

| Sl. No. | ASSOCIATESHIP MEMBERSHIP GUIDELINES  |
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| 1.      | An applicant for Associate Membership of the Institute is required to produce evidence to the satisfaction of the Council that he has acquired for a period of not less than three years' practical experience covering different branches of Costing or Industrial Accounting in a responsible position in any one or more Industrial or  |
| 2.      | Experience in Banking, Insurance and other Financial Institutions involving project analysis, feasibility reports, financial profitability analysis, economic efficiency analysis – 3 years (minimum).   |
| 3.      | In Universities and Management Institutions etc. – practical experience in handling projects and specific studies in costing and management accounting and in other management functions with economic content and analysis – 3 years  |
| 4.      | Experience on full-time basis with a practising Cost Accountant – 3 years (minimum).   |
| 5.      | Experience on part-time basis with any organisation – 5 years (minimum).   |
| 6.      | Experience with engineering bias involving system analysis, project study and allied disciplines, cost and project estimation, inventory control and accounting, budgeting – 3 years (minimum).  |
| 7.      | Teaching experience for Degree/Post-Graduate courses or recognized Institutes in subjects – Costing/Management Accounting and/or other papers covered in the syllabus of The Institute of Cost Accountants of India for minimum of 3 years on full-time basis.   |
| 8.      | Teaching experience for Degree/Post-Graduate courses or recognized Institutes in subjects – Costing/Management Accounting and/or other papers covered in the syllabus of The Institute of Cost Accountants of India for minimum of 5 years on part-time basis.   |
| 9       | Articled Service under C.A. Regulations is not recognised.   |
| 10. *   | Experience either by service or practice in firms of Chartered Accountants/ Company Secretaries is not recognised.   |
| 11.     | If a firm of Chartered Accountants/Company Secretaries has separate Management Consultancy Division and if the applicant has exclusively worked in that Division, credence to such service is given on percentage basis depending on the nature of job related with cost/management accounting/financial accounting/ taxation/MIS or of similar nature, size of the firm, nature of duties handled by the applicant, size of the client companies etc. |
| 12.     | Management Consultant in individual capacity depending on the size of the firm, nature of duties handled by the applicant related with cost/management accounting/financial accounting/taxation/MIS or of similar nature, size of the client companies etc.  |

\* Experience gained in CA/CS Firms for the requisite period of 3 years for Associate Membership is hereby approved w.e.f. 01/04/2024.

#### Procedure for application:

Application for Associate Membership should be made in prescribed Form M 2 available at the Headquarters of the Institute in Kolkata and the offices of Regional Councils and Chapters. The application should be accompanied with prescribed fees mentioned in the Form 'M-2', experience certificate(s) duly attested by the employer(s) in original and photocopy of certificates of date of birth and highest academic qualification of the applicant. The experience can also be certified by the employer(s) in Form 'M-2'.