



NEWSLETTER NOVEMBER, 2020

HAPPY
Deepavali!



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CA. Lalit Bajaj

Vice Chairman:

CA. Vishal P Doshi

Secretary:

CA. Murtuza Kachwala

Treasurer:

CA. Anand Jakhotia

WICASA OFFICE BEARERS

Chairman:

CA. Hitesh Pomal

Vice Chairman:

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CA. Arpit Kabra

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Ms. Taruna Vaishnav

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Ms. Vedika Pawar

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CA. Hitesh Pomal

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WIRC CHAIRMAN'S COMMUNICATION



My Dear Students,

“To achieve your goal, you need to know and be able to utilize all the resources available to you. This includes the knowledge of all those available to you as well as using the physical resources.” - Frederick The Great.

The primary goal of WICASA is to provide a strong career foundation through education. Over the years, we have refined this process to ensure that a holistic and overall development is encouraged taking into consideration physical, mental and educational upliftment for students.

Everybody has a fixed period of time to work towards achieving their goals. My advice to all students who want to achieve their dreams is to start from today itself. I am not telling you it's going to be easy; I'm telling you it's going to be worth it. Every sacrifice you make toward achieving your final goal will be a legacy you will carry on throughout your professional life.

WICASA in its own systematic way provides all the tools that a student needs to succeed. We do this through the constant creation and development of high quality scholastic infrastructure consisting of classes, classrooms - real and virtual - webinars and online coaching across the Region.

In our quest towards excellence in education, we provide both, the requisite educational training as well as the soft skills which create a more confident and rounded professional.

The recent programmes organized by us are testimony to this fact, wherein we organized relevant, educational programs for our students.

Last month, the WICASA lecture meetings were focused on preparing all students for their exams. Understanding the current situation, these free lecture meetings covered the subjects on Accounting Standards (Advance Accounting) for CA Intermediate Gr II Part I and Part II students as well as on Standards of Auditing for CA Intermediate Gr II Part I and Part II students. We also organized a one-day program on Company Law for CA Intermediate Gr I students.

We have got very good feedback from the students for the same and we look to continue providing lectures on important topics for our students.

We are strong believers in the motto 'Tomorrow doesn't exist for people who don't do something today.' And to that end a number of lecture meetings, crash courses and coaching classes were organised over the last month.



We understand that our students need more exposure to relevant as well as new areas of the profession to give them an understanding of future professional trends and areas of specialization. To that end, we organized free One Day Programs which gave a holistic view of subjects like Forensic Audit, Ind AS and ICDS, GST as well as Internal Audit for CA Students.

Along with these programs, WICASA specially took time to organize the Last-Minute Revision (LMR) for CA Foundation. We have also announced Last Minute Revision (LMR) for CA Intermediate Students as well. We wish these students the very best in their endeavours.

Hobbies are not just to pass the time but stress relievers which allow you to relax and help you grow. Keeping this in mind, we organized the 'Battle with Your Brain - Free Virtual Chess Competition for CA Students'. The enthusiastic participation and spirited competition were highly appreciated by the organisers of this event.

The starting point of all achievement is desire and if you observe the veterans in our profession, the members in industry, the CFOs you will find in them the burning desire to be the best they can be. I am not telling you it's going to be easy; I'm telling you it's going to be worth it. Every sacrifice you make toward achieving your final goal will be a legacy you will carry on throughout your professional life. Always remember that the only thing that counts and the only thing that rewards you is what you accomplish today.

As you can see from these programmes, WIRC is going all out to support our students in their endeavours to make their dreams come true. Now, it is you students who must dedicate yourselves to achieve your goals. It is time for all students to set goals and start focusing on their studies. WIRC and WICASA are already doing everything we can and much more to support you, now it is time for you to take stock of resources available to you and use them to start supporting yourselves in your quest to become the best professionals in India.

This was a wonderful month for students in terms of the programmes and participation by all. Better times are ahead and I take this opportunity to wish all students and their families a very Happy Diwali.

Take Care. Be Safe. Study Hard.

CA. Lalit Bajaj

Chairman, WIRC



WICASA CHAIRMAN'S COMMUNICATION



Dear Students,

Diwali also popularly known as “Deepavali” is one of the most auspicious festivals of Hindus residing in India or across the globe. The festival is celebrated with great fervour and enthusiasm by people throughout the world. Although it's considered a Hindu festival, but people from different communities celebrate the bright festival by bursting crackers and fireworks. Wishing laughter and fun to cheer your days, in this festive season of Diwali and always... - An occasion to celebrate victory over defeat, light over darkness, awareness over ignorance, an occasion to celebrate life. May this auspicious occasion light up your life with happiness, joy and peace. Happy Diwali!

In October, we conducted seminars on forensic audit, Transfer pricing audit, international taxation, internal audit, MCA Compliance, drafting and representation and much more. We also conducted Chess Championship, all the students and members enjoyed it. We received huge response for each and every session and hope to continue increasing our coverage for students. I also hope you are able derive maximum benefits from the webinars conducted. The upcoming sessions have been mentioned on the next page. In November, we have planned to organise various other events, the list of which is mentioned on the next page.

Students, if you need any assistance or have any suggestions please feel free to contact us, WICASA is for you all and will stand by your side!

Wishing you all a very Happy Diwali!

Connect. Learn. Prosper

Thanks & Regards,
CA Hitesh Pomal

Chairman, WICASA



UPCOMING EVENTS

Half Day Webinar On	Faculty	Date	Timing
Accounting Standards for CA Intermediate Group I.	CA Manoj Gupta	November 02, 2020 and November 03, 2020	2:00 PM to 4:00 PM
Leveraging Strengths for Career Growth	CA Sangeeta Pandit	November 11, 2020	2:00 PM to 4:00 PM
GST and International Taxation for CA Students	CA Harshal Sevak and CA Arvind Saraf	November 11, 2020	12:00 PM to 6:00 PM
Standards of Auditing for CA Final	CA Khushboo Sanghavi	November 07, 2020 and November 08, 2020	5:00 PM to 8:00 PM

Session	Topic	Faculty	Date	Timing
Management Development Program- Strategic for Career Growth	Industry 4.0 – Change: Resist or Embrace, The Future of Work – The emerging new normal, Situations you will encounter, Giving an emotionally intelligent response.	Dr. Aneeta Madhok	November 09, 2020	6:00 PM to 8:00 PM
	What sets you apart- Points of parity and differentiation, Segmentation, targeting and positioning tools, SWOT analysis of yourself and positioning strategy, Building you as a brand.	Mr. Jayanta Sengupta	November 10, 2020	
	Leveraging Strengths for Career Growth, Prudence in Decision-Making, Relationship issues and Career Growth, Aligning opportunities with competencies.	CA Sangeeta Pandit	November 11, 2020	



Session	Subject	Faculty	Date	Timing
Last Minute Revision (LMR) for CA Intermediate & IPCC (Old & New course) For Nov 20 Exam.	Information Technology (Old and New Course)	CA Aakash Pednekar	November 05, 2020	10:00 AM to 1:00 PM
	Strategic Management (Old and New Course)	CA Aakash Pednekar	November 05, 2020	2:00 PM to 5:00 PM
	Financial Management (Old and New Course)	CA Narendra Bhambani	November 06, 2020	10:00 AM to 1:00 PM
	Economics for Finance (New Course)	CA Narendra Bhambani	November 06, 2020	2:00 PM to 5:00 PM
	Auditing (Old and New Course)	CA Aakash Pednekar	November 07, 2020	10:00 AM to 1:00 PM
	Auditing (Old and New Course)	CA Aakash Pednekar	November 07, 2020	2:00 PM to 5:00 PM
	TAXATION -Indirect Tax (Old and New Course)	CA. Yashwant Mangal	November 08, 2020	10:00 AM to 1:00 PM
	TAXATION -Direct Tax (Old and New Course)	CA. Durgesh Singh	November 08, 2020	2:00 PM to 5:00 PM
	Costing (Old and New Course)	CA. Anu Agrawal	November 09, 2020	10:00 AM to 1:00 PM
	Costing (Old and New Course)	CA. Anu Agrawal	November 09, 2020	2:00 PM to 5:00 PM
	Corporate and Other Laws (New Course)	Prof. Tejas Joshi	November 10, 2020	10:00 AM to 1:00 PM
	Business Laws, Ethics and Communication (Old Course)	Prof. Tejas Joshi	November 10, 2020	2:00 PM to 5:00 PM



ARTICLES



Shwetang Khetiya
SRN: WRO0480488

HOW INDIA CAN BE A TROUBLE FOR CHINA?

Background:

July 2018 onwards, United States & China started a Trade war which has negatively impacted not only the economies of both the United States and China but also rest of the Countries. There was Major Economic Slowdown due to commencement of this Trade war in India. Prices of Oil & Petroleum Products, Foreign Exchange rate i.e. USDINR etc. were at Life Time High.

Many American companies have shifted supply chains to elsewhere in Asia, bringing fears that the trade war would lead to a US-China economic “decoupling”.

Governments of various countries around the world have taken steps to address some of the damage caused by the economic slowdown.

Indian Stock Markets also seeing Huge Sell off day by day enabling the Bear to Earn every single day.

Companies who wants to Shift their Production/Supply Chains from China to other country will look for INCENTIVES in that Country.

Game Plan:

So, What’s India’s Game Plan? In order to attract Companies to Shift their Production/Supply Chains from China to India & Create Trouble for China!

On 20th September 2019, our Finance Minister brought “The Taxation Laws (Amendment) Ordinance, 2019 has made significant cuts to India's corporate tax rates. These amendments are expected to have a positive impact on the Indian economy. On that day, Indian Stock Market Saw a Biggest Single Day Gain in a Decade, BSE Sensex jumped over 1,930 points to 38,024 points while the NSE's Nifty50 index was ruling at 11,264, up 560 points.



1. India moves to a more attractive tax regime

- Most countries are moving towards lower corporate tax rates. The average corporate tax rate globally is around 23%. As per KPMG, the Average Asian basic corporate tax rate declined from 29.42% in 2003 to 23.03% currently.
- The Government has slashed Basic Corporate Tax rate to 22% from 30%, while for new manufacturing companies it has been cut to 15% from 25%, and became the Most Attractive, Competitive Business Opportunity & Great Incentive for Manufacturing/Production activity.
- Note that in September 2019, Indonesia announced plans to lower its corporate tax to 20% by 2021 from existing 25%.
(Currently China has 25% Corporate Tax Rate)

2. Boost to Make in India Initiative

- Announcement that Domestic Company incorporated on or after 1st October 2019 will pay Income tax @ 15% is especially welcome. This comes with a rider that production commences before 31st March 2023.
- This can hasten the Private capex cycle with timely execution. We see Investment in the Chemical & Pharma APIs business lines as they position for Import substitution strategies.
- Why Government Did This?

Country	FDI % of GDP	Tax to GDP	Lowest Corporate Tax	Remarks
India	1.5%	17%	17%	India Cut Tax Rate to Target US FDI amidst in Trade war with China
Malaysia	3%	16%	24%	
Vietnam	6.3%	14%	20%	
Thailand	2.6%	17%	20%	
Singapore	22%	14%	17%	
Indonesia	1.9%	12%	25%	

Source: World Bank

3. Recent Developments

- India being the Second Largest Populated Country has the potential & can easily satisfy the Consumption pattern for both within the country & for rest of World. E.g. Recent incidence of Medicine India Supplied named hydroxychloroquine to almost 55 Countries in this COVID 19 Pandemic situation.
- In the fast-moving consumer goods (FMCG) industry, particularly in food, Indian brands have been following Prime Minister Narendra Modi's 'vocal for local' or localization vision for a while now. Emphasizing on a self-reliant, or 'aatmanirbhar', India, the government has asked that products not just be made in India, but also for the promotion of local brands, manufacturing, and supply chain.
- Moreover, India China Border Dispute we all know which recently started near Pangong Lake. Later on, Government Banned Chinese App around 118 with a view that they are engaged in activities which is prejudicial to sovereignty and integrity of India, defense of India, security of the state and public order.

As per the aforesaid reasons, we can say that India can be Trouble for China in Near Future!





ARTICLES

Bhumit Rathod

SRN: WRO0664507

WAYS TO PREVENT A FRAUD TO TAKE PLACE AND ROLE OF AUDITOR

SA 240 deals with the auditor's responsibilities towards frauds in the financial statement audits. It explains how the material misstatements in the financials due to fraud can be identified, assessed and appropriate procedures to detect can be implemented.

➤ **Fraud Characteristics:**

Financial statement misstatements arise from either fraud or error. The difference between fraud and error is that the underlying action in the former is intentional. The auditor can suspect or identify but does not make legal determinations of whether the fraud has actually occurred.

➤ **Auditor's Responsibilities:**

- Obtain reasonable assurance that financial statements are free from material misstatements.
- Maintain professional scepticism throughout the audit.
- Should know that Risk of non-detection of management fraud is greater than employee fraud.
- Must be aware Risk of non-detection of fraudulent material misstatement is higher than the misstatement due to error.

➤ **Requirements of Auditor: Collection & Evaluation of Audit Evidence:**

- **Professional Scepticism** – The auditor should maintain professional scepticism while performing an audit, and identify any possible material misstatement due to fraud that could exist despite the auditor's past experience of Management's honesty and integrity.
- The auditor can accept the records and documents as genuine unless there is a reason to believe the contrary and investigate if required.
- Investigate the inconsistent responses from the management related to the inquiries.
- SA 315 which covers the Auditor's response to assessed risks, requires discussion among the engagement team members and the engagement partner on those matters which are to be communicated to other team members not involved in the discussion.

➤ **Risk Assessment Procedures:**

Following are the Risk assessment procedures to be followed:

- Auditor to inquire the management, internal audit team and those charged with governance whether any instance of actual or alleged fraud has occurred in the past and obtain their respective views on the risk of fraud.
- Consider whether any other information obtained indicates the risk of fraud.



- Identify Unusual or unexpected relationship while performing analytical procedure and evaluate them to assess the risk of material misstatement due to fraud.
- Presume that there will be risks in revenue recognition based on that evaluate transactions.

➤ Auditor's Responses:

Per SA 330, the auditor to determine overall responses to address the assessed risk through:

- Assign and supervise personnel taking significant engagement responsibilities.
- Evaluate accounting policies to be indicative of fraudulent financial reporting.
- Incorporate audit procedures to be executed to include an element of unpredictability.
- Presume fraud risk in revenue recognition and management override of controls.

➤ Evaluation of Audit Evidence:

Auditor to follow these with respect to audit evidence:

- Analytical procedure performed indicates a previously unrecognised risk of material misstatement due to fraud.
- On identification of a misstatement, auditor to evaluate whether it is indicative of fraud
- In case of fraudulent misstatement where auditor believes management is involved, then re-evaluate the response to the assessed risk.
- If unable to conclude if the financials are fraudulently misstated, then the auditor to evaluate the implications for the audit.

➤ Communication:

- On identification of fraud or suspecting of fraud existence, then auditor has to communicate to the appropriate level of management on timely basis.
- Communicate as appropriate to those charged with governance if the suspected fraud involves management, employee performing internal control or any others.
- Determine if the information about the fraud has to be communicated to a party outside the entity. Here the auditor's legal responsibility overrides the duty of confidentiality.

➤ Documentation

- Significant decisions taken w.r.t susceptibility of material misstatement in financial due to fraud.
- Identified and assessed risk of material misstatement due to fraud at the financial statements level and at the assertion level.
- Overall responses to the addressed risk mentioned above.



ARTICLES



Amruta Charhajari
SRN: WRO0600602

HOW CAN A PERSON MINIMIZE HIS/ HER FINANCIAL RISK?

Introduction:

Most of the financial Assets comes with its own benefits and limitation:

- For Ex. Cash having its main risk is rate of inflation,
- Bonds are relatively more secure but subject to interest rates as well as liquidity risks means we may not be able to convert them to cash when we need, and finally;
- Shares are the riskiest investments as depends on fluctuation in stock markets.

What is Financial Risk?

As the term suggest is the Risk that involve financial loss to person / Investor. Financial risk generally arises due to in stock market prices, currencies, and Interest rate on various investments.

How Financial Risk occurs?

Financial risk/ loss arises when decision about Investments we are making is wrong. Normally person seeks higher return to compensate the losses, but at that time they are taking more risk. That we call it as Financial Risk. Financial risk is possibility of losing money on an Investments, that results into loss of capital and decrease your savings.

What factors include in Financial Risk?

- Credit Risk
- Liquidity Risk
- Operational Risk

How to manage the Financial Risk Properly to avoid such risk?

- Person should have more than one sources of Income;
- Person should maintain adequate amount of funds for emergency need of funds;
- Person should have proper amount of Insurance that help him/her to cover accidental events/ losses;
- Diversify the Investments for better results/outcome;
- Person should analyse/ Investigate proper strategy of all the investments he/she is making;
- Maintain your health



- Be a good Investor to reduce stress and losses about investments;
- Also, person should have good knowledge about Current Market position and changes.

These are the common factors which we should take into consideration to avoid financial risks.

How can a person minimize the Financial risk?

Here are some tips to reduce the financial risk:

- Understand the Risk.
- Prioritize risks.
- Analyse the risk and track them down regularly.
- Have a proper backup of your plans about finance.
- Take appropriate steps to reduce the risk.

Conclusion:

- Before going to actual risk, we must know what type of risk we are facing;
- Take corrective measures for avoiding those risk or minimize the risk as there is no way to eliminate all risks;
- Therefore, we must analyse the risk first and what impact will it on us and minimize the financial risk.

Become Good Investor and Financially Strong!



QUIZ

- 1. The cash book showed an overdraft of Rs. 1,500/-, but the pass book made up to the same date showed that cheques of Rs. 100, Rs. 50 and Rs. 125 respectively had not been presented for payments; and the cheque of Rs. 400 paid into account had not been cleared. The balance as per the pass book will be:**
 - a. Rs. 1,100/-
 - b. Rs. 2,175/-
 - c. Rs. 1,625/-
 - d. Rs. 1,375/-
- 2. A Company would be a resident in India for the P.Y. 2019-20, if:**
 - a. it is an Indian company
 - b. during the year, majority of its directors are resident in India
 - c. during the year, its Place of Effective Management is in India
 - d. both (a) and (c)
- 3. Short term capital gains on sale of shares of an Indian Company received in Canada is taxable in case of-**
 - a. resident and ordinarily residents only
 - b. both resident and ordinarily resident and resident but not ordinarily resident
 - c. non- resident only
 - d. all of the above.
- 4. Mr. Y has received a sum of Rs. 51,000 on 20.09.20 from relatives on occasion of marriage.**
 - a. Entire Rs. 51,000 is chargeable to tax.
 - b. Only Rs. 1,000 is chargeable to tax.
 - c. Entire Rs. 51,000 is exempt from tax.
 - d. Only 50% is chargeable to tax.
- 5. Mr. X received Rs. 80,000 from his friend on the occasion of his birthday.**
 - a. The entire amount of Rs. 80,000 is taxable.
 - b. Rs. 50,000 is taxable.
 - c. The entire amount is exempt.
 - d. Rs. 10,000 is taxable.

Mail your answers at wicasa@icai.in

Answers for the month of October, 2020-

1. (b) 2. (b) 3. (a) 4. (b) 5. (d)

Correct answer given by-

Pawan Soni

SRN: WRO0468612



- **Mock Test Papers for November, 2020 CA Examination**
 - The Board of Studies of ICAI is commencing Mock Test Papers from October 10, 2020 for students appearing in CA Foundation, IIPC & Intermediate; Final Old & New November, 2020 examination. Complete schedule of these mock tests can be accessed/ viewed at:
 - <https://www.icai.org/resource/61367bos49961-schedule-mtp.pdf>
 - <https://www.icai.org/post/mtp-nov2020-ca-exams>

- **Provisional Registration in Foundation Course of the Institute of Chartered Accountants of India (ICAI) after passing Class X Examination:**
 - Candidates may note that there is no change in the Registration Fee. For Registration, students may visit <https://eservices.icai.org/>
 - <https://www.icai.org/post/faqs-provisional-admission-to-foundation-course>

- **Live Webinar Series-3 - Interactive Special Counselling Session**
 - BOS (Academic) of ICAI presents Live Webinar Series -3 - Interactive Special Counselling Session on 7th November, 2020 from 3PM to 5PM through webcast. During the special counselling session guidance will be given to the students as to how to write answers to the questions in the different papers in the examination.
 - The Session can be viewed live at ICAI YouTube channel as well as at the following link:
 - <https://live.icai.org/bos/07112020/>

- **Admit Card for November, 2020 Examination will be released on November 1, 2020:**
 - <https://resource.cdn.icai.org/61647exam50175.pdf>

- **Important Notification relating to Admit Card for November, 2020 Exam:**
 - <https://www.icai.org/post/exam50183>



October 2020 Event Snapshots

Battle with Your Brain- Chess Competition

Webinar on Forensic Audit



CA Arpit Kabara, RCM; CA Lalit Bajaj, Chairman, WIRC; Mr. Shardul Tapse, Game Master Representative; Mr. Garv Kejriwal, Vice Chairman, WICASA; Ms. Aishwarya Solanki, Member, WICASA; CA Rushikesh Wangade, Satara Branch; Ms. Aakansha Sahu Member; WICASA, Mr. Pratyush Bhutra, Treasurer, WICASA.

Ms. Aakansha Sahu, Member, WICASA; Mr. Pratyush Bhutra, Treasurer, WICASA; CA. Shrenik Shah, Speaker; Ms. Vedika Pawar, Member, WICASA.

Webinar on Accounting Standards



Left to Right: Mr. Divyansh Mittal, Member, WICASA; CA Manoj Gupta, Speaker, WICASA; CA Vishwanath Sharma, Speaker; Mr. Jatin Jagtap, Member, WICASA.

Webinar on GST



Left to Right: CA Viral Chedda, Speaker; Mr. Purvesh Naik, Member, WICASA; Mr. Pratyush Bhutra, Treasurer, WICASA; Mr. Garv Kejriwal, Vice- Chairman, WICASA; Ms. Aishwarya Solanki, Member, WICASA; CA Ritu Saraf, Speaker.





Webinar on Company Law for CA Intermediate



Left to Right: CA Vishwanath Sharma, Speaker; Mr. Jatin Jagtap, Member, WICASA.

Study Session on Business Law for CA Foundation



Prof. Tejas Joshi, Speaker

Study Session on Internal Audit



First Row: Mr. Pratyush Bhutra, Treasurer, WICASA; CA Murtuza Kachwala, Secretary, WIRC; CA Kalpesh Panchal, Speaker; Ms. Riya Agarwal, Volunteer, WICASA; Mr. Jatin Jagtap, Member, WICASA; CA Girish Nagpal, Speaker; Ms. Taruna Vaishnav, Member, WICASA.

Second Row: CA Purvi Malani, Speaker; Ms. Aakanksha Sahu, Member, WICASA; Mr. Garv Kejriwal, Vice- Chairman, WICASA; CA Gaurav Mishra, Speaker; Mr. Hardik Dara, Member, WICASA.

Study Session on Standards of Auditing



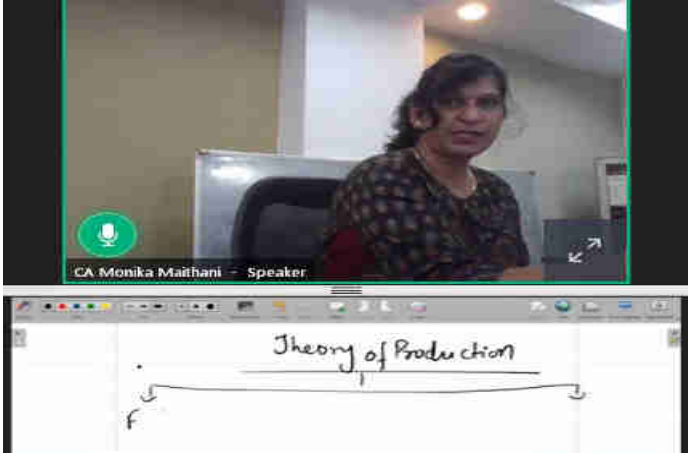
Left to Right: Ms. Khushali Bohara, Volunteer, WICASA; Mr. Divyansh Mittal, Member, WICASA; Mr. Pratyush Bhutra, Treasurer, WICASA; CA Megha Chandak, Speaker





Study Session on Business Economic and Commercial Knowledge

Study Session on Business Mathematics and Logical Reasoning for CA Foundation



CA Monika Maithani, Speaker



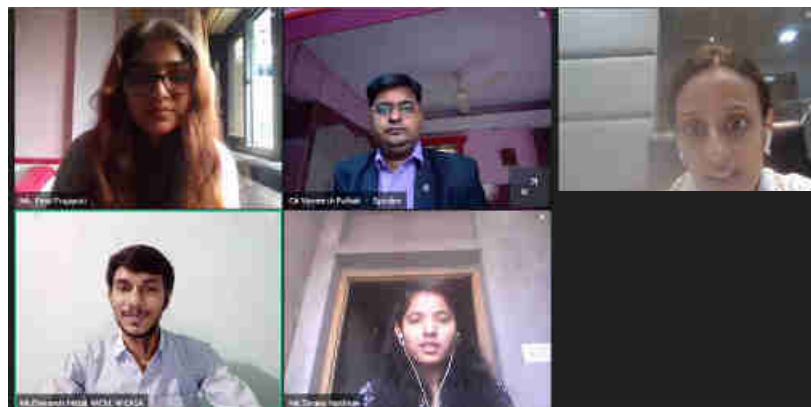
Prof. Lalit Dedhia, Speaker

Study Session on Auditing and Assurance



Left to Right: CA Megha Chandak, Speaker; Ms. Kirti Rander, Volunteer, WICASA; Mr. Pratyush Bhutra, Treasurer, WICASA; Mr. Divyansh Mittal, Member, WICASA; Mr. Garv Kejriwal, Vice-Chairman, WICASA.

Study Session on Guide to IND AS and ICDS



Ms. Pinal Prajapati, Volunteer, WICASA; CA Vyomesh Pathak, Speaker; CA Palak Shah, Speaker; Mr. Divyansh Mittal, Member, WICASA; Ms. Taruna Vaishnav, Member, WICASA.





TOPICS FOR UPCOMING NEWSLETTER

Dear Readers,

As you all read the articles submitted by our hard- working students, we give our readers the opportunity to submit your articles. By submitting your articles not only our readers' knowledge will be enhanced but also your writing skills. The best article under each topic will be published in our upcoming newsletters. Below are the topics on which you can write:

➤ **Academic Topics**

- E-Invoicing System under GST.
- The Insolvency and Bankruptcy Code, 2016.
- SEBI Guidelines for Investment advisers in IFSC.
- Emergence of E- Commerce in times of lockdown.

➤ **Non- Academic Topics**

- What needs to be changed in Bihar after the election result.
- Impact of US Elections on Indian Economy.
- What is Moratorium and how does it help the borrowers?
- The 2020 Paris Stabbing Attack.

➤ **Guidelines**

- Article should be of minimum 1 page and maximum 3 pages.
- Article should be sent with your photograph and Student Registration Number (SRN).
- Article should be in editable version (MS- Word Format), Font- Calibri, Font size- 12.
- Article should be original nature and neither copied nor published in any other print or electronic media.

➤ **Creatives**

For all the creative minds, if writing is not your cup of tea, you may highlight your creativity skills by sending your art to us. Since, creativity has no fixed parameters so, you can send to us: drawing, poem, photographs and all the art work which is unusual in your way!

Kindly submit your Articles and Creatives at- wicasa@icai.in.



CREATIVES

COLOUR YOUR FATE WITH FAITH

*The rocks are hard,
Standing on my way;
Trying to stop me,
Pushing me all away!*

*The waves of my desires
Wants to accomplish my dreams.
Thinking hard over the obstacles,
It's going to be difficult it seems.*

*But I can't wait for the opportunity to knock
For I know I can build a door on my own
To the way that leads to my destination
With all the hope and light, I have known.*

*In these journeys of healing and growing,
My faith has several times been torn,
But those hitches aren't going to hold me back
For I know it wasn't for the easy things that I was born!*

**Poem by: Bansari Darji
SRN: WRO022222**



CREATIVES

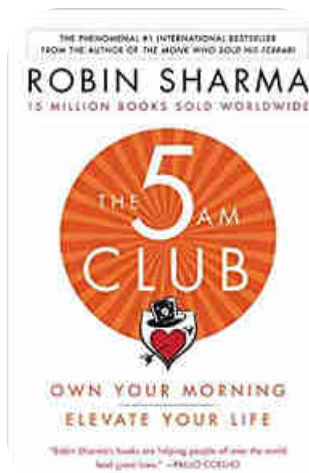


Art Work by: Krunal Mehta
SRN: WRO0639190

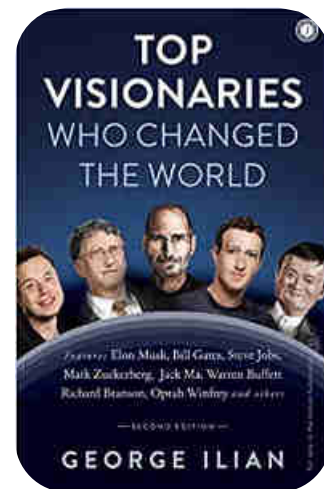


Captured by: Akshata Surve
SRN: WRO0524455

BOOKS RECOMMENDATION



The 5 AM Club
Robin Sharma



Top Visionaries Who Changed the World
George Ilian

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