



AKOLA BRANCH OF WIRC



NEWSLETTER

2023

May

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ICAI
Akola Branch



Preface

It is our pleasure to present the latest edition of the ICAI newsletter. This newsletter is designed to keep our members up-to-date on the latest news, developments, and events within the Institute of Chartered Accountants of India.

In this newsletter, you will find a range of articles, news items, and updates from various departments and committees within ICAI. We have endeavored to provide a diverse range of content that will be of interest and relevance to our members, including updates on professional standards, regulatory changes, and the latest trends and best practices in the field of accountancy. We hope that this newsletter will serve as a valuable resource for our members and help them to stay informed and engaged with the activities and initiatives of ICAI. We welcome feedback from our members and would be happy to hear from you if you have any suggestions or ideas for future editions of the newsletter.

Thank you for your continued support and participation in the Institute's activities.

Newsletter Editor



CA Neha Bafna



CA Pranay Bafna

What's Inside?

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TORCH BEARERS



CA. Aniket Talati
President ICAI



CA. Ranjeet Agarwal
Vice President ICAI

AKOLA BRANCH NOMINEE



CA Sourabh Ajmera

MANAGING COMMITTEE AKOLA 2023-2024



CA Seema Baheti
Chairperson



CA PANKAJ LADNIYA
Vice - chairperson



CA SUMIT ALIMCHANDANI
SECRETARY



CA BHUSHAN JAJOO
TREASURER



CA NAVIN KRIPLANI
EXECUTIVE MEMBER



CA HIREN JOGI
IMMEDIATE PAST CHAIRMAN



“Just one small positive thought in the morning
can change your whole day.”

-- Dalai Lama



CA SEEMA BAHETI
CHAIRPERSON

Message From Chairperson

Dear Members,

I am sure that you all have heard of the Dalai Lama, right? Well, today we have a quote from him. This quote wants to explain to us that no matter how small it is, having a positive thought or two about your day will help make it even better. **Yes, Think a positive thought, Repeat the affirmation: “I am always Positive!”**

I am honored to serve as the Chairperson of the Akola Branch of the Western India Regional Council of the Institute of Chartered Accountants of India (ICAI). It is my pleasure to welcome you all to our esteemed branch.

As an organization, we are committed to promoting the highest standards of professional excellence and ethical conduct within the accounting profession. Our branch provides numerous opportunities for our members to enhance their skills and knowledge, network with other professionals, and contribute to the growth and development of the profession.

We have announced the **Sub Regional Conference at Shegaon on 25 and 26 August**. I strongly believe that together, we can achieve great things. Through collaboration, innovation, and dedication, we can work towards making this event successful

Thank you for your continued support and commitment to the Akola Branch of WIRC.



Turn your demons into art, your shadow into a friend, your fear into fuel, your failures into teachers, your weaknesses into reasons to keep fighting. Don't waste your pain. Recycle your heart.

ANDREA BALT



CA BHUSHAN JAJOO
TREASURER

Message From Treasurer

Dear Members of the Akola Branch of WIRC of ICAI,

I hope this message finds you in good health and high spirits. As the treasurer of the Akola Branch of the Western India Regional Council of the Institute of Chartered Accountants of India (ICAI), it is my pleasure to extend a warm welcome to all of you.

The Akola Branch of WIRC has been working tirelessly to uphold the values and ethics of the accountancy profession and to provide high-quality services to our members. We are committed to creating a supportive and inclusive environment where our members can network, learn and grow.

In the coming months, we have several exciting events and programs lined up for our members. These events will provide a platform for our members to learn from experts in the field, share their knowledge and experiences, and interact with other professionals in the industry.

I encourage all of you to actively participate in these events and make the most of the opportunities that are available to you through our branch. If you have any suggestions or feedback, please do not hesitate to contact us.

Thank you for your continued support and commitment to the Akola Branch of WIRC.



CA BHAVIKA NAULAKHA JAIN

PE VS PEG RATIO : WHICH ONE IS BETTER TOOL FOR INVESTORS?

PE Ratio

The Price to Earnings ratio, which is obtained by dividing the price of a stock (Market Price) by the Earnings per Share (EPS) of that company, is by far one of the most popular tools of ratio analysis. In laymen terms, it symbolises the amount of money that the market is ready to pay for every rupee of profits that the company generates. Eg. PE Ratio is 25 that's means market is ready to pay Rs.25 for every one rupee of profit.

The PE ratio has numerous types depending upon the metrics used in its calculation. The Trailing PE uses earnings of the past and the present stock price to calculate the ratio, while the Trailing Twelve

Month (TTM) PE uses earnings of the last 12 months. Then there is the Forward PE, where earnings of the future are estimated by mainly growth projections from either the company's management

Or from brokerages and research houses.

The PE standardizes the stock prices of various companies and helps to compare them with either the market benchmark or the industry group. A low PE in this way will mean that the company

is undervalued compared to its peers while a high PE will mean that the company is overvalued in contrast to its peer group. Another factor that contributes to different PEs for different sectors is the cyclical nature of the business cycle.

Pitfalls

Even though the PE ratio is very good for judging the market's expectations from the stock, it has some fatal flaws. Most of these pertain to different aspects of earnings.

Credit Sales: One of the most common ways to do this is through high credit sales. Since actual cash has not materialized, there is a risk of bad debts. Thus, by not considering the difference between cash and credit sales, the PE ratio fails to suitably reward the company



which has a higher percentage of cash sales in their revenue mix.

Capital Expenditure: Another major window dressing technique is incurring capital expenditure to achieve a particular level of earnings. A capital-intensive business (e.g. Defence Business) might need huge capital expenditure to achieve the same level of earnings generated by a less capital-intensive business (e.g. a Trading Business). Now some businesses might simply take on more debt to boost CAPEX and earn more while others are high growth less capital-intensive businesses, both with the same level of earnings and a similar stock price. In this case, the PE ratio will simply value both these vastly different companies at a similar PE multiple.

Growth Factor not considered: Third and probably the most important is the ratio's indifference towards growth. The PE ratio simply doesn't tell us anything about growth. Consider a scenario where company A has a PE of 45 while its industry group has an average PE of just 20. Now obviously company A is overvalued according to its industry group but let's assume that A has been growing over the past year at a rate of 40% while the whole of the industry has grown just 10%. Here company A is a better investment than the rest of its peers because of its superior growth.

Alternative can the investor use to establish a more coherent relationship between a company's stock price, earnings, and growth? Well, the answer lies in the successor to the PE ratio, The Price Earning to growth ratio (PEG ratio)

PEG Ratio

The PEG ratio popularised by the star fund manager Peter Lynch aims to compare a company's PE ratio and its expected growth. The formula of PEG is as follows
$$\text{PEG} = \text{PE multiple} / \text{Expected Growth}$$

This allows the investor to make a forward looking comparison for companies belonging to different sectors, unlike the PE ratio where the PE multiples used to fluctuate depending upon the industry group.

Consider an example of company A which is from the Defence sector and has a PE of 30 and company B of the Automobile sector and has a PE of 25. Going by just the PE ratios, an investor cannot make a logical choice as to which company is more attractively priced. Now, let's add in their growth rates as well. Assume that both companies grew at a rate of 25% and 15% respectively. Now we find that company A has a PEG of 1.2 while company B has a



PEG of 1.67. It's clear now that company B despite having a lower PE is overvalued as per the PEG ratio.

A stock is said to be fairly priced when its PEG ratio is 1, A stock with a PEG greater than 1 is said to be overvalued Conversely, if the PEG of a stock is below 1, it is said to be undervalued.

Pitfalls

The PEG ratio in essence assumes that growth rates will continue as per past trends. This assumption is the main drawback of this ratio because business environments are dynamic and this assumption might not hold.

Another drawback of the PEG ratio is that highly cyclical stocks might not meet PEG's conventional thumb rules.

Usefulness: PE and PEG

Let's say that an investor is bullish on the Electric Vehicles space and wants to invest in it. The first step, in this case, would be to take up the medium to large companies in this sector and find out their PE ratio and compare it to the industry average. If you started with, say 20 companies then you should take up the top 50%, which in this case will be 10 companies and discard the rest.

Look out for the growth rate of these five companies. Usually, the growth rate is calculated using EPS but one should also check out Sales growth and Margins growth over the past five years and compare the same with the overall sector to get a broader picture. Now use these growth rates to calculate the PEG of all these companies. This will condense information like Stock Price, EPS, and Sales growth into a single measure which can be used to make a more equitable comparison.

Now we know how the PE and PEG ratio can be used to make better and well informed investing decisions.

In addition to this, tools like PE will not be suitable to evaluate certain high-flying technology-centric companies because these companies often experience dramatic ups and downs in their earnings. However, in such stocks, PEG can be used.

Last, but not least, these are just two measures out of the several hundreds of ratios and dozens of other technical that play a role in determining the performance of a company. Thus, ideally speaking these two ratios should be combined with other measures as well to get a holistic view of the company's performance and its future prospects.



CA KRISHNAKUMAR MOHTA

Debt Funds Taxation Change from 1st April 2023 (FY2023-24)

Any gain on a mutual fund with less than 35% exposure to domestic equity will be considered short-term capital gain, irrespective of your holding period.

This new tax rule has been introduced as an amendment to the Finance Bill, 2023. This rule will be applicable from 1st April 2023. The idea behind this seems to be to bring parity in all fixed-income products i.e. debt mutual funds should be taxed similarly to fixed deposits.

Up to 31st March 2023, the gains in Debt Funds held for less than 3 years (or 36 months) were treated as Short Term Capital Gains (STCG) and taxed as per the investor's income tax slab rate. The Long-Term Capital Gains (LTCG) were on investments held for more than 3 years (or 36 months) and taxed at 20% with indexation

Let's consider an example.

You invest Rs 1 lac today in a debt mutual fund.

After 4 years, this amount grows to Rs 1.4 lacs. A total gain of Rs 40,000. Since the holding period is greater than 3 years, this gain is long term capital gain and will get indexation benefit.

Let's say the Cost of Inflation index (CII) in the year of purchase (FY2023) is 331 and in FY2027 is 380.

Your indexed cost of purchase will be = $380/331 * 1 \text{ lac} = \text{Rs } 1.14 \text{ lacs}$

Long term capital gain (taxable) = Sale price – Indexed cost of purchase = Rs 1.4 lacs – Rs 1.14 lacs = Rs 26,000

On this LTCG of 26,000, you pay 20% tax. 20% of 26,000 = **Rs 5,200**

As per the new rule, there shall be no concept of Long term capital gains for debt funds.

Hence, any gain irrespective of the holding period shall be considered and taxed as short-term capital gain.

In the above example, the gain of Rs 40,000 will be considered short-term capital gain. And if you are in 30% tax bracket, you will have to $30\% * 40,000 = \text{Rs } 13,333$ as tax.



It does not affect existing debt mutual fund investments. Your existing debt mutual fund investments or those debt MF investments made on or before March 31, 2023 will still be eligible for indexation. For such investments, short term capital gains (holding period up to 3 years) will be taxed at your marginal tax rate (tax slab). Long-term capital gains (holding period > 3 years) will be taxed at 20% after indexation.

The Collateral Damage

This new tax rule just does not affect the debt mutual funds. It affects all the mutual funds with less than 35% in equity. And not just any equity. It must be domestic equities.

Thus, a few categories apart from debt funds that will be impacted are as follows.

1. Gold mutual funds and ETFs
2. International equity FoFs
3. Conservative hybrid debt fund category where at least 75-90% of investments must be in debt instruments. If you have 75-90% in debt instruments, you cannot have 35% in equity.

Earlier, there were two kinds of mutual funds for tax-classification purposes. With less than 65% equity exposure. AND with 65% and above equity exposure.

Now there are three.

Exposure to Domestic Stocks	Less than 35%	35%-65%	65% and above
Short Term Holding Period	Everything is short term. No concept of long term capital gains	Upto 3 years	Upto 12 months
Long Term Holding Period		More than 3 years	More than 12 months
Short Term Capital Gains Tax	Marginal Tax Rate	Marginal Tax Rate	15%
Long Term Capital Gains Tax	Not applicable. All gain are taxed as STCG	20% after indexation	10%
Fund Categories	Debt Mutual Funds/ETFs/FOFs Conservative Hybrid Funds Gold Mutual Funds/ETFs/FoFs Foreign Equity Funds/ETFs/FoFs	Balanced Hybrid Funds	Equity Funds Arbitrage Funds Balanced Advantage Funds Aggressive Hybrid Funds



Who does this affect the most?

Clearly, if you are in higher income tax brackets. 20%-40% marginal tax rate.

Who is not affected?

If you are in 0-10% income tax bracket, you are not affected as much. Even after indexation benefit, your net tax liability would be somewhere in that range only. Hence, you should be fine.

If you are making investments in debt funds only for the short term (< 3 years), then the new tax rule does not impact you. Short term capital gains in debt funds are taxed at marginal income tax rate. And will be taxed at marginal tax rate even after April 1.

MF redemptions work on FIFO (A new folio or a new scheme)

Debt investments you made before March 31, 2023, are precious since these are eligible for indexation benefit. However, MF redemptions work on FIFO (first-in, first-out) basis.

Let's say if you are investing in HDFC Liquid fund.

When you redeem from this fund, the oldest units will be sold first. But you don't want to sell the older units since those are eligible for indexation benefit.

You want to sell the newer units (bought after April 1, 2023). How do you do that?

1. Invest in a different scheme (ICICI Liquid instead of HDFC Liquid). Sell first from ICICI Liquid if the need comes OR
2. Continue to invest in HDFC Liquid but in a new folio. If you need money, sell the units from the new folio first.

Who stands to Gain?

Debt MFs played an important role in building the bond market. The success of the Bharat bond fund was a good example. However, on the bright side, now the direct investment in bonds should increase substantially.

The change in tax rule takes away the biggest advantage of debt funds over bank fixed deposits. This move is expected to give a big boost to bank fixed deposits.

Within mutual funds, some schemes are likely to win inflow. E.g., balanced advantage funds, balanced hybrid funds, arbitrage funds, equity savings schemes etc.



The worrying part is the potential rise in the investor's risk profile as conservative investors will now be forced to try to out more riskier investments to receive the same post-tax return. While it is too early to say how it will impact the demand for debt funds, the Asset Management Companies will soon look at changing the mandates of a few of their debt funds to increase equity exposure via the arbitrage route to make them eligible once again for old debt fund indexation taxation.

It will be interesting to see how the market evolves!



CA PURVA LODHA PAREKH

PROFESSIONAL ETHICS / MISCONDUCT IN RELATION TO CA IN PRACTICE

DEFINITIONS :-

> **Professional ethics** encompass the personal, organizational, and corporate standards of behavior expected by an Individual.

The term **professionalism originally** applied to three learned professions: Divinity, Law, and Medicine. The term professionalism was also used for the military profession around this same time.

> Professionals and those working in acknowledged professions exercise specialist knowledge and skill. How the use of this knowledge should be governed when providing a service to the public can be considered a moral issue and is termed professional ethics. Examples of professionals are CA, Lawyer, Actuary, CS etc.

> Professionals are capable of making judgments, applying their skills, and reaching informed decisions in situations that the general public cannot because they have not attained the necessary knowledge and skills.\

The members of the institute have to compulsorily follow the following principles of ethics.

FUNDAMENTAL PRINCIPLES :-

> **Integrity:** – A professional accountant should be straightforward and honest in all professional and business relationships.

> **Objectivity:** – A professional accountant should not allow bias conflict of interest or undue influence of others to override professional judgments.



> **Professional Competence And Due Care :-**

A Chartered Accountant has a continuing duty to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service.

A professional accountant should act diligently and in accordance with applicable technical and

professional standards while providing professional services.

> **Confidentiality:** – A Chartered Accountant should respect the confidentiality of information acquired as a result of professional and employment relationships and should not disclose any such information to third parties without proper and specific authority unless there is legal or professional right or duty to disclose.

> Professional behaviour: – A professional accountant should comply with relevant laws and regulations and should avoid any action that discredits the profession.

CHARACTERISTICS OF PROFESSIONALISM:-

> Service to others.

> Assessment of client needs.

> Theoretical body of knowledge obtained through extended pre- service education.

> Standards for entry, practice, and ethical conduct Professional association to maintain standards.

> Continuing education and lifelong learning.

WHY TO IMPLEMENT PROFESSIONALISM:-

Most professionals have internally enforced codes of practice that members of the profession must follow to prevent exploitation of the client and to preserve the integrity of the profession. This is not only for the benefit of the client but also for the benefit of those belonging to that profession. Disciplinary codes allow the profession to define a standard of conduct and ensure that individual practitioners meet this standard, by disciplining them from the professional body if they do not practice accordingly. This allows those professionals who act with a conscience to practice in the knowledge that they will not be undermined commercially by those who have fewer ethical qualms.



PROFESSIONAL MISCONDUCT IN RELATION TO CHARTERED ACCOUNTANT IN PRACTICE :-

CLAUSE DETAILS REMARKS

1. A CA in practice is deemed to be guilty of professional misconduct if he :-

- Allows any person to practice in his name as a chartered accountant
- Unless such person is also a chartered accountant in practice and is in partnership with, or employed by himself.

This clause ensures work of accountant carried out by Professionally competent person who is a Chartered Accountant.

2. A CA in practice is deemed to be guilty of professional misconduct if he :-

- Pays or allows or agrees to pay or allow directly or indirectly any share commission or brokerage in fees or profits of his professional business to any person other than

- 1) A member of ICAI
- 2) Partner or Retired partner
- 3) Legal representative of deceased partner
- 4) Member of any other professional bodies
- 5) With such other persons having prescribed qualifications

This clause ensures practicing CA professionals shall obtain any work because of his own competence and not through any references or commission.

PROFESSIONAL MISCONDUCT IN RELATION TO MEMBERS GENERALLY:-

CLAUSE DETAILS

1 CA is deemed to be guilty of professional misconduct if he:-

- NOT being a fellow of the institute, but acts as a fellow of the institute.

2 A CA is deemed to be guilty of professional misconduct if he :-

- Does not supply the information called for, or
- Does not comply with the requirements asked for by The Institute, Council or any of its committees, director(discipline), board of discipline, disciplinary committee,



quality review board or the appellate authority.

3 A CA is deemed to be guilty of professional misconduct if he :-

- While inviting professional work from another chartered accountant or while responding to tenders or inquiries or while advertising through a write up or anything as provided for in clause 6 **Gives information knowing it to be false.**

Ethics is not definable in exact terms. It has to be exercised with consciousness, it includes the professional's thinking and feelings too.

Past Events



29 April 2023

1. Code of ethics :Intricacies and challenges **CA Jiten Saglani (Nagpur)**
2. Package scheme of Incentives 2019 by **CA Pankaj Agrawal (Akola)**

Media Coverage

पुण्य नगरी

आयसीएआय भवनात चर्चासत्र



अकोला : चार्टर्ड अकाउंटंट ऑफ इंडिया अकोला शाखेच्यावतीने तोष्णीवाल लेआउट परिसरातील आयसीएआय भवनात पॅकेज स्कीम ऑफ इन्सॅटिव्ह २०१९ व कोड ऑफ इथिक्स' या विषयावर चर्चासत्र मोठ्या उत्साहात संपन्न झाले. सनदी लेखापाल अकोला शाखेच्या अध्यक्ष सीए सीमा बाहेती यांनी यावेळी मनोगत व्यक्त करीत सनदी लेखापालांनी केंद्र व राज्य शासनाच्या विविध अनुदान व प्रोत्साहन योजनेचा उद्योजकांना माहितीच्या द्वारे लाभ देत उद्योग उभारणीसाठी मागास विभागाचा विकास होण्याकरिता प्रयत्न करावेत असे म्हणून कोड ऑफ इथिक्सची अद्यावत माहिती देत ही बाब प्रॅक्टिस करताना अंमलात आणण्याचे आवाहन केले. यावेळी सीए पंकज अग्रवाल, सीए जितेश सागलानी यांनी मार्गदर्शन करून सनदी लेखापालांच्या प्रश्नांचे निरसन केले. संचालन सीए अपूर्वा बजाज तर आभार सीए भूषण जाजू यांनी मानले. कार्यक्रमाच्या यशस्वीतेसाठी कार्यकारणी मंडळाने प्रयत्न केले असल्याची माहिती जनसंपर्क समितीचे अध्यक्ष सीए रमेश चौधरी यांनी दिली.

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लोकमत

सनदी लेखापालांचे 'कोड ऑफ इथिक्स' वर चर्चासत्र

लोकमत न्यूज नेटवर्क अकोला : चार्टर्ड अकाउंटंट ऑफ इंडिया अकोला शाखेच्यावतीने स्थानीय आयसीएआय भवनात 'पॅकेज स्कीम ऑफ इन्सॅटिव्ह २०१९' व 'कोड ऑफ इथिक्स' या विषयावर चर्चासत्र संपन्न झाले. सनदी लेखापाल अकोला शाखेच्या अध्यक्ष सीए सीमा बाहेती यांनी 'कोड ऑफ इथिक्स'ची

अद्यावत माहिती देत ही बाब प्रॅक्टिस करताना अंमलात आणण्याचे आवाहन केले. यावेळी सीए पंकज अग्रवाल सीए जितेश सागलानी यांनी मार्गदर्शन केले. संचालन सीए अपूर्वा बजाज यांनी, तर आभार प्रदर्शन सीए भूषण जाजू यांनी केले. कार्यक्रमासाठी कार्यकारणी मंडळाने प्रयत्न केल्याची माहिती सीए रमेश चौधरी यांनी दिली.

नवराष्ट्र

सनदी लेखापालांनी उद्योग उभारणीसाठी प्रयत्न करावे



अकोला, व्यूरो. सनदी लेखापाल यांनी उद्योग उभारणीसाठी प्रयत्न करावेत, असे प्रतिपादन सनदी लेखापाल अकोला शाखेच्या अध्यक्ष सीए सीमा बाहेती यांनी येथे केले. चार्टर्ड अकाउंटंट ऑफ इंडिया अकोला शाखेच्या वतीने येथील तोष्णीवाल लेआउट परिसरातील आयसीएआय भवनात 'पॅकेज स्कीम ऑफ इन्सॅटिव्ह २०१९ व कोड ऑफ इथिक्स' या विषयावर चर्चासत्र झाले. त्यावेळी त्या बोलत होत्या. त्या मन्गल्या की, सनदी लेखापालांनी केंद्र व राज्यशासनाच्या विविध अनुदान व प्रोत्साहन योजनेचा उद्योजकांना माहितीद्वारे लाभ देत उद्योग उभारणीसाठी मागास विभागाचा विकास

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सनदी लेखाकार उद्योग निर्माण मे सहयोग दे सीए सीमा बाहेती



अकोला- चार्टर्ड अकाउंटंट ऑफ इंडिया अकोला इकाई की ओरसे स्थानीय तोष्णीवाल लेआउट परिसर आयसीएआय भवन मे पॅकेज स्कीम ऑफ इन्सॅटिव्ह २०१९ एवं कोड ऑफ इथिक्स वर चर्चासत्र मोठ्या उत्साहात संपन्न झाले. सनदी लेखापाल अकोला शाखेच्या अध्यक्ष सीए सीमा बाहेती यांनी यावेळी आपले मनोगत व्यक्त करीत सनदी लेखापालांनी केंद्र व राज्य शासनाच्या विविध अनुदान व प्रोत्साहन योजनेचा उद्योजकांना माहितीच्या द्वारे लाभ देत उद्योग उभारणीसाठी मागास विभागाचा विकास होण्याकरिता प्रयत्न करावेत असे म्हणून कोड ऑफ इथिक्सची अद्यावत माहिती देत ही बाब प्रॅक्टिस करताना अंमलात आणण्याचे आवाहन केले. यावेळी पॅकेज स्कीम ऑफ इन्सॅटिव्ह २०१९ या विषयावर सीए पंकज अग्रवाल यांनी तर कोड ऑफ इथिक्स या विषयावर सीए जितेश सागलानी नागपूर यांनी मार्गदर्शन करून सनदी लेखापालांच्या प्रश्नांचे निरसन केले. संचालन सीए अपूर्वा बजाज यांनी केले. आभार सीए भूषण जाजू यांनी मानले. कार्यक्रमाच्या यशस्वीतेसाठी कार्यकारणी मंडळाने प्रयत्न केले असल्याची माहिती जनसंपर्क समितीचे अध्यक्ष सीए रमेश चौधरी यांनी दिली.

सनदी लेखाकार उद्योग निर्माण मे सहयोग दे- सीए सीमा बाहेती



अकोला, गंगाअटल सेवा
चार्टर्ड अकाउंटंट ऑफ इंडिया अकोला इकाई की ओरसे स्थानीय तोष्णीवाल लेआउट परिसर स्थित आयसीएआय भवन मे पॅकेज स्कीम ऑफ इन्सॅटिव्ह २०१९ एवं कोड ऑफ इथिक्स इस विषय पर बडे उत्साह के साथ चर्चासत्र संपन्न हुवा. आयसीएआय अकोला इकाई की अध्यक्ष सीए सीमा बाहेती ने इस सत्र मे अपना मनोगत व्यक्त कर सनदी लेखाकारो ने केंद्र व राज्य शासन की विविध अनुदान व प्रोत्साहन योजनाओ की उद्योजको को जानकारी देकर उनके उद्योग निर्माण मे सहयोग देकर अविकसित क्षेत्र के विकास हेतू प्रयत्न करने का आवाहन किया एवं कोड ऑफ इथिक्सची की चर्चा कर प्रॅक्टिस करते समय यह अंमल मे लाने की बात कही. चर्चासत्र मे पॅकेज स्कीम ऑफ इन्सॅटिव्ह २०१९ इस विषयपर सीए पंकज अग्रवाल ने एवं कोड ऑफ इथिक्स पर सीए जितेश सागलानी नागपूर ने मार्गदर्शन कर सनदी लेखाकारो के प्रश्न का निरसन किया. संचालन सीए अपूर्वा बजाज ने तथा आभार सीए भूषण जाजू ने माने. कार्यक्रम की सफलता हेतू कार्यकारणी समिती ने प्रयत्न किये. ऐसी जानकारी जनसंपर्क समिती के अध्यक्ष सीए रमेश चौधरी ने दी.

सनदी लेखापाल यांनी उद्योग उभारणीसाठी प्रयत्न करावेत- सीए सीमा बाहेती

प्रतिनिधी/४ मे
अकोला : चार्टर्ड अकाउंटंट ऑफ इंडिया अकोला शाखेच्या वतीने स्थानीय तोष्णीवाल लेआउट परिसरातील आयसीएआय भवनात पॅकेज स्कीम ऑफ इन्सॅटिव्ह २०१९ व कोड ऑफ इथिक्स या विषयावर चर्चासत्र मोठ्या उत्साहात संपन्न झाले. सनदी लेखापाल अकोला शाखेच्या अध्यक्ष सीए सीमा बाहेती यांनी यावेळी आपले मनोगत व्यक्त करीत सनदी लेखापालांनी केंद्र व राज्य शासनाच्या विविध अनुदान व प्रोत्साहन योजनेचा उद्योजकांना माहितीच्या द्वारे लाभ देत उद्योग उभारणीसाठी मागास विभागाचा विकास होण्याकरिता प्रयत्न करावेत असे म्हणून कोड ऑफ इथिक्सची अद्यावत माहिती देत ही बाब प्रॅक्टिस करताना अंमलात आणण्याचे आवाहन केले. यावेळी पॅकेज स्कीम ऑफ इन्सॅटिव्ह २०१९ या विषयावर सीए पंकज अग्रवाल यांनी तर कोड ऑफ इथिक्स या विषयावर सीए जितेश सागलानी नागपूर यांनी मार्गदर्शन करून सनदी लेखापालांच्या प्रश्नांचे निरसन केले. संचालन सीए



अपूर्वा बजाज यांनी तर आभार सीए भूषण जाजू यांनी मानले. कार्यक्रमाच्या यशस्वीतेसाठी कार्यकारणी मंडळाने प्रयत्न केले असल्याची माहिती जनसंपर्क समितीचे अध्यक्ष सीए रमेश चौधरी यांनी दिली.

Dear valued readers,

We would like to express our sincere gratitude for your continued support and interest in our newsletter. It is because of your encouragement and feedback that we strive to deliver informative and engaging content on a regular basis.

As we move forward, we are always looking for ways to improve and expand our coverage of various topics. To that end, we would like to invite you to contribute articles to our newsletter. We welcome your perspectives and insights on a wide range of subjects, from technology and business to lifestyle and culture.

If you have an article that you would like to submit, please do not hesitate to reach out to us. We would be delighted to consider your piece for publication in our upcoming issues.

Thank you once again for your support, and we look forward to hearing from you soon.

Best regards,

CA Pranay Bafna and the Newsletter Team.

*Thank
You*



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