

# CA Articleship: Eligibility, Duration, Rules, Forms and Stipend

An articleship of three years compulsorily required practical training under the Chartered Accountancy program, which is obligatory for every student to become a Chartered Accountant. This period of practical training serves as a bridging point between theoretical knowledge gained in classes through the course of CA Foundation, CA Inter, and CA Final studies and their practical application. Articleship does not only impart practical experience to the students but also prepares them for professional expectations.

We will be covering everything that falls under the ambit of [CA](#) articleship, which includes importance, eligibility, duration, stipend, working hours, transfer rules, and forms. This article is your one-stop shop if you are preparing your resume for a CA articleship or planning your CA practical training.

## What is CA Articleship?

Articleship for CA is three years of practical training under a practicing Chartered Accountant where every student enrolled for CA by the Institute of Chartered Accountants of India. It is the mandatory training that gives hands-on knowledge and experience in the field of accounting, auditing, taxation, and consultancy. This practice gives the student of CA sufficient exposure to practical applications of such ideas to practical life. The article is an important section of the total CA process for it equips the student with the experience required to prepare himself for further greatness in the field.

Why is It Compulsory?

The [ICAI](#) mandates articleship because theoretical learning alone cannot make a student industry-ready. Students gain insights into client management, corporate compliance, and problem-solving by working under an experienced Chartered Accountant. It also fosters professionalism, discipline, and technical competence.

## Eligibility for CA Articleship

The eligibility for the article under the CA course results from the completion of some stages. ICAI has framed specific criteria that are necessary so that the student gets adequately prepared before making a start for practical training.

Who Can Apply for CA Articleship?

- **CA Foundation Route:** A student who has passed the [CA Foundation](#) or completed any one group and both groups of CA Inter can also apply for articleship.
- **Direct entry Route:** Students passed out from CA Inter/Postgraduate, with a minimum of 55% marks for commerce and 60% marks for non-commerce, or intermediate level passed from CS/CMA can directly register for CA articleship.

Eligibility Criteria Before Joining Articleship

Satisfying ICITSS, which includes the Information Technology Course and Orientation Course.

Getting enrolled under a practicing Chartered Accountant with a valid certificate of practice.

Registration with ICAI along with relevant application forms discussed in the subsequent lines.

### CA Articleship Duration

The period of CA Articleship is three years given by ICAI for articleship. That would be adequate to provide enough training period for learning and assimilation of every aspect of the CA profession.

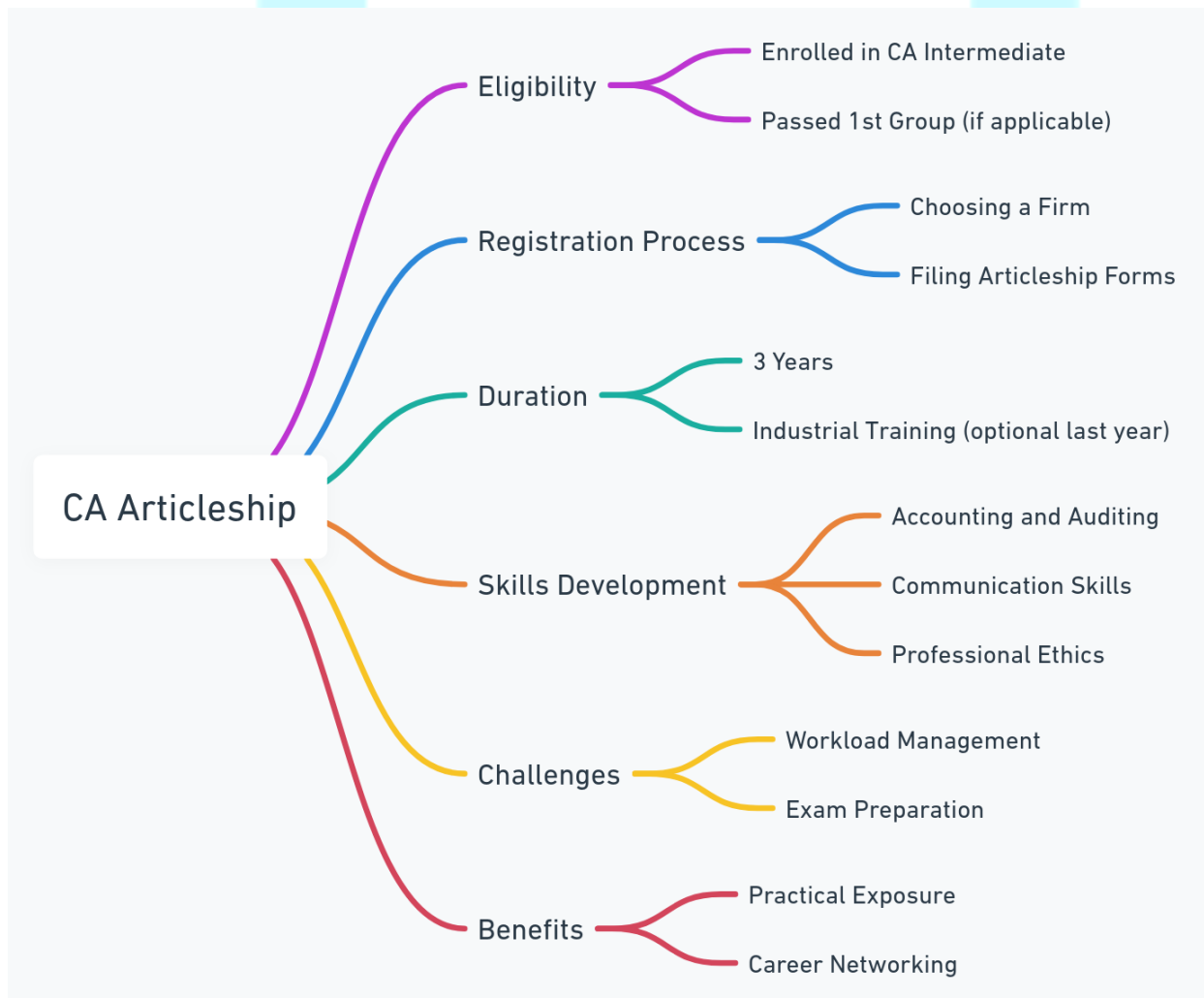
### Important Features Relating to Period

- **Commencement Date:** Articleship comes into force only when the eligibility conditions are met with and after registration at ICAI.
- **Duration to Complete:** It covers three years and can be reduced very slightly, but only over the last six months of certain particular conditions like industrial training.
- **Training Extension:** If a student takes extra leave, he has to extend his articleship term proportionately as well as lose time according to the requirement by ICAI.

It forms the base of the three-year training period, which is an in-depth understanding of the CA profession to prepare the students for challenges in their [CA Final](#) examinations and careers.

## Importance of CA Articleship

The importance of CA articleship cannot be ignored. It is not a formality; the articleship is a transformational experience for every CA student.



## Why is Articleship Critical?

- **Practical Exposure:** Articleship is the exposure through which students come across real accounting, taxation, auditing, and corporate finance in their practical training. It renders students job-ready as it bridges the gap between theory and practice.
- **Skill Developed:** While practicing articleship, a student develops several skills such as:
  - Client handling
  - Teamwork
  - Time management
  - Communication
- **Understanding Regulation:** Articleship further acquaints the students with the tax laws of the country, company regulations, and the standards of financial reporting, all of which are useful for CA Final exams and later in practice.

Students get an opportunity to develop professional contact, which proves helpful in practice while doing articleship with a prominent firm.

Preparation for CA Final

Articleship gives the student practical knowledge of the topics that come in the syllabus of the CA Final, which helps in effective exam preparation.

## Scope of Practical Training / Articleship

CA practical training is highly broad as it covers core areas of accounting and finance. In this sense, it helps expose students in many fields so that their skills get polished to the core.

Areas of Training

- **Audit and Assurance:** They assist in the statutory audit, internal audit, and tax audit. They gain on-the-job experience in auditing procedures, vouching, verification, and audit standards.
- **Taxation:** Articleship exposes one to the income tax return, [GST](#) filing, and tax planning. Students develop the practical working of tax laws and procedures.
- **Accounting:** The students learn financial statement preparation, books of accounts, and the analysis of financial reports.
- **Corporate Compliance:** Articleship exposes a student to corporate governance, ROC filings, and regulatory compliance of companies in the work experience.
- **Consulting and Advisory Services:** In some firms, job exposure to management consultancy and financial advisory projects is given to students.

The wide scope of articleship ensures that students are well-equipped enough to face challenging professional issues after completing the Chartered Accountancy.

## CA Articleship Salary / Stipend

CA articleship stipend is one ICAI wants the students to be paid for training. Of course, this stipend need not be a very high figure. However, the stipend serves as an excellent support for students financially and encourages them to perform well.

Stipend Rates

- ICAI has fixed minimum stipend rates depending upon the city location of the firm:
- City Category Stipend (Year 1) Stipend (Year 2) Stipend (Year 3)
- Cities with population > 4 lakh ₹2,000 ₹2,500 ₹3,000
- Other Cities ₹1,500 ₹2,000 ₹2,500

#### Allowance Differences

- **Small Practice Companies:** The smallest allowance is normally provided by small CA companies.
- **Big 4 Firms:** Generally, Deloitte, EY, PwC, and KPMG pay higher with stipends varying between ₹10,000 - ₹30,000 per month. It is again based on the articleship year.

## Leaves Authorized & Working Hours in CA Articleship

ICAI has clearly defined the working hours and leaves of CA articleship so that proper training and studies are not affected.

#### Working Hours

- Articles have to put in 35 hours a week spread over six working days.
- Overtime, if applicable, has to be compensated with extra leaves.

#### Leaves Sanctioned

- A student can take one-sixth of the total period of articleship as leave.
- These leaves are very important for preparing oneself for the [CA Inter](#) and CA Final exams.
- Training and study must go perfectly hand in hand for a successful CA course.

## Transfer Rules for CA Articleship

Transfer rules for articleship define how a move will take place from one firm to another during the period of articleship. Transfer is allowed only under certain conditions. Transferring Rules

- **Transferability First Year:** Transfer is allowed to transfer to any other firm in the first year.
- **Transfers in the Second and Third Years:** Transfers are allowed by ICAI on grounds of shifting, health reasons, or industrial training. Form 109 and Form 103 with valid reasons and supporting documents.

## Forms Related to CA Articleship

The Institute of Chartered Accountants of India (ICAI) prescribed specific forms relating to CA articleship to support proper documentation, avoid any ambiguity issues, and have the articleship pass by its regulations. Each form bears a specific aim and must be delivered within the determined time frame for articleship, or otherwise; it will delay or incur the penalty of having the articleship. The description of the main and important forms are as follows about CA articleship

[quillforms id="489" width="100%"]

Form 102: Articleship Agreement (Deed of Articles)

Form 102 is an agreement between the CA student (article) and the practicing Chartered Accountant (principal) for the articleship period. Form 102 serves as a deed of articles, thereby binding both the article and the principal to the articleship rules of ICAI. The terms and conditions of training include duration, stipend, and working hours. Both the article and the principal should complete the form on non-judicial stamp paper or seal it with a special adhesive stamp as per the rules of the respective state. The agreement is in force till the end of the article ship unless it is canceled or transferred with permission from ICAI. The form does not have to be submitted to ICAI. It must be kept by the article and the principal as a report for record purposes all through the training period.

#### Form 103: Articleship Registration

Form 103 is the article registration form of ICAI, which a student has to submit to register for his article training for ICAI. This form has information on the student, the principal, and the CA firm. It seeks details of the ICAI registration number of the student, the firm's registration number, etc. The article as well as the principal should sign on this form, which is signed along with the witness.

- **Supporting Documents**

- Copy of Form 102 executed by the Executive Officer
- Proof that all ICITSS (Information Technology and Orientation Course) has been completed

- **Submission Timeline**

- Form 103 is to be submitted within 30 days from the date of commencement of articleship.
- Late Charges Applicable
- Late charges range from ₹100 to ₹1,000 according to the day's delay.

- **Result:** Upon successful submission, ICAI registers the articleship, and the student is officially appointed as an articled assistant to the chosen principal.

#### Form 109: Articleship Termination (Transfer Cases)

Form 109 is needed when a student resigns from the articleship before the completion of the three years. This form is used primarily for transfer to another CA firm. The reason for termination such as relocation, health problem, or industrial training needs to be filled in the form. Both the article and the principal need to sign the form to show mutual consent. It demands a detailed account of the articleship period served with the present principal, including leaves taken. Supporting documents are to be submitted as per the reason for termination.

- **Submission Date:** Form 109 is to be submitted to ICAI immediately after the termination of the articleship.
- **Important Note:** Students who are in their second or third year, need to have ICAI approval before submitting Form 109 because transfers in this period are only allowed under specific conditions.

#### Form 108: Articleship Completion

This is a form submitted after the successful completion of the articleship period. It is proof that the student has completed all the training requirements. The form has a detailed record of the articleship, such as the number of working days, leaves taken, and the type of work performed (audit, taxation, compliance, etc.). Both the article and the principal are required to sign the form to confirm that the student has completed the required three-year training. It also requires the principal to certify the article's performance and adherence to professional ethics.

- **Submission Timeline:** Form 108 must be submitted to ICAI within 30 days of completing the articleship. A late fee applies for delayed submission.
- **Outcome:** Once ICAI processes the form, the student is officially recognized as having completed the articleship, and the training record is updated in ICAI's database.

#### Form 112: Permission for Pursuing Additional Courses

In case a student desires to pursue any additional courses during articleship, such as pursuing a bachelor's degree, master's degree, or any other certification, form 112 must be submitted.

One additional course may be pursued under the articleship provided it does not conflict with their training schedule by ICAI. The course details, name, duration, and mode of study, whether regular or distant must be included. The principal must approve and sign the form, ensuring that the course does not compromise the student's ability to meet articleship requirements.

- **Submission Timeline:** Form 112 must be submitted to ICAI within 30 days of enrolling in the additional course.
- **Outcome:** ICAI grants permission for the student to pursue the course while continuing their articleship, provided it adheres to its guidelines.

## CA Articleship FAQs

### 1. What is CA articleship?

CA articleship is a three-year practical training program, mandatory for all students. It offers practical exposure to auditing, taxation, and accounting at the hands of practicing Chartered Accountants.

### 2. For how many years will I remain an article trainee?

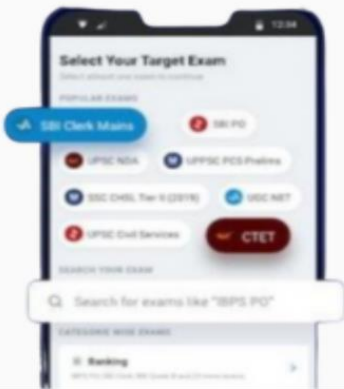
CA articleship would be three years long. During this tenure, I shall complete my traineeship which will make me a Chartered Accountant.

### 3. Whether my articles can be transferred or not?

Yes, in the first year, transfer is permitted without any restrictions. In the second and third years, transfers are permitted only on special circumstances subject to ICAI approval.

### 4. What amount of stipend can be earned during a CA articleship?

The stipend differs according to the location and size of the firm. The range varies from ₹1,500 to ₹30,000 per month according to the firm and year of training.



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