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The Chartered Accountancy course in India is amongst the best of its kind in comparison to the courses offered in other countries. Also, it is rated as one of the most difficult professional courses among all other streams of education in the country.

The reason for the above is the quality and values that the profession of Chartered Accountancy has, and which it wishes to retain. The vast curriculum, along with the rigorous practical training requirement (Articleship), is to ensure that the competent professionals carry the baton of the profession forward.

Theoretical knowledge or practical knowledge alone cannot make a perfect professional. Both theoretical and practical aspects should go hand in hand to become an extra ordinary professional.

It is important that whether the CA has the conceptual clarity and more importantly knows how to apply the theory learnt. It is estimated that those students who apply what they learn in the work done [statutory/ internal audit, tax audit] as well as learn the theory behind what they have been doing would be greatly advantaged in their examination especially at the final level.

Articleship is the golden period of a CA Student's career. How you under go it, would have an impact on what type of CA you are destined to become. Taking Articleship lightly would have an adverse impact on training and overall learning experience.

I personally believe that most of the readers of this Indradhanush would be doing articleship in mid-sized firm. So let's understand what would be your approach during the articleship and what are the benefits doing articleship in such mid-sized firm.

In these firms you are exposed to all levels of work early; from basic verification to finalization in a short time. Also, you may be able to handle the work independently. The advantage of midsized firms would be that the level of hierarchy would not be like the big firms. You might have a chance to directly interact with the partner of the firm which would help you in getting a more exposure in crucial areas. These kinds of firms may not have ready implemented systems or procedures to conduct their regular assignments, which would give a chance to the articles to apply their own mind and try to develop the systems as required. This would help you having a better problem solving techniques. Your primary objective would be to get a string hand in the fundamental concepts and practices.

Every student have their own different perceptions towards the period of articleship. However, the striking line of difference that categorises two easily identifiable groups of articles is the one that considers articleship as an extended college life and thereby being quite lenient towards the practical learning portion in the articleship and then there is other group that consider itself as a matured student who are more focused and clear on what they really want out of this beautiful 3 or 2 years tenure and absorbs best out of it. They work hard during the office hours and study harder after adequately answering their office responsibilities. Of course, they also make good friends in the journey with a perfect equilibrium of fun and learning acts as a catalyst to be more focused and boosts their strength to newer heights.

While learning is a continuous process in life but it is more so when one is a student.

Bill Gates said that “The first 5 years have so much to do with how the next 80 turn out”.

Conclusion:

The ultimate Mantra is simple! Learn, Learn & Learn – Be curious & childlike.

Benefits from articleship are directly proportionate to the attitude with which one approaches it. It completely depends on whether you presume the period of articleship as a golden opportunity to experience the professional world or as a mandatory time cycle to crawl and reach the exit gates by completing the final exam.

In nutshell, the goal of articleship must be to become an extraordinary professional prior to being officially designated as “The Chartered Accountant”.

Sd/-

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Chairman
