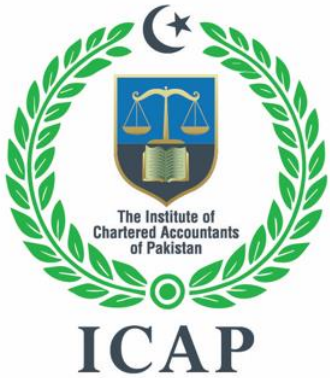

OVERSEAS TRAINING REGULATIONS AND GUIDELINES - 2025
TRAINING INSIDE PRACTICE
DIRECTIVE 1.03

PART-A
REGISTRATION OF TRAINING ORGANIZATION & RELATED MATTERS

#	Chapter	Topics	Objectives	Annexures	Pg.
1	**Preamble & Definitions**	Legal Framework of Directive. Primacy of Local Laws Over Directive in Case of Conflict. Definition of salient terminologies. Technology Driven Compliance. Provision of Simulated Training. Disclaimers. Effective Date.	Provides legal mandate of Council to issue the Directive. It also describes the common terminologies used in the Directive.	None.	8
2	**Training Organization and its Registration**	Application of Authorization. Pre-requisites for Authorization. Authorization Process. Subsequent Failures to meet the pre-requisites of authorization	Explains the requirements and steps to establish a Training Organization.	Annex-EOI Form-U. Annex- A to Form-U. Annex-C to Form-U. Annex-D to Form-U. Annex-E to Form-U.	10
3.	**Member Responsible for Student Affairs (MRS)**	Authorized Representative. Eligibility and Responsibilities of MRS.	Details the process of nominating MRS, and MRS's Responsibilities/ Expectations.	Form-O. Form-S. Form-T. (Few other forms and annexures)	12
4.	**Training Supervisors in Overseas TO**	Nomination, and Responsibilities of Training Supervisor.	Details the process of nominating Training Supervisors and their Responsibilities/ Expectations.	Annex-AA. Annex-RT.	14
5.	**Training Contract, Training Period, Stipend, & Entitlement of Trainees**	Training Contract. Training Period. Stipend Payment. Entitlement.	Discusses the processes involved in signing of training contract between the TO and the trainee, the training period, payment of stipend to trainee, and the maximum number of trainees a TO can induct.	Form-R. Probationary Period Evaluation Template.	15

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PART-B
TRAINING COMPONENTS & PLANS

#	Chapter	Topics	Objectives	Annexures	Pg.
6.	**Development of Trainees' Technical Competencies**	Training Areas. Learning Outcomes. Level of Proficiency. Period Allocation.	Mandates TOs to establish a formal mechanism to support development of Technical Competencies, supported with Learning Outcomes, Levels of Proficiency in each area, and minimum period allocation.	Table 6.2	18
7.	**Development of Trainees' Professional Skills**	Professional Skills. Learning Outcomes. Level of Proficiency.	Mandates TOs to provide a conducive working environment, and opportunities to support development of 4 professional skills, through on-the-job-training, and ample practical exposure, supported with Learning Outcomes, and Levels of Proficiency in each area.	None.	22
8.	**Development of Trainees' Professional Values, Ethics, &, Attitude (PVEA)**	PVEA Competence Areas. Learning Outcomes. Level of Proficiency.	Expects TOs to inculcate in trainees, professional values, ethics, and attitudes, in accordance with International Education Standards, issued by IAESB, of IFAC.	Form-O. Form-S.	24

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9.	**Trainees' Expected Levels of Proficiency in Technical Areas, Professional Skills, &, PVEA**	Level of Proficiency. Description of each level.	Prescribes International Education Standards descriptions of three levels of proficiencies for trainees, to provide TOs, base-line information to design training programs.	Annex-LOP	26
10.	**Trainees' Soft Areas of Training**	Soft Areas of Training	Narrates expectations from TOs to harness soft-side of personality of Trainees, with suggested areas.	None.	27
11.	**Trainees' Lifecycle Management**	Trainees' Onboarding. Trainees' Development. Completion of Training.	Adopts a holistic and data-driven approach into trainees' journey, right from onboarding into a TO, till the culmination of training.	Template-PRB FORM-S	28
12.	**Responsibilities of Trainee Students**	Twelve Responsibilities of Trainees.	Empowers Trainees to play role in their own training. In addition to MRS, and Training Supervisor, Trainees are also jointly responsible to ensure their trainings are mentally stimulating, and technically enriching.	Annex-RT. Form-T. Form-S	30
13.	**Trainee Student Mentor (TSM)**	Optional TSM for interested Trainees.	Provisions a TSM to cater the mental health issues, life-based skills, personal & family matters, health issues, self-reflective-counselling, self-evaluation, handling societal/family pressures, etc. of a trainee.	None.	31

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PART-C
TRAINING POLICIES & OVERSIGHT

#	Chapter	Topics	Objectives	Annexures	Pg.
14.	**Trainees' Leave, Service Break, Working Hours, &, Overtime.**	Leave. Service Breaks. Working Hours & Overtime.	Regulates the leaves trainees can avail during training, their working hours, and overtime compensated. Also details the process in case a trainee wishes to give a break in training.	None.	33
15.	**Transfer of Training Contract**	Conditions of transfer of training contract.	Guides trainees and TOs about situations, and processes, where both parties mutually agree to transfer trainee (contract) to any other TO, during the course of training.	Form-T.	35
16.	**Discontinuation of Training & Termination of Training Contract**	Discontinuation of Training. Termination of Training Contract.	Explains the situations, processes, and, obligations, in case a trainee wishes to discontinue training for good, OR such circumstances arise where TO has to terminate the training contract.	Form-ZB	37
17.	**Trainees' Career Progression based on Knowledge, Skills, &, Abilities (KSA)**	Assistant Trainee. Associate Trainee. Sr. Associate Trainee.	Suggests criteria for evaluating trainees in order to assign/ promote them to senior roles in light of their Intellectual, Personal, Interpersonal & Communication, Organizational, Professional Skepticism & Professional Judgement, Ethical Principles, and, Commitment to Public Interest, abilities.	Template-CPP Annex-AA	39

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18.	**Institutes' Compliance & Counselling Reviews**	Right of Institute to visit TO premises.	Mandates the Institute to visit the premises of TO for review, and share feedback with TO about its training program.	None.	40
19.	**Non-Compliance with the Regulations**	Institute reserves the right for actions in case of Non-Compliant TOs.	Mandates the Institute to initiate action in case of Non-Compliant TOs.	None	41
20.	**Certified Business Accountant (CBA)**	Entitlement of CBA to CAF passed after completion of training.	Eligibility of CBA Details the process of obtaining CBA certificate	None	42
		ANNEXURES			

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PART-A

REGISTRATION OF OVERSEAS TRAINING ORGANIZATION & RELATED MATTERS

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Chapter 1

Preamble & Definitions

At a Glance

Provides legal mandate of Council to issue the Directive.
Primacy of Local Laws Over Directive in Case of Conflict.
Describes the common terminologies used in the Directive.

Major Topics

Legal Framework of Directive.
Definition of salient terminologies.
Technology Driven Compliance.
Provision of Simulated Training.
Disclaimers.
Effective Date.

PREAMBLE

In exercise of the powers conferred by Section 15 of the Chartered Accountants Ordinance, 1961 read with the Chartered Accountants Bye-Laws 1983, the Council of the Institute has approved the following regulations and guidelines to govern the training of a student of chartered accountancy in a firm of Chartered Accountants as prescribed under the bye-laws.

Provided that in case any provision of the Directive contravenes the overseas laws, rules, or regulation of the country/state, and there is a conflict between the provisions of Directive and local laws, the local laws shall override the Directive.

This Directive shall be effective from January 15, 2025

1. DEFINITIONS

1.1 In these Regulations, unless there is anything repugnant in the subject context:

1.1.1 **Bye-laws** means Chartered Accountants Bye-laws 1983;

1.1.2 **Overseas firm** means an accountancy firm registered outside Pakistan, which is recognized and regulated by the regulator of the country where the firm is registered and also recognized by the Institute, and has partners or employees that are member of the Institute who are engaged in professional practice under the laws for the time being in force in that country"; as defined in the bye-laws"

1.1.3 **Institute** means the Institute of Chartered Accountants of Pakistan;

1.1.4 **Member** means a member of the Institute;

1.1.5 **MRS (Member Responsible for Student Affairs)** means the proprietor or a partner of a training organization in practice in Pakistan or a member of the Institute being a partner or employee of an overseas firm or a member employee by a training organization outside practice, within or outside Pakistan, and nominated by these entities, as responsible for students' affairs including signing of contracts, coordinating with the Institute and the students and ensuring compliance with the training regulations and guidelines issued by the Institute; as defined in the bye-laws;

1.1.6 **Trainee-Student Mentor (TSM)** means any Professional, for mentoring Trainee Students on life-skills other than technical competencies;

1.1.7 **Ordinance** means Chartered Accountants Ordinance;

1.1.8 **Prescribed** means as prescribed under the bye-laws;

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1.1.9 **Student** means; as defined in the Chartered Accountants Ordinance;

1.1.10 **Training Supervisor in Overseas Training Organization (TO)** means a Member of any IFAC recognized Professional Accounting Organization in good standing; as may be approved by the Institute.

1.1.11 **Training Organization (TO)** means a firm of chartered accountants or a member in practice or an overseas firm or an undertaking outside practice, within or outside Pakistan, as determined by the Council suitable to provide environment to students for gaining competence based practical experience prior to acquiring membership of the Institute; as defined in the bye-laws.

1.1.12 **Overseas Training Organization (TO)** means an accountancy firm registered outside Pakistan to provide professional services including but not limited to audit and assurance, which is recognized and regulated by the regulator of the country where the firm is registered and also recognized by the Institute, and has partner(s) or employee(s) who is/are member of the Institute.

1.1.13 **Trainee-on-probation** means a person who is registered with the Institute as Student and has commenced probationary period of training with a TO;

1.1.14 **Probationary period** means a period as prescribed in bye-laws.

1.1.15 **Trainee Student** means a student whose contract of training has been registered with the Institute and whose period of training is not completed.

1.1.16 **Authorized Representative** means a partner/full time member employee of the firm who has been duly authorized by the firm for registration of TO, and nomination of MRS.

1.1.17 **Technical Competencies** means the ability to apply professional knowledge to perform role to a defined standard to be achieved by aspiring professional accountants by the end of Initial Professional Development.

1.1.18 **Life Skills** means a group of psychosocial competencies and interpersonal skills that help people make informed decisions, solve problems, think critically and creatively, communicate effectively, build healthy relationships, empathize with others, and cope with and manage their lives in a healthy and productive manner.

2. Compliance of regulations through Technology-Supported Mode:

Compliance of these regulations shall be ensured through a technology-supported mode, under the auspices of the Institute. Training organizations shall have access to Institute mandated Information System, and shall be required to comply with training regulations on the ERP. The Information System shall also offer online platforms which can be accessed from anywhere and at any time, making it easier for TOs/Trainees to track and monitor trainees' progress.

The ERP shall also offer simulated training for trainees to gain practical experience in a controlled and safe environment, practice their skills, make mistakes, learn from their errors without any negative impact on the organization or their client, before applying their skills in real-life situations. This shall allow trainees/TOs to focus on specific areas where improvement is needed. Simulated training shall also allow trainees to learn at their own pace and schedule, without disrupting the workflow of the training organization.

Unless the context otherwise requires, all other terms and expressions used but not defined in these regulations shall have the same meaning as assigned to them in the Ordinance and Bye-Laws; and words importing the singular shall include the plural and vice versa.

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Chapter 2

Overseas Training Organization and its Registration

At a Glance

Explains the requirements and steps to establish a Training Organization.

Major Topics

Application of Authorization.
Pre-requisites for Authorization.
Authorization Process.
Subsequent Failures to meet the pre-requisites of authorization

2.1 Application for authorization

The application for authorization as overseas TO shall be submitted in the following manner:

2.1.1 It shall be applied on prescribed application form along with the fee for authorization as prescribed by the Council from time to time. (See **Form-U**)

2.1.2 It shall be submitted by the authorized representative of the firm.

2.2 Prerequisites for authorization as TO

An Overseas firm shall be authorized as a TO if it complies with the following criteria:

2.2.1 An Overseas firm shall be authorized as a TO if it has the competency to impart trainings to the students as per the technical competencies as given in **Chapter-6** of this Directive.

2.2.2 It has nominated a CPD compliant Member of the Institute, being sole proprietor/partner/ employee, with a minimum of five-year post-qualification experience, as Member Responsible for Student affairs (MRS);

2.2.3 It has an owner/proprietor/partner who is a member of the Institute or Member of the following Professional Accounting Organizations:

a. Institute of Chartered Accountants of England & Wales.
b. Chartered Accountants Australia New Zealand
c. Institute of Chartered Accountants of Scotland
d. Chartered Accountants of Ireland
e. Chartered Professional Accountants of Canada

2.2.4 Each TO shall engage trainee students as per its entitlement prescribed under bye-law 104; however, no overseas TO shall induct more than fifteen trainees annually.

2.2.5 Any other condition specified by the Council from time to time.

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2.3 Authorization Process

Authorization of a TO shall be processed as follows:

2.3.1 For registration of Overseas Training Organization, an expression of Interest/ Authorization letter shall be sent to **overseas.training@icap.org.pk. (Annexure-EOI)**

2.3.2 The Institute shall email a list of documents to be submitted along with the application for registration.

2.3.3 Upon receipt of the documents, the Institute shall conduct an evaluation of application for authorization through visits and/or review of documents and information obtained;

2.3.4 Upon completion of the formalities for authorization as TO, the Institute shall authorize the firm to act as TO and train Students.

2.3.5 Certificate to the effect that the firm including is an authorized TO shall be issued by the Institute. Sample of Certificate is given as an **ANNEXURE**.

2.3.6 Cases of firms not complying with the prescribed criteria shall be deferred and deficiencies shall be conveyed to the firm for removal of such deficiencies.

2.3.7 If the deficiencies are removed within six months, the application for registration of training organization would be processed.

2.3.8 On the other hand, if the deficiencies are removed after a period of six months the firm shall be required to re-apply.

2.3.9 The date of authorization of TO shall be the date when the approval is recorded by the Institute.

2.4 Subsequent failure to meet the pre-requisites for authorization

2.4.1 In case a TO falls short of pre-requisites for authorization subsequently, the TO shall inform the Institute as well as its trainee students within 30 days for appropriate direction.

2.4.2 The Institute shall have the power to grant waiver or relaxation from any condition for a period not exceeding one year. The reasons for granting waiver or relaxation shall be recorded in writing and communicated to the concerned TO.

2.4.3 TO shall continue imparting training till further decision

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Chapter 3

Member Responsible for Student Affairs (MRS)

At a Glance

Details the process of nominating MRS, and MRS's Responsibilities.

Major Topics

Authorized Representative.
Eligibility and Responsibilities of MRS.
Prohibition on Deputation, Transfer, or Outsourcing to Pakistan

3.1 TO shall nominate one MRS who shall be the Member of the Institute and focal person in the office of the TO and shall assume the responsibility of:

- 3.1.1 Communicating trainees' joining within 15 days of joining and maintain record of newly on boarded trainees' performance during probationary period. (Template given at **Annexure-PRB**)
- 3.1.2 Signing **Annex-E** to **Form-U**, **Form-Q** & **Form-R** (Training Contract) and timely submission to Institute
- 3.1.3 Nominate Training Supervisors for trainees;
- 3.1.4 Maintenance of training records specified in these regulations and as may be specified by the Institute from time to time;
- 3.1.5 Coordinating with the Training Supervisors, Trainee Students and the Institute;
- 3.1.6 Ensuring compliance with these regulations.
- 3.1.7 Issue **Form-O** (Certificate of service and fitness for appearing at the CFAP Level Examinations) under byelaw 125;
- 3.1.8 Issue **Form-T** (No Objection Certificate).
- 3.1.9 Issue **Form-S** (Certificate of Completion of Training).
- 3.1.10 Ensure that the nominated Training Supervisor tracks trainees' progress in technical competencies, professional skills, and, professional values, ethics, & attitudes.
- 3.1.11 Give additional remarks on **Form-S** (if any).
- 3.1.12 Share the following TO policies with the newly on boarded Trainee-Students, duly acknowledged by trainees against receipt, within 15 days of their joining:
  - 3.1.12.1 Policy of reimbursement of out-of-pocket expenses incurred by the Trainee Students on assignments of TOs. (See suggested TEMPLATE at **Annexure-OUP**)
  - 3.1.12.2 Policy on Trainees' Assessment Attributes. (See suggested TEMPLATE at **Annexure-AA**)
  - 3.1.12.3 Policy on Career Progression Plan (See suggested TEMPLATE at **Annexure-CPP**).
  - 3.1.12.4 Policy on the training-records to be maintained by Trainee Students (See suggested TEMPLATE at **Annexure-TR**).
  - 3.1.12.5 Policy on Leaves and service breaks. (See suggested WORKING MODEL at **ANNEXURE-LV**)
  - 3.1.12.6 Policy of office timing and overtime compensations. (See suggested TEMPLATE at **Annexure-OT**).
  - 3.1.12.7 Policy on Transfers and procedure for issuance of no objection certificate. (See suggested TEMPLATE at **Annexure-TOT**).
  - 3.1.12.8 Policy on Trainee Students rotation in different areas. (See suggested TEMPLATE at **Annexure-ROT**)
  - 3.1.12.9 Work from home, inclusivity, and harassment policy. (See suggested TEMPLATE at **Annexure-WFH**)

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3.1.12.10 Policy on Grievance mechanism and nomination of a person with whom Trainee Students should contact in case of any grievance with TO. (See suggested TEMPLATE at **Annexure-GRV**)

3.1.13 The MRS shall also be responsible for Trainees' Career Progression during training in TO, and prepare Trainees' Career Progression Plan (**Annex-CPP**) in light of expectations/assessments of Knowledge, Skills, and Abilities (KSA).

3.1.14 Ensuring that the trainee student holds a valid visa and legal right to work in the country.

3.1.15 Ensuring that the trainee is not deputed, detailed to work, posted, transferred, relocated to Pakistan, or outsourced jobs in Pakistan, in connection with any services of firm rendered in Pakistan for clients operating in Pakistan.

However, to carrying out the work relating to TO's clients based overseas a trainee may be placed in or deputed to Pakistan for a total period not exceeding one year during the period of training. Provided that in case of circumstances beyond its control a TO may apply to the Council through the Secretary for extending this period, subject to any requirement specified by the Council.

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Chapter 4

Training Supervisors in Overseas TO

At a Glance

Details the process of nominating Training Supervisors in Overseas TO and their Responsibilities.

Major Topics

Nomination, and Responsibilities of Training Supervisor in Overseas TO.

4.1 Nomination of Training Supervisor in Overseas TO:

MRS shall be required to nominate, one or more than one, Training Supervisor(s) for each Trainee Student. The Training Supervisor does not have to be perpetual, and can be changed, on discretion of TO, due to trainee's change of jobs, departments, sections, etc. The Training Supervisor(s) shall:

4.1.1 At the time of induction, arrange orientation and communicate the attributes on which a Trainee Student would be assessed under these regulations. Suggested Template on Attributes of Assessment is given at **Annexure-AA**.

4.1.2 Ensure proper on-the-job training and practical experience as mentioned in these regulations;

4.1.3 Monitor the career progression plan and assess the progress of Trainees students regarding trainees' technical competencies, professional skills, and, professional values, ethics, & attitudes.

4.1.4 Provide necessary guidance to the Trainee Student in the areas needing improvement; and

4.1.5 As far as practical, avoid overtime work by Trainee Students to allow them adequate time for studies. Provided that where overtime is unavoidable, the Trainee Students shall be compensated in the manner specified in these regulations and/or policies of the TO.

4.1.6 Discuss trainees' examination progress.

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Chapter 5

Training Contract, Training Period, Stipend, & Entitlement of Trainees

At a Glance

Discusses the processes involved in signing of training contract between the TO and the trainee, the training period, payment of stipend to trainee, and the maximum number of trainees a TO can induct.

Major Topics

Training Contract.
Training Period.
Stipend Payment.
Entitlement.

5.1 Training Contract

5.1.1 There shall be a written contract, on the prescribed format, between the Trainee Students and their Training Organization. (See Form-R)

5.1.2 The trainee shall remain on a two-months probationary period as defined under the bye-laws, and the training contract shall be executed after completion of the probationary period and submitted to the Institute for registration within one month of the completion of the probationary period and in the manner prescribed under the Bye-Law 100.

5.1.3 In suitable circumstances the Institute shall have the power to condone delay in registration of training contract for maximum of thirty days.

5.1.4 Delay in submission of contract for more than thirty days shall be treated as non-compliance with these regulations.

5.1.5 Omitted*

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*414th meeting of the Council held on March 13, 2026

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5.2 Training Period

5.2.1 The training period shall vary according to the qualification of the students at the time of commencement of training, as follows:

Table 5.2.1

Qualification		Period of Training
(i)	CAF passed or equivalent thereto	3.5 years
(ii)	Four-year Graduate from Specified Degree Awarding Institutes (SDAI) or Relevant Degree Awarding Institutes (RDAI)	3 years
(iii)	Four-year Graduate / Post Graduate from any recognized degree awarding Institute with major in accounting or finance	3 years
(iv)	All other Graduates including 14 years associate degree holders	4 years

5.2.1 The engagement of a Student as a Trainee-on-probation shall be properly documented through joining report.

5.2.2 The Students and the Training Organization shall intimate their joining to the Institute within 15 days from the date of joining.

5.2.3 TOs shall share with Institute record of performance of probationary period of ONLY those trainees who are not considered to be registered as trainees by the TO after two months of joining the TO. (See **Template-PRB**)

5.3 Stipend Payment

5.3.1 The stipend shall be as per the local applicable laws and regulations conforming to the market norms but in no case less than the equivalent of minimum stipend specified by the Council and shall be mutually agreed in writing by the trainee and the TO, duly communicated to Institute.

5.3.2 During the probationary period, the Trainee-on-probation shall be eligible for minimum stipend applicable for Trainee Students as may be specified by the Council.

5.4 Entitlement of Trainees

5.4.1 Each TO shall engage Trainee Students as per its entitlement prescribed under the bye-laws. Subject to the conditions under **Regulation 2.2.1**.

5.4.2 Each overseas TO shall not induct more than fifteen trainees annually.

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PART-B

TRAINING COMPONENTS & PLANS

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Chapter 6

Development of Trainees' Technical Competencies

At a Glance

Mandates TOs to establish a formal mechanism to support development of Technical Competencies, supported with Learning Outcomes, Levels of Proficiency in each area, and minimum period allocation.

Major Topics

Training Areas.
Learning Outcomes.
Level of Proficiency.
Period Allocation.

6.1 TOs to have a formal mechanism to support the development of technical competencies of trainee-students through on-the-job training. It is expected that the TO shall provide the Trainee Students practical exposure in the technical areas, which would help them develop Technical Competencies, as given in this Directive.

6.2 The allocation of training period to various technical training areas, level of proficiency, and the period allocated against each shall be as under;

Table 6.2

Training Area (Level of Proficiency)	Learning Outcomes	Period Allocation
1. Audit (Intermediate*)	i. Explain the objectives, elements, and phases of audit engagements. ii. Apply International Standards on Auditing or other relevant auditing standards, laws, and regulations applicable to an audit of financial statements. iii. Assess the risks of material misstatement in the financial statements and consider the effect on the audit strategy. iv. Apply appropriate audit procedures and automated tools and techniques. v. Identify relevant and reliable audit evidence to form judgments, make informed decisions, and reach well-reasoned conclusions. vi. Explain how contradictory audit evidence may affect judgments, decisions, and conclusions. vii. Evaluate whether sufficient and appropriate audit evidence has been obtained and documented.	Discretion of TO (For obtaining the certificate of practice, refer to para 6.3)

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Training Area (Level of Proficiency)	Learning Outcomes	Period Allocation
2. Assurance (Foundation*)	i. Explain the objectives, elements, and phases of assurance engagements. ii. Explain international standards on assurance or other relevant assurance standards, and laws and regulations applicable to an assurance engagement. iii. Explain the differences in the planning, performance and reporting phases of limited and reasonable assurance engagements. iv. Explain the concept of material misstatement and its effect on an assurance engagement. v. Apply appropriate assurance procedures and automated tools and techniques. vi. Identify relevant and reliable evidence to form judgments, make informed decisions, and reach well-reasoned conclusions. vii. Explain how contradictory assurance evidence may affect judgments, decisions, and conclusions. viii. Explain how connected information affects assurance engagements. ix. Explain whether sufficient appropriate evidence for assurance procedures has been obtained and documented.	Discretion of TO

Training Area (Level of Proficiency)	Learning Outcomes	Period Allocation
3. Financial accounting and reporting (Intermediate*)	i. Apply accounting principles to transactions and other events and conditions based on the facts and circumstances. ii. Apply International Financial Reporting Standards (IFRSs) or other relevant standards to transactions and other events and conditions based on facts and circumstances. iii. Evaluate the appropriateness of policies used to prepare general purpose financial reports. iv. Evaluate connected information when preparing general purpose financial reports. v. Prepare general purpose financial reports, including consolidated financial statements, in accordance with IFRSs or other relevant standards. vi. Interpret general purpose financial reports and related disclosures.	Not less than 10% of the total training period.

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Training Area (Level of Proficiency)	Learning Outcomes	Period Allocation
4. Management accounting (Intermediate*)	i. Prepare data and information to support management decision making, including setting metrics and targets, planning and budgeting, cost management, quality control, performance measurement, and comparative analysis. ii. Apply appropriate technology and techniques to support management decision making, including product costing, variance analysis, inventory management, budgeting and forecasting, and value chain analysis. iii. Apply appropriate technology and techniques to analyze cost behavior and the drivers of costs. iv. Analyze data and information to consider alternatives and enable management to make informed decisions. v. Evaluate the performance of an organization and its business segments, products, and services against metrics and targets.	Discretion of TO
5. Finance and financial management (Intermediate*)	i. Compare the various sources of financing available to an organization, including bank financing, financial instruments, and bond, equity and treasury markets. ii. Analyze an organization's cash flow and working capital requirements. iii. Analyze the current and anticipated financial performance and position of an organization, using techniques including ratio analysis, trend analysis, cash flow analysis, and scenario analysis. iv. Evaluate the appropriateness of the components used to calculate an organization's cost of capital. v. Evaluate capital investment decisions using capital budgeting techniques. vi. Explain income, asset-based, and market valuation approaches used for investment decisions, business planning, and long-term financial management.	
6. Taxation (Intermediate*)	i. Explain national taxation compliance & filing requirements. ii. Prepare direct and indirect tax calculations for individuals and organizations. iii. Analyze the taxation issues associated with non-complex international transactions. iv. Explain the differences between tax planning, tax avoidance, and tax evasion.	

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Training Area (Level of Proficiency)	Learning Outcomes	Period Allocation
7. Information and communications technologies (& ITeS) (Intermediate*)	i. Explain the impact of Information & Communications Technologies developments on an organization's environment & business model. ii. Explain how ICT supports data analysis & decision making. iii. Explain how ICT supports the identification, reporting, and management of risk in organization. iv. Use ICT to analyze data and information. v. Use ICT to enhance the efficiency and effectiveness of communication. vi. Apply ICT to enhance the efficiency and effectiveness of an organization's systems. vii. Analyze the adequacy of ICT processes and controls. viii. Identify improvements to ICT processes and controls.	Discretion of TO
8. Internal Audit (Intermediate*)	i. Use the Global Internal Audit Standards to guide audit planning, execution, and reporting for consistent and high-quality outcomes. ii. Define objectives, scope, and resources to ensure efficient and effective internal audit execution. iii. Conduct thorough risk assessments, evaluate controls, and develop actionable recommendations to improve processes. iv. Deliver clear, evidence-based findings and recommendations to stakeholders, fostering informed decision-making. v. Optimize the use of time, personnel, and tools to deliver value within budget constraints. vi. Track the implementation of recommendations and assess their effectiveness over time.	
9. Any other professional training areas not listed above.	Not more than 10% of total training period.	

6.3 **Certificate of Practice**

In order to obtain certificate of practice, additional one-year of work experience of audit in any Training Organization inside practice in Pakistan is required.

**** Levels of Proficiency as described in** Annexure-LOP*

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Chapter 7

Development of Trainees' Professional Skills

At a Glance

Mandates TOs to provide a conducive working environment, and opportunities to support development of professional skills, through on-the-job-training, and ample practical exposure, supported with Learning Outcomes, and Levels of Proficiency in each area.

Major Topics

Professional Skills.
Learning Outcomes.
Level of Proficiency.

7.1 TOs to provide a conducive working environment, and opportunities to trainee students to support the development of professional skills through on-the-job training. It is expected that the TO shall provide the Trainee Students ample practical exposure, which would help them develop professional skills, as given in this Directive

Table 7.1

Professional Skills (Level of Proficiency)	Learning Outcomes
1. Intellectual (Intermediate*)	i. Evaluate data and information from a variety of sources and perspectives through research, collaboration, integration, and analysis. ii. Identify when it is appropriate to consult with experts. iii. Apply critical thinking skills to solve problems, form judgments, make informed decisions, and reach well-reasoned conclusions. iv. Recommend solutions to unstructured, multi-faceted problems. v. Evaluate changing facts and circumstances to solve problems, form judgments, make informed decisions, and reach well-reasoned conclusions.
2. Interpersonal and communication (Intermediate*)	i. Demonstrate effective communication, collaboration, and cooperation, including when working with or within multi-disciplinary teams. ii. Communicate clearly and concisely with different audiences. iii. Apply key concepts of diversity, equity, and inclusion in communication, considering and respecting language differences. iv. Apply active listening and effective questioning techniques. v. Apply negotiation skills to reach solutions and agreements. vi. Apply consultative skills to minimize or resolve conflict, solve problems, and maximize opportunities. vii. Present informed views and ideas to influence others to provide support and commitment.

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3. Personal (Intermediate*)	i. Demonstrate a commitment to lifelong learning. ii. Set high personal standards of performance and monitor through reflective activity and feedback from others. iii. Manage time and resources to achieve professional commitments. iv. Anticipate challenges and plan potential solutions. v. Demonstrate intellectual curiosity to emerging ideas and practices. vi. Identify the potential impact of personal and organizational bias.
4. Organizational (Intermediate*)	i. Undertake assignments in accordance with established practices to meet prescribed deadlines. ii. Review own work and that of others to determine whether it complies with organization's quality standards. iii. Apply people management skills to motivate and develop others. iv. Apply delegation skills to deliver assignments. v. Apply leadership skills to influence others to work towards organizational goals.

**** Levels of Proficiency as described in** Annexure-LOP*

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Chapter 8

Development of Trainees' Professional Values, Ethics, & Attitude (PVEA)

At a Glance

Expects TOs to inculcate in trainees, professional values, ethics, and attitudes.

Major Topics

PVEA Competence Areas.
Learning Outcomes.
Level of Proficiency.

8.1 TOs are expected to inculcate in trainee students, professional values, ethics, and, attitude (PVEA) in accordance with the requirements of International Education Standards, issued by IAESB of IFAC.

8.2 The learning outcomes on PVEA are specified below:

Table 8.2

Competence Area (Level of Proficiency) *	Learning Outcomes
1. Professional skepticism and professional judgment (Intermediate*)	i. Apply an inquiring mind when collecting and assessing data and information. ii. Apply techniques to reduce bias when solving problems, forming judgments, making informed decisions, and reaching well-reasoned conclusions, and communicating with a range of stakeholders. iii. Apply critical thinking when identifying and evaluating alternatives to determine an appropriate course of action.
2. Ethical principles (Intermediate*)	i. Explain the importance of relevant ethical requirements to all professional activities. ii. Apply relevant ethical requirements to all professional activities. iii. Apply fundamental principles of ethics when collecting, generating, storing, accessing, using, sharing, or reporting data and information. iv. Identify threats to compliance with the fundamental principles of ethics. v. Evaluate the significance of threats to compliance with the fundamental principles of ethics and respond appropriately.
3. Commitment to the public interest (Intermediate*)	i. Explain the role and importance of ethics within the profession and in relation to the concept of social responsibility. ii. Explain the role and importance of ethics in relation to business and good governance. iii. Analyze the interrelationship of ethics and law, including the relationship between laws, regulations, and the public interest. iv. Analyze the consequences of unethical behavior to the individual, the profession, and the public.

**** Levels of Proficiency as described in** Annexure-LOP*

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Chapter 9

Trainees' Expected Levels of Proficiency in Technical Areas, Professional Skills, & PVEA

At a Glance

Prescribes International Education Standards descriptions of three levels of proficiencies for trainees, to provide TOs, base-line information to design training programs.

Major Topics

Level of Proficiency.
Description of each level.

9.1 IAESB' International Education Standards prescribes descriptions of three levels of proficiency for trainees.
9.2 These descriptions, together with the learning outcomes, provide base-line information to TOs to design their training programs.
9.3 TOs should ensure the level of rigor in a professional work-setting, professional accounting education programs for a variety of professional accounting roles and specializations as given at **Annexure- LOP**.

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Chapter 10

Trainees' Soft Areas of Training

At a Glance

Encourage TOs to harness other skill-sets of Trainees, with suggested areas.

Major Topics

Other Areas of Training

10.1 In order to produce well-rounded business professional, better individuals, and responsible citizens, besides the technical competencies, professional skills, and PVEA, a TO is encouraged to focus on below soft areas of training. The Institute shall provide guideline material along with the adequate training to sensitize the TOs about these areas:

10.1.1 Sensitize trainees about ESG issues (Environmental-Social-Governance)
10.1.2 Educate trainees about Sustainable Development Goals (SDGs) and sustainability-related reporting.
10.1.3 Aware trainees about significance of inclusivity and diversity at work-places.
10.1.4 Bring meaningfulness in trainees' day-to-day jobs to achieve a sense of having an impact on wider societal issues.
10.1.5 Create cognizance of CSR (Corporate Social Responsibility).
10.1.6 Harness intrapreneurial and entrepreneurial mind-set and capabilities.
10.1.7 Encourage out of the box, innovative thinking to come up with new solutions to existing business problems, within the relative safety of TO.
10.1.8 Ensuring trainees' mental health & well-being and encourage peer-to-peer social engagement.
10.1.9 Equip trainees with resources to help address their own unique challenges.
10.1.10 Inculcate the concept of work-life integration.
10.1.11 Utilize technology to create an outcome-based work culture and sensitize the significance & responsibilities of working from home.
10.1.12 Encourage trainees about life-long learning using the technology through MOOCs and other technology platforms including, gamification, simulation, and augmented/virtual reality.
10.1.13 Develop critical thinking habits by observing and reflection.
10.1.14 Develop leadership skills, stress management, time-management, tactfulness, and other life-based personal/professional skills.
10.1.15 Any other soft skill which the TO deems appropriate.

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Chapter 11

Trainees' Lifecycle Management

At a Glance

Adopts a holistic and data-driven approach into trainees' journey, right from onboarding into a TO, till the completion of training.

Major Topics

Trainees' Onboarding.
Trainees' Development.
Completion of Training.

11.1 TOs are expected to adopt a holistic and data-driven approach into trainees' journey, right from onboarding into a training organization, till the completion of training, and manage the complete trainees' life-cycle. TOs must ensure that technical-competencies acquired, professional-skills gained, internalization of professional values, ethics, & attitudes, career progression, practical hands-on exposure in relevant areas, and finally completion of training, are managed in recorded form.

11.2 In order to ensure effective trainings, aimed to enhance trainees' personal effectiveness, at substantially all levels across the TOs, there shall be a trainees' life-cycle management process, divided in three broad phases:

11.2.1 Trainees' Onboarding:

11.2.1.1 Introduce First Point of Contact to trainees, for any general queries.
11.2.1.2 Trainees' joining, and communication thereof to Institute.
11.2.1.3 Sharing all policies as given in Chapter-3, and any other policy, like Trainees' Handbook, Code of Conduct, Biometrics, Confidentiality Policy, Health & Safety Policy, Non-Disclosure Agreement, etc.
11.2.1.4 New trainee welcoming protocols, sharing relevant information about TO, like its Mission, Vision, Values, Objectives, Roles, etc.
11.2.1.5 Introduction with team/supervisor/manager/HR
11.2.1.6 Support in completing personal paperwork.
11.2.1.7 Setup Bank Accounts/Official Email/Access to Institutes' and TO's Software/Laptop-Desktop/Office Phone/Dos and Don'ts, and administrative/logistics policies.
11.2.1.8 Initial basic lessons/handholding on expectations (class-room teaching/learning)
11.2.1.9 Deputation to their respective units/supervisor/manager
11.2.1.10 Sharing TOs' businesses and method behind equipping trainees with technical competencies and professional skills.
11.2.1.11 First job assignment.
11.2.1.12 Communicate Trainee Performance Evaluation during Probation Period. (Template-PRB)

11.2.2 Trainees' Development:

11.2.2.1 TOs may place mechanisms for development of technical competencies, professional skills, and behavioral learnings through on-the-job-trainings, class-room learnings, interaction with seniors/managers/others, internally, and, if possible, externally.
11.2.2.2 Jobs assigned/rotation in relevant areas.
11.2.2.3 Adopt evaluation and feedback mechanism.
11.2.2.4 In order to improve trainees' productivity, TOs may want to ensure any other effective engagement strategies with Trainees through formal/informal channels for their

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professional and personal development.

11.2.3 Completion of training:

11.2.3.1 Issuance of Training Completion Certificate ensuring all conditions have been fulfilled. (See Form-S)

11.2.3.2 Share with trainee, if any, channels of maintaining post-training relationship between trainee and TO.

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Chapter 12

Responsibilities of Trainee Students

At a Glance

Empowers Trainees to play role in their own training. In addition to MRS, and Training Supervisor, Trainees are also jointly responsible to ensure their trainings are mentally stimulating, and technically enriching.

Major Topics

Twelve Responsibilities of Trainees.

Trainees are responsible to:

12.1 Maintain an appropriate level of professional conduct in TOs, and follow all policies, rules, regulations, and practices of TO. Insubordination or other disrespectful conduct shall be liable to be reported to Institute for appropriate action.

12.2 Communicate the Institute about joining the training organization, within fifteen days of the joining.

12.3 Remove, if any, deficiency in registration of training contract raised by the Institute immediately.

12.4 In case training contract is registered provisionally, fulfill the requirement raised by the Institute as soon as possible, to remove the provisionally registered status.

12.5 Obtain mandatory policies from the MRS as given in **Para-3.1.12** of the Directive.

12.6 Prepare record of their training activities in light of **Annexure-TR**.

12.7 Update training progress and development, in any of the Learning Outcomes of technical competencies, professional skills, PVEA, and behavioral skills, as given in the Directive.

12.8 Illustrate, in as far as possible, Learning Outcomes through activities performed in light of **Annexure-RT**.

12.9 Share examination results with Training Supervisor.

12.10 Seek feedback about progress from Training Supervisor and in case of an unsatisfactory progress, plan rubrics of future training.

12.11 Make efforts to get satisfactory comments from Training Supervisor.

12.12 Make efforts to ensure that **Form-S** (Certificate of Completion of Training), after fulfilment of all requirements, is sent to the Institute forthwith and within 15 days of the completion of training.

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Chapter 13

Trainee Student Mentor (TSM)

At a Glance

Provisions TSM (optional) to cater the mental health issues, life-based skills, personal & family matters, health issues, self-reflective-counselling, self-evaluation, handling societal/family pressures, etc. of a trainee.

Major Topics

TSM for interested Trainees.

13.1 TO may engage (optional) Trainee-Student Mentor(s) (TSM) for the Trainee Students (Mentees).

13.2 TSM can counsel in trainees' personal matters like, mental health & well-being, stress management, personal & family matters, health issues, work-life balance, handling societal/family pressures, and help improving the quality of life;

13.3 TSM and the Mentees must not discuss training areas, the existing or past training organization of trainee-student, and any area of training which falls under the Training Supervisor's ambit.

13.4 TSM is for trainees who wish to seek mentorship and become mentee.

13.5 TSM can act as a trusted, caring and responsible guide who establishes a positive and personal relationship with Trainee Students and maintains regular interaction and consistent support;

13.6 TSM can be interested active professionals, either Members or non-Members, from the fields of Accounting, Finance, Social Sciences, Humanities, Psychology, Sociology, HR, and other related disciplines.

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PART-C

TRAINING POLICIES & OVERSIGHT

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Chapter 14

Trainees' Leaves, Service Break, Working Hours, & Overtime

At a Glance

Regulates the leaves trainees can avail during training, their working hours, and overtime compensated. Also details the process in case a trainee wishes to give a break in training.

Major Topics

Leave.
Service Breaks.
Working Hours & Overtime.

14.1 Leave

14.1.1 MRS, or his nominee, shall allow leave of absence for examination and other purposes in accordance with bye-law 106(1)(i) during the training period in lieu of which no further training shall be required.

14.1.2 MRS may also allow leaves during the training period against overtime as specified in these regulations in lieu of which no further training shall be required.

14.1.3 MRS may also allow additional leave of absence of up to 120 days due to sickness, examinations or any other suitable reason in lieu of which Trainee Students shall be required to undergo further training for an equivalent period. TO shall intimate such cases to Institute on completion of training.

14.1.4 Any additional leave in excess of 120 days shall be subject to approval of the Institute and in lieu thereof Trainee Students shall be required to undergo further training for an equivalent period.

14.1.5 In calculating the number of leaves availed, weekends and public holidays falling at the start and the end of leave period (prefix and suffix) shall not be counted.

14.2 Service breaks

14.2.1 The training period shall be completed without any service break except in the following circumstances, under intimation to the Institute:

(a) For any reason deemed appropriate by MRS the service break of up to six months shall be allowed during the full tenure of training.

(b) Female Trainee Students shall be eligible for a break in their training period of up to one year on account of marriage and/or maternity during the full tenure of training.

14.2.2 Service break for a period more than specified in this regulation shall be permitted with the approval of the Institute.

14.2.3 TO may not pay any stipend during such period(s) of absence.

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14.3 Working hours and overtime

14.3.1 During the training period a Trainee Student shall be required to accumulate working hours computed on the basis of 1,800 hours per year of training. For computing working hours standard recess time as per policy of TO shall be excluded.

14.3.2 The timing and working days shall be specified by the TO. Provided it ensures that the Trainee Students completes 1,800 hours per year of training.

14.3.3 In case working hours exceed the number of hours specified in 14.3.1 above, the TO shall allow one-day leave in lieu of each eight hours.

14.3.4 Any unadjusted excess hours in a year shall be compensated by way of overtime payment. The rate of overtime payment shall not be less than the rate computed on the basis of latest monthly stipend of the individual Trainee Student.

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Chapter 15

Transfer of Training Contract

At a Glance

Guides trainees and TOs about situations, and processes, where both parties mutually agree to transfer trainee contract to any other TO, during the course of training.

Major Topics

Conditions of transfer of training contract.

15.1 The trainee student shall not obtain NOC from the Training Organization after completion of the first six months of training unless there is genuine compelling reason*.

15.2 The training contract may be transferred;

15.2.1 By mutual agreement between the TO and the Trainee Student.

15.2.2 The Trainee Student can apply to the TO for transfer of training contract and issuance of no objection certificate.

15.2.3 The TO transferring the Trainee shall send to the Institute a copy of NO OBJECTION CERTIFICATE within 30 working days attended by the trainee from the date of application of NOC (**Form-T**).

15.2.4 Till the time the NOC is issued, the trainee shall continue to work in the TO.

15.2.5 MRS shall document the reason of issuance of NOC on the **Form-T**

15.2.6 MRS shall not require more than 30 working days attended by the trainee for issuance of no objection certificate.

15.2.7 There shall be no restriction in cases of transfer of training contracts from one overseas TO to another overseas TO, and from overseas TO to a TO in Pakistan,

15.2.8 However, no transfer of training contract is allowed from any TO in Pakistan to any overseas TO, subject to fulfilment of other prescribed conditions.

15.2.9 In case TO ceases to exist or ceases to be a TO,

15.2.9.1 If a TO wishes to discontinue its TO status, and/or plans to cease to be a registered firm of the Institute, it shall inform all its trainee students, immediately when it communicates to the Institute.

15.2.9.2 Trainee Students of a TO, which ceases to exist or ceases to be a TO due to any reason, shall enter into a fresh contract for the residual period, with another TO within three months from the date of such cessation.

15.2.9.3 Such fresh contracts shall be sent to the Institute for registration and shall be registered by the Institute without any registration fee.

15.2.10 When the number of Trainee Students engaged with the TO exceeds the entitlement of TO under these regulations.

15.2.10.1 If entitlement of a TO falls short of number of its Trainee Students, due to any reason including death, resignation, retirement and suspension of membership of partner(s) or fulltime member employee of a TO, it shall immediately inform the Institute as well as its registered trainees of the fact.

15.2.10.2 The Institute may direct the excess Trainee Students, most recent in order of their registration to enter into a fresh contract for residual period with any other TO within a given time period for which no registration fee shall be charged by the Institute; or to continue with the same TO for the residual period.

*402nd meeting of the Council held on October 23-24, 2025

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*The following are considered genuine compelling reasons for transfer of training contract to another TO; provided that for serial no. iii & iv, the determination of genuine compelling reason shall be finalized by the MRS.

i. Relocation to another city
ii. Females' movement due to marriage
iii. Training opportunity at another TO
iv. Any other reason

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Chapter 16

Discontinuation of Training & Termination of Training Contract

At a Glance

Discontinuation of Training.
Termination of Training Contract.

Major Topics

Explains the situations, processes, and, obligations, in case a trainee wishes to discontinue training, OR such circumstances arise where TO has to terminate the training contract.

16.1 Discontinuation of training:

16.1.1 In case a trainee discontinues training and resigns from training organization, the trainee shall give a minimum of one month's notice to the TO.

16.1.2 The MRS shall report to the Institute about the discontinuation of training forthwith but not later than one month, from the date of receipt of resignation application.

16.1.3 Upon receipt of the report the Institute shall record the discontinuation of training ab-initio.

16.2 Termination of Training Contract:

16.2.1 TO may subject to the provisions of local laws and regulations, terminate the training contract if a Trainee Student;

16.2.1.1 is guilty of, misconduct; misbehavior; or

16.2.1.2 breach of any of the provisions of the Training Contract; or

16.2.1.3 fails to progress satisfactorily as per criteria established by the TO.

16.2.1.4 Continuous absence from the office of TO without intimation or reasonable cause for a period of three weeks.

16.2.2 The following procedures shall be followed, if TO is satisfied that a Trainee Student has prima facie committed any act(s) as mentioned in 16.2.1 above:

16.2.2.1 TO shall issue a show-cause notice to the Trainee Student under a registered cover or through recorded mode of delivery, on the Trainee Student's address registered with the TO.

16.2.2.2 If on receipt of response of the Trainee Student, the TO is not satisfied, it shall grant the Trainee Student an opportunity of hearing.

16.2.2.3 In case the Trainee Student does not respond or does not attend the hearing, s/he shall be informed about the exparte proceedings in the matter.

16.2.2.4 If the TO is satisfied, that the Trainee Student has committed any act(s) after following the procedures, it may terminate the training contract of the Trainee Student under intimation to the Institute along with a 'report on termination' specified under these regulations. (See **Form-ZB**)

16.2.2.5 All correspondence made in this regard by the TO or the Trainee Student shall be through recorded mode of delivery with proof of delivery.

16.2.2.6 In the event of professional misconduct by a Trainee Student, falling under schedule III of the Ordinance, the TO shall report the matter to the Institute.

16.2.2.7 A Trainee Student aggrieved by the termination of his training contract may prefer an appeal to the Council within 30 days of incorporation of his termination contract by the Institute as prescribed under bye-law 107.

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Chapter 17

Trainees' Career Progression

At a Glance

Suggests criteria for evaluating trainees in order to assign/ promote them to senior roles in light of their Intellectual, Personal, Interpersonal & Communication, Organizational, Professional Skepticism & Professional Judgement, Ethical Principles, and, Commitment to Public Interest, abilities.

Major Topics

Assistant Trainee.
Associate Trainee.
Sr. Associate Trainee.

17.1 There shall be a TO-wide Career Progression Plan (CPP) for Trainee Students, spread over the six-monthly cycles. (See **Template CPP** in Annexures)

17.2 CPP may contain the following:

- 17.2.1 Qualification or achievement in examinations of the Institute required by TO for each role, subject to the minimum conditions applicable under bye-laws and under these regulations;
- 17.2.2 Minimum period of training required for each role;
- 17.2.3 Minimum achievement required for each role in the periodic assessment of technical competencies, professional skills and professional values, ethics and attitude
- 17.2.4 The progression of a Trainee Student shall be through the following roles or through any suitable alternate designations:
  - 17.2.4.1 Assistant trainee
  - 17.2.4.2 Associate trainee
  - 17.2.4.3 Senior associate trainee
- 17.2.5 Expected Attributes of Assessment of Professional Skills, and, Professional Values, Ethics, & Attitudes are given at **ANNEXURE-AA**.

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Chapter 18

Institute's Compliance & Counseling Review

At a Glance

Mandates the Institute to visit the premises of TO for review, and share feedback with TO about its training program.

Major Topics

Ensuring Compliance through Technology Support.
Right of Institute to visit TO premises.

18.1 The Institute shall ensure compliance of this Directive through Technology Support under the auspices of the Institute.

18.2 Institute has the right to visit the premises of the TO.

18.3 The objectives of the visits shall include:

18.3.1 To give and take feedback on training program of the TO;

18.3.2 To assist TO in performing its responsibilities towards training of Trainee Students; and

18.3.3 To review documents necessary to ensure compliance with the Training Regulations.

18.4 The visits of representatives of the Institute shall be undertaken on the date mutually agreed between the Institute and TO.

18.5 A report of the visit shall be made and shared with TO.

18.6 The TO shall give comments on the report (if any) within 15 days of the issuance of the report.

18.7 In case no comments are received from the TO within 15 days, additional 15 days period shall be given by the Institute to the TO for comments.

18.8 In case, no comments received from TO within this period, the report shall be treated as final.

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Chapter 19

Non-Compliance with the Regulations

At a Glance

Mandates the Institute to initiate action in case of Non-Compliant TOs.

Major Topics

Institute reserves the right for actions in case of Non-Compliant TOs.

19.1 If default is made in complying with the requirement of these regulations, the Institute may;

19.1.1 Direct the TO in default to comply with the requirement within a specified period and advise the TO for any rectification measures;

19.1.2 In case the TO is non-responsive and does not do material rectification measures, Institute may suspend the authorization of TO in default for a specified period after giving an appropriate opportunity for making a representation/rectification.

19.2 A TO aggrieved by the decision may prefer an appeal to the Council.

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Chapter 20

Certified Business Accountant (CBA)

At a Glance

Entitlement of CBA to the CAF passed/exempted after completion of training

Major Topics

Eligibility of CBA
Details the process of obtaining CBA certificate

20.1 CAF passed/exempted students who complete their training at approved Training Organizations and have fulfilled all other requirements as specified by the Council shall be eligible to designate themselves as Certified Business Accountants (CBA) of the Institute.

20.2 For the purpose of CBA certificate, uninterrupted training includes passing of HOC Governance & Ethics.

20.3 CAF Passed/exempted who fulfill the criteria of designating themselves as CBA may apply to the Institute on the prescribed procedure.

20.4 The CBAs name shall not be entered in the register of members.

20.5 All the rights, privileges, obligations, and responsibilities of CBAs shall be laid down by the Council from time to time.

20.6 Upon fulfillment of all the criteria laid down by the Institute for becoming a member, such CBAs can become member of the Institute as provided for in bye-law 109.

20.7 Fee as prescribed by the Council shall be payable for obtaining the Certificate of CBA. (see **sample certificate**)

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ANNEXURES

The Institute of Chartered Accountants of Pakistan
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Annexure-EOI
In compliance of Para 2.3.1

Training, Student Affairs, & Learning Partners
Institute of Chartered Accountants of Pakistan
Accountants Avenue, Block 8, Clifton,
Karachi, Sindh 75600.

Subject: Expression of Interest and Authorization letter for registration as an approved Overseas Training Organization

I am writing to express our interest in registering _____ _____as an Overseas Training Organization with the Institute of Chartered Accountants of Pakistan (ICAP).

I am pleased to officially authorize Mr. _____to act as a signing authority on behalf of the _____ and assume the responsibility to sign Overseas Training Organization Registration Documents of _____ with ICAP.

Below are the details of authorized Member.

Name_____
Registration # _____
Email ID_____
Contact #_____

We understand the importance of maintaining high standards of excellence in training, and we are fully committed to upholding the integrity and reputation of ICAP through our training initiatives. By becoming an authorized training organization _____ aims to contribute to the growth and development of future chartered accountants, thereby strengthening the accountancy profession.

Yours Sincerely,

_____
Name of Signatory
CEO/ Chief Operating Officer/ Company Secretary or equivalent

Date: _____

Important Note: This letter should be printed on letterhead of Overseas TO.

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FORM – U; in compliance of Para 2.1 & Para 3.1.2

To
Directorate of Training, Student Affairs, & Learning Partners
The Institute of Chartered Accountants of Pakistan
Chartered Accountants Avenue
Karachi – 75600.

DETAILS OF PROPOSED TRAINING ORGANIZATION (TO)

1. Name: _____

2. Registered Address: _____

_____

3. City/State:_____ 4. Country: _____

5. Phone:_____ 6. E-Mail:_____ 7. Website: _____

8. No. of Members who are Partner(s)/Employee(s): _____

9. No. of Partner(s)/Employee(s) from other Professional Accounting Organization(s): _____

10. Legal Status of the Firm: **Please tick one** (Sole Proprietorship/Partnership/Others (please specify):

_____

11. In case of Partnership; please submit the following:
    a. Deed of Partnership or its equivalent
    b. Nomination of Authorized Representative by CEO/COO/Company Secretary or Equivalent

12. Certificate of Incorporation of the firm (or its equivalent) with the regulatory body

13. Attach brief Profile of Business & Operations of the firm

DETAIL OF AUDITS

Total no. of Audit(s)_____ No. of audits of Limited Companies: _____

Paid-up Capital in aggregate: _____

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Annex- A to FORM-U

DETAILS OF MEMBER RESPONSIBLE FOR STUDENT AFFAIRS(MRS)

Certified that Mr./Ms. _____Membership No. _____Phone: _____Cell: _____Email:_____ has been nominated as Member Responsible for Student Affairs.

Details of members who are Partner/Employee of the firm

#	Name	Membership No.

Details of Training Supervisor(s) in Overseas TO:

#	Name	If ICAP Member, please mention Membership No.	For others, please mention qualification, years of experience, and name of PAO

_____ Name: _____

Signature of Authorized Representative

On Behalf of _____ Designation: _____

(Please mention the name of Training Organization)

Place: _____

Official Seal: _____ Date: _____

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Annex – D to Form U

DECLARATION

It is hereby declared that _____ will abide by all terms and conditions
(Name of Training Organization)
Directive 1.03, Overseas Training Regulations and Guidelines and other provisions of CA Bye-Laws/ Directives/ Instructions made by or on behalf of the Council of the Institute from time to time in respect of Trainee Student and Training Organization.

It is further undertaken that _____ agrees to monitoring visits by the
(Name of Training Organization)
Institute's representative and will implement recommendations resulting from such visits and the Member Responsible for Student Affairs shall inform immediately to Institute of Chartered Accountants of Pakistan if the Training Organization falls short of prescribed authorization criteria.

Place: _____

Date: _____

Signature: _____

Name: _____

Authorized Representative: _____

On behalf of _____
(Please mention the name of Training Organization)

Office Seal

Note: This declaration is to be printed on the letterhead of the Training Organization signed by the Authorized Representative without typing Annexure-D on it.

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Annex – E to Form U; in compliance of para 3.1.2

UNDERTAKING

I _____Membership No_____ designated as **Member Responsible for Student Affairs (MRS)** by _____ (Authorized Representative) for its Training Office at _____ (City name) under bye-law 102 of the CA Bye-laws 1983 do hereby undertake that I have thoroughly read and have the knowledge of the relevant Sections of the Ordinance, Bye-Laws, Training Regulations and Guidelines, Institute's schemes of education and Directives of the Council. I have the ability to advise, counsel, evaluate, motivate and provide direction to Trainee Students; I undertake the responsibility of ensuring maintenance of training record strictly as prescribed in the Training Regulations and Guidelines, or as may be directed by the Institute from time to time is maintained.

I shall comply with all the future directives and requirements to this effect and have full awareness of the ethics governing the meaning, purview and obligations of an MRS under bye-laws and Training Regulations.

Signature: _____

Place: _____

Date: _____

Office Seal

Note: This undertaking is to be printed on the letterhead of the Training Organization signed by the Authorized Representative without typing Annexure-E on it.

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SAMPLE OF CERTIFICATE

See Para-2.3.5

TO-Number.

The Institute of Chartered Accountants of Pakistan

Established under the Chartered Accountants Ordinance, 1961 (X of 1961)

This is hereby certified that

TO name and all its offices with cities

is an approved

Overseas Training Organization inside Practice

of The Institute of Chartered Accountants of Pakistan

_____ _____

Director Training, Student Affairs, & Learning Partners *Secretary*

Date: _____

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Form Q; in compliance of Para 3.1.2

STATEMENT OF PARTICULARS FOR REGISTRATION AS TRAINEE STUDENT BYE-LAW 98 (1) & (2)

Affix a recent Photograph of (1"x1") which should not be more than 3 months old

1. Name of Trainee Student: _____

2. Father's/Husband's Name: _____

3. Date of Birth | D | D | M | M | Y | Y | Y | Y | Nationality: _____

4. CNIC No: | | | | | | - | | | | | | | - | |

Gender: Male/Female/Other

Passport No. _____

5. CRN _____

6. Session of Passing CAF _____

7. Addresses (Overseas Communication Address) _____

_____

(Communication Address in Pakistan) _____

_____

8. Details of next of kin to be notified in case of emergency _____

9. Name of MRS _____

Name of Training Organization _____

Address of TO _____

10. In case of transfer from another Training Organization

a. Name of Previous MRS: _____

b. Name of Previous Training Organization: _____

c. Period Served From: _____ to _____

d. Details of leave availed

Study	Sick	Others	Total

e. No objection certificate with reason: Yes ☐ No ☐

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I declare that the particulars given above are true and correct to the best of my knowledge and belief

Date: | | | | | | | | |

Place: _____ _____

Signature of Trainee Student

Endorsement by the MRS

"I certify that the above particulars furnished by the Trainee Student have been checked and found correct. He/She has completed the probationary period from_____to_____successfully*".

Date: | | | | | | | | |

Place: _____ _____

Signature of the MRS

(Seal of TO)

ATTACHMENTS

- Copy of CNIC, Passport's information page, and valid visa page
- Applicable in case of fresh training contract.

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FORM R; see Para 5.1; in compliance of Para 3.1.2

TRAINING CONTRACT
(Bye-Law 99)

Evidence of Notarization in the country

1. The parties to this Training Contract are:

Name of Student _____, referred to herein as the 'Trainee Student'

Address _____

_____

Name of MRS_____, referred to herein as the 'MRS'

Name of Training Organization_____

Address_____

_____

---

2. This Training Contract governs the Approved Training to be provided to the Trainee Student by an Authorized Training Organization under the Chartered Accountants Bye-Laws, 1983 (as amended from time to time) for the purpose of equipping the Trainee Student with the technical competencies, professional skills and professional values, ethics and attitude necessary for membership of the Institute of Chartered Accountants of Pakistan (*referred to hereafter as "the Institute"*).

---

3. *a This Training Contract begins on _____ the ____day of _____ in the year _____and shall continue until the Trainee Student has completed ___years of Approved Training.

*b In case of transfer of Trainee Student from one Training Organization to another, the residue training period begins on _____ the _____day of _____ in the year _____ and shall continue until Trainee Student has completed _____ year(s) _____ month(s) _____ day(s) of remaining Approved Training.

* (In (a) or (b) write NA whichever not applicable.)

4. This Training Contract shall be subject to the provisions of the CA Ordinance, Bye-Laws and the Training Regulations and Guidelines made by the Council of the Institute from time to time, whether or not such provisions and or regulations came into force before or after the commencement of this Training Contract and the parties agree to comply with such provisions in all respects. In case any provision of the contract contradicts, violates, or is in conflict with the provisions of the local laws/rules/regulation of the country/state/town, the local laws shall be applicable and override the provision of this contract. The parties hereby acknowledge their mutual commitment to provide an effective training on the one hand and a proper contribution to the work of the MRS's Office on the other.

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5. The Trainee Student is required to, under this Training Contract, carry out work at his Training Organization and at other locations and other organizations as specified by or under the authority of the MRS or his Training Organization, provided that such service will count as Approved Training within the regulations.

---

6. The Trainee Student agrees that, during the existence of this Training Contract and for any period following its expiry or termination during which eligibility to qualify for admission or to be admitted as an Associate of the Institute continues, the Trainee Student will:

a. use every effort to further the objects of the Institute;
b. observe and uphold the ethical and professional standards of the Institute;
c. provide promptly and willingly all possible information and assistance if asked to do so by the Institute in the pursuance of its duties;
d. properly carry out the duties lawfully assigned by his Training Organization and diligently pursue the studies required of Trainee Students of the Institute;
e. maintain the confidential nature of the affairs of the Training Organization and its clients including the names and the nature of the business of such clients;
f. not practice as a public accountant;
g. not engage in any other business or occupation; and
h. regularly maintain records of Approved Training in such form as may be required by the Institute.

---

7. The MRS agrees that:

a. it will provide the Trainee Student with Approved Training to the best of its ability for the purposes set out in clause 3 of this training contract;
b. it will ensure compliance of all Bye-Laws, Training Regulations, Council Directives and other provisions / instructions issued from time to time by the Institute, in respect of Trainee Student training and administration;
c. it shall pay the monthly stipend and provides other compensation to its Trainee Students as may be specified by the Institute from time to time during the period of training;
d. it will monitor the career progression plan and assess the progress annual in recorded form.

---

8. This Training contract can be transferred:

a. by mutual agreement between the parties;
b. MRS shall not require more than one-month notice period for issuance of no objection certificate and communicate the same to the Institute forthwith.
c. In case a trainee discontinues training and resigns from training organization, in which case, the trainee shall give a minimum of one-month notice to the TO.

---

9. This Training contract can be terminated:

a. by mutual agreement between the parties;
b. As prescribed in Bye-Law 107 of CA Bye-Laws 1983

---

10. MRS shall communicate to the institute about the same forthwith.

---

11. This Training Contract may not be altered or amended except as provided for in Bye-Law 100 of CA Bye-Laws 1983.

In witness whereof this Training Contract has been duly executed this _____ the ____day of _____ in the year _____ *(The date must be after completion of probationary period)*

Trainee Student's Signature_____

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In the presence of two witnesses:

Signature of Witness: _____

Name _____ CNIC No. | | | | | | - | | | | | | | | - | |

Place_____

MRS's Signature_____

Seal of Office_____

In the presence of:

Signature of Witness: _____

Name _____ CNIC No. | | | | | | - | | | | | | | | - | |

Place_____

FOR OFFICE USE ONLY

CRN_____ Date_____

Entered in the Register of Trainee Students

_____

Signature

Office Seal

INSTRUCTIONS FOR COMPLETION AND FORWARDING OF THIS FORM

a. This contract is to be completed and submitted to the Institute within 30 days of completion of the probation period.
b. Form 'Q', duly completed in all respect is to accompany this Training Contract along with any attachment required.
c. Bank Credit Voucher/Pay Order/Demand Draft/any other payment evidence, as Contract-Registration Fee is to be forwarded with this Training Contract.

Specified Training Period:

(1) CAF Passed or equivalent thereto **3.5 years**
(2) Four-year Graduate / Post Graduate from Specified Degree Awarding Institute (SDAI) or Relevant Degree Awarding Institute (RDAI) **3 years**
(3) Four-year Graduate / Post Graduate from any recognized Degree Awarding Institute with major in accounting or finance **3 years**
(4) All other Graduates including 14 years associate degree holders **4 years**

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ANNEX A to FORM - R
ON STAMP PAPER/Equivalent thereof

DEED OF AMENDMENT OF TRAINNG CONTRACT
(For Service breaks)

This deed of amendment of training contract made and executed on _____
(Execution date)

BETWEEN:

M/s. _____ and _____CRN. _____
(Training Organization) (Trainee Student)

WHEREAS the above parties have signed the training contract dated_____
(Training Commencement Date)

Registered with the Institute on _____for _____ years.
(Training Contract Registration Date at ICAP)

(3 years/ 3.5 years/ 4 years or others) from_____to_____under
(Training Commencement Date) (Training Completion Date)

Bye-law 99 of Chartered Accountants Bye-Laws, 1983.

AND WHEREAS the both parties decided to amend the training contract to the extent that the completion date has been changed to_____due to service break to be availed from_____to_____ days) by

_____ (Trainee Student) in accordance with the directives of the Institute.

NOW THEREFORE this deed of amendment of training contract witnessed to read this as under: -

"The Completion date of the training contract has been revised from _____to _____.
(Original date) (New date)

"That as amended as aforesaid the other terms and conditions in training contract dated _____ shall remain in full force and effect."

Witnesses:

1._____ _____
Signature of the Trainee Student

2._____ _____
Signature and Name of MRS
Name of Training Organization

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FORM-S

CERTIFICATE OF COMPLETION OF TRAINING INSIDE PRACTICE

(On TO's Letterhead; in compliance of Para-3.1.9, Para 3.1.11, Para 11.2.3 & Para 12.12)

Name of Trainee: _____CRN: _____

Training Organization: _____

Address of Training Organization:

_____

_____

Member Responsible for Student Affairs:

_____

As per Contract, Training Start Date _____ Training End Date _____

Date of Actual completion of Training (in cases of service-break and/or excess leaves):

_____

IN CASE OF TRANSFER OF TRAINING CONTRACT FROM ANY OTHER TRAINING ORGANIZATION: *

1. Name of previous Training Organization, with address:

   _____

From: _____To: _____Leaves Availed: ___ Name of MRS: _____

2. Name of previous Training Organization, with address:

   _____

From: _____To: _____Leaves Availed: ___ Name of MRS: _____

(In case of additional TOs, please use separate sheets)

LEAVE SECTION

1. Total No. of days of leave availed:

   _____

2. No. of excess days leave (if any):

   _____

3. The excess leave been condoned by MRS: Yes/No/NA
4. No. of excess leave days falling beyond MRS's purview:

   _____

CERTIFICATE

I certify that the above-mentioned Trainee Student has served under registered training contract with me for the period stated above in accordance with the bye-laws of the Institute. I also certify that, in accordance with the bye-laws and the Directive, the trainee has satisfactorily, Acquired Professional Skills, Learnt Professional Values, Ethics, & Attitudes, and Gained Technical Competencies.

This certificate is issued without any alteration/corrections. The excess leaves which fall beyond MRS's purview, as given above, are recommended for condonation by Institute and in case of any error in calculations in dates/days, the Institute has the right to reconcile it with its record.

(In case of additional comments, please use separate sheets)

Date, Place, & Official Seal of Training Organization: _____

Signature of MRS: _____Name of MRS: _____

Acknowledgement by the Trainee

Certified that I have received the Form-S, complete and correct in all respects and that I have no dues against the TO, and this Form-S is being submitted to Institute for further necessary action.

Name, CRN, Date, with Signature of the Trainee:

_____

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FORM 'T'

in compliance of Para-15.1.1.1, Para 3.1.8, & Para 15.1.1.4

NO OBJECTION CERTIFICATE

[Bye Law 103(1) & (2)]

It is hereby certified that Mr./Ms. _____served as a Trainee Student under me in accordance with the Chartered Accountants Bye-Laws, 1983 for a period of_____ years(s)_____ month(s) and_____ days(s) from _____ to_____ under CRN_____ and that I have no objection in transferring his/her Training Contract to another registered training organization.

I hereby certify that during the above-mentioned period the trainee student was given leave for_____ days.

I also certify that, to the best of my knowledge, in accordance with the bye-laws and the Directive, during the period of training the trainee spent with me, s/he was satisfactorily Acquiring Professional Skills; Learning Professional Values, Ethics, & Attitudes, and Gaining Technical Competencies.

This certificate is issued without any alteration/corrections.

Brief reason of issuance of NOC: _____

The trainee student has also served with (if applicable):

Name of Previous Training Organization_____

Name of Previous MRS served under_____
From_____ to_____
CRN_____

Date_____ and availed _____days leave.

Place_____ Date_____

Office Seal

_____

Signature of MRS

Acknowledgement by the Trainee

Certified that I have received the NOC, complete and correct in all respects and that I have no dues against the TO, and this NOC is being submitted to Institute for further necessary action.

Name, CRN, Date, with Signature of the Trainee:

_____

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FORM ZB; in compliance of Para-16.2.2.4

REPORT ON TERMINATION OF TRAINING CONTRACT UNDER BYE-LAW 107(1) OF THE CA BYE-LAWS, 1983

PERSONAL INFORMATION:

Name of Trainee: _____

Fathers'/Husband's Name: _____

CRN: _____

Training Organization: _____

Address of Training Organization: _____

_____

Member Responsible for Student Affairs: _____

TRAINING CONTRACT DETAILS IN EXISTING TRAINING ORGANIZATION:

Date of Commencement of Training: _____

As per Contract, Date of Completion of Training: _____

Effective Date of Termination of Training: _____

IN CASE OF TRANSFER OF TRAINING CONTRACT FROM ANY OTHER TRAINING ORGANIZATION:

1. Name of previous TO, with training details: _____
2. Name of previous TO, with training details: _____

CERTIFIED COPIES OF FOLLOWING DOCUMENTS ENCLOSED:

Show Cause Notice

Trainee Student's Reply to Show Cause Notice

Hearing Proceedings

Any other relevant correspondence /papers in respect of the matter

MRS COMMENTS:

Certified that a copy of this Form-ZB has been delivered/dispatched/emailed to the trainee.

Signature of MRS with official seal: _____

Date of Signature of MRS on the Form: _____

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ANNEXURE-RT; in compliance of Para-12.8

TEMPLATE OF MAINTAINING RECORD OF TRAINING BY TRAINEES

Value of the Experience Gained

The intention of this section is to have you reflect on where you are today in terms of competency development and what value it has on your professional standing.

Example: I gained assurance experience of a large sized textile industry involved in yarn manufacturing.

New Exposure or Advancement or advancement to previous exposure

The intention of this section is to reflect on specific exposure.

Specific areas I was exposed to was computation of Income Tax along with deferred tax. This is the first time I computed tax of this level of complexity that required good understanding of normal and final tax regime

The level of management with whom communicated and dealt

The intention of this section is to reflect your interaction with higher management.

CFO level frequently and CEO once at planning stage.

Any ethical issue or dilemma faced

The intention of this section is to have you reflect on where you are today in terms of competency development and what value it has on your professional standing.

At the client in accounts department, I met one of my old friends. I consulted my job in charge and found that it does not create noticeable familiarity threat.

Comments of Training Supervisor

The intention of this section is to have feedback on your progress and development.

I reviewed the form and found correct. It would have been better if he had mentioned at least two major jobs he was assigned.

Trainee Student Sign off:

I confirm that the above information accurately reflects the exposure and level to which I have demonstrated over this period of my practical experience and my reflective thought from my work assignments for the said period.

Name, CRN, & Signature of Trainee with date: _____

Supervisor sign off.

I have met with the above trainee and discussed his/her competency and professional development and progression according to the Directive.

Name, CRN, & Signature of Training Supervisor with date: _____

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TEMPLATE-PRB

RECORD OF SATISFACTORY PERFORMANCE DURING THE PROBATIONARY PERIOD;

In compliance of Para 3.1.1, 5.2.3, & 11.2.1.12

Name of the Trainee-on-probation
_____CRN_____

Father's Name_____

Name of MRS_____

Probationary period start Date_____

Probationary period end Date_____

Particulars	Total Marks	Marks obtained
Aptitude for CA qualification	35	
Awareness of personal performance	25	
Follows the Instructions	25	
Awareness of ethical principles(Integrity, objectivity and Confidentiality)	15	

Overall rating

□Unsatisfactory □Satisfactory □Good □Excellent

Trainee-on-probation Sign off_____ MRS sign off_____

Date_____ Date_____

(Note: TO shall establish its own benchmark for rating a Trainee-on-probation)

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Annexure-LOP

TRAINEES' EXPECTED LEVELS OF PROFICIENCY IN TECHNICAL AREAS, PROFESSIONAL SKILLS, & PVEA

In compliance of Table-6.2, Table-7.1, Table-8.3, & para 9.3

*Level of Proficiency	Description
*Foundation	Typically, learning outcomes in a competence area focus on: • Defining, explaining, summarizing, and interpreting the underlying principles and theories of relevant areas of technical competence to complete tasks while working under appropriate supervision; • Performing assigned tasks by using the appropriate professional skills; • Recognizing the importance of professional values, ethics, and attitudes in performing assigned tasks; • Solving simple problems, and referring complex tasks or problems to supervisors or those with specialized expertise; and • Providing information and explaining ideas in a clear manner, using oral and written communications Learning outcomes at the foundation level relate to work environments that are characterized by low levels of ambiguity, complexity, and uncertainty.
*Intermediate	Typically, learning outcomes in a competence area focus on: • Independently applying, comparing, and analyzing underlying principles and theories from relevant areas of technical competence to complete work assignments and make decisions; • Combining technical competence and professional skills to complete work assignments; • Applying professional values, ethics, and attitudes to work assignments; and • Presenting information and explaining ideas in a clear manner, using oral and written communications, to accounting and non-accounting stakeholders. Learning outcomes at the intermediate level relate to work environments that are characterized by moderate levels of ambiguity, complexity, and uncertainty.
*Advanced	Typically, learning outcomes in a competence area focus on: • Selecting and integrating principles and theories from different areas of technical competence to manage and lead projects and work assignments, and to make recommendations appropriate to stakeholder needs; • Integrating technical competence and professional skills to manage and lead projects and work assignments; • Making judgments on appropriate courses of action drawing on professional values, ethics, and attitudes; • Assessing, researching, and resolving complex problems with limited supervision; • Anticipating, consulting appropriately, and developing solutions to complex problems and issues; and • Consistently presenting and explaining relevant information in a persuasive manner to a wide-range of stakeholders. Learning outcomes at the advanced level relate to work environments that are characterized by high levels of ambiguity, complexity, and uncertainty.

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ANNEXURE-OUP

SUGGESTED TEMPLATE OF POLICY ON REIMBURSEMENT OF OUT-OF-POCKET EXPENSES INCURRED BY CA TRAINEE STUDENTS ON OFFICIAL ASSIGNMENTS OF TRAINING ORGANIZATIONS

In Compliance of Para 3.1.12.1

1. This policy aims to outline the guidelines and procedures for the reimbursement of out-of-pocket expenses incurred by CA Trainee Students during their assignments with Training Organizations.
2. This policy applies to all CA Trainee Students engaged in official assignments with [Name of TO].
3. Reimbursable Expenses:
   - 3.1 Transportation: Expenses incurred for travel to and from the Training Organization premises or client sites directly related to the training assignment
   - 3.2 Accommodation: Reasonable expenses for lodging during assignments that necessitate travel away from the Trainee Student's usual place of residence.
   - 3.3 Meals: Reasonable expenses for meals incurred during the official assignment period.
   - 3.4 Communication: Expenses related to communication (e.g., telephone calls, internet usage) necessary for fulfilling the official assignment responsibilities.
4. Submission of Claims:
   - 4.1 CA Trainee Students must submit reimbursement claims within [specified time frame] of incurring the expenses.
   - 4.2 Claims must be supported by original receipts and adequately documented to demonstrate the nature and purpose of each expense.
   - 4.3 Any expense not supported by valid documentation may be deemed ineligible for reimbursement.
5. Approval Process:
   - 5.1 Reimbursement claims will be reviewed and approved by [designated authority] within [specified time frame].
   - 5.2 The designated authority may request additional information or clarification regarding the submitted expenses before approval.
6. Disbursement of Reimbursement:
   - 6.1 Approved reimbursements will be disbursed to the CA Trainee Student's designated bank account within [specified time frame] of approval.
   - 6.2 Reimbursements will be processed in accordance with the organization's finance policies and procedures.
7. Compliance:
   - 7.1 CA Trainee Students are expected to comply with all relevant policies and procedures governing the reimbursement of expenses.
   - 7.2 Any misuse or misrepresentation of expenses may result in disciplinary action, including the revocation of reimbursement privileges.
8. Revision of Policy:
   - 8.1 This policy is subject to periodic review and may be revised as deemed necessary by [relevant authority].
   - 8.2 Any amendments to this policy will be communicated to all stakeholders in a timely manner.

[TO's Name] reserves the right to interpret, modify, suspend, or cancel this policy, in whole or in part, at any time without prior notice.
Date of Implementation: [Date]

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ANNEXURE-AA

SUGGESTED TEMPLATE OF ATTRIBUTES OF ASSESMENT OF TRAINEE

In compliance of Paras - 3.1.12.2, Para-4.1.1, & Para-17.2.5

TO may assess trainees based on these guidelines if they are able to:		
Assistant Trainee	**Associate Trainee**	**Senior Associate Trainee**
Intellectual		
• Gather data and assimilate information from variety of sources and perspectives. • Identify unstructured problems. • Demonstrate creativity in approaches to work.	• Analyze information gathered from various sources and perspectives. • Analyze the unstructured problems. • Consider alternative approaches to getting the job done.	• Evaluate data and information from a variety of sources and perspectives through research, integration, and analysis. • Apply critical thinking skills to solve problems, inform judgments, make decisions, and reach well-reasoned conclusions. • Identify if it's appropriate to consult with specialists. • Recommend solutions to unstructured, multifaceted problems. • Respond effectively to changing circumstances or new information to solve problems, inform judgments, make decisions, and reach well-reasoned conclusions.
Personal		
• Show awareness of personal performance and demonstrates willingness to improve. • Meet the deadlines of given task and appreciates time management. • Identify possible challenges in the tasks given. • Show flexibility and does not hesitate to try new approaches.	• Show eagerness to develop professional knowledge. • Understand importance of high personal standards and accept feedback. • Identify professional commitments and apply skills of effective time and resource management. • Identify possible challenges and solutions in the tasks given. • Display openness to new ideas and opportunities.	• Demonstrate a commitment to lifelong learning. • Set high personal standards of performance and monitor through reflective activity and feedback from others. • Manage time and resources to achieve professional commitments. • Anticipate challenges and plan potential solutions. • Apply an open mind to new opportunities. • Identify the potential impact of personal and organizational bias.

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Interpersonal and communication		
• Demonstrate understanding of organizational goals and working together. • Present information in written and numeric form clearly. • Depict awareness of clear communication. • Demonstrate listening skills and understands given instructions. • Show sensitivity to cultural differences while communicating.	• Work effectively in a team. • Present information in written and numeric form clearly. • Communicate ideas clear through oral communication. • Communicate effectively using listening and questioning skills. • Express logic and rational clearly while communicating. • Communicate effectively in teams across all levels and produce results. • Take difference of opinion positively. • Display sensitivity to cultural and language differences while communicating. • Actively participate in team by presenting ideas.	• Demonstrate collaboration, cooperation, and teamwork when working towards organizational goals. • Communicate clearly and concisely when presenting, discussing, and reporting in formal and informal situations. • Demonstrate awareness of cultural and language differences in all communication. • Apply active listening and effective interviewing • techniques. • Apply negotiation skills to reach solutions and agreements. • Apply consultative skills to minimize or resolve conflict, solve problems, and maximize opportunities. • Present ideas and influence others to provide support and commitment.
Organizational		
• Perform the given tasks in accordance with the established procedure within the deadline. • Understand and follows the quality standards of the organizations.	• Perform the given tasks in accordance with the established procedure within the deadline. • Follow the organizational quality standards and pays attention to details. • Gel well in teams, displays sensitivity to shortcomings of others and understands importance of encouragement. • Understand importance and ways of delegation of work. • Understand the leadership traits.	• Undertake assignments in accordance with established practices to meet prescribed deadlines. • Review own work and that of others to determine whether it complies with the organization's quality standards. • Apply people management skills to motivate and develop others. • Apply delegation skills to deliver assignments. • Apply leadership skills to influence others to work towards organizational goals.

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Professional skepticism and professional judgment		
• Draw questions on financial information and data. • Analyze the responses on the questions raised.	• Apply skeptical mindset to critically assess financial information and data presented. • Identify reasonable alternatives based on all relevant facts and circumstances.	• Apply an inquiring mind when collecting and assessing data and information. • Apply techniques to reduce bias when solving problems, informing judgments, making decisions, and reaching well-reasoned conclusions. • Apply critical thinking when identifying and evaluating alternatives to determine an appropriate course of action.
Ethical principles		
• Comprehend importance of fundamental ethical principles. • Show sensitivity on ethical issues.	• Comprehend nature of ethics. • Recognize rules-based and principles-based approaches to ethics. • Apply fundamental principles of ethics. • Adopt professional behavior in accordance with standards and ethical best practice.	• Explain the nature of ethics. • Explain the advantages and disadvantages of rules based and principles-based approaches to ethics. • Identify threats to compliance with the fundamental principles of ethics. • Evaluate the significance of threats to compliance with the fundamental principles of ethics and respond appropriately. • Apply fundamental principles of ethics when collecting, generating, storing, accessing, using, or sharing data and information. • Apply the relevant ethical requirements to professional behavior in compliance with standards.
Commitment to the public interest		
• Show awareness of social responsibilities of accountants. • Comprehend consequences of unethical behavior to the individual, to the profession and to the society at large.	• Comprehend ethics within the profession and in relation to social responsibility. • Comprehend the role of ethics in relation to business and good governance. • Understand the relationship of ethics, law and regulations and relationship with public interest. • Comprehend consequences of unethical behavior to the individual, to the profession and to the society at large.	• Explain the role and importance of ethics within the profession and in relation to the concept of social responsibility. • Explain the role and importance of ethics in relation to business and good governance. • Analyze the interrelationship of ethics and law, including the relationship between laws, regulations, and the public interest. • Analyze the consequences of unethical behavior to individual, profession, and public.

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ANNEXURE-CPP

SUGGESTED TEMPLATE OF TRAINEES' CAREER PROGRESSION PLAN

In compliance of Para-17.1, Para 3.1.12.3, & Para 3.2.1

Training Organization_____ _____

Trainee Student Name_____CRN_____

	Technical Competency	Minimum required Training	Professional Skills				Professional Values, ethics & Attitude			Score
			Intellectual	personal	Interpersonal and Communication	Organizational	Professional skepticism and professional judgment	Ethical Principles	Commitment to the public interest	
(Total score from detailed assessment sheets)										
Assistant trainee	-	-								
Associate trainee	Cleared 6 papers of CAF	12 months								
Senior Associate trainee	Cleared 3 papers of CFAP	24 months								

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ANNEXURE-TR

SUGGESTED TEMPLATE OF RECORD KEEPING OF TRAINING BY TRAINEE STUDENT

In compliance of Para-12.6 and Para 3.1.12.4

The following minimum record shall be prepared by the Trainee Students:

1. Monthly time sheet
2. Date
3. Nature of assignment based on the major category of technical competency, professional skill, and, professional values, ethics, & attitudes required to perform the assignment
4. Sector Code of the Client, as per the list of 32 UDIN Sector Codes.
5. Type of the Client (e.g., Listed, Public Entity, or Others)
6. Major category of technical competency, professional skill, and, professional values, ethics, & attitudes covered during the six months.
7. Illustrations of these areas covered.
8. Perceived Value of experience gained
9. New exposure or advancement in previous exposure
10. The internal and external level of management with whom communicated and dealt
11. Any ethical issue or dilemma faced

MRS through Training Supervisor and trainee shall be responsible for ensuring training record prepared by the Trainee Students is maintained. The Institute shall perform a periodic review of the training record maintained.

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ANNEXURE-LV

SUGGESTED WORKING MODEL FOR LEAVES OF TRAINEES & SERVICE BREAK POLICY

(Each TO can design its own Leave Policy within the ambit of this Directive)
In compliance of Para 3.1.12.5

Trainees' Leaves Working Model					
#	**Training period**	**Maximum No. of Papers to be attempted**	**Possible Attempts within training**	**Leave allowed (In days)**	**Pro-rata exam-leaves**
1	3 years (SDAI)	8	5	115	• 23 exam-leaves per attempt • 14 exam-leaves per paper
2	3 years (RDAI/others)	NA	5	115	• 23 exam-leaves per attempt • Exam leaves vary on case-to-case basis depending on the No. of papers
3	3.5 years	8	6	130	• 22 exam-leaves per attempt • 16 exam-leaves per paper
4	4 years	NA	7	150	• 21 exam-leaves per attempt • Exam leaves vary on case-to-case basis depending on the No. of papers

SUGGESTED POLICY TEMPLATE FOR SERVICE BREAK OF TRAINEES

1. The training period shall be completed without any service break except in the following circumstances:
   1.1 For any reason deemed appropriate by MRS the service break of up to six months shall be allowed during the full tenure of training.
   1.2 Female Trainee Students shall be eligible for a break in their training period of up to one year on account of marriage and/or maternity during the full tenure of training.
2. Service break for a period more than specified in this regulation shall be permitted with the approval of the Institute.
3. TO will not pay any stipend during such period(s) of absence.

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ANNEXURE-OT

SUGGESTED TEMPLATE OF POLICY OF OFFICE TIMING, & OVERTIME COMPENSATIONS

In compliance of Para 3.1.12.6

1. This policy aims to establish guidelines regarding office timing and overtime compensations for Chartered Accountancy (CA) Trainees employed by [Name of Training Organization].
2. This policy applies to all CA Trainees registered with [Name of Training Organization].
3. Office Timing:
   - 3.1 The standard office timing for CA Trainees is [specify office hours, e.g., 9:00 AM to 5:00 PM] from [specify days, e.g., Monday to Friday].
   - 3.2 CA Trainees are expected to adhere to the designated office timing unless otherwise specified by their supervising manager or in exceptional circumstances.
4. Overtime Compensation:
   - 4.1 Overtime refers to any hours worked by CA Trainees beyond their standard office timing.
   - 4.2 CA Trainees are eligible for overtime compensation for any authorized overtime hours worked.
   - 4.3 Overtime compensation rates will be [specify compensation rates, e.g., time-and-a-half] of the regular hourly rate.
   - 4.4 Overtime hours must be pre-approved by the supervising manager or designated authority.
   - 4.5 CA Trainees must accurately record their overtime hours worked and submit them for approval in accordance with the organization's timekeeping procedures.
5. Submission of Overtime Claims:
   - 5.1 CA Trainees must submit overtime claims within [specified time frame] of working the overtime hours.
   - 5.2 Overtime claims must be supported by accurate and verifiable documentation, including supervisor approval.
   - 5.3 Failure to submit overtime claims within the specified time frame may result in delayed or forfeited compensation.
6. Approval Process:
   - 6.1 Overtime claims will be reviewed and approved by the designated authority within [specified time frame].
   - 6.2 Any discrepancies or irregularities in the submitted overtime claims will be investigated, and appropriate action will be taken.
7. Disbursement of Overtime Compensation:
   - 7.1 Approved overtime compensation will be disbursed to the CA Trainee's designated bank account within [specified time frame] of approval.
   - 7.2 Overtime compensation will be processed in accordance with the TOs' payroll policies and procedures.
8. Compliance:
   - 8.1 CA Trainees are required to comply with all provisions outlined in this policy regarding office timing and overtime compensations.
   - 8.2 Any misuse or misrepresentation of overtime hours may result in disciplinary action, including the withholding of compensation and/or termination of contract.
9. Revision of Policy:
   - 9.1 This policy is subject to periodic review and may be revised as deemed necessary by [relevant authority].
   - 9.2 Any amendments to this policy will be communicated to all CA Trainees in a timely manner.

[Name of Training Organization] reserves the right to interpret, modify, suspend, or cancel this policy, in whole or in part, at any time without prior notice.

Date of Implementation: [Date]

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ANNEXURE-TOT

SUGGESTED TEMPLATE OF POLICY OF TRANSFERS OF TRAINING CONTRACTS OF TRAINEES AND ISSUANCE OF NO OBJECTION CERTIFICATE

In compliance of Para 3.1.12.7

1. The training contract may be transferred:
   - 1.1 By mutual agreement between the TO and the Trainee Student,
   - 1.2 In the event of transfer of training contract by mutual agreement between the TO and the Trainee, the TO transferring the Trainee shall send to the Institute a copy of NO OBJECTION CERTIFICATE issued to the Trainee within one month of the date of application of NOC (See Form-T).
   - 1.3 The Trainee Student can apply to the TO for transfer of training contract and issuance of no objection certificate.
   - 1.4 Till the time the NOC is issued, the trainee shall continue to work in the TO.
   - 1.5 TO shall document the reason of issuance of NOC on the Form-T
   - 1.6 TO shall not require more than 30 working days attended by the trainee or completion of tasks assigned to the trainee for issuance of no objection certificate.

2. The training contract can also be transferred:
   - 2.1 In case TO ceases to exist or ceases to be a TO,
   - 2.2 If TO wishes to discontinue its TO status, and/or plans to cease to be a registered firm of the Institute, it shall inform all its trainee students, immediately when it communicates to the Institute.
   - 2.3 When the number of Trainee Students engaged with the TO exceeds the entitlement of TO under these regulations.

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ANNEXURE-ROT

SUGGESTED TEMPLATE OF POLICY OF ROTATION OF TRAINEES IN DIFFERENT AREAS

In compliance of Para 3.1.12.8

1. TOs shall have a formal mechanism to support the development of technical competencies of trainee-students through on-the-job training.
2. The TO shall provide the Trainee Students practical exposure in the technical areas, which would help them develop Technical Competencies, as given in the TRAINING REGULATIONS AND GUIDELINES – 2025 DIRECTIVE 1.03
3. The allocation of training period to various technical training areas, level of proficiency, and the period allocated against each shall be as given in the TRAINING REGULATIONS AND GUIDELINES – 2025 DIRECTIVE 1.03.

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ANNEXURE-WFH

SUGGESTED TEMPLATE OF POLICY OF WORK FROM HOME, INCLUSIVITY, AND HARASSMENT POLICY

In compliance of Para 3.1.12.9

1. This policy aims to establish guidelines for work from home arrangements, promote inclusivity, and prevent harassment for Chartered Accountancy (CA) Trainees in training organizations.
2. This policy applies to all CA Trainees undergoing training within [Name of Training Organization].
3. Work from Home (WFH) Arrangements:
   - 3.1 CA Trainees may be permitted to work from home under specific circumstances, subject to approval by their supervising manager or designated authority.
   - 3.2 Requests for WFH arrangements must be made in advance and supported by a valid reason, such as illness, family obligations, or other extenuating circumstances.
   - 3.3 CA Trainees working remotely must maintain regular communication with their supervising manager and adhere to the organization's policies and procedures.
   - 3.4 The organization will provide necessary resources and support to facilitate productive WFH arrangements.
4. Inclusivity:
   - 4.1 [Name of Training Organization] is committed to fostering an inclusive and diverse work environment where all individuals, including CA Trainees, are treated with respect and dignity.
   - 4.2 Discrimination or harassment based on race, ethnicity, gender, religion, disability, or any other protected characteristic is strictly prohibited.
   - 4.3 CA Trainees are encouraged to report any incidents of discrimination or harassment to their supervising manager, Human Resources, or designated authority for prompt investigation and resolution.
5. Prevention of Harassment:
   - 5.1 Harassment of any kind, including but not limited to sexual harassment, verbal abuse, bullying, or intimidation, is prohibited in the workplace or during virtual interactions.
   - 5.2 CA Trainees who experience or witness harassment are encouraged to report the incident immediately to the appropriate channels.
   - 5.3 [Name of Training Organization] will investigate all reports of harassment promptly, maintain confidentiality to the extent possible, and take appropriate disciplinary action against perpetrators.
6. Training and Awareness:
   - 6.1 [Name of Training Organization] will provide regular training and awareness programs on inclusivity, diversity, and harassment prevention to all CA Trainees and staff members.
   - 6.2 CA Trainees are required to participate in these training sessions to enhance their understanding of workplace dynamics and their role in promoting a positive work culture.
7. Compliance:
   - 7.1 CA Trainees are expected to comply with all provisions outlined in this policy regarding work from home arrangements, inclusivity, and harassment prevention.
   - 7.2 Non-compliance with this policy may result in disciplinary action, including termination of training.
8. Revision of Policy:
   - 8.1 This policy is subject to periodic review and may be revised as deemed necessary by [relevant authority].
   - 8.2 Any amendments to this policy will be communicated to all CA Trainees in a timely manner.

[Name of Training Organization] reserves the right to interpret, modify, suspend, or cancel this policy, in whole or in part, at any time without prior notice.

Date of Implementation: [Date]

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ANNEXURE-GRV

SUGGESTED TEMPLATE OF POLICY ON GRIEVANCE MECHANISM AND NOMINATION OF A PERSON WITH WHOM TRAINEE STUDENTS SHOULD CONTACT IN CASE OF ANY GRIEVANCE WITH TO.

In compliance of Para 3.1.12.10

1. This policy aims to establish a grievance mechanism and designate a contact person for CA Trainee Students to address any grievances they may have with the Training Organization (TO).
2. This policy applies to all CA Trainee Students undergoing training within [Name of Training Organization].
3. Grievance Mechanism:
   - 3.1 CA Trainee Students have the right to raise grievances related to their training experience, treatment, or any other concerns they may encounter during their tenure with the Training Organization.
   - 3.2 Grievances may include but are not limited to issues with workload, discrimination, harassment, unfair treatment, or any violation of organizational policies.
   - 3.3 All grievances will be treated with confidentiality, sensitivity, and impartiality.
4. Designated Contact Person:
   - 4.1 [Name of Training Organization] designates [Designated Contact Person's Name & Details within the TO] as the primary point of contact for CA Trainee Students to address grievances.
   - 4.2 [Designated Contact Person's Name] will serve to facilitate the resolution of grievances between CA Trainee Students and the Training Organization.
   - 4.3 CA Trainee Students are encouraged to approach [Designated Contact Person's Name] with any grievances they may have, either in person or through written communication.
5. Handling of Grievances:
   - 5.1 Upon receiving a grievance, [Designated Contact Person's Name] will initiate an investigation into the matter promptly and impartially.
   - 5.2 [Designated Contact Person's Name] will ensure that all parties involved in the grievance process are provided with an opportunity to present their perspectives and evidence.
   - 5.3 The resolution of grievances will be guided by principles of fairness, equity, and adherence to organizational policies and relevant laws.
6. Confidentiality:
   - 6.1 All information related to grievances, including the identity of the parties involved, will be kept confidential to the extent possible.
   - 6.2 CA Trainee Students and other stakeholders involved in the grievance process are expected to respect the confidentiality of the proceedings.
7. Communication and Follow-Up:
   - 7.1 [Designated Contact Person's Name] will maintain open communication with CA Trainee Students throughout the grievance resolution process, providing updates and seeking feedback as necessary.
   - 7.2 Upon reaching a resolution, [Designated Contact Person's Name] will communicate the outcome to the parties involved and ensure appropriate follow-up actions are taken.
8. Compliance:
   - 8.1 CA Trainee Students are expected to adhere to the grievance mechanism outlined in this policy and cooperate fully with [Designated Contact Person's Name] during the resolution process.
   - 8.2 Non-compliance with this policy may result in disciplinary action as per the organization's policies and procedures.
9. Revision of Policy:
   - 9.1 This policy is subject to periodic review and may be revised as deemed necessary by [relevant authority].
   - 9.2 Any amendments to this policy will be communicated to all CA Trainee Students in a timely manner.

[Name of Training Organization] reserves the right to interpret, modify, suspend, or cancel this policy, in whole or in part, at any time without prior notice.
Date of Implementation: [Date]

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FORM 'O'

(In compliance of Para 3.1.7)

CERTIFICATE OF SERVICE AND FITNESS

For appearing at the CFAP Level / MSA Level Examination

(Bye-Law 125)

This to Certify that

Mr. / Miss. _____

is receiving training with me as trainee student from _____

and he / she is a proper and fit person to be admitted to the CFAP Level / MSA Level Examination to be held under the Chartered Accountants Bye-Laws, 1983.

I also CERTIFY that Mr. /Miss._____

has this day completed _____ months of his/her training with me under CRN _____

Place _____

Date :_____

Signature of MRS

(Seal of Office)

**As per Para 4 (8) (iii) of the Education and Training Scheme 2021 Directive 1.01 (Revised 2021)*

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In compliance of Para-20.7

No. X-XXXX

The Institute of Chartered Accountants of Pakistan

Established under the Chartered Accountants Ordinance, 1961 (X of 1961)

ICAP

This is to certify that

XXX

has been admitted as

Certified Business Accountant

after completing all the requirements of the bye law 108A
read with Directive 1.03
"Training Regulations & Guidelines 2025"

Director – Training, Student Affairs, & Learning Partners	**Secretary**

Date:

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