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### ICWA ARTICLESHIP TRAINING vs. CA ARTICLESHIP TRAINING

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.g.k. (employed) 07 May 2010

CCEx v Rai Associates [2008] 10 STR 194 (Tri Bang)

Just see the circumstance of this case.....

Charges for Electricity meter reading taken by article clerk is not chargeable to service tax under the category of CHARTERED ACCOUNTANT, but BAS.

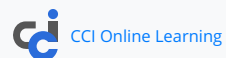
Speaks volumes of the "training imparted" during course does it not?

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•• CA Aditya Jain (ACA, M.Com, CWA-Inter) 07 May 2010

Respected Members,

It seems that through this forum ADVERTISEMENT of [CWA FIRM M/S S.S.SONTHALIA & CO., COST ACCOUNTANTS](#) is being made, which is never allowed by CA institute for a CA / CA Firm either through any of its Partner/Proprietor or Article or Employee.

**Here I am not comparing the two tpes of training but trying to CLEAR the misconceptions over the issue.**

As far as CWA training is concerned

1. there are very few Cost Accountants who are in practice as there is a minimal scope for their work.
2. It is recently introduced so no complaints till the time
3. A student can also get a certificate to effect such a training from any Company where he/she is having a link, in which case knowledge imparting does not come into picture at all.
4. Costing firms are only giving exposure related to costing records and stores

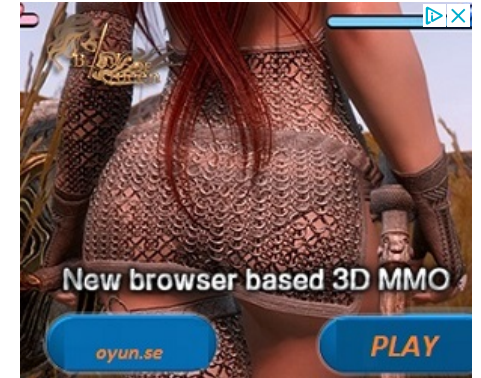
whereas, in a CA firm,

1. Certificate couldnot be got without completing the three years period
2. Students who are taking dummy needs to complete that period but they could not blame the CA
3. Dummy is a BLACK STAIN on CA training for which Institute is trying to take remedial measures
4. Exposure in CA firms depends upon its level and quantum of work it is having
5. CA training covers all aspects viz. Accounting, Income Tax, Indirect Tax, Computing, Audit Techniques, Stores, Taxation Authorities, and more.

If an article is watching XXX rated films in the office then its not the fault of CA training or CA.

Finally it is not good to debate on both types of training as both are aimed at providing Practical training related to their COURSE, so it is unethical to compare.

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••• (Guest)

Totally agree with Sanjay Sir



••• [CMA. CS. Sanjay Gupta](#) ("PROUD TO BE AN INDIAN") [07 May 2010](#)

DEAR ADITYA JI,

I AM NOT MAKING ANY ADVERTISEMENT OF ANY FIRM. I HAVE JUST EXPRESSED MY GRATITUDE. I HAVE NEVER SAID ANYTHING AGAINST ANY CA FIRM OR ARTICLE TRAINING IMPARTED BY THEM.

IF YOU THINK IT'S FOR ADVERTISEMENT THAN ITS YOUR OWN OPINION.

AS FAR AS CA TRAINING IS CONCERNED I WOULD LIKE TO SAY ONE THING TO ALL THE MEMBERS AND STUDENTS THAT DONT DISRESPECT IT. THERE ARE GOOD CA FIRMS WHICH HAVE MADE CARREARS OF LOTS OF STUDENTS. THIS TIME I WONT TAKE A NAME AS IT MIGHT AGAIN BE CALLED AN ADVERTISEMENT.

THERE IS NO TUSSELE BETWEEN CWA OR CA TRAINING. I THINK THE MAIN AIM OF SURENDRA SIR WAS TO GET THE VIEW OF ALL THE MEMBERS AND STUDENTS AND ULTIMATELY DRAWING THE ATTENTION OF AUTHORITY TOWARDS IMPROVEMNT REQUIRED.

REGARDS

4 Like



••• [CA Aditya Jain](#) (ACA, M.Com, CWA-Inter) [07 May 2010](#)

Dear Sanjay,

For such a motto I am with you and Surender Sir, but I would like to tell you that COMPARISON of two should not be made as it will create differences in ourselves only and will not serve any purpose. It should be directly AIMED at the respective Authorities.

Regards,



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Thanks for critical comments.

I wish to share my views :

1. Every institute has its own merits and demerits.
2. Both institutes are premier institutes in Commerce Stream.
3. Regarding misconception of minimal scope; I would like to emphasis on the fact that 70% of syllabus of ICAI, ICWA and ICSI is common.

The difference is of depth. A depth in the subject can be had when one has interest in the subjects.

The passing percentage is also 50% in aggregate and 40% in individual subjects. Hence we can't say that a particular stream is better in all respect where such a liberal approach is there to qualify an exam.

So whatever areas of profession one can have with the qualification of a CA, except Statutory Audits; all those areas are open to CWA and CS members as well. For more clarity see the status of a CA student in point number 4 mentioned below.

4. Despite introduction of so many subjects in CA training; there is NO GUARANTEE THAT STUDENT WILL GET EXPERT KNOWLEDGE AND APPLICATION OF ALL THE SUBJECTS.

A student who is pursuing training at a CA firm; whatever is the status of the firm - either Big, Medium or Small; he won't be able to have practical exposure of all. Please see again point no. 3 above.

5. CWA members are also allowed to do audits. So they also have exposure in audits. Many of them are also engaged in taxation, excise and custom, Cost control and cost reduction (Cost Management), ISO 9001-2000 audits etc.

The percentage of traditional practice is still more when we compare it with CA. But most of the CA firms are still being run as proprietary concern and almost all of them are engaged in traditional areas of practice.

A single area is sufficient to give professional service efficiently.

6. CA firms hardly run audits for more than 3 months. So rest of areas are altogether different than their core area of practice. Ultimately a student don't become expert in all the areas. Even Big 4 CA firms' students face difficulties in Taxation because they are master in Audits only.

7. Due to rigidity in CA training; some CA students take dummy articleship with the help of their relatives and friends. It questions the INDEPENDENCE OF A CA. Practically we can see to what extent they are really independent.

8. A CA firm is allowed to take 10 articled clerksto train where they don't have even 10 Lacs of gross receipts specially in small cities. Now can imagine the quality of CA training particularly in these cases.

The discussion is towards betterment of the things rather than to blame someone. The issue raised is general where most of CA students are involved. When issue is of general nature then surely it should be discussed and we should find out the solutions thereof if something wrong is happening.

(Well developed economic countries are towards failure which we see now-a-days. It means if we think we are right all the time; then surely one day we will find ourself also in trouble. Why so many banks failed in US despite they claimed as one of the best managed companies?).

So if we don't rectify our mistakes; then one day again we will find that there are very few students in CA profession which happened during the period 1981-1984 and 1990-2000 (as per my experience, right now I cannot provide data).

 3 Like



•• [CA SURENDRA KUMAR RAKHECHA](#) (Practising CA at Surat) [07 May 2010](#)

Dear Adityajn,

I respect your comments.

I never wish to degrade any institution. I am also a member of the esteemed Institute. There may be some flaws in the system but system may be made strong with some remedial action. (Honestly tell me whether you are satisfied with CPE Hours system lodged on the members?)

To make the issue hot and purposeful; sometimes we have to present in such ways e.g. Practice vs. Job.

The discussion is towards Training System which is prevalent right now. Till transfers were allowed; no such hues and cry was there.

The authorities should take care of the whole society in public interest. Law is made for public interest. I also agree that due to certain reasons the authorities might have took such decision but such circumstances may not be suitable to all because many students have been badly affected due to this restriction of transfer.

Hopefully, the transfers would be allowed very soon.

(It is very strange that when transfers were allowed very few students utilized it. When it was banned, all took it as if they are behind the bars !)



•• [Ankur Garg](#) (Company Secretary and Compliance Officer) [07 May 2010](#)

Dear Aditya Ji,

I'd like to appreciate you for a very humble response (your II reply) to Sanjay Ji. This is the true spirit of discussion. However i'd request you to please don't take it as an advertisement campaign. I also agree to your observations regarding lesser number of CWA members.

However we can improve the things through discussions coz with thses kind of discussions we can make up our mind towards the betterment of the professions.

Remember one can bring the change only when he himself knows all the negative and positive aspects of a mvement.

Regards



•• [Sushil](#) (CA Final Student) [🕒 07 May 2010](#)

**Articleship experience is not fruitful to everybody as some gets in Big Firms and some gets in very Small Firms where they are treated like a peon. The Institute must look in this matter very strictly and must ensure that All Firms are adhering to the objective of Articleship.**

**One more thing is that ICAI must compulsory the "Industrial Training" in the last year of articleship because of this atleast those student who get Articleship Training in Small Firms will get good industry exposure. There are firms who even do not give transfer in the last year of Articleship for "Industrial Training". And looking at the current scenario we can say that atleast 80% students who qualify opt for Industry so it will be very helpful to them.**



•• [Vineet](#) (Accountant) [🕒 07 May 2010](#)

Dear Sir,

I believe , period of article ship or practical training is basically to know not what we have to do after becoming CA or ICWA, but it is all about what we should do to become CA or ICWA.

Many Student completely forget that,period of article ship gives us a three complete year to focus complete on our study rather than on working.we all know that it is quite struggle for any student to become CA, CWA, or CS.Students

are given many privilege and they hardly have any accountability for what ever they are doing at firm." IT IS PRACTICAL TRAINING" here we get enough time to experiment our selves.

And i believe that no work is low or high, if some one is asked file a return or to sweep the office .All these core activities done at this period will make us more humble , when we climb the ladder of suceess in future.

SO STUDENT should not blame such training at all.

When It Comes to ICWAI " MOST OF STUDENT ARE ALREADY EMPLOYED, and we hardly find any TIME for studies", no leave for exam, even if taken not more than 10 days & such is not the case with CA's.

wHAT SAY??

Regards

Vineet Gopalakrishnan



**This thread has been closed.**

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