than five years</td>
<td>5</td>
</tr>
<tr>
<td>FCA with five years and above</td>
<td>10</td>
</tr>
</tbody>
</table>

(d) The period of the Accounting Technician work experience shall be one year.

(e) The working hours for the Accounting Technician Trainee shall be in accordance with the working hours of the organization in which he undergoes training.

iii. Case of a member in practice

(a) A member in practice would also be eligible to impart Accounting Technician Training to the eligible candidates.

(b) The period of training shall be one year.

(c) The Accounting Technician Trainee will be eligible for such stipend as fixed by the member.

(d) The working hours for the Accounting Technician Trainee shall be 35 hours per week to be regulated by the principal in accordance with the guidelines to be issued by the Council from time to time.

iv. On completion of the training period, the principal / organization is required to issue a certificate in respect of the training.