



The Institute of
Chartered Accountants of India
(Setup by an Act of Parliament)



Thiruvananthapuram Branch (SIRC)

NEWS LETTER



May 2024 Edition

Private Circulation Only



Dear Fellow Members,
Greetings!

Trust you all are keeping well. Your active involvement in our April 2024 programmes has been truly appreciated, and we extend our heartfelt thanks for your participation.

We're excited to invite you to enroll in our Annual Registration Scheme (ARS). It's tailored to offer enhanced professional opportunities.

Furthermore, we're thrilled to announce the upcoming Navaratna Conference 5.0, scheduled for June 7th and 8th at Hotel KTDC Samudra, Kovalam. This event promises enriching sessions and ample networking opportunities. ARS members can register for just INR 1000 plus GST, while non-ARS members can join for INR 2500 plus GST.

Your feedback is crucial in shaping our initiatives. Please share your thoughts on our activities to help us better serve our community.

Thank you for your continued support.

Warm regards

CA. REMA SARMA N.

Chairperson
ICAI Thiruvananthapuram

Dear Professional Colleagues,

Warm Greetings!



Dear Members,

I am pleased to present the Secretary's Report for the month of April 2024, highlighting the various activities and initiatives undertaken by the Thiruvananthapuram Branch of ICAI.

We commenced the month with a highly informative CPE Seminar on "Recent Changes in the Assessment of Trusts & Practical Issues," facilitated by our Past Chairman CA. Alex Kuriakose, which saw a participation of more than 100 members. Our engagement with the professional community continued with the hosting of a MSME help desk on April 6th, in collaboration with DIC Thiruvananthapuram at ICAI Bhawan.

The momentum was sustained mid-month with a seminar focused on "Chat GPT," organized by the AI in ICAI Committee. The seminar, inaugurated by CA. Dayaniwas Sharma and with insights from CA. Pattabhi Ram and CA. Dungar Chand Jain, attracted a noteworthy attendance exceeding 150 members. Furthermore, our Continuing Professional Education Committee organized a one-day workshop on "Auditing Standards and Peer Review" on April 27th, with CA. Jomon K George and CA. Balaji RS being the faculties.

The branch also ensured to conduct a motivational session for CA students titled "A Talk to Inspire" at ICAI Bhawan, featuring the distinguished CMA CS Venugopal S. To cap off the month, we conducted the first Mock Test Series for our Foundation students on April 29th and 30th, providing them with valuable preparation for their upcoming exams. Additionally, throughout April, the branch offered ongoing coaching classes for both Intermediate and Foundation courses, ensuring our students receive the support they need to excel.

Active participation and unwavering support of members have been crucial to the success of these initiatives. I extend my heartfelt gratitude to all members for your involvement and commitment to our shared goals.

Best regards

CA. NIKHIL R KUMAR

Vice Chairman & Secretary
ICAI Thiruvananthapuram

HITCHHIKER CA'S GUIDE TO CONSULTING

HOW TO THRIVE IN THE DYNAMIC WORLD OF CONSULTING



Welcome to the ever-evolving world of consulting! As a newly qualified **CA. RANJIT KARTHIKEYAN** Chartered Accountant (CA), you are entering a realm rich with challenges and opportunities.

This will serve as your compass, navigating you through uncharted territories in the consulting domain. Over the next few chapters, we'll explore key facets of consulting, each designed to equip you with the knowledge and skills needed to thrive in this dynamic field. Let's embark on this exciting adventure together!

UNDERSTANDING THE CONSULTING LANDSCAPE

Welcome to the vibrant and ever-evolving realm of consulting. As a newly qualified Chartered Accountant (CA), it's essential to grasp the multifaceted nature of consulting, which extends beyond traditional accounting roles. This chapter delves into the various dimensions of consulting, from advisory services to specialised niches, providing you with a comprehensive overview.

Section 1.1: Defining Consulting

Consulting, in its essence, involves providing expert advice and solutions to clients, leveraging your skills, knowledge, and insights. As a CA, your role extends beyond financial compliance and auditing to becoming a strategic partner for businesses seeking guidance in diverse areas.

Section 1.2: Advisory Services

Advisory services form a significant component of consulting. This encompasses a wide range of strategic, financial, and operational advice aimed at helping clients make informed decisions. As a consultant, you may find yourself providing recommendations on risk management, financial planning, mergers and acquisitions, and overall business strategy.

Section 1.3: Specialised Niches in Consulting

The consulting landscape is rich with specialised niches tailored to specific industries or challenges. Explore areas such as forensic accounting, sustainability consulting, or technology advisory. Identifying and specialising in a niche can set you apart, allowing you to cater to unique client needs and emerging market demands.

Section 1.4: The Evolving Role of a CA

Traditionally viewed as number crunchers and auditors, CAs now play a pivotal role in guiding organisations through complex business landscapes. The evolving role involves not only ensuring financial compliance but actively contributing to strategic decision-making. This shift positions CAs as indispensable consultants who bring a holistic understanding of financial implications to the boardroom.

Section 1.5: The Dynamic Business Environment

To thrive in consulting, it's crucial to comprehend the dynamic nature of the business environment. Globalisation, technological advancements, regulatory changes, and economic shifts all contribute to the complexity of modern businesses. As a consultant, staying attuned to these factors allows you to offer timely and relevant advice to your clients.

Section 1.6: Holistic Approach to Problem-Solving

Consulting is not just about providing solutions; it's about approaching problems holistically. CAs bring a unique blend of financial acumen, analytical thinking, and regulatory expertise to the table. This holistic approach ensures that solutions address not only immediate challenges but also contribute to the long-term success and sustainability of the client's business.

Section 1.7: Collaborative Partnerships

Effective consulting often involves collaborative partnerships. As a CA, you may work alongside professionals from diverse fields, such as legal experts, IT specialists, or industry-specific consultants. Collaborations enhance the breadth of solutions you can offer and provide clients with a comprehensive, interdisciplinary approach to problem-solving.

Understanding the consulting landscape sets the stage for your journey into this dynamic field. Embrace the diversity of roles, stay adaptable, and prepare to be a proactive contributor to the success of your clients in an ever-changing business environment.

2. ESSENTIAL SKILLS FOR CONSULTING SUCCESS

In the dynamic landscape of consulting, success is intricately tied to the mastery of essential skills that go beyond technical expertise. This chapter explores four key pillars that form the foundation of your consulting prowess.

Section 2.1: Communication Mastery

Communication is the bedrock of successful consulting. As a CA, your ability to articulate complex financial concepts with clarity and precision is paramount. Whether conveying intricate audit findings, explaining financial strategies, or presenting recommendations, your communication should resonate with both financial experts and those without a financial background. Embrace both written and verbal communication as indispensable tools in your consulting arsenal. Develop the art of crafting compelling narratives that not only convey information but also inspire understanding and confidence.

Section 2.2: Client Relationship Building

In the world of consulting, relationships are the currency of success. Cultivating strong and trusting relationships with clients is a skill that transcends technical expertise. The ability to actively listen, empathise, and truly understand your client's needs lays the foundation for a successful partnership. Strive to be not just an advisor but a trusted confidant. Regularly engage with clients, seek feedback, and demonstrate your commitment to their success. Building enduring client relationships is not just good for business; it's the hallmark of a successful consultant.

Section 2.3: Analytical Thinking

Consulting often involves navigating through intricate financial landscapes and solving complex problems. Developing a keen analytical mindset is crucial for success. As a CA, you possess the ability to break down convoluted financial issues into manageable components. Embrace critical thinking as a tool to analyse, interpret, and derive innovative solutions. Whether it's dissecting financial data or evaluating the impact of strategic decisions, honing your analytical thinking skills allows you to provide valuable insights that drive informed decision-making for your clients.

Section 2.4: Adaptability

Change is the only constant in the consulting domain. As a consultant, you must embrace change as a companion rather than a challenge. Stay adaptable in the face of evolving technologies, industry trends, and shifting client expectations. The ability to pivot seamlessly and proactively adjust your approach positions you as a consultant who thrives in dynamic environments. Stay informed about emerging technologies, regulatory changes, and market shifts. Your adaptability ensures that your consulting services remain relevant and effective in a rapidly changing landscape.

Mastering these essential skills is not just a professional development strategy; it's a roadmap to becoming an exceptional consultant. The synergy of effective communication, client relationship building, analytical thinking, and adaptability forms the cornerstone of your success in the consulting domain. As you embark on this journey, remember that these skills are not static; they evolve with experience, practice, and a commitment to continuous improvement.

3. SKILL DEVELOPMENT STRATEGIES

In the ever-evolving landscape of consulting, the commitment to skill development is the key to staying relevant and thriving in your professional journey. This chapter explores two pivotal strategies for continuous improvement and adaptation to the changing consulting paradigm.

Section 3.1: Continuous Learning

The cornerstone of a successful consulting career is a commitment to continuous learning. As a CA, you are entering a profession, where staying informed about the latest industry trends, regulatory changes, and emerging technologies is not just an advantage but a necessity. Make a pledge to embark on a lifelong journey of learning. Attend workshops, seminars, and industry conferences to stay abreast of the latest developments. Engage with thought leaders, subscribe to reputable publications, and actively participate in professional associations. The landscape of consulting is dynamic, and your dedication to continuous learning ensures that you remain at the forefront of industry knowledge.

Section 3.2: Technology Integration

In the fast-paced consulting domain, embracing and integrating technological tools into your practice is imperative. Technology not only enhances efficiency but also opens new avenues for providing innovative solutions to clients. Familiarise yourself with cutting-edge technologies such as Artificial Intelligence (AI), Machine Learning (ML), and Blockchain. Understand how these technologies can be leveraged to optimise financial processes, enhance data analysis, and provide strategic insights. The ability to integrate technology into your practice positions you as a forward-thinking consultant capable of navigating the rapidly evolving consulting landscape..

Section 3.3: Practical Application of Learning

Continuous learning is most effective when coupled with practical application. As you acquire new knowledge and skills, seek opportunities to apply them in real-world scenarios. Consider taking on projects that challenge you to integrate emerging technologies into your consulting services. Practical experience not only solidifies your understanding but also demonstrates your capability to clients.

Section 3.4: Networking and Collaboration

Networking is a powerful strategy for skill development. Engage with professionals from diverse backgrounds, both within and outside the accounting and consulting sphere. Collaborate with experts in technology, legal, and other relevant fields. These interactions provide fresh perspectives, broaden your skill set, and offer opportunities for collaborative projects that go beyond traditional accounting boundaries.

Section 3.5: Mentoring and Coaching

Seeking guidance from experienced mentors is a valuable aspect of skill development. A mentor can provide insights, share experiences, and guide you in honing your skills. Consider participating in mentorship programs or informal mentoring arrangements within your professional network.

The strategies outlined in this chapter are not merely suggestions; they are essential components of a proactive and successful consulting career. Embrace continuous learning, integrate technology into your practice, apply your knowledge in practical settings, network with industry professionals, and seek mentorship. By doing so, you not only elevate your individual capabilities but also contribute to the advancement of the consulting profession.

4. BUILDING A PROFESSIONAL NETWORK

In the dynamic world of consulting, building and nurturing a robust professional network is not just beneficial; it's a strategic imperative. This chapter delves into the essentials of networking and mentorship, two pillars that can significantly shape your consulting journey.

Section 4.1: Networking Essentials

- Networking is the lifeblood of a successful consulting career. Here are key essentials to master:
 - Industry Events: Attend conferences, seminars, and workshops related to your field. These events provide opportunities to connect with industry professionals, potential clients, and experts. Actively engage in discussions, share your insights, and be approachable.
 - Professional Associations: Joining professional associations in your domain is a strategic move. These associations serve as hubs for networking, keeping you informed about industry trends and providing platforms to interact with peers. Participate in association events and committees to enhance your visibility within the professional community.
 - Online Platforms: Leverage the power of online networking. Platforms like LinkedIn offer a virtual space to connect with professionals globally. Actively curate your profile, join relevant groups, and contribute to discussions. Online networking extends beyond geographical boundaries, allowing you to build a diverse and expansive network.
 - Collaboration: Actively seek opportunities for collaboration. Collaborate with peers on projects, share insights, and contribute to the collective knowledge of your network. The collaborative spirit not only strengthens your relationships but also opens doors to new opportunities.

Section 4.2: Mentorship

Mentorship is a cornerstone of professional development. Here's why it matters:

- Seeking Guidance: In the complex consulting landscape, guidance from experienced professionals is invaluable. A mentor can provide insights into industry nuances, share their experiences, and offer strategic advice. Actively seek mentors who have navigated similar career paths and can provide a seasoned perspective.
- Navigating Challenges: Your mentor is a trusted confidant who can help you navigate challenges. Whether it's a complex client issue, a career crossroads, or a strategic decision, your mentor's experience can be a guiding light. Establishing a mentor-mentee relationship fosters personal growth and professional resilience.
- Expanding Networks: Mentors often have extensive networks themselves. Through mentorship, you gain access to a broader professional circle, opening doors to new opportunities and connections.

Section 4.3: Cultivating Relationships

Building a network is not just about quantity; it's about the quality of relationships. Cultivate meaningful connections by:

- Actively Listening: When engaging with peers, mentors, or industry experts, practice active listening. Understand their perspectives, challenges, and successes. This not only enhances your understanding but also demonstrates genuine interest.
- Reciprocity: Networking is a two-way street. Offer your expertise, insights, or assistance when possible. Reciprocal relationships are more enduring and mutually beneficial.
- Consistent Engagement: Maintain consistent engagement with your network. Regularly attend events, contribute to discussions, and keep your online presence updated. Consistency builds trust and reinforces your commitment to the professional community.

Building a professional network is an ongoing process that requires dedication and authenticity. As you embark on this chapter of your consulting journey, remember that your network is not just a collection of contacts; it's a valuable resource that can propel your career to new heights.

5. CARVING YOUR NICHE IN CONSULTING

In the vast and competitive field of consulting, the ability to carve out a niche for yourself is not just a strategic advantage; it's a pathway to becoming an indispensable expert. This chapter explores the significance of specialisation and provides guidance on how to identify and position yourself in niche areas.

Section 5.1: The Power of Specialisation

- Specialisation is the art of focusing your expertise on a specific area within the consulting domain. Here's why it matters:
- **Depth of Knowledge:** By narrowing your focus, you can delve deeper into a particular subject matter. This depth of knowledge sets you apart as an expert, allowing you to provide nuanced insights and solutions that go beyond generalist approaches.
- **Market Demand:** Identifying niche areas that align with both your interests and market demands is strategic. Specialising in areas with high demand positions you as a sought-after consultant in that particular domain.
- **Differentiation:** In a competitive landscape, specialisation becomes a key differentiator. Clients often seek consultants with specific expertise tailored to their unique challenges. Specialisation enhances your visibility and makes you stand out in a crowded field.

Section 5.2: Identifying Your Niche

Choosing the right niche requires a thoughtful approach. Consider the following steps:

- **Self-Reflection:** Assess your interests, passions, and areas of expertise. What aspect of consulting ignites your enthusiasm? Your niche should align with your strengths and genuine interests.
- **Market Research:** Explore the consulting landscape to identify emerging trends, unmet needs, and areas where your skills can add significant value. Analyse market demands and anticipate where your expertise will be most impactful.
- **Client Needs:** Consider the specific challenges and needs of your target clients. What are the pain points within their industries? Aligning your specialisation with these needs positions you as a solution provider.

Section 5.3: Positioning Yourself as an Expert

Once you've identified your niche, the next step is to position yourself as an expert:

- **Thought Leadership:** Share your knowledge and insights through thought leadership. Write articles, publish white papers, or speak at industry events. Establishing yourself as a thought leader in your niche builds credibility and attracts attention.
- **Networking in Your Niche:** Attend events, join forums, and engage with professionals specifically within your chosen niche. Networking within your niche allows you to stay updated on industry developments and build relationships with key players.
- **Tailored Marketing:** Customise your marketing efforts to highlight your expertise in your chosen niche. Showcase case studies, success stories, and testimonials related to your specialised services. Tailoring your marketing materials reinforces your position as a go-to consultant in that domain.

Section 5.4: The Evolving Niche

Recognise that niches evolve, and staying relevant requires adaptability:

- **Continuous Learning:** Even within a niche, continuous learning is essential. Stay informed about new developments, technologies, and trends within your specialised area. This positions you as an expert who is at the forefront of industry advancements.
- **Flexibility:** Be flexible in adjusting your niche based on market shifts and emerging opportunities. A willingness to adapt ensures that your specialisation remains aligned with current demands.

Carving your niche is a deliberate and ongoing process. By strategically identifying, cultivating, and evolving within your chosen area of expertise, you position yourself not only as a consultant but as a leader in your niche. As you embark on this journey, remember that true specialisation is not just about what you do; it's about becoming the go-to authority in a specific domain.

6. VALUE PROPOSITION AND CLIENT EDUCATION

In the dynamic field of consulting, demonstrating the tangible value you bring to clients and educating them on emerging technologies are pivotal aspects of building lasting and impactful client relationships. This chapter explores the strategies of showcasing your value proposition and serving as a trusted advisor through client education.

Section 6.1: Demonstrating Value

Effectively communicating, the value you provide is essential. Here's how to showcase your worth:

- **Case Studies:** Develop detailed case studies that highlight successful projects and the positive outcomes you've achieved for clients. Showcase challenges faced, strategies implemented, and the tangible results. Case studies serve as powerful testimonials to your expertise and problem-solving capabilities.
- **White Papers and Reports:** Create in-depth white papers or reports that delve into industry-specific challenges and solutions. These materials not only position you as an authority in your field but also offer valuable insights to potential clients. Share these resources through your website, presentations, and networking efforts.
- **Testimonials and Reviews:** Collect and showcase client testimonials and reviews. Positive feedback from satisfied clients builds trust and credibility. Encourage clients to share their experiences and the measurable impact of your consulting services.

Section 6.2: Client Education

In the rapidly evolving landscape of consulting, being a trusted advisor means guiding clients through the complexities of emerging technologies. Here's how to educate and position yourself as an indispensable resource:

- **Educational Workshops and Seminars:** Host workshops and seminars that focus on educating clients about emerging technologies, such as AI/ML and Blockchain. These sessions not only demonstrate your expertise but also empower clients with the knowledge to make informed decisions.
- **Tailored Presentations:** Customise presentations for clients, providing clear and concise information about the benefits and challenges of incorporating emerging technologies into their business processes. Tailoring your presentations to address their specific needs enhances the relevance of the information.
- **Regular Updates:** Keep clients informed about industry trends, regulatory changes, and advancements in technology. Regularly share newsletters, articles, and updates that highlight your commitment to their ongoing education and success.
- **Interactive Learning Platforms:** Develop interactive learning platforms, such as webinars or online courses, where clients can deepen their understanding of relevant topics at their own pace. Position yourself as a thought leader by providing valuable content that goes beyond traditional consulting services.

Section 6.3: Building Trust Through Transparency

Building trust is at the core of client education and value demonstration:

- **Open Communication:** Foster open and transparent communication with clients. Clearly articulate the potential benefits and risks associated with consulting services or the adoption of new technologies. Transparency builds trust and establishes you as a reliable partner.
- **Addressing Concerns:** Proactively address client concerns and questions. Being responsive and thorough in your explanations demonstrates your commitment to their understanding and success.

By effectively demonstrating your value and educating clients, you not only position yourself as a consultant who delivers tangible results but also as a trusted advisor who prioritizes client empowerment. As you navigate this chapter of your consulting journey, remember that the more informed and confident your clients are, the more successful your collaborative efforts will be.

CONCLUSION: CHARTING YOUR COURSE

Congratulations, trailblazer! You've just stepped onto the thrilling landscape of consulting, and what an adventure awaits you. As a newly minted Chartered Accountant (CA), you're not just entering a profession; you're embracing a dynamic journey filled with challenges and boundless opportunities.

In this handbook, we've navigated through the intricacies of consulting, from understanding its diverse landscape to honing essential skills, developing strategic approaches, and carving your niche. Now, as you stand on the brink of this exciting chapter, let's reflect on the compass we've crafted together.

Each Challenge, an Opportunity for Growth:

In the consulting frontier, challenges are not roadblocks; they are steppingstones to growth. Embrace them with resilience and curiosity. Every client's puzzle is a chance to sharpen your problem-solving skills, every technological shift is an invitation to adapt, and every uncharted territory is an opportunity to expand your expertise.

Continuous Refinement and Curiosity:

Your journey doesn't end here; it evolves. Continuously refine your skills, staying at the cutting edge of industry knowledge. Be insatiably curious—about new technologies, emerging trends, and innovative solutions. The consulting world rewards those who are proactive in seeking knowledge and staying ahead of the curve.

Adapt to the Ever-Changing Landscape:

Change is your constant companion in consulting. Embrace it with open arms. Whether it's a shift in industry trends, advancements in technology, or evolving client expectations, your adaptability will be your secret weapon. The ability to navigate change not as a challenge but as an opportunity is what sets exceptional consultants apart.

Your CA Expertise and Beyond:

Remember, you bring more than a qualification to the table; you bring the depth of knowledge and analytical thinking instilled by your CA journey. But don't stop there, let your proactive and adaptive mindset elevate you to new heights. You're not just a consultant; you're a catalyst for positive change in the businesses you serve.

Wishing you Best of Luck on Your Consulting Odyssey.

As you embark on this journey, equipped with knowledge, skills, and a spirit of continuous improvement, know that you are not alone. The consulting community is vast, and your network is a source of support, collaboration, and inspiration. Best of luck with your consulting odyssey! May every challenge become a triumph, and every opportunity a steppingstone to unprecedented success.

Remember, you're not just charting a course; you're crafting a legacy. Go forth, young consultant, and leave an indelible mark on the ever-evolving canvas of the consulting world. The stage is yours—break a leg!

AFTERWORD: FURTHER EXPLORATION

Embarking on a journey in the dynamic realm of consulting is a thrilling endeavour, and the wisdom gained from the experiences of others can be an invaluable compass. Consider delving into the world of books that not only offer insights into the intricacies of consulting but also provide timeless principles for personal and professional growth.

Chapter 1: Understanding the Consulting Landscape

- Book: “The McKinsey Way” by Ethan M. Rasiel
- Why Read: Gain insights into the world of management consulting through the lens of one of the most renowned consulting firms.

Chapter 2: Essential Skills for Consulting Success

- Book: “How to Win Friends and Influence People” by Dale Carnegie
- Why Read: Explore timeless principles of effective communication and relationship-building, essential skills for any consultant.

Chapter 3: Skill Development Strategies

- Book: “The 5-Hour Workweek” by Timothy Ferriss
- Why Read: Learn strategies for efficient learning and skill development to optimise your consulting career.

Chapter 4: Building a Professional Network

- Book: “Never Eat Alone” by Keith Ferrazzi
- Why Read: Discover the power of networking and building meaningful professional relationships.

Chapter 5: Carving Your Niche in Consulting

- Book: “Blue Ocean Strategy” by W. Chan Kim and Renée Mauborgne
- Why Read: Explore strategies for creating a unique niche and standing out in a competitive market.

Chapter 6: Value Proposition and Client Education

- Book: “To Sell Is Human” by Daniel H. Pink
- Why Read: Understand the art of selling ideas, showcasing value, and educating clients effectively.

General Suggestion:

- Book: “The Tipping Point” by Malcolm Gladwell
- Why Read: Gain insights into how small actions can lead to significant outcomes, offering valuable perspectives for consultants navigating dynamic environments.

These recommendations cover a range of topics from foundational consulting principles to personal development, strategic thinking, and understanding the dynamics of change. It's important to note that these suggestions are not a personal endorsement by the author, but rather a compilation of books that are generally recognized as valuable resources for gaining relevant information in the field of consulting. Happy reading!

AUDIT TRAIL



CA. RAJESH A

Background

Audit trail is a date and time-stamped, sequential record of the history and details around a financial transaction, work event, product development phase or financial ledger entry. The purpose of the audit trail is to track a sequence of events and actions in a chronological order. A complete audit trail is the full record of events that occurred in the execution of a transaction. A simple audit trail can be explained by a supermarket receipt. You go into a supermarket and buy a pen and walk out with a record of the transaction. The record is about what you purchased, the exact time that it happened and the location where the transaction took place.

It is important for businesses to maintain a comprehensive and complex audit trail so that they can track back any irregularities and find process breakdowns when they happen. An airtight audit trail helps companies identify internal fraud by keeping track of different users and the actions they take regarding a company's data and information.

Legal background

Clause j of section 143(3) of the Companies Act, 2013 provides that the auditor's report shall also state such other matters as may be prescribed. Rule 11 of the Companies (Audit and Auditors) Rules, 2014 specifies such other matters that are to be reported by the auditor. The Ministry of Corporate Affairs (MCA) vide its notification No. GSR 206(E) dated March 24, 2021, has issued the Companies (Audit and Auditors) Amendment Rules, 2021 read with sub section 3 of section 143 of the Companies Act, 2013 introducing Rule 11 (e), new rule 11(f), new rule 11(g) and deleting rule 11(d).

Rule 11 (g) and its applicability

Rule 11(g) states that whether the company, in respect of financial years commencing on or after 1st April, 2022, has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention

The requirement was initially made applicable for the financial year commencing on or after the 1st day of April 2021 vide notification G.S.R. 206(E) dated March 24, 2021. However, the applicability was deferred to the financial year commencing on or after April 1, 2022, vide MCA notification G.S.R. 248(E) dated April 1, 2021. It may be noted that a new requirement for companies has been prescribed under the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 requiring companies, which use accounting software for maintaining their books of account, to use only such accounting software which has audit trail feature. This requirement for companies was initially made applicable for the financial year commencing on or after April 1, 2021. However, its applicability has been deferred two times and this requirement is finally applicable from April 1, 2023.

The audit reporting will be triggered for financial years commencing on or after April 1, 2022, however, the applicability of account rules will commence only on or after April 1, 2023. Thus, there is likely to be a scenario for the financial year 2022-23 where in absence of compliance requirement for companies, auditors would not be able to report under Rule 11(g).

To whom applicable

The reporting requirements have been prescribed for audit of financial statements prepared under the Companies Act, 2013. Accordingly, auditors of all classes of companies including section 8 companies would be required to report on these matters.

Requirements of Rule 3(1) of the Companies (Accounts) Rules, 2014

- Every company which uses accounting software for maintaining its books of account shall use only such accounting software which has a feature of recording audit trail of every transaction.
- It should create an edit log of each change made in the books of account along with the date when such changes were made.
- It should ensure that the audit trail cannot be disabled.

Requirements of Rule 11(g) Companies (Audit and Auditors) Rules, 2014

- Whether the company has used such accounting software for maintaining its books of account.
- Whether such accounting software has the feature of recording audit trail facility.
- Whether such audit trail facility has been operated throughout the year for all transactions recorded in the software.
- Whether such audit trail feature has not been tampered with.
- Whether such audit trail has been preserved by the company as per the statutory requirements for record retention.

Why two rules

Rule 3(1) of the Companies (Accounts) Rules, 2014 talks about the responsibility of the management whereas Rule 11(g) Companies (Audit and Auditors) Rules, 2014 talks about the responsibility of the auditor in terms of reporting on audit trail by making a specific assertion in the audit report under the section 'Report on Other Legal and Regulatory requirements'.

Management Responsibility

The management is primarily responsible for ensuring the selection of the appropriate accounting software for ensuring compliance with applicable laws and regulations (including those related to retention of audit logs). The accounting software may be hosted and maintained in India or outside India or may be on a premise or on cloud or subscribed to as Software as a Service. The company may use software which is maintained at a service organization. Software as a Service is a method of software delivery using licensing arrangements in which software is accessed online via a subscription, rather than bought and installed on individual computers.

Auditors Responsibility

The auditor must verify the following in addition to the requirement of commenting whether the company is using an accounting software which has the feature of recording audit trail.

- Whether the audit trail feature is disabled or tampered with.
- Whether the audit trail feature was enabled/operated throughout the year.
- Whether all transactions recorded in the software are covered in the audit trail feature.
- Whether the audit trail has been preserved as per statutory requirements for record retention.

Applicability of Rule 11(g) in case where manual accounts are maintained.

The requirements of audit trail are applicable to the extent a company maintains its records in electronic mode by using an accounting software. Thus, where the books of account are entirely maintained manually – the assessment and reporting responsibility under Rule 11(g) will not be applicable and accordingly, the same would need to be reported as statement of fact by the auditor against this clause.

Standalone financial statements v. Consolidated financial statements.

The auditor is required to comment on the above matters both in the case of reporting standalone financial statements and consolidated financial statements. The auditor may observe that certain components included in the consolidated financial statements are:

- (a) Either not companies under the Companies Act, 2013 or
- (b) Some components are incorporated outside India.

The auditors of such components are not required to report on these matters since the provisions of the Act do not apply to them.

Preservation of Audit Trails

The auditor is required to comment whether the audit trail has been preserved by the company as per the statutory requirements for record retention. Section 128(5) of the Companies Act, 2013 requires books of account to be preserved for a minimum period of eight years. Considering such a requirement the company would need to retain the audit trail for a period of eight years.

In respect of the preservation of audit trails, the auditor may review on a sample basis, the audit trail records maintained by management for each applicable year and evaluate management controls for maintenance of such records without any alteration and retrievability of logs maintained for the required period of retention.

Audit Approach

The auditor would need to ensure that the management assumes primary responsibility to:

- Identify the records and transactions that constitute books of account under section 2(13) of the Companies Act, 2013.
- Identify the software.
- Ensure that such software has audit trail feature.
- Ensure that the audit trail captures changes to every transaction of books of account; information that needs to be captured may include the following:
 - When changes were made,
 - Who made those changes,
 - What data was changed,
- Ensure that the audit trail feature is always enabled.
- Ensure that the audit trail is enabled at the database level for logging any direct changes.
- Ensure that the audit trail is appropriately protected from any modification.
- Ensure that the audit trail is retained as per statutory requirements for record retention.
- Ensure that controls over maintenance and monitoring of audit trail and its feature are designed and operating effectively throughout the period of reporting.

Internal Controls for audit trail and evaluation of such controls

To demonstrate that the audit trail feature was functional, operated and was not disabled a company would have to design and implement specific internal controls (predominantly IT controls) which in turn, would be evaluated by the auditors, as appropriate.

An illustrative list of internal controls which may be required to be implemented and operated are given below:

- Controls to ensure that the audit trail feature has not been disabled or deactivated.
- Controls to ensure that User id's are assigned to each individual and that user id's are not shared.
- Controls to ensure that changes to the configuration of the audit trail are authorized and logs of such changes are maintained.
- Controls to ensure that access to the audit trail (and backups) is disabled or restricted and access logs, whenever the audit trails have been accessed, are maintained.
- Controls to ensure that periodic backups of the audit trails are taken and archived as per the statutory period under section 128 of the Companies Act, 2013.

Identification of transactions and evaluation thereof

In respect of identification of relevant transactions in context of maintenance of books of account, the auditor may consider performing the following procedures:

- Assess management's identification of records and transactions where audit trail needs to be captured and verify, on a test basis, whether the audit trail has been configured and enabled for the identified accounting software.
- Evaluate the management's approach regarding identification of accounting software which has been considered for the purposes of maintenance of audit trail.
- Inquire with the management on how they evaluated changes that are required for the maintenance of audit trail as part of changes or upgrades to the accounting software.
- Where applicable, consider the involvement of specialists or experts in the field of Information Technology to assist in evaluation of management controls and configurations in the accounting software regarding audit trail.

Auditors are expected to evaluate management's policies for placing internal controls and test such controls to determine whether the features of audit trails have been implemented and operating effectively.

Aspects of software to be considered by auditors.

The auditor may take into consideration the following aspects for every accounting software which is used in maintaining the books of account for the purpose of reporting:

- The software configuration that controls enabling or disabling of the audit trail and whether audit trail was enabled throughout the period.
- The access to such configurations.
- Any changes to the audit trail configuration during the period of audit (during the financial year and from the date of financial statements but before the date of auditor's report).
- The periodic review mechanism implemented and operated by management for any changes to the audit trail configuration.
- The completeness and accuracy of audit trail or edit logs that are generated through the software functionalities or directly recorded in the underlying database. ie., whether it captures the user ID that made the change, the date and time of change and what field were changed by reviewing the reports or trails generated, on a test basis, to capture the required information or when the audit trail feature was disabled, etc.
- Any testing management has performed to assess the completeness and accuracy of the audit trail.

Directors Report

Section 134(3)(f)(i) of the Companies Act, 2013 provides that there shall be attached to statements laid before a company in general meeting, a report by its Board of Directors, which shall include explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report.

Written Representations

The auditor shall obtain written representations from the management acknowledging management's controls for identifying, maintaining, controlling, and monitoring of audit trails as per the requirements on a consistent basis.

Expected scenarios and reporting.

In respect of audit trail, following are likely to be expected scenarios:

- i. Management may maintain adequate audit trail as required by the Account Rules.
- ii. Management may not have identified all records/transactions for which audit trail should be maintained.
- iii. The accounting software does not have the feature to maintain audit trails, or it was not enabled throughout the audit period.

Scenario (ii) and (iii) mentioned above would result in **modified/adverse** reporting.

SITTING IN SILENCE



“That which is Holy, That which is sacred, which is truth, can only be when there is complete silence.” –J Krishnamurthi.

I had an extraordinary experience on 21st April, afternoon which I think is worth sharing with you.

CA. JOSE ZACHARIAH

Being a Sunday, I didn't have anything important to do and so I thought of sitting quietly somewhere. Though thoughts started coming up one after another, I gave a go-by to many of them. In between, during the small periods of interval, I was totally free of the influence of past memories stored up in the brain popping up. When I stood up from my squatting position after 30 to 40 minutes to attend a function, I felt a great sense of love engulfing my whole being which prompted me to kiss my wife on her forehead who was sitting at the dining table. I had not done anything of that sort for ages. I knew that there is a supreme intelligence pervading this universe from which all living and non-living things would emerge and disappear in due course and further that human intelligence is very limited and if its contents are kept in abeyance one could have a glimpse of this supreme intelligence.

Everything in this universe is in a state of movement whether it be the earth, the stars, the cosmos, or even the simple atom. Birth and death are also part of this movement. Nature keeps everything new and fresh, whether it be plants, animals, or human beings. What I am trying to say is that there is a movement of love, compassion, and oneness in this universe.

Unfortunately, our senses are incapable of capturing it. One needs something beyond the senses even to have the faintest idea of what it is. The brain is never at rest. What makes it active is the interaction of all the memories and experiences humanity has accumulated during its long journey of evolution and existence. However, most of the contents of consciousness are mere illusions, fallacies, pent-up emotions, etc which make our lives miserable. Consequently, most human beings are in a state of imprisonment.

Jesus Christ talks about redemption from sin by forgiveness and love for one another and Sri Budha talks about escape from the chain of rebirths by giving up all kinds of desires and compassion for all forms of life. JK says man is caught up in a stream of selfishness and a strong feeling of 'I' which is just an illusion. There is an allegory by the Greek philosopher Plato that human beings are like prisoners chained in a cave of utter darkness and are allowed to see only shades of objects which they take it to be real. They are not aware of what is happening outside this dark cave. If by any chance one of the prisoners goes out of the cave and sees the marvels of what is happening outside the cave and comes back and explains to the prisoners what is really happening outside the cave they would refuse to believe him, mock at him, and even kill him. This must be perhaps what happened to Socrates and Jesus Christ.

It is a pity that despite all the advancements in science and technology, the mind of man continues to be barbaric and animalistic. Sitting in silence, without the influence of stored-up memories in the brain in the form of psychological knowledge, we may perhaps be able to see light and escape from the present state of man or human condition which is full of sorrow, suffering, and mental agony and cleanse our consciousness of all the filth accumulated in it.

COMPANY AUDIT 2023-24



CA. JOMON K GEORGE

We are at the threshold of the 2023-24 company audit season. The recent changes in presentation and reporting requirements need to be understood and applied by corporates and company auditors.

The Key Aspects in this regard are :

- Statutory Framework (Chapter X - CA 2013)
- Professional Pronouncements (Accounting & Auditing Standards)
- Specific Reporting Requirements (CARO, ICOFR etc..) with the following focus areas :
 - True & Fair
 - Format of FS
 - AS Compliance
 - Internal Controls
 - Informed Reporting

Conduct of the Audit in total compliance with Standards on Auditing (mandatory - ICAI & The Companies Act 2013 - Section 143(9))

What's New

- Schedule III - Revised format (Section 129)
- CARO 2020
- Mandatory Nature of Auditing Standards
- Audit Trail

Schedule III - Major Changes

- Rounding off made mandatory (00s to Crs).
- The term "Property Plant & equipment" in place of Tangible Assets.
- Disclosure of Promoters Shareholding.
- Ageing & date of Completion of Capital WiP/Intangibles under Development
- Current Maturities of LT borrowings to be under ST Borrowings.
- Ageing of Trade Payables (MSME)
(<1 yr, 1-2 yrs, 2-3 yrs, MT 3 yrs)
- Ageing of Trade Receivables (Disputed separately)
(< 6 months, 6m-1 yr, 1-2 yrs, 2-3 yrs, MT 3 yrs)
- Details of Immovable Properties not held in the name of the company
- Whether revaluations if any has been done by a Registered Valuer u/s 247.
- Amount of change on Revaluation, if more than 10% of the NCV.
- Utilisation of Borrowings.
- Whether Quarterly Returns of Current assets filed with banks are in agreement with Books of Account

- Whether the company has been declared a Wilful Defaulter
- Whether registration/satisfaction of charges have been filed on time.
- Details of Loans & Advances to RPs...
- Whether any proceedings have been initiated against the company under The Benami Transactions (Prohibition) Act.
- Whether the company has acted as an intermediary in a Money Laundering Transaction
- Details of Transactions with Struck off Companies.
- Whether the provisions of Section 2(87) on No. of Layers have been complied with.
- Full details of CSR expenses .. Spent/Unspent etc..
- Details of Crypto Transactions, if any
- Ratios with explanation for items included in numerator & denominator and reasons for 25% or more variation as compared to Previous Year

- Current Ratio
- Debt-Equity Ratio
- Debt Service Coverage Ratio
- Return on Equity Ratio
- Inventory turnover Ratio
- Trade Receivables turnover Ratio
- Trade payables turnover ratio
- Net capital turnover ratio
- Net profit ratio
- Return on Capital Employed
- Return on Investment

In the Profit & Loss Account

Total Revenue is replaced with Total Income.

Grants/Donations received included (Sec 8 Cos).

To give details of unrecorded transactions surrendered/disclosed in IT assessments.

CARO 2020

(Notified on 25th February, 2020 Applicable from FY 2021-22)

Overview of the Order	
New Clauses (including 2 re-introduced)	7
Modified Clauses	7
Retained Clauses	7
Total	21
Sub Clauses	47

Summary of Changes

Newly Added (Clauses) (7)	Modified (Clauses) (7)	Retained (Clauses) (7)
Transaction Not recorded in Books	Fixed assets	Acceptance of deposits
Ability of Company to meet its Liabilities CSR - Transfer of Unspent Amount to Fund	Inventory	Maintenance of cost records
CSR - Transfer of Unspent Amount to Fund	Repayment of Loans granted by company	Loans, Investments, securities & guarantee's - Sec 185 & 186
Statutory Auditor Resignation	Default in repayment of dues	Application of funds raised
CFS : reference to negative remarks in Subsidiary CARO	Reporting of frauds	Related Party Transactions
Internal Audit System (CARO 2003)	Nidhi Company	Non-Cash Transactions
Cash Loss (CARO 2003)	Registration with RBI	Payment of statutory dues

APPLICABLE FROM	APPLICABLE TO	NOT APPLICABLE TO
Financial year commencing on or after 1st April, 2021.	Every company including a foreign company as defined in section 2(42) of the Companies Act,2013.	Banking company
		Insurance company
	Government Company	Section 8 company
		One person company
Branches	Small company under section 2(85) of Companies Act,2013*	

CFS: Report on negative remarks of Auditors Report (CARO) of Subsidiaries.

New Clause 1

Internal Audit System (xiv)

(a) whether the company has an internal audit system commensurate with the size and nature of its business; (Re-introduced from CARO 2003)

(b) whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor

New Clause 2

Cash Loss (xvii)

Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses

(Re-introduced from CARO 2003)

New Clause 3

Unrecorded Income (viii)

Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year.

New Clause 4

Resignation of Statutory Auditor (xviii)

Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;

New Clause 5

Capability of meeting its liabilities (xix)

On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

New Clause 6

Transfer of unspent CSR amounts to fund (xx)

(a) whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act, within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;

(b) whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act.

New Clause 7

CARO remarks of other auditors - CFS (xxi)

Whether there have been any qualifications or adverse remarks by the respective auditors in the CARO reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.

Cash Flow Statements

All companies except Small, Dormant & OPCs must prepare Cash Flow Statements Auditor to report on the Cash Flow statements too...

Depreciation

Schedule II with detailed list of assets and useful lives. Residual Value Percentage fixed @ 5%

Component Accounting introduced ... For Intangible Assets, AS 26 to apply...

Accounting Standards

All ASs (29-2) will apply.

Please refer Companies (Accounting Standards) Rules 2021.

ASs 15, 16, 18, 22, 26 etc.... Special care

IFC Reporting (ICOFR)

Small companies and companies with Turnover < 50 Crs and Borrowing < 25 Crs are exempt provided they are compliant in filing returns.

Other Reporting Requirements 143 (3) (f) & (h)

- Any qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith.
- Observations or comments of the auditors on financial transactions or matters which have any adverse effect on the functioning of the company..
- Impact of Pending Litigations on Financial Position
- Provision as required by AS for material foreseeable losses on long term contracts including derivative contracts have been made.
- Delay if any in transferring funds to IEPF.

AUDIT TRAIL

Section 143(3) of the Companies Act, 2013 provides various matters on which auditors are required to report in their auditor's report. Clause (j) of Section 143(3) states that auditor's report shall also state such other matters as may be prescribed.

Rule 11 of the Companies (Audit and Auditors) Rules, 2014 specifies such other matters that are to be reported by the auditor.

The Ministry of Corporate Affairs (MCA) vide its notification No. GSR 206(E) dated March 24, 2021 has issued the "Companies (Audit and Auditors) Amendment Rules, 2021" read with sub-section 3 of Section 143 of the Companies Act, 2013 (hereinafter referred as "the Act") introducing new Rule 11(e), new Rule 11(f) and new Rule 11(g) and deleting Rule 11(d).

Cash FIRule 11(g) is reproduced below:

"Whether the company, in respect of financial years commencing on or after the 1st April, 2022, has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention."

This reporting requirement is applicable from April 1, 2023 ie. from the financial year 2023-24

SNAPS OF

↓ APRIL 2024 ↓



Past Chairman **CA. ALEX KURIAKOSE** Taking Seminar on Recent Changes in the Assessment of TRUSTS & Practical Issues



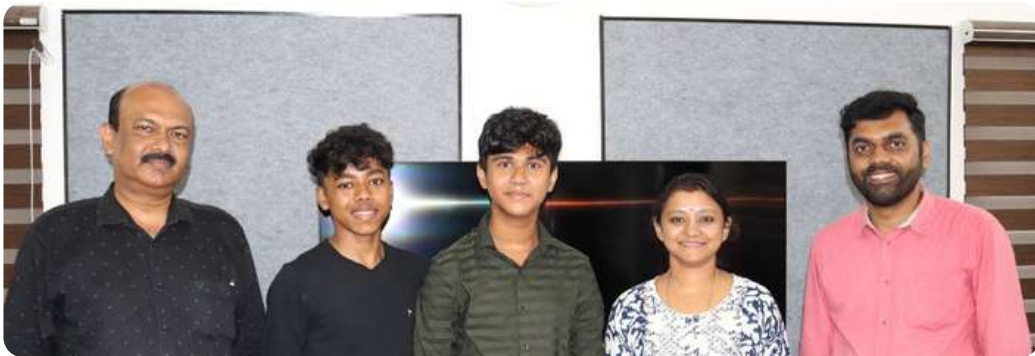
MSME Programme Conducted on 06 April 2024

SNAPS OF

↓ APRIL 2024 ↓



Chairman of AI in ICAI **CA. DAYANIWAS SHARMA** Inaugurating Seminar on Chat GPT on 20 April 2024



Branch Visit by Students from Loyola School, undergoing Externship Programme as part of Commerce Syllabus Curriculum at M/s. Anil and Gopal, Associates, Chartered Accountants

SNAPS OF

↓ APRIL 2024 ↓



Past SIRC Chairman **CA. JOMON K GEORGE & CA. BALAJI RS** Taking Seminar on 27 April 2024

Institutional PARTNERS*

Thiruvananthapuram Branch (SIRC)

*Discounts are Applicable only for ARS Members





*Happy
Birthday*

WISHES FOR

BIRTHDAY CELEBRANTS

for the Month of MAY 2024

1	May	SAJI V S
3	May	ASHIF C K
3	May	DENSIL FERNANDO
3	May	SARATH V
4	May	AKHIL R KUMAR
5	May	ARUN P KRISHNA
5	May	SIJI ARJUMAN CHETTIYAR
6	May	NAGARAJAN UDAYANATHA PILLAI
7	May	BHADRAKUMAR R
7	May	KIRAN B
9	May	KANNAN G
10	May	LEKSHMI V
11	May	ABOOBAKER MAHEEN S
11	May	RENUKA K
12	May	JULIE G VARGHESE
12	May	LOUIS SUDHARSON A
12	May	MOHANA KUMAR G
13	May	RADHA GOPALAKRISHNAN
13	May	SYAM MOHAN
13	May	VENUGOPAL P
15	May	AMRUTHA RAJ
15	May	SANTHOSH V V
15	May	SOBHA SETHUMADHAVAN

17	May	CHELLAPPAN PRASANNA KUMARI
17	May	SANTHALAXMI K
18	May	SATHISH P
19	May	AJITHA KUMARI K S
20	May	AKHIL A S
20	May	AKHIL M T
20	May	ANJALOSE R
20	May	JAYAPRAKASH D
20	May	MADHU. K.S
20	May	MANU V R
20	May	RAMESH KUMAR S
21	May	AJITH KUMAR G
21	May	KAVITHA K
21	May	BINDHU V
23	May	DHANYA V S
23	May	DILEEPKUMAR A K
25	May	GNANASEKHAR S
25	May	PEYUSH PREM
25	May	RAJESH RANGANATHAN
25	May	RANJIT KARTHIKEYAN M R
25	May	SAJEEV R
25	May	SHANTY MATHEW



WISHES FOR

BIRTHDAY CELEBRANTS

for the Month of MAY 2024

26	May	BALAMURALI C V
26	May	JISHNU V
26	May	NIKHIL R KUMAR
26	May	VINOD KUMAR R
27	May	SYAM LAL N
27	May	SURESH K
27	May	ANAL P
27	May	AKBAR J
27	May	RAMANATHAN S
28	May	DARSHAN S
28	May	MUKUNDAN NAIR M.S
28	May	UNNIKRISHNAN S
28	May	VINOD KUMAR M
29	May	CHANDRA ROY P
29	May	MUTHAIAH A
29	May	AJI ABRAHAM DANIEL
29	May	RAJU M KOLLAVELIL
29	May	RETNA KUMARAN NAIR A
29	May	SANKARAN ESAKKI NATARAJAN
29	May	SUBRAMONIYA SARMA N
29	May	SUJITH VIJAYAN
29	May	VALSALAKUMAR G

30	May	AJITH SANKAR
30	May	ANANTHAKRISHNAN P
30	May	BIJU K
30	May	BINULAL S S
30	May	HARIKUMAR N
30	May	JAMES VARGHESE
30	May	JOBY GEORGE
30	May	RADHAKRISHNAN POTTI B
30	May	REMA DEVASSY
30	May	SAM KURUVILLA
30	May	SAUMYAMOL M S
30	May	SIVARAJAN V
31	May	FATHIMA BEEVI S
31	May	AKHIL NIDHI MATHEW
31	May	ANUP KUMAR R
31	May	DILEEP S
31	May	HARI.KS
31	May	JACOB P JABBU KOSHY
31	May	KRISHNAKUMAR G
31	May	PRADEEP KUMAR T
31	May	SAJU ROY J S
31	May	SANTHOSH ALEXANDER

CA. RANJIT KARTHIKEYAN on
being elected as Co-opted Member of
Professional Skill Enrichment Committee of ICAI



*" Congratulations on the amazing news!
This is an incredible milestone and
you deserve the spotlight to celebrate the moment."*



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(Set up by an Act of Parliament)



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2024



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TREASURER, SIRC OF ICAI
EX- OFFICIO MEMBER
9448360080



CONFERENCE CONVENOR
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CHAIRPERSON,
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CONFERENCE SECRETARY
CA. NIKHIL R KUMAR
VICE CHAIRMAN & SECRETARY
THIRUVANANTHAPURAM BRANCH
8281232242

JOINT CONVENORS, CHAIRMEN OF OTHER BRANCHES



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KOLLAM
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JOSEPH**
KOTTAYAM
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**CA.SURYA
NARAYANAN A.R**
KOZHIKODE
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**CA. MAHESH
VARGHESE**
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**CA. ANOOP V
FRANCIS**
THRISSUR
9895551922

Thiruvananthapuram Branch (SIRC)



Invitation for

ARTICLES / WRITEUPS

Articles / Writeups are hereby invited from members on any key topics to be published in the upcoming e-Newsletter. Members may kindly send their articles to trivandrum@icai.org with cc to icaitym@gmail.com with the subject line "Article for Newsletter" on or before the 02nd of the following month along with mentioned details:

1. Name
2. Membership Number
3. Contact Number
4. E-mail id
5. Photo
6. Article in docx format

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