NAGPUR BRANCH OF WICASA

SPEAK UP..

AUGUST 2020

The Institue of Chartered Accountants of India

(SET UP BY ACT OF PARLIAMENT)

INDEX

CA. KIRIT KALYANI

CHAIRMAN
NAGPUR BRANCH OF WIRC OF ICAI

"All our dreams can come true, if we have the courage to pursue them"- Walt Disney

My Dear CA Student Friends,

It gives me immense pleasure to communicate with future Chartered Accountants, through this platform of WICASA Nagpur Branch, E-magazine – "SPEAK-UP". wish you all a very happy Independence Day.

This e-magazine endeavors to explore the ingenious ideas of students to showcase their talents, and opinions and keep them updated. Chartered Accountant course is bundle of academics, applications and case studies, it requires constant learning and practice to effectively evolve and excel in professional area.

Aarohan- the Ascent organised by Nagpur WICASA jointly with seven other branches of WICASA was a great event. Nagpur WICASA is continuously organizing programs for the benefit of the students. I believe that every student should grab this golden opportunity to invest precious time by attending and participating in the events, in the best manner possible.

During this pandemic, importance of discipline and patience, in our beautiful lives can be effectively understood hoping that all the students are safe and healthy.

Best wishes

Thank you.

CA. AKSHAY GULHANE

WICASA CHAIRMAN
NAGPUR BRANCH OF WIRC OF ICAI

Dear Students,

Wishing you all a very Happy Independence Day in advance,
This independence day, let's reconnect with the struggle and hardships faced by our freedom fighters and the freedom we enjoy because of their sacrifices. It is because of Freedom fighters like Chandra Shekar Azad , Bhagat Singh, Rajguru and other thousands of nationalist, That we Indians could achieve great heights. India has produced global leaders like Sundar Pichai (CEO of Google), Indira nooyi (CEO of PepsiCo), Sattya Nadella (CEO of Microsoft) etc.

Now as a youth it's our responsibility to carry this baton of New India shine to the next level...

WICASA Nagpur is committed towards building confidence and passion among CA students and work towards making Young India stronger. I take this opportunity to request you all to take maximum benefits of webinars and workshops organized by Nagpur WICASA.

This COVID-19 Pandemic has created an opportunity to join hands with multiple WICASA Branches and even SICASA branches due to online mode of hosting programs. Let's take active participation and showcase your skills and Talent on bigger platform.

For the month of July, Beginning with CA Day celebration, multiple webinars were conducted later in the month consisting of Academics as well as Team building initiatives named "Aarohan".

The CA day was celebrated by organizing Flag hoisting and Plantation programme. On behalf of all CA students, WICASA Nagpur recognized the efforts and felicitated municipality workers who have played a vital role in making the Cleanliness campaign during COVID situation.

Once again I urge you all to take active involvement in all forthcoming events of Nagpur WICASA and make it grand success. WICASA Nagpur is always available for helping needy. Kindly be in touch with Team WICASA Nagpur.

Best wishes and happy learning!

Thank You.

ANMOL CHANDAK

SECRETARY
NAGPUR BRANCH OF WICASA

"Our aim may be as high as the endless sky, but we should have a resolve in our minds to walk ahead, hand-in-hand, for victory will be ours."

I extend my heartiest greeting on the auspicious and propitious occasion of "INDEPENDENCE DAY". On the 15th of this month we are celebrating our 73rd independence day. The day reminds us of the countless martyrs, freedom fighters who made supreme sacrifice of their lives towards the Noble cause of freeing this great nation India from the shackles of foreign rule. This is more memorable and historical with the recent Bold & appreciable decision taken by the respected GOVERNMENT OF INDIA.

Recently WICASA Nagpur branch has organised AAROHAN – The Ascent in which around 245 students came forward and took part into it. I appreciate the efforts of all the students and congratulate the winners. This month was poured with numerous events that majorly included seminars on " GST on Real Estate " and " A to Z of Income tax on Captial Gains "

Finally, We would like to express our gratitude to our dynamic friends from all over the nation who have worked extensively in contributing their valuable Write-ups, Responses and Suggestions. This magnetizing participation of our friends is the factual motivation for us to keep going ahead in bringing more and more activities which could prove to be a greater platform to explore our hidden interests and talents.

KRITIKA IYER

**JOINT SECRETARY
NAGPUR BRANCH OF WICASA**

Dear friends,

It is always a delight to be able to communicate with you through this prestigious forum. This edition for August 2020 covers intriguing topics of 'Ind AS 116 - Lease' and 'BlockChain and other related concepts'. Heartiest congratulations to our friends who have worked extensively and submitted marvelous works on the said topics, which is a real help for beginners like us. We WICASA 2020 are doing our best to keep the students engaged and updated with activities taking place online and make them abreast with knowledge.

We have shared a glimpse of our fun-filled month of July where we conducted a host of events right from insightful webinars, virtual musical evening, and the much-cherished online competition "AAROHAN – the Ascent", which had four dynamic rounds for which we had enthusiastic participants from all over the nation.

Speak up provides you a platform to come up with your innovative thoughts and opinions and to show your unconventional talents in an offbeat column named as 'Amazing Corner'. Also, this year Speak up has a special interesting column for mind games and other crossword puzzles, etc. We request you all to make the most of it and share your answers in huge numbers.
I request students to visit Facebook Page WICASA Nagpur & Nagpur Branch website for forthcoming programs of Nagpur WICASA. I look forward your enthusiastic participation in every program organized by Nagpur WICASA

SAJAL AGRAWAL

WRO0565770

IMPACT OF IND AS 116 'LEASES' ON RETAIL SECTOR

In brief

The Ministry of Corporate Affairs (MCA) notified Ind AS 116, the new leases accounting standard, and certain other amendments to Indian Accounting Standards (Ind AS) on 30 March 2019. Ind AS 116 and other amendments come into force on 1 April 2019. This publication gives an overview of the impact of changes, which may be significant for some entities, helping companies understand if they will be affected and to begin their considerations. It will help entities plan more effectively by highlighting where new processes and systems or more guidance may be needed. Ind AS reporters are required to disclose information relevant to assessing the impact of Ind AS 116 and other amendments in periods prior to adoption. For instance, entities will have to provide expected impact of these changes in their financial statements for the year ended 31 March 2019. This publication sets out our practical suggestions of matters to consider while preparing the disclosures in respect of these recent amendments.
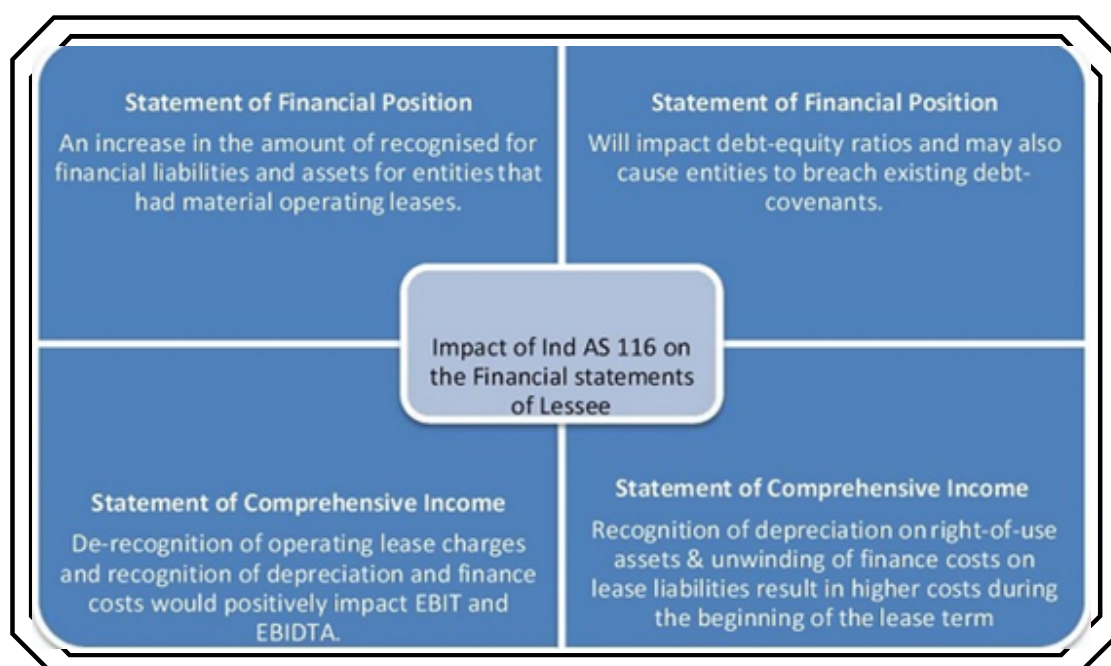
Let's talk

Paragraphs 30 and 31 of Ind AS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', detail the disclosure requirements for the expected impact of new accounting standards which have not yet been adopted. In particular, Ind AS 8 requires entities to disclose known or reasonably estimable information relevant to assessing the possible impact that application of Ind AS 116 and other Ind AS amendments will have on an entity's financial statements in the period of initial application. In complying with these requirements, an entity considers disclosing:
 a) the title of the new Ind AS;
 b) the nature of the impending change or changes in accounting policy;
 c) the date by which application of the Ind AS is required;
d) the date as at which it plans to apply the Ind AS initially; and
e) either:
(i) a discussion of the impact that initial application of the Ind AS is expected to have on the entity's financial statements; or
(ii) if that impact is not known or reasonably estimable, a statement to that effect.

It is therefore important that entities carefully consider the expected impact of Ind AS 116 and other Ind AS amendments, to provide specific and meaningful disclosures

Statement of Financial Position
An increase in the amount of recognised for financial liabilities and assets for entities that had material operating leases.

Statement of Financial Position
Will impact debt-equity ratios and may also cause entities to breach existing debt-covenants.

Impact of Ind AS 116 on the Financial statements of Lessee

Statement of Comprehensive Income
De-recognition of operating lease charges and recognition of depreciation and finance costs would positively impact EBIT and EBIDTA.

Statement of Comprehensive Income
Recognition of depreciation on right-of-use assets & unwinding of finance costs on lease liabilities result in higher costs during the beginning of the lease term

In detail

Ind AS 116 defines a lease as a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

♠ Under Ind AS 116 lessees have to recognize a lease liability reflecting future lease payments and a 'right-of-use asset' for almost all lease contracts. This is a significant change compared to Ind AS 17, under which lessees were required to make a distinction between a finance lease (on balance sheet) and an operating lease (off balance sheet). Ind AS 116 gives lessees optional exemptions for certain short-term leases and leases of low-value assets.

♠ The accounting by lessors will not significantly change. As under Ind AS 17, the lessor will continue to classify leases as either finance or operating, depending on whether substantially all of the risks and rewards incidental to ownership of the underlying asset have been transferred.

♠ Ind AS 116 adds significant new, enhanced disclosure requirements for both lessors and lessees.

♠ On transition, lessees can choose between full retrospective application or a simplified approach that includes certain reliefs and does not require a restatement of comparatives. In addition, as a practical expedient entities are not required to reassess whether a contract is, or contains, a lease at the date of initial application (that is, such contracts are 'grandfathered').

Impact on retail sector

The retail industry is likely to be one of the most affected by Ind AS 116, due to the significant use of rented premises for their stores. There would be likely impact due to increase in the reported debt for retailers, and increase in EBITDA. In this week's article, we take a look at the key Ind AS 116 impact on retail sector.
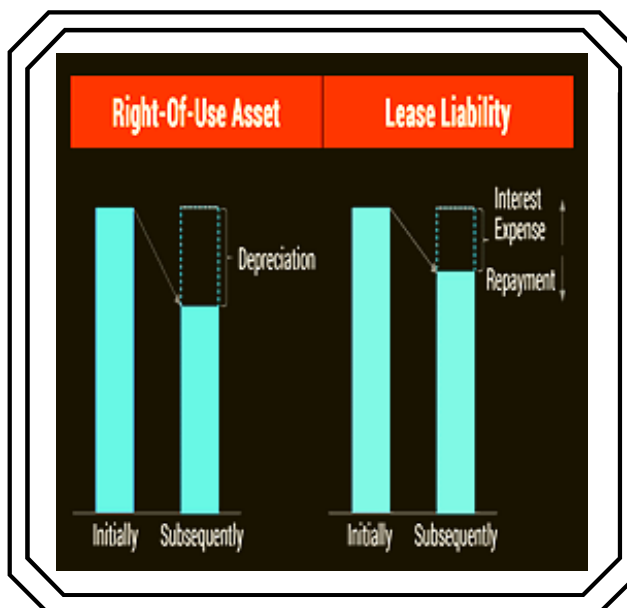
In examining the likely impact of the standard locally, India's vibrant but highly fragmented retail sector stands out.

The objective of Ind AS116, like IFRS 16, is to account for lease transactions in a way that allows users to transparently assess the amounts and timings of all cash flows, assets and liabilities arising from a lease.2 Naturally, the new standard is expected to have the most significant impact on the accounting departments of lessee corporations that manage a large number of leases. Globally, this means companies in the aviation, software, telecom and retail sectors - which typically tend to rely on operating leases - stand to be the most affected.

In India, the burden of complying with the new rule is likely to fall inordinately on companies in the country's sprawling retail sector, which is highly dependent on rental properties. According to some estimates, the global retail industry will see a 98% median increase in debt from capitalising leases as required by IFRS 16.3

The top 10 major retailers in India operate thousands of stores while across India there are hundreds of smaller companies operating, at a conservative estimate, about 25 stores each. This means lease portfolios tend to be very large and geographically spread out, with agreements localised to suit state-specific laws.

The data consolidation challenge

Given this diversity, which is further complicated by varying lease payment schedules, one of the key challenges Indian retailers face is data-gathering. For instance, a retail company with its headquarters and centralized accounting operations in Mumbai, will have to deal with consolidating information on all the operating leases entered into by its local offices around the country.

This can be a significant undertaking given that most retailers have historically relied on accounting systems, processes and controls run on basic spreadsheet software - with the possible exception of the largest operators, who may have in-house enterprise resource planning (ERP) software and the capability to customize systems to accommodate the new lease accounting standard.

Recognizing the limitations of their systems, small players have now begun to work with software developers – many of whom have sprung to life to serve this very need – to help them build accounting programmes that can handle the IFRS 16 standard. This is a positive development as it will equip these companies to gather, assess and manage data in a more systematic way, and make accounting decisions required by the new standard that will have a bearing not only on the companies' books, but also possibly help enhance visibility on their overall operations.

Crunching numbers, Exercising judgment

Once a company's accounting department has access to the consolidated lease information, the next challenge is for the systems to account for the changes in the treatment of leases. With IFRS 16 requiring that most

leases, with few exceptions, be shown on company balance sheets, one primary issue concerns whether to account for a lease payment as a separate lease component or not.

A lessee might elect to apply the practical expedient of accounting - one of many available to make the transition to the new rule easier - for a lease and the associated non-lease component, treating it as a single lease component. If the practical expedient is applied, the cash flows associated with the non-lease component will increase the liability and right-of-use asset recognised on the balance sheet.

This is determined by asset class and companies are likely to consider the significance of the increase in relation to the effort and complexity of obtaining the necessary information to separately account for the lease and non-lease components. Retail and consumer lessees with material leases will need additional processes, controls and documentation to ensure appropriate and consistent application of the guidance. For example, the guidance requires an appropriate allocation based on relative stand-alone prices that maximises the use of observable prices.

Snapshot of Ind AS 116
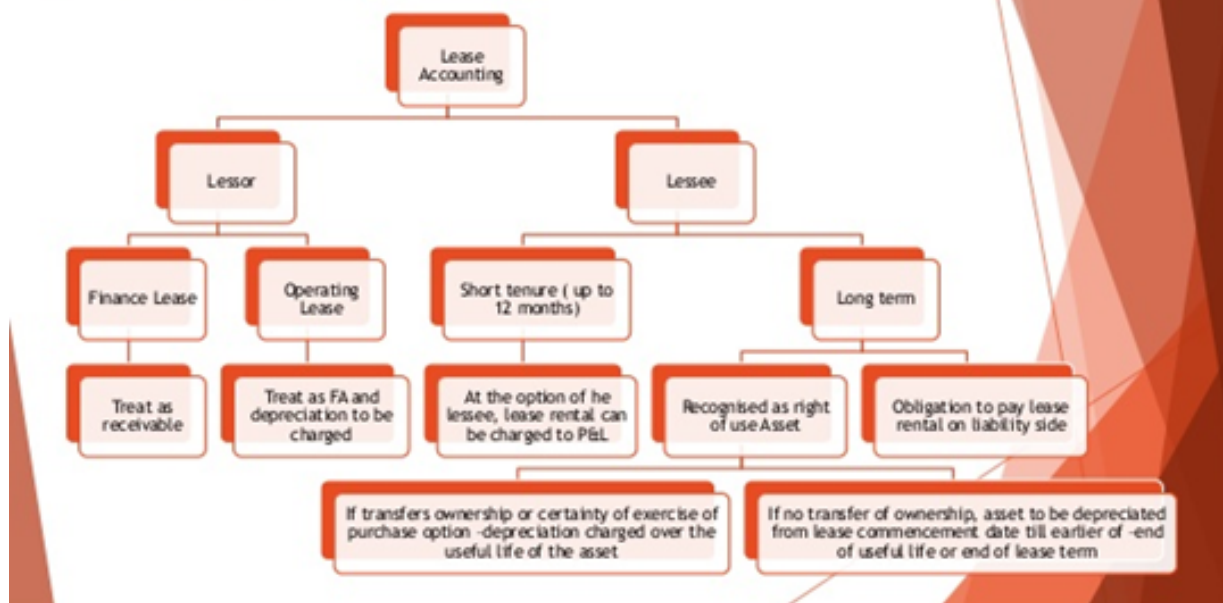
Complications can also arise in determining the nature or existence of a lease in certain transactions where the original lessee sublets a property to another lessee, or the rented property is relocated and the original rental contract does not specify a physical location for the outlet - as with a portable stall or kiosk, for example.

Terminal leases also need to be differentiated from those carrying an option to renew under the new standard. While the old system did not treat such leases separately, a lessee now has to decide on a lease term in advance and whether to exercise an option to extend the lease in the future, as this will determine the present value of future lease payments and also how the asset is valued.

These issues highlight the accounting judgments involved in adhering to the new standard, as well as the potential long-term impacts these judgments may have on the overall business. This makes it all the more crucial that bookkeeping decisions are made based on comprehensive knowledge of Ind AS 116, and full awareness of its various strategic and operational implications.

This is crucial because while earlier both lease and non-lease components would be routed through the profit & loss (P&L) account as a single operating expense, the new standard provides an option to segregate assets from lease components. As a result, combining both will result in higher capitalisation of the asset and higher earnings before interest, tax, depreciation and amortization (EBITDA). But, at the same time, it will result in a higher lease liability on the balance sheet.

Companies also have to assess whether their accounting systems can handle the separation of variable payments that are not linked to a rate or index, and treat them as expenses through the P&L account. In contrast, the earlier accounting standard did not require such a separation.

MS. SAJAL AGRAWAL
WRO0565770

PRANAY S. JAJODIYA

WRO0411830

Hey Hi all Dear ones today, I am going to share article on the above topic, which is very much interesting. I here tried to give you some basic understanding about the topic and its related concepts.
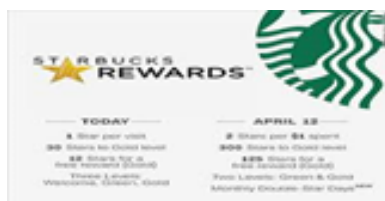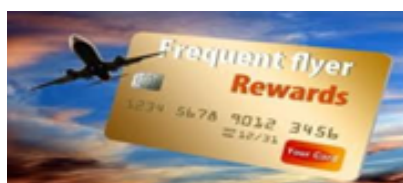
BLOCK CHAIN AND RELATED CONCEPTS

 The very first question coming in mind is 'WHAT IS BLOCKCHAIN'? Blockchain is the "Internet of Money" (Cyrptocurrency)

If we take a broad definition of money to include not just cash, but anything of value —stocks and bonds, gold and silver, frequent flyer miles, Starbucks rewards points—in short blockchain is the Internet of Money.

Just as today's internet let us freely share information, blockchain lets us freely share value.

Blockchain technology is among the most exciting developments in the IT industry in many years. Of ten shrouded in mystery (including who the person is who developed it), today blockchain is most well known as the technology that underpins cryptocur rencies, the most famous of those being Bitcoin. **Bitcoin was the first money** to start flowing on it.

Brief story behind the Blockchain

Blockchain was invented by 'Satashi Nakamoto' (the unrevealed person) in 2008.

Blockchain is a chain of block which contains information. In simple terms, it is a **distributed database, which contains records, and such records are called as blocks.**

Some Researchers made the blockchain in 1991, so that they can timestamp the digital documents and due to which such information wasn't able to change. But they did not succeed.

'**Satashi Nakamoto'** uses the above concept and **released a white paper called "Bitcoin", a Peer-to-Peer Electronic Cash System**. In such paper, anonymous author painted a vision for a new kind of "e-cash" that could be sent worldwide as easily as sending an email: in short, moving from paper money to digital money.

Digital delivery is faster and cheaper than pushing paper. It's traceable and auditable. It generates data, which can be fed back into computers for analysis and improvements, making things faster and cheaper.

How Blockchain works

Blockchain is a way of implementing a distributed led simple terms -information). It is open and can be host by anyone. If some data is written in such blockchain, impossible to change that data.

Distributed Ledger

Each Block has a following contents :

1. **Data** – Some information. The data which is stored inside a block depends on the type of blockchain

For Example: A Bitcoin Block contains information about the Sender, Receiver, and number of Bitcoins to
be transferred.

The first Block in the chain is called the Genesis block. Each block is linked with its previous block.

2. **HASH – unique code like fingerprint. It identifies a block and all it's contents,** and it's always unique.
So once a block is created, any change inside the block will cause the hash to change.

3. **HASH** of previous block

⬜ Proof of Work

Hashes are an excellent mechanism to prevent tempering but computers these days are high-speed and can calculate hundreds of thousands of hashes per second. In a matter of few minutes, an attacker can tamper with a block, and then recalculate all the hashes of other blocks to make the blockchain valid again.
To avoid the issue, blockchain use the concept of Proof-of-Work. It is a mechanism which slows down the creation of the new blocks.
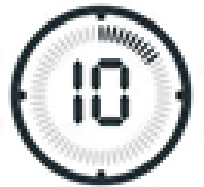
To avoid the issue, blockchain use the concept of **Proof-of-Work**. It is a mechanism which slows down the creation of the new blocks.

A proof-of-work is a computational problem that takes certain effort to solve. But the time required to verify the results of the computational problem is very less as compared to the effort it takes to solve the computational problem itself.

In case of Bitcoin, it takes almost 10 minutes to calculate the required proof-of-work to add a new block to the chain.
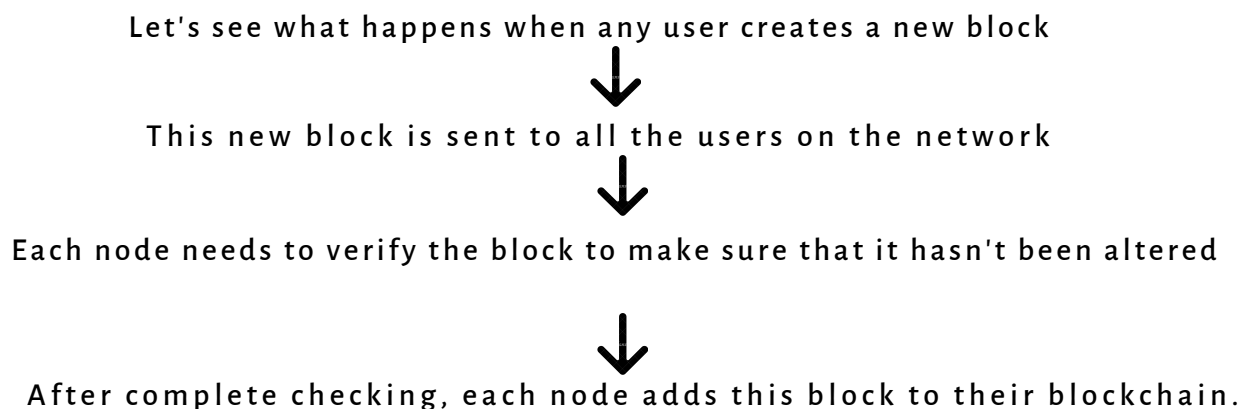
Considering our example, if a hacker would to change data in Block 2, he would need to perform proof of work (which would take 10 minutes) and only then make changes in Block 3 and all the succeeding blocks.
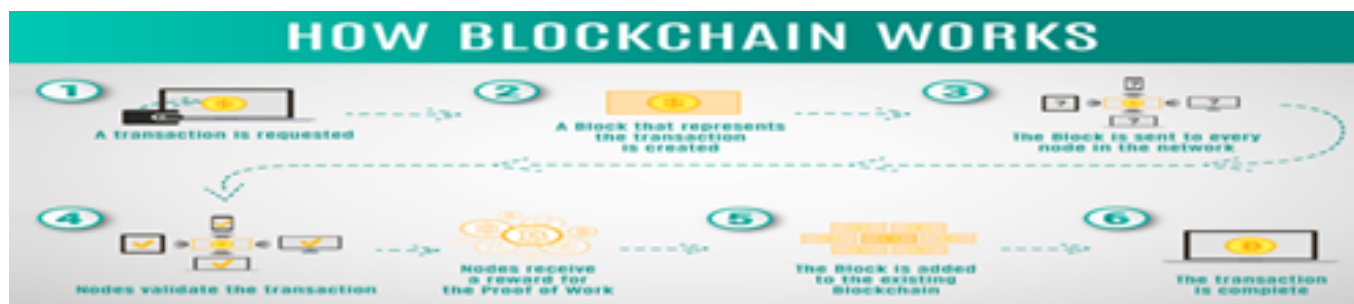
This kind of mechanism makes it quite tough to tamper with the blocks so even if you tamper with even a single block, you will need to recalculate the proof-of-work for all the following blocks. Thus, hashing and proof-of-work mechanism make a blockchain secure.
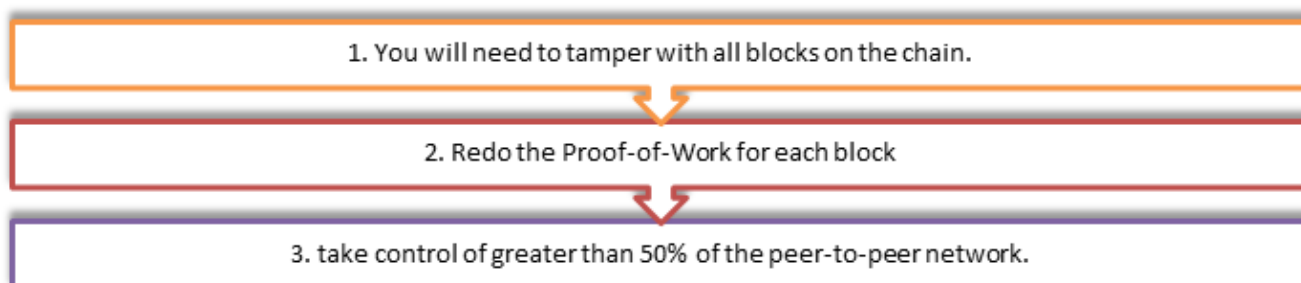
Distributed P2P Network

However, there is one more method which is used by blockchains to secure them, and that's by being distributed. Instead of using a central entity to manage the chain, Blockchains use a distributed peer-peer network, and everyone is allowed to join. When someone enters this network, he will get the full copy of the blockchain. Each computer is called a node.

Let's see what happens when any user creates a new block

↓

This new block is sent to all the users on the network

↓

Each node needs to verify the block to make sure that it hasn't been altered

↓

After complete checking, each node adds this block to their blockchain.

All these nodes in this network create a consensus(confirmation). They agree about what blocks are valid and which are not. Nodes in the network will reject blocks that are tampered with.

So, to successfully tamper with a blockchain

1. You will need to tamper with all blocks on the chain.

2. Redo the Proof-of-Work for each block

3. take control of greater than 50% of the peer-to-peer network.

After doing all these, your tampered block becomes accepted by everyone else. This is next to impossible task.

Hence, Blockchains are very much secured.

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सैनिक बनु या साधु,
इस देश के लिये मैं क्या बनुं?

वतन के लये मैं जान दू,
या आत्मा को मान दू?

देश के लिए लढाई लढुं,
या भितर में ही युद्ध करू?
मैं सनिक बनुं या साधु

हिंसा भ्राष्टाचार प्रदूषन से लढुं,
या राग, द्वेश, क्रोध, अहंकार, लोभ का मैं पतन करू?

शस्त्र चला कर वीर बनूं,
या शास्त्र समझा कर महान बनुं?

मै सैनिक बनुं या साधु,
इस्स देस के लिऐ मैं क्या करु?

- BY HARSHIT KOCHAR

HARSHAL GUPTA

WRO0658872

NEVER FORGOT YOUR WAY HOME BACK

Stuck in traffic after a long day at work,
An adventure ad on the billboard
Prompted a line in his mind, that his grandfather used to say,
"Never spend your entire lifetime in a single town."
The comfort of familiar faces was almost too orthodox.
Travelling was something of a luxury, people might say,
But the feeling of walking and exploring
The countless horizons,
Migrating the farthest mountains,
Seeking the vastness of people's characters,
Doesn't match anything around.
At no point does this imply roaming like a nomad through villages and towns.
It's more about finding the one that your heart adores,
Settling and stopping the boy's chase because you'll never love them all.
Travel to the lands of jewels and dirt,
Climb to the peaks of The Himalayas,
Pray to the gods of various religions,
Fly to the foreign nations of beauty,
Drive to the forests filled with secrets,
Fall in love to complete the journey with the beloved.
As he sat there imagining the trip for his soul-searching,

The cars behind him honked.
He was willing to change his life for good,
It wasn't an impulse,
But a desire for an exciting life that gave him the drive to followup.
Leaving behind with responsibilities is worse,
Reckless behavior is not forgotten, he thought.
So, he planned his way out sorting out the world around him,
The people that are affected by it.
Then a month later
He packed his rags,
Grabbed his bags,
And walked towards a life of uncertainty,
While cherishing the merriments of the world.
Still keeping the past close to his heart,
Because when the world has drained him,
When misery attacks,
When solitude hits,
It's one place where the morning coffee still smells the same,
Where the smiling faces around are a fragment of your spirit,
So, wherever you go,
He heard his grandfather saying
In a wavering, shaky voice,
"Never forget your way back home, son."

- BY HARSHAL GUPTA

SHIVANI JAIN
WRO0621580

UPAY

As a child I was never taught about any social activities but as I grew up I used to see street children just roaming and selling some stuffs and I just used to think why they are not going to school? What about their education? At that moment one thought came in my mind that I want to help these children for getting there education but I knew that I can't do it alone.

One day my friend just ask me that there is a work in a library where you have to arrange the books as per your wish and maintain a register and give it to the person working there and make him understand about how library works. At that moment, I just took the opportunity to earn money. So I said yes. As I worked there for 2-3 days, I came to know that beside the library some children from slum areas used to come for learning and there were 2 volunteers teaching them. After this instance I and my friend decided to do the same. From that day onwards we started teaching them. After the office timing I used to visit daily at least for an hour to see the smile on those cute faces. That was enough to give me immense satisfaction and peace which used to make my day.

ABOUT NGO

Vision is to render a solution to the problem of deprived education in our society. The journey started from a small village named Kumbhari near Mauda, Maharashtra, in the year 2010 by Mr. Varun Shrivastava along with his few friends.

Kumbhari was the village where he explored the possibility of starting an educational center for the village children when he realized the children were not pursuing education. There was lot of resentment initially from the people of the village. But the volunteers didn't lose hope and moved ahead. To their surprise, one of the ladies from an Aanganwadi, who happened to have received only primary education, residing in that village, came forward in their support. It motivated them further and within a short period of time, the foundation of the organization was laid on 12th May 2010 with the opening of its first Reach and Teach center in the street of the village of Kumbhari.

INITIATIVES TAKEN BY UPAY

* Reach & Teach center
* Foothpatshaala
* Skill development
* Child abuse awareness
* Health care
* Development of library
* Sanitation

MY EXPERIENCES WITH UPAY

I would like to share one of my experience at Upay, As a team we approached to different slum areas of Nagpur, We requested people of near Santra market to send their children to our center so that we could impart them with the basic education. We also inform them the education and facilities are free of cost. We tried our best to bring them onboard but their parents refused to send them. They did not show any interest in educating their children rather they considered their children as source of income. After this observation, I could realize that I am in far better situation than them. This encouraged me even stronger to help them. Therefore I decided to spend my leisure time at UPAY reach and teach center.

Apart from academic curriculum, we also engage them in extracurricular activities like Annual day, Sports day, awards, dancing, play and many more. It results in overall personality development of individual child. This was not an easy path to walk on, but some enthusiastic and determined children made this journey meaningful. These all activities gave me nostalgia of "Chorus" conducted by ICAI.

Upay conducts award on quarterly basis for best volunteer award and best centre award. These awards are symbol of pride among children. Everyone is eager and working hard to keep their center on first position but even if we lost our children never dishearten. They again practice and emerge like a rainbow. This paid off well and recently on sports day conducted in Dec 2019 we won "Best centre award" and I could see their overwhelming happiness and priceless smile on their faces.

The best part of Upay is its open and friendly environment. That's is why we work as a team, we can explore ourselves and think beyond the limit. We at Upay respect each other and accommodate others point of views, ideas and suggestions.

"Upay taught me how to find

happiness in small things, how to be positive, and not to compare your life with others."
The purpose of this article is to highlight the social concern. I urge readers to help underprivileged.

Team Nagpur
Hand in hand for a beautiful life!

Team Delhi-NCR
Doing small things with great love!

Team Pune
From compassion to action!

Team Bangalore
True happiness is in helping others

THANK YOU
SHIVANI JAIN

WEBINAR ON 'INCOME TAX ON CAPITAL GAIN'

16th July, 2020

WEBINAR ON 'GST ON REAL ESTATE TRANSACTIONS'

18th July, 2020

WEBINAR ON 'MSME SCHEMES & CLUSTER SCHEMES FOR PROFESSIONALS

24th July, 2020

DOODLE INK COMPETITION

25th July, 2020

AAROHAN - THE ASCENT

24th July, 2020
to
26th July, 2020

EK SHAAM MASTANI- A MUSICAL EVENING

26th July, 2020

WINNER OF AAROHAN- THE ASCENT

TEAM- V.A.A.Y.U

VARUN AGRAWAL

**AKSHIT AGRAWAL**

AYUSH JOGANI

UTSAV RATHI

SHINGOKI- PUZZLE GAME

Shingoki is a logic puzzle with simple rules and challenging solutions.

The rule are simple.You have to draw lines between the dots to form a single loop without crossings or branches.

The loop should through all black and white circles in such a way that:

  -white circles must be passed through in a straight line

  -black circles must be turn upon

  - the numbers in the circle show the sum of the lengths of the 2 straight lines going out of that circle.
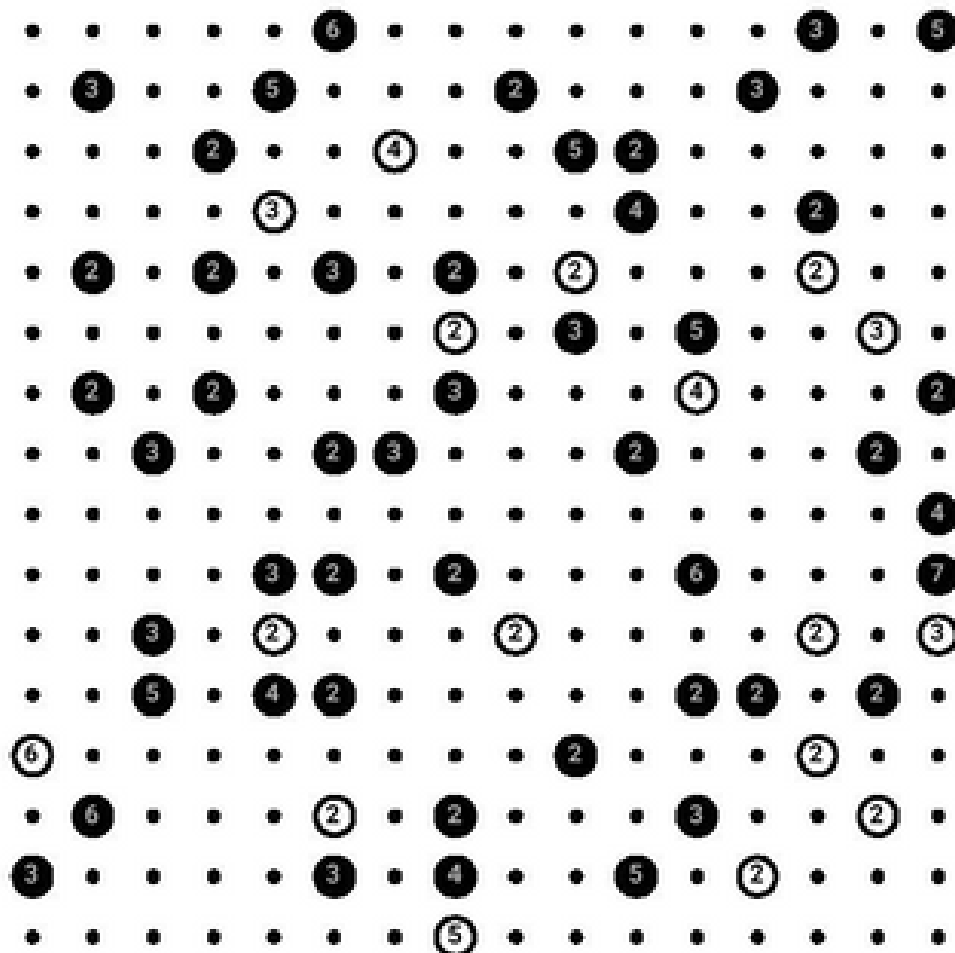
- Exposure Draft of Guidance Note on Revenue from Operations in case of Contractors (Last date of comments: August 31, 2020) - (01-08-2020)

- Important Announcement regarding Additional Examination Centres - (04-08-2020)

- Organizing Orientation Course and Information Technology Training through virtual mode for Foundation and Direct Entry route students by the Regional Councils and Branch offices of ICAI - (31-07-2020)

- Cut-off date for conversion from Earlier Scheme to Revised Scheme to appear in November, 2020 Intermediate Examinations - 1st August, 2020 - (27-07-2020)

- Cut-off date for conversion from Earlier Scheme to Revised Scheme to appear in November, 2020 Final Examinations - 1st August, 2020 - (27-07-2020)

- Virtual Coaching Classes' commencing from 1st July, 2020 for students of Foundation, Intermediate and Final appearing in November 2020 examination. - (27-06-2020)

- Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS)-Adv. Information Technology Test - Home Based Mode between 16th to 21st August, 2020. - (27-07-2020)

- Important Announcement November 2020 Examinations - (16-07-2020)

For More Details Visit: https://icai.org/category/bos-important-announcements

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