

NAGPUR BRANCH OF WICASA OF ICAI

**SPEAK
UP!**

JULY 2020

**The Institute of Chartered Accountants of India
(Set up by the act of Parliament)**





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CA. KIRIT KALYANI

CHAIRMAN
NAGPUR BRANCH OF WIRC OF ICAI

Dear Student Friends,

First and foremost, on the auspicious CA Day, I sincerely congratulate You for belonging to esteemed CA Pariwar. As our institution completed, 72 glorious years of its establishment on the first day of this month, I feel highly honored to be a part of this elite and coveted profession and congratulate you all as well, on choosing the profession of a high repute and dignity

Further, looking to the past events of WICASA Nagpur, it needs to be conveyed that the Team 2020, is dedicated towards students' overall development. We, as a team, unite our efforts to provide the best to all the students, by organizing various Webinar in such pandemic situation, as the entire world together is fighting the battle against the COVID 19..The month of June was fun-filled and a knowledge-oriented month. It began with "twodays' workshop on Excel. Further webinars on " Mental Health Awareness" and "Career Counseling " were conducted in preceding month. With commendable efforts of Nagpur WICASA, "LEADERSHIP SUMMIT ", a virtual paper presentation series, jointly with Amravati Banch of WICASA along with 9 other Branches of WICASA and SICASA, was witnessed. In the said Summit, Nagpur WICASA received entries from all over India. Besides, Yoga Day Celebrations and effective deliberation of PujyaGyanvatsal Swami, were the events need to be cherished for long.



We shall always convert any problem into opportunity. The exams, scheduled in the month of May and then postponed for July, have now been cancelled and will be finally there in the month of November. COVID 19 has made us understand the importance of patience and commitment at all times to excel, eventually.

Before signing off, will sincerely wish to stay committed, keep yourself focused, duly motivate yourself and qualify in the upcoming examination with flying colours.

best Wishes...

CA. KIRIT KALYANI

CHAIRMAN, NAGPUR BRANCH OF WIRC OF ICAI



CA. AKSHAY GULHANE

WICASA CHAIRMAN
NAGPUR BRANCH OF WIRC OF ICAI

"Whatever we decide to do in life, our sincerity and dedication towards our chosen profession is what makes us stand out from others"

Dear CA Students Friends,

Today, Chartered Accountants stand for high degree of reliability, integrity, values and financial discipline. E-newsletter proves to be an effective tool of communication with the students. This is the platform which allows the students to share their knowledge and expertise by the articles, write-ups, etc.

This year WICASA is committed with the theme "EXPLORE- EXCEL- EVOLVE", which is directed towards overall development. WICASA has also designed a lot of events and activities for students so as to add a flavour of practicality to the student's life. I believe that every student should grab this golden opportunity to invest their precious time by attending and participating in the events organised by WICASA, just like you students showed your interest and participation in the "Leadership Summit" Paper presentation Webinar Series.

This COVID-19 Pandemic has shown us a way to look at our life in different aspect. Taking positively the adverse situation, WICASA Nagpur is striving hard to reach out to each student for their needs whether it's academic, psychological or otherwise. It's my sincere request to each one of you to kindly reach out to WICASA Nagpur for any kind of help you or o your CA students friends need. We ensure you all kind of help in this difficult times.



It is a delight to be able to communicate with you through this platform. This edition is for July 2020 covers insightful and knowledgeable topics of “CARO, 2020”, and “Transfer Pricing”. Participation of the students for e-magazine is a motivation for us to take up more activities that provide us all, a platform to explore more.

Further I invite all the students to take active participation in future events throughout the year.

Best Wishes.....

CA. AKSHAY GULHANE

CHAIRMAN, NAGPUR BRANCH OF WICASA OF WIRC OF ICAI



MS. KAJAL SHAHU

JOINT EDITOR

NAGPUR BRANCH OF WICASA OF WIRC OF ICAI

You may be disappointed if you fail, but you'll be doomed if you don't try

Dear Students,

I would like to express a deep gratitude to the Nagpur branch of WIRC & the Nagpur Branch of WICASA for giving us an opportunity to be the medium through this platform, where we can serve our fellow students throughout the year. I deem it privilege to serve the students with our moto "EXPLORE -EXCEL-EVOLVE".

I am delighted to communicate to you all for the first time as a Joint Editor of WICASA for the period 2020-21. With this monthly E-newsletter, we wish to encourage the students for sharing their views and opinions regarding our profession, current affairs and also to showcase their hidden talent. This not only give students to present their thoughts or talent as well enable them to learn.

This month was packed with multiple webinars and online activities that majorly included live sessions on Two Day Excel Workshop, Yoga, Career Guidance Program, Mental Health Awareness, Leadership Summit a paper presentation series along with 10 other branches of WICASA & SICASA.

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.

Thank you, I look forward to your zealous participation in all our future events.



MS. AKANKSHA SHINDE

CO- EXECUTIVE MEMBER
NAGPUR BRANCH OF WICASA OF WIRC OF ICAI

"It's not whether you get knocked down, it's whether you Get up."

.Dear Friends,

Greetings of the day!!

Inner peace begins the moment you choose not to allow another person or event to control your emotions. In this period of lockdown, where it seems difficult for everyone to deal with the situation and to keep themselves motivated, we "Nagpur Branch of WICASA" are trying our best to keep the students motivated through our online webinars and to make them abreast with knowledge.

In the month of June, we have come up with various webinars through virtual platforms on "Mental health", "Yog- For mental, physical and overall wellbeing of life" and much more in order to help the students to deal with depression and anxiety in this period of lockdown.

Also, we are very overwhelmed by the students responses and participation in the virtual Paper Presentation series. i.e." Leadership Summit" , which was held from 26th to 30th June, being organised by Nagpur and Amravati Branch of WICASA along with 8 other branches

I feel privileged to be a part of 'Nagpur Branch of WICASA' and to express and share my views with you all. I hereby take this opportunity to Congratulate every student who have shown their talents and contributed to our July edition of E-newsletter - "Speak Up!".



I would like to thank every Student for showing their interest in our activities and participating in every event in large numbers. "WICASA is of the students, BY the students and FOR the Students". So, feel free to ask any doubts and queries to us. Your suggestions and feedbacks are always welcomed. We further look for your participation in the events to come and your constant support which have been a driving force for us to keep moving in these hard times

In this critical period, along with learning and gaining knowledge, I request you all to take care of yourself and your loved ones!.

Thank You.

MS. AKANKSHA SHINDE

CO-EXECUTIVE MEMBER, WICASA



MS. SIMRAN BATRA

WRO0605055

COMPANIES (AUDITOR'S REPORT) ORDER, 2020

An order is issued by Central Government with consultation of NFRA on the auditors of company which they have to follow while doing audit and preparing audit report. It is a reporting order- Company Auditor Report Order, 2020.

It is the duty of the auditor under section 143(11) of companies act, 2013 to include CARO, 2020 as a separate annexure along with Audit Report. There are in total 21 clauses as compared to 16 clauses in CARO, 2016. 7 clauses are newly inserted, 1 is merged with another clause and 1 clause has been deleted.





APPLICABILITY:

- CARO, 2020 is applicable for audit of financial statements of eligible companies for the financial years commencing on or after 1st April, 2019.
- There are no changes in the applicability of CARO, 2020
- CARO, 2016 is not applicable to consolidated F.S. But now in CARO, 2020 comprises a clause (xxi), due to which applicable to report on CFS.

ADDITIONS TO CLAUSES/ SUB CLAUSES (INCLUDING ADDITIONAL REPORTING ON EXISTING CLAUSES):

- There is specific reporting on maintaining proper records on Intangible asset along with property plant and equipment.
- Whether title deeds of all immovable properties disclosed in the Financial Statement are held in the name of company, if not, provide details in the Prescribed Format.
- If there is any revaluation in property plant and equipment or in Intangible asset, specify the change if more than 10%. Revaluation should be based on registered valuer.
- Whether any proceedings have been initiated or are pending against the company for holding any benami property.





CLAUSE(II)

- There should be reporting on disclosure of physical verification of inventory, its coverage and procedure, its disclosure if discrepancy is 10% or more in aggregate for each class of inventory.
- Disclosure in sanction of Working Capital limit in excess of 5Cr. in aggregate, from Bank and FI on the basis of current assets.

CLAUSE(III)

- Aggregate amount during the year, outstanding at the B/s date w.r.t. such loans and advances to subsidiaries, joint ventures and associates also aggregate amount outstanding at the B/s date w.r.t to such loans and advances to parties other than subsidiaries, joint venture and associates.
- Whether terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company interest
- In respect of loans and advances in the nature of loans and advances, whether the schedule of repayment of principal and Payment of interest has been stipulated and whether the repayment or receipts are regular;
- State the total amount overdue for more than 90 days
- Specify the amount of any renewal or extension or fresh loan granted to settle the overdues of existing loans given to same parties.

CLAUSE(VII)

- reporting on disclosure of transaction that not recorded in the books but have been disclosed as income in Tax Assessments.

CLAUSE(IX)

- reporting on disclosure of transaction that not recorded in the books but have been disclosed as income in Tax Assessments.



- Reporting on default in repayment of loans and borrowings, if yes period and amount of loan has been reported.
- Reporting whether company is declared wilful defaulter by any Bank or FI or other Lender.
- Reporting whether term loans were applied for the purpose intended. Reporting whether funds raised for short term have been utilized for long term purpose, if yes, then amount and nature of the same.
- Whether company has taken any funds from any entity or person from any entity or person on account of or to meet obligations of its subsidiary, JV & associates.
- Whether company has raised loans on the pledge of securities held in its subsidiaries, JV & associates.

CLAUSE(X)

- Reporting of money raised by I.P.O. or F.P.O. and term loans.
- Whether any preferential allotment or private placement of shares or convertible debentures have been made.

CLAUSE(XI)

- Reporting of any fraud by or on the company.
- Whether any report under sub section 12 of section 143 has been filed by the auditors in form ADT-04.
- Whether auditor has been considered whistle blower complaints.

CLAUSE(XII)

- Whether Nidhi company has complaint with net owned fund to deposit in the ratio 1:20 to meet the liability.
- Whether Nidhi company is maintaining 10% unencumbered term deposits to meet the liability.
- Whether there has been any default in payment of interest on deposits or repayment there of any period.



CLAUSE(XIV)

- Whether Internal Audit System is commensurate with the size and nature of the company.
- Whether reports of Internal Auditors were considered by the statutory auditor.

CLAUSE(XVI)

- Whether any Non- banking financial or housing finance activities without valid certificate of registration from RBI has been made.
- Whether the company is a core investment company, if yes, it fulfils the criteria of CIC.
- Whether the group has more than 1 CIC as part of the group, if yes, indicate number of CIC's.

CLAUSE(XVII)

- Whether the company has incurred any cash losses in the F.Y.,if yes, then indicate its amount.

CLAUSE(XVIII)

- Whether there has been any resignation of statutory auditor during the year.

CLAUSE(XIX)

- whether on the basis of financial ratios, ageing and expected date of realization of financial assets and payment financial liabilities. whether the auditor is of opinion that no material uncertainty exists as on the date of audit report that the company is capable of meeting its liabilities existing at the B/s as and when they fall due within a period of 1 year from the B/s date.



CLAUSE(XX)

- Whether in respect of other than ongoing projects, the company has transferred upspent amount to a fund specified in schedule (vii) of companies Act, 2013 within a period of 6 months of expiry of F.Y.
- Whether any amount remaining upspent has been transferred to special amount.

CLAUSE(XXI)

- Whether there have been any qualifications or adverse` remark by the auditors in the CARO reports of the companies included in the CFS, if yes, indicate the details of the companies and the para no.5 of the CARO report..

MS. SIMRAN BATRA

WRO0605055



MR. KARAN AGARWAL

WRO0605055

TRANSFER PRICING

TRANSFER PRICING IN THE MODERN ERA

In the modern era transfer price defined as price paid between two companies for items, goods and services delivered or many companies as member of consolidation group itself. In simple word transfer pricing is price paid between two companies' transaction on any service and goods. Influence of the transfer pricing specifically impose the stress on companies which involved in the registered in the same group. Parent company and its subsidiaries include everything.

Usually when a company has established a subsidiary relationship (acquirer) acquires over 50% of voting outstanding stocks of another company (acquired company). Therefore, acquirer obtains control over operating and financial policies of acquired companies. But, the parent - subsidiary relationship may be established when acquirer acquires less than 50% of voting outstanding stocks if the agreement between the acquirer and acquired company enables the acquire the control over acquired company and its operating and financial policies.





When transfer pricing accrue range should be used as tool transfer profit to one company another with in same group or vise varse (Gulin,(2005)Furthermore, charges of transfer pricing effects on the profitability of companies related to same group. Thus, business managers involved in transfer pricing policy of the group. But transfer pricing is specially emphasized in multinational groups. When the members of the group are from different countries with different tax systems. Overall, transfer prices in the group can be used to make profits of companies within the group in the country with the least tax burden.

PURPOSE OF TRANSFER PRICING

Transfer pricing has several objectives, there are some primary objectives as follow

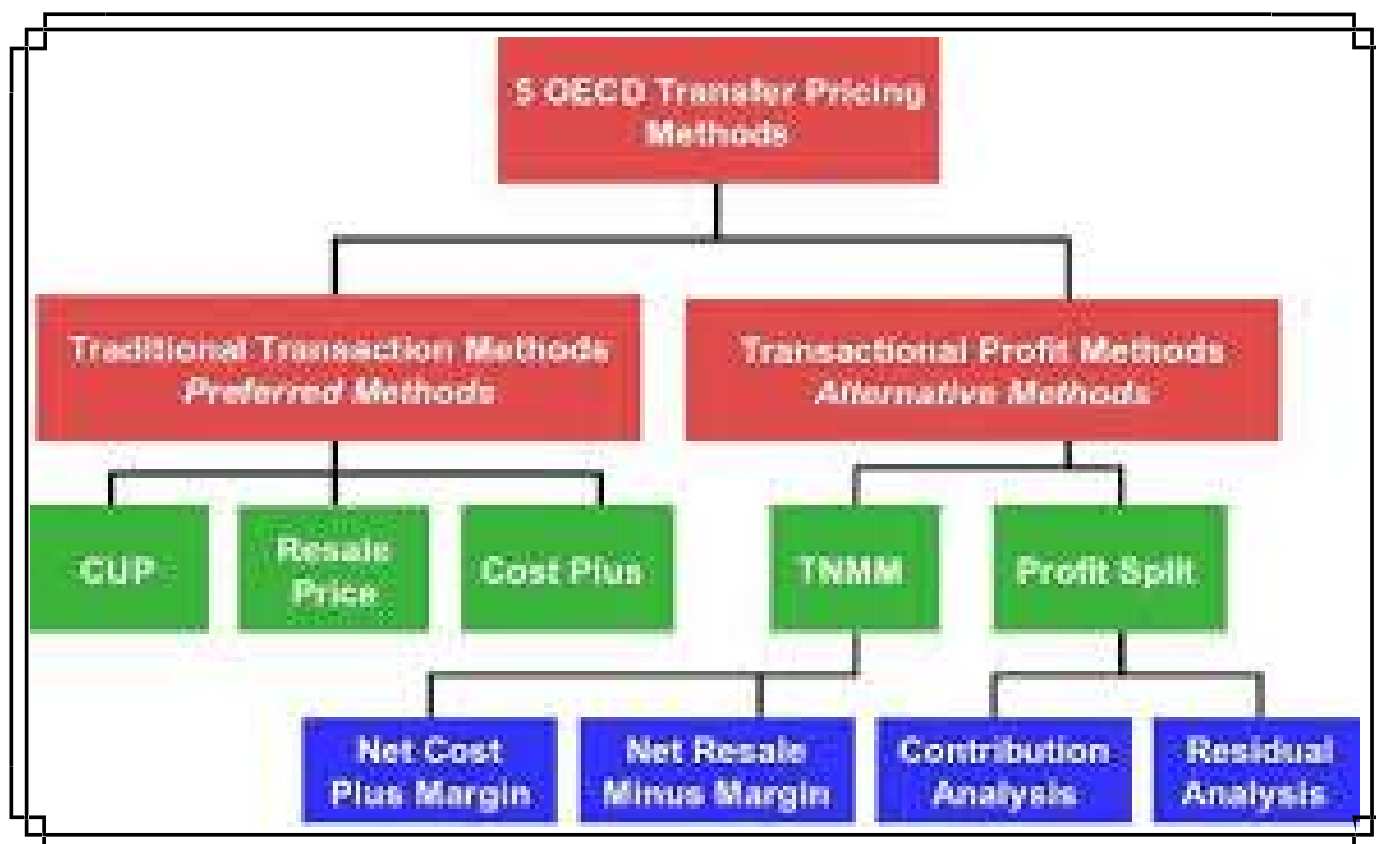
Transfer Pricing in the Function of Maximizing Consolidated Profits and Minimizing Tax Liabilities: Transfer prices used in companies operating in different location like multinational companies to avoide high amount of tax in a particular country. Multinational organizations can be a very planned advantage of having a parent company (the head office) and venture/associatesor subsidiaries operating in other countries\locations as a consolidated entity which linked companies (head offices and its associate/joint/ a subsidiary(ies)) taking its activities in different states/nations. The only distinction is that some subsidiaries are mainly profit oriented and speculation are not full integrated and autonomous authorized entity related to it. So the companies operation in different countries may use the opportunity and weakness of income tax systems other nations, by applying transfer pricing as a means for moving consolidated earnings in the income tax system of a nation that has less tax burden. The companies apply this method of avoinding high tax burden in the following way: transfer prices used toreduce revenues from similar entities (associates/subsidiaries) working in unfavorable tax environment and increasing the revenuewhich is associated entities/enterprise which undertakes its activities in encouraging income tax setting. The outcome of this is that it will

improve incomes by reducing taxes.

METHODS OF TRANSFER PRICING

There are several methods of transfer prices that can be used to determine the price of an arm's lengthnd describes how to apply these methods in practice. Generally follow the OECD transfer pricing guidelines, with a focus on practical solutions for the use and application of transfer pricing methods. In response to the practical difficulties that may be present in the application of OECD transfer pricing guidelines. According to (OECD, 2009) These methods are divided in three groups:

1. Traditional transactional methods
2. Transactional profit methods
3. Other methods.





TRANSFER PRICING RULES AND ITS TOMORROW PERSPECTIVE

The issue of transfer pricing has become increasingly significant in a globalized economy, as more companies expand their transactions beyond the borders of the country of origin, make transactions which include goods and services within the group. In principle, transfer pricing rules recommended by the OECD provides the following conditions are that the transaction should meet to fall under the transfer pricing systems:

- a) The existence of cross-border transactions.
- b) The transaction takes place between two affiliated Tentities.
- c) he transaction will be subject of a good,service or any other thing with economic value

As a transfer pricing may also have other objective of tax avoidance, financial authorities must not automatically assume that company's activity across the border trying to manipulate profits, in particular, in some cases, is very difficult to accurately determine the market price. The Finance Committee created by all OECD rules to reduce the risk of misunderstanding or abuse with respect to taxes on some of the transactions in groups of companies, implementing the so-called "arm's length principle". Tax Convention OECD explained the essence of this principle model: "[When] conditions are made or imposed between the two [associated] enterprises in trade or financial relations which differ from those between independent companies, then any profits which would, but for those conditions, have accrued to one of the companies, but, because of those conditions, are not due to accrued, in the profits of that company and taxed accordingly"

MR. KARAN AGARWAL
WRO0654258



MS. RIYA JUMARIYA

CRO0615117

LORD KRISHNA

Lord Krishna, The Divine Hero, The universal supreme being
.I always find myself very keento learn about him.
to learn about him.

You are the one who won everyone's heart and slays,
With your mesmerising and wonderful divine plays.

By showing innocence in the form of baby eating butter
by spreading it all over the face...
And making it a adorable mess.

In the form of young boy, your devotees adore you as cute..
When you start playing astonishing tune with a flute..

You are the one who is known for his deep friendships...
As you helped your dear friend Sudama in his bad times..

You are the great companion and a famous mentor...
As you counselled Arjuna By becaming his charioteer...

You are a caring brother...
Who is ever born.
As you protected the dignity Of draupadi
and taken revenge in the form of Mahabharata
and End their existence and form

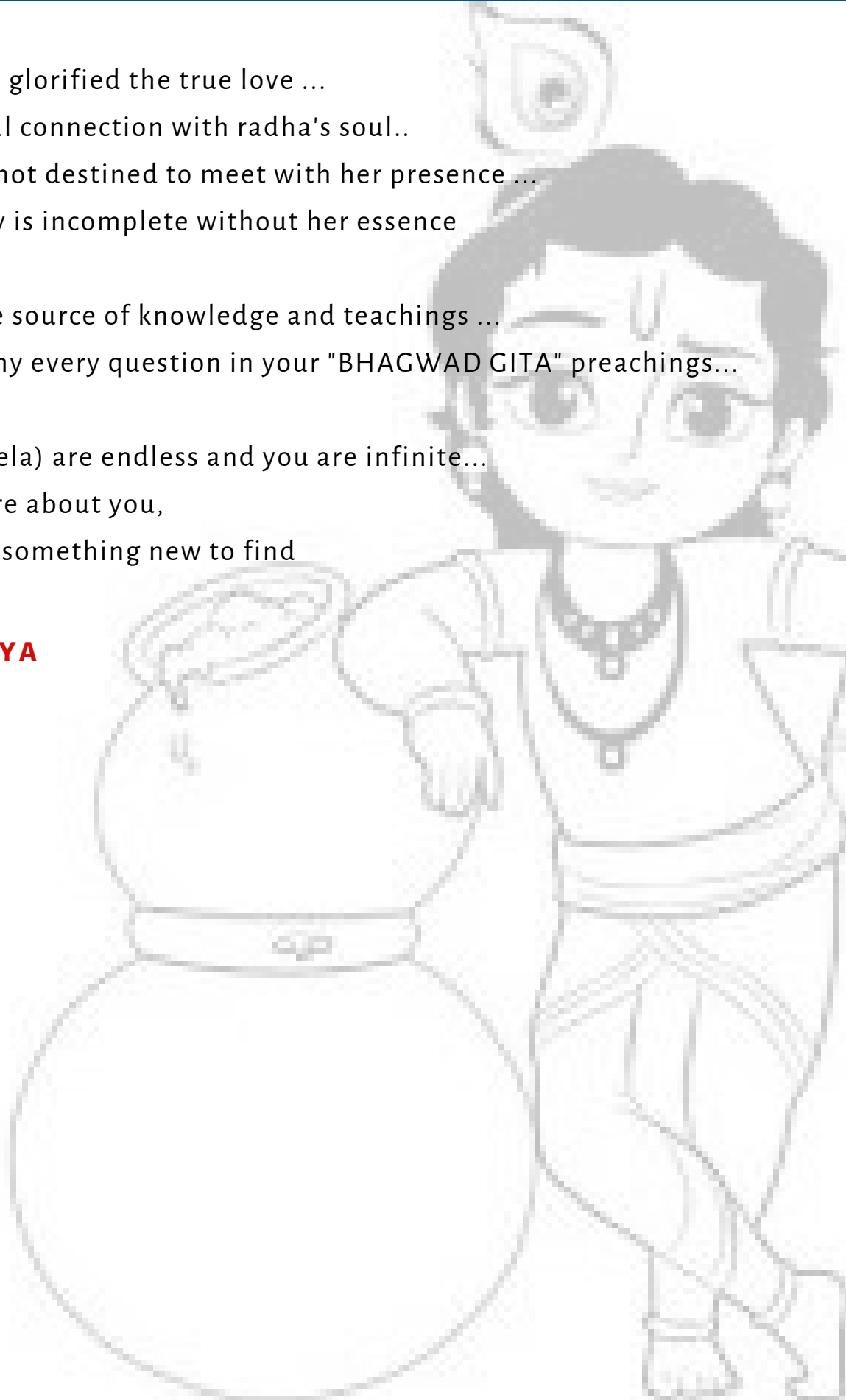




You are the one who glorified the true love ...
Through your eternal connection with radha's soul..
.Even when you are not destined to meet with her presence ...
Your name and glory is incomplete without her essence
.
You are the supreme source of knowledge and teachings ...
As I find answer to my every question in your "BHAGWAD GITA" preachings...

Your divine plays(leela) are endless and you are infinite...
As I got to know more about you,
there will be always something new to find

MS. RIYA JUMARIYA
WRO0654258





MR. SIDHARTH BHUJEL

ERO0240229





MR. HARSH BACHUKA

WRO0633352





MS. GUNJAN BHUTDA

WRO0578705

SMALL GIRL WITH BIG DREAMS

I Starting with my story..

When I was a Child, I only had one dream to earn lot of money and to have power !

You would be wondering Why?

Because I always thought, I will earn money and help poor people not just by donating something. Rather, by providing them work to do and help them in earning a living for their family.

I Have a Dream

A Dream of having a big area in which there will be all the necessary facilities which will be made available for those who don't have enough money to enjoy all these. Providing them work than giving them space to live at negligible rates. Providing them schooling facility and all other facilities that normal middle class and the rich enjoy.





I would actually say..

Whenever I used to think about my dream, I always summarize it in one line saying "mujhe apni duniya banani hai". Where there would be no discrimination and everything would be available for everyone. This one line, has made me hustle and I have joined many NGOs to work and volunteer with them. I'm still working on this Dream and I'll keep doing it.

Well that's really a big dream and I don't know will I be able to achieve it alone. Currently being a student, I actually do not have enough resources for it. But as the saying goes "Hope is the Ray of sunshine", I believe that one day people like me and you will eventually come together and work together for this cause.

If you also think the same and want to make this dream come true, do connect with me and let's make this miracle happen together!

NGO VOLUNTEERSHIP

When I was in 11th std., I joined an NGO named "Renovatio" which was just started and was opened by a CA student "Nakul Agrawal". There we 2-3 girls used to visit a shelter home for boys. We used to teach them English & Maths. Also we started teaching them other subjects as we started going there regularly. After almost a year, we taught 6 students who were going to give their board exams that year and all the 6 students cleared the exams with good marks. Believe me, it was very satisfying and happy moment for us, having a realization that we finally brought a change in someone's life. What can make you more happy than seeing others happy. Right?





We continued going there and also started teaching them art & craft. Even some times used to teach them meditation and dance. We used to play with them and did build a very strong bond with them in these period of 2 years . We have done many events for them such as clothes distribution, Diwali celebration ,tree plantation etc. But now as that shelter home is discontinued, that students have shifted to different shelter home. We miss them a lot and sometimes visit them too, we call them on their birthdays, we help them whenever they need something. There's one more experience I had during that very time which actually had left a very huge impact on me -

One day I was actually going to my coaching and suddenly I saw a lady sitting on footpath and teaching some kids and I could not stop myself from going to her, and asked about her work. I took a U turn though I was already late for my coaching. I asked that lady what she was doing and other details regarding her. She was from an NGO who teaches road side or say less privileged kids. I asked her to allow me to teach those kids.

For 2-3 days after my coaching I directly went to that place and taught those students for atleast 1 hour.

After that I went to join that NGO officially but they needed dedicated volunteer and not students. This small experience taught me that even those kids cannot afford going to big schools. They were rather very serious about their studies. I realized that they have the talent but lack of proper resources and guidance.





We have all the things available but still we take everything for granted. Hope everyone reading this would agree to it.

Currently from past 1 year I am working with a NGO-"The Dream for life foundation". This NGO is also started by a CA student "Rohan Aaraspure". While working with this NGO, we have organized many events. Some of them are : Tree plantation, leftover food distribution to poor, warm clothes distribution, encouraging and awarding people for eco friendly celebration of festivals and distributing food packets to needy during this pandemic time and many more.

This platform actually gave me an opportunity to work on my Dream and to turn it into a reality. If you people have any such ideas to help the needy people or to do anything for the betterment of the society, you can join us and we will together work on your idea. You bring the idea and we will give you a team to lead.

Lets come together for making miracle happen.

Connect with us through "The dream for life foundation" - one step towards happiness!

And at last, I would like to request you "If we could help someone then why not", "If not we than who?" "If not now than when?"

Giving always brings satisfaction whereas taking may only give you some short term happiness is what I believe.

Thank you!

MS. GUNJAN BHUTDA

WRO0578705



2 DAYS WORKSHOP ON EXCEL

**5th June, 2020
TO
6th June, 2020**



WEBINAR ON MENTAL HEALTH AWARENESS

20th June, 2020



YOG FOR MENTAL, PHYSICAL & OVERALL WELLBEING OF LIFE

22nd June, 2020



YOGA AND CAREER COUNSELLING

23rd June, 2020



WEBINAR ON YOGA

24th June, 2020



LEADERSHIP SUMMIT DAY 1 DATA ANALYSIS IN INTERNAL AUDIT

26th June, 2020



LEADERSHIP SUMMIT DAY 2 MEMS- BOOST FOR ECONOMY

27th June, 2020



LEADERSHIP SUMMIT DAY 3 CORPORATE SECTOR LLP, THE NEW AGE BUSSINESS

28th June, 2020



LEADERSHIP SUMMIT DAY 4 CRYPTOCURRENCY : BOON OR BANE

29th June, 2020



LEADERSHIP SUMMIT DAY 5 INSOLVENCY & BANKRUPTCY CODE ACT, 2016- CASE STUDY

30th June, 2020



WINNERS OF LEADERSHIP SUMMIT



MR. ASHUTOSH LOHKARE

**LEADERSHIP SUMMIT DAY 1
DATA ANALYSIS IN INTERNAL
AUDIT**



MS. ALICE SINGH

**LEADERSHIP SUMMIT DAY 2
MEMS- BOOST FOR ECONOMY**



MS. PRERNA AGRAWAL

**LEADERSHIP SUMMIT DAY 3
CORPORATE SECTOR LLP, THE
NEW AGE BUSSINESS**



WINNERS OF LEADERSHIP SUMMIT



MR. SIDHARTH BHUJEL

**LEADERSHIP SUMMIT DAY 4
CRYPTOCURRENCY : BOON OR
BANE**



MR. OM KERKAR

**LEADERSHIP SUMMIT DAY 5
INSOLVENCY & BANKRUPTCY
CODE ACT, 2016- CASE STUDY**



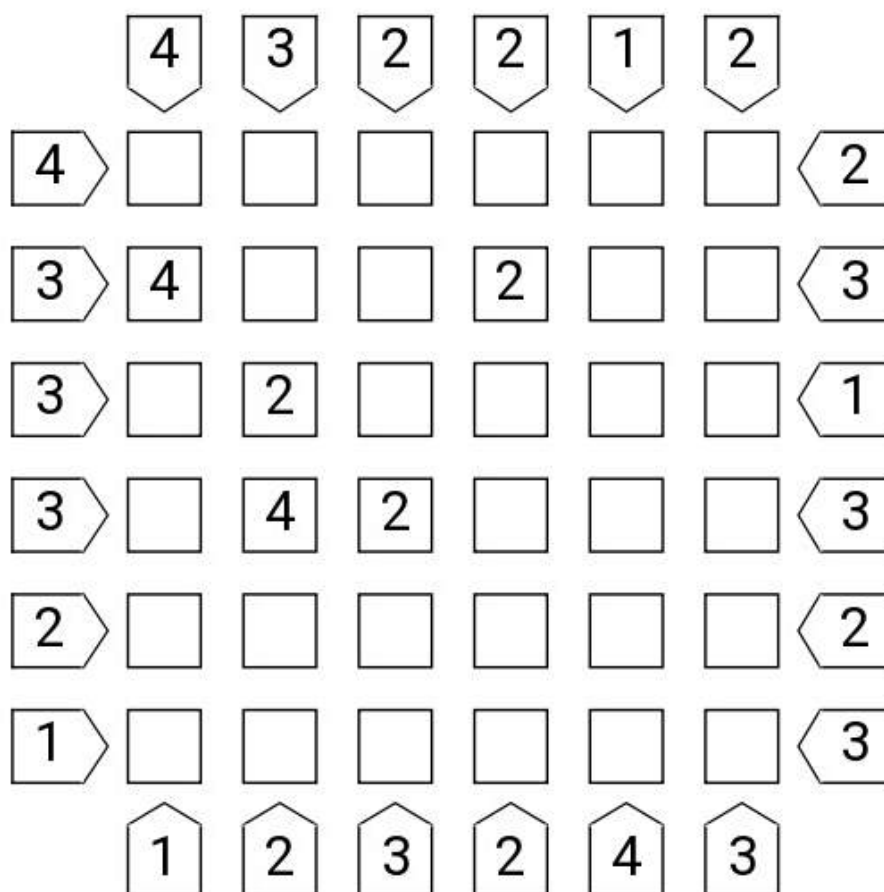
SKYSCRAPERS

Skyscrapers also known as "tower" is a logic puzzle with simple rules and challenging solutions

The rule are simple .

The objective i to place skyscrapers in all cell on the grids according to the rules

- The height of the skyscrapers is form 1 to the size of grid i.e 1 to 6 for 6*6 puzzle
- you cannot have two skyscrapers with the same height on the same rows or column.
- The number on the sides of the grids indicates hoe many skyscrapers would you see if you look in the direction of the arrow. place number in each cell to indicates the heights of the skyscrapers.





- Publication of Technical Guide on Accounting for Expenditure on Corporate Social Responsibility Activities and withdrawal of Guidance Note on Accounting for Expenditure on Corporate Social Responsibility Activities. - (06-07-2020)
- Exemption from Completion of Orientation Course (OC) and Information Technology Training (ITT) before admission in Practical Training on or Before 31st July, 2020 for Direct Entry Scheme students - (05-07-2020)
- Publication- Judicial Pronouncements under Insolvency and Bankruptcy Code, 2016 Series 3. - (04-07-2020)
- IMPORTANT ANNOUNCEMENT FOR MAY 2020 EXAMINATIONS - (03-07-2020)
- Reduction of fees for MCS & Adv ITT Courses for students undergoing Virtual classes for May 2019, Nov 2019, May 2020 & Nov 2020 Final Students - (03-07-2020)
- Valuation Professionals' Insight- Series-4 - (02-07-2020)
- Global Gateway - Quarterly E-Newsletter of Committee for Export of CA Services & WTO - (02-07-2020)
- National Online Quiz on Insolvency and Bankruptcy Code, 2016 - (02-07-2020)
- Extension of time period for registration in Foundation Course from 30th June, 2020 to 31st August, 2020 for appearing in Foundation Examination to be held in November, 2020. - (01-07-2020)
- Announcement on Applicability of Revised Code of Ethics - (01-07-2020)
- Guidance Note on the Companies (Auditor's Report) Order, 2020 issued by Auditing and Assurance Standards Board - (01-07-2020)
- Compendium of Auditing Guidance Issued by Auditing and Assurance Standards Board on Various Aspects amid COVID-19. - (01-07-2020)

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



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