Speak Up!

e-Newsletter

April-May 2021

WICASA NAGPUR





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



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From the Editors:

This issue of the Speak Up monthly e-newsletter of WICASA Nagpur features interesting articles on Technology and Data Analysis.

See Also – The Newly Formed Team WICASA for 2021-22



Chairman's Message



CA Saket Bagdia Chairman, Nagpur Branch of WIRC

It's a matter of immense pleasure and honour for me to communicate with the Student Friends, the future of the CA Profession, through this Newsletter being 'SPEAK UP!'

The motto of the Institute of Chartered Accountants of India is "य एष सुप्तेषु जागति", which literally means "a person who is awake in those that sleep". It is a quotation from the Upanishads (Kathopanishad). These lines of our Motto inspire us to be more responsible and that's the reason we CA's are called "Partners in Nation Building." Chartered Accountancy

profession, promises a challenging and highly rewarding professional life. It requires constant learning and practice to effectively evolve and excel in the professional arena.

Quoting the lines of Dr APJ Abdul Kalam, "Dreams is not that you see in sleep, it is something that does not let you sleep." This is a difficult time for all of us when our country is suffering adversely from a worldwide pandemic but students corona is just a phase which would eventually pass but learning should never stop as it would make us a person we aspire to be in our future.

Congratulations to the present Team WICASA 2021, led by our very young and dynamic CA Jiten Saglani, who has taken charge, ensuring to take all efforts, to serve in the best manner possible. It is very satisfying to note that, back-to-back valuable events and ventures in the form of webinars are being organized. Further, it gives satisfaction to the Organising Team, when active involvement of students is witnessed. The webinars are not only going to keep you duly updated but also allow lending an effective edge at all times. I believe that every student should grab this golden opportunity to invest precious time by attending the webinars and contribute as an active student by participating, raising queries, suggesting topics of interest, coming forward as a speaker, etc. We are looking forward to getting a positive response from your side to ensure that we stay connected through this newsletter and in our events to come.

Before signing off, it is to take the opportunity to sincerely wish good health, safety and prosperity, at all times.

Professionally Yours,

CA Saket Bagdia
Chairman,
Nagpur Branch of WIRC



WICASA Chairman's Message



Greetings and good wishes to all my Dear Student Friends! It is my absolute pleasure and delight to communicate to the Future Chartered Accountants, through this platform of WICASA Nagpur Branch, in the form of Newsletter Speak Up.

Firstly, I would like to wish you all a very Happy New Financial Year. With New year comes an opportunity to attain new heights, to try our hands on new things. Students of today have unmatched energy and great imagination, which when channelized, can do wonders. This is because, you, my friends

can see extraordinary dreams. You can go much beyond a defined curriculum because you have that passion that drives you from within. Celebrating this spirit of self-confidence and motivation, we offer you a whole new world of fun learning 'WICASA 2021'. A WICASA which is for the students, from the students. Team WICASA is ensuring to take best efforts for the students. Even though we have taken a forced path because of this unfortunate pandemic, we can utilise our time available at our disposal in the best way because it is rightly said, "We learn more in crisis than in comfort." It is very satisfying to note that back-to-back events in the form of webinars, YouTube sessions and competitions are being organised to keep students connected and also allowing them to keep themselves updated through continuous learning and getting a wonderful response on your part.

I know this pandemic is being difficult on all of us but this is the test of our perseverance that our CA journey teaches us the most. It's time to act more responsibly towards ourselves, family, friends and society to defend ourselves from this invisible but very strong corona. It's time to join hands and contribute to our society in every possible manner.

Show your support and have a great learning experience through active participation in events to come.

With Warm Regards,

CA Jiten Saglani, Chairman, WICASA Nagpur



Message from WICASA Desk



Mr. Ameya Soman Vice-Chairman, WICASA Nagpur

Dear All,

It gives me immense pleasure to have a word with you through this monthly e-newsletter. At the outset, I would like to congratulate our newly formed WICASA Committee for getting nominated for the term of 2021-22. As a team, we always plan to have a lot of innovative activities, be it academic, co-curricular and extra-curricular to keep you all engaged in the process of learning. We always have been believing in the thought, "WICASA is of the students, by the students and for

the students."

Friends, the times are tough, and we should take care of ourselves as well as of our family. We should take utmost precautions and follow all the health-safety protocols be it staying at homes as far as possible, use of masks, sanitisers, etc. But does that mean we should stop our overall development? No! We should make the best use of the available time and engage ourselves in something productive. We, at WICASA, have been organizing webinars and online sessions on many interesting topics which will surely add up to your knowledge. Apart from academic activities we also plan to conduct various co-curricular and extra-curricular funfilled activities which are much needed these days. So, keep participating, learn, unlearn and relearn.

Friends, as the CA Exams are approaching, many of you must be engrossed in studies. Study hard, stay focused, have some exercise, have a healthy diet and most importantly, do not lose your calm. All the best! Come out with flying colours.

"Believe in yourself, push your limits, experience life, conquer your goals and be happy."

With Best Regards,

Mr. Ameya Soman Vice-Chairman, WICASA Nagpur



Message from WICASA Desk



Miss. Aviral Barange Secretary, WICASA Nagpur

Dear Friends,

It gives me immense pleasure to share the April-May issue of 'Speak up' with you all and to have this opportunity to share my words with you all.

I consider myself extremely fortunate to be a part of this WICASA committee which has such a rich and vibrant history. Also, I would extend my heartiest congratulations to the newly formed WICASA committee.

As truly said, WICASA is of the students, for the students & by the students, we will extend all our support to the student fraternity whenever required. I would also appreciate the work of previous WICASA committees who have worked extremely well and had set benchmarks really high. We will leave no stone unturned to live up to your expectations and continue the legacy.

I know the pandemic is being difficult for all of us but 'After every storm comes a rainbow'. Have faith and everything would be back to normal.

Even the situation is slight difficult we are trying our best to stay connected with you all through virtual webinars, contests and activities and we have in store a lot many interesting and exciting things for you all in days to come.

I sincerely appreciate and congratulate the efforts of all those who have contributed to this edition of the newsletter. I hope that you all step up with the WICASA team with your constant support to make this journey a memorable one.

At last, I would just say have patience, perseverance and determination and no force in the world can stop you from marching on the path of success.

Happy Reading,

Miss. Aviral Barange Secretary, WICASA Nagpur



The New WICASA Team

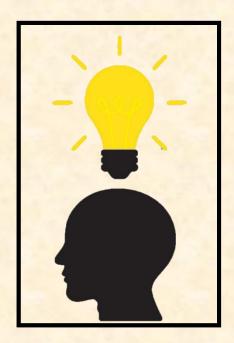


Installation Ceremony of Team WICASA Nagpur

CA Saket Bagdia	Chairman, Nagpur Branch of WIRC of ICAI
CA Abhijit Kelkar	Regional Council Member, WIRC
CA Jiten Saglani	Chairman, WICASA Nagpur
Mr Ameya Soman	Vice-Chairman, WICASA Nagpur
Miss Aviral Barange	Secretary, WICASA Nagpur
Mr Karan Agrawal	Joint Secretary, WICASA Nagpur
Miss Radhika Taneja	Treasurer, WICASA Nagpur
Miss Ravina Tayade	Joint Editor, WICASA Nagpur
Mr Karan Tajne	Joint Editor, WICASA Nagpur
Mr Parag Jain	Executive Member, WICASA Nagpur





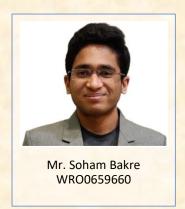


Articles Section





Technology: Need of the Decade



echnology....What comes to our mind when we hear this word? Anything which makes our life easy is called technology. Since the beginning of 2010, technology has skyrocketed in such a way that today, we cannot imagine our life without technology. A lot has changed in this past decade. As life progressed, our demands and aspirations evolved and hence the technology also came hand-in-hand. Who could've imagined that we would get such

technological ease in the future? Did you imagine it will possible to order food or a cab by your mobile in 2010? No. The aspirations were different, the whole system was different and hence we evolved as human beings.

We were progressing so fast in conventional technology till 2019 before the Pandemic began. But Pandemic didn't stop our growth. It was just when we realized that the normal is not really the normal. Meetings got online, supply chains got online, the whole system shifted to the cloud with the help of the internet. But the internet is not the whole technology. The road to survival- Vaccines; are also one of the best inventions of technology. We never know what's in store next. It may even be possible that we may engineer our body type and get the skills we want at the tip of our fingers. You never



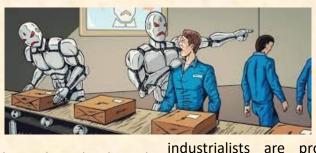


Technology: Need of the Decade

know! The leaders of technology have already hinted at such technologies.

Technology makes our life very easy. Can you imagine living without technology in the

current scenario?
The need for technology has jumped so much that it's difficult to live without the same even a single day.



This pandemic accelerated technological progress by almost 10 years!! Having meetings and other office tasks online in a normal course was not at all expected 2-3 years ago. Pandemic affected the businesses but technology helped them at least sustain and prevented them from dying. Many new businesses cropped up in this lockdown and technology is the only reason behind it. There is no reason why one should be sceptical of the technology. It is only to take care that technology shouldn't one day make the human race jobless.

Talking about this, technology brings out the best in us. We focus only on what's productive and value-adding. All unproductive and manual tasks are automated with the help of technology and we focus only on what's important. This brings us to a concept called obsolescence. The rate of technological progress also highlights the rate of technological obsolescence. The more progress we make in the technological world, the faster the previous technology becomes useless. This is not only limited to technology but human skills as well. Just when the world thought Nokia and Blackberry phones were the future, smartphones entered the market and finished off the old "button" phones. Now in

the future, there might be screen-less on-air smartphones which may even destroy the smartphone market which many

industrialists are proud of. Nothing is temporary in this technological world. Every technology is invented only on the 2 basic notions. One is it is brought to make the life easy and second is to replace the old practices, customs and processes. This is also a threat to humans. Technology makes our life easy but at the cost of changing something pre-existing. This change may result in severe job loss. Yes, its intention is only to make our life easy. Manual processes are completed by humans and once these processes are automated, the entire human capital, doing these manual processes will go jobless. It is best for the efficiency and growth perspective of the business but it is wrong from the human angle. With the introduction of AI and IoT, many techies and founders of technologies are on the verge of getting jobless. This is the threat that we need to avert to sustain humanity. From the business angle, it is fair enough. If technology is invented which automates the processes and reduces costs, why would one refrain from using it?

Technology and CA Profession: Our prestigious profession of Chartered



Technology: Need of the Decade

Accountancy has also evolved a lot with the help of technology. Right from the good old days when recording of transactions and returns filing was manual, technology advanced and changed the entire structure. The framework is the same but the way of doing it is evolved over the years. Our focus on the "actual" work has increased due to the use of technology. This also opened up a new dimension in the profession. The use of Computer Assisted Tools boosted our work efficiency and accuracy. As the business went online, the CA practice (to some extent) also got online. New fields such as Information System Audits and Technology Audit emerged with the emergence of technology. Regular and conventional jobs like returns filing became clerical in nature.

Technology has been the backbone of the fights against Covid-19. Even our ICAI & WICASA Nagpur branch did a wonderful job in providing the necessary medical facilities to the needy. All this was possible only due to the correct and timely use of technology. Apart from this; contact tracing, vaccine registration, getting leads for medicines and

beds- everything was easy with the help of technology. We cannot even imagine how we would've handled the pandemic without the use of technology.

When we introspect our relation with any kind of technology, we come to know how far we have come in the advent of making our life easy. This technology has made our life easy but has made us lazy as well. Technological advancements led to the introduction to social media and other distractions which messed up our entire dopamine-release cycle, leading to a lack of motivation among people. Yes, technology is the backbone of humanity but we will achieve its true purpose only when we overcome the human threat (mentioned above) and its overuse. The world is run by living beings. It won't be worth it to give the controls of this beautiful world to a machine only because of the pursuit to make life easy. It would be a total mess.

Technology is a great leveller, a superb servant but a terrible master. It is the biggest need of not only this decade but of the entire future!



Mr. Ashutosh Lohkare WRO0597043

hat is Data? A piece of information (i.e., in common terms) "Facts and statistics collected together for reference or analysis." It is a base from which we derive the information to draw conclusions. Clive Humby quoted "Data is the new oil". He is a British mathematician also an entrepreneur in the field of data science and customer-

Tesco's Clubcard loyalty program which we are all part of nowadays. For illustration when we visit a mall or big brands, we are offered a card that holds points for every purchase we make from them and later which are redeemable in future.

Now let's have a light on 'Analysis' and 'Analytics'. The term 'Analysis' means a detailed examination of the elements or structure of something. An analysis looks backwards over time, providing marketers with a historical view of what has happened Whereas 'Analytics' means systemic computational analysis of data or statistics. It is used for the discovery, interpretation, and communication of meaningful patterns in data. Analytics look forward to modelling the future or predict a result. At this point let's





combine Data & Analysis. Data Analysis is a "Process of inspecting, cleansing, transforming and modelling data to discover useful information, informing conclusions and supporting decision-making" In today's business world, data analysis plays a role in making decisions more scientific and helping businesses operate more effectively.

Let's check the Tools for Data Analysis

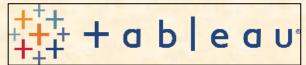
Excel: It has a variety of compelling features,



and with additional plugins installed, it can handle a massive amount of data. So, if you have data that does not come near the significant data

margin, then Excel can be a very versatile tool for data analysis.

<u>Tableau:</u> It falls under the BI Tool category, made for the **sole purpose of data analysis**. The <u>essence</u> of Tableau is the <u>Pivot Table and Pivot Chart</u> and works towards representing



data in the most user-friendly way. It additionally has a data cleaning feature along with brilliant analytical functions.

<u>Power BI:</u> It initially started as a plugin for Excel, but later on, detached from it to develop in one of the most data analytics



tools. Its PowerPivot and DAX language can implement sophisticated advanced

analytics similar to writing Excel formulas.

Fine Report: comes with a straightforward drag and drops operation, which helps to design various styles of reports and build a



data decision analysis system. It can directly connect to all kinds of databases, and its format is similar to that of Excel. Additionally, it also **provides** a variety of dashboard templates and **several self-developed visual plug-in libraries**.

R & Python: These are programming languages that are very powerful and flexible. R is best at statistical analysis, such



as normal distribution, cluster classification algorithms, and regression analysis. It also performs individual

predictive analysis like customer behaviour, his spending, items preferred by him based on his browsing history, and more. It also involves concepts of machine learning and artificial intelligence.

After having a look at the tools, now how should we decide to pick the right tool? Given below are certain key factors which must be fulfilled by the Software/Tool.

The right Data Analytic software will also hold these capabilities:

- Log procedures performed on data.
- Allow users to easily re-run the analysis with minor changes.
- Be scalable with regards to the platform.
- Ensure that the vendor's vision is in line with the organization's vision.



Include training and support.

Now let's understand some Data Analysis
Applications for Internal Audit:

Data analysis is useful for tracing Improper Disbursements like Duplicate Payments, Unapproved Purchases, Payments for items not received, Payments in excess of approval levels, Missed discounts or credits. Explaining them further data analysis helps in the following:

- Detect duplicate payments using dates, payees, vendor invoice numbers and amounts.
- Identify invoices or payments to vendors without a valid purchase order.
- Find invoices for more than one purchase order authorization.
- Extract vendors with duplicate invoice numbers.
- Find invoice payments issued on nonbusiness days (Saturdays and Sundays).
- Identify credits issued by or outstanding with vendors.
- Identify goods invoiced and paid, but not shown as being received
- Look for payments to vendors not on contract.
- Look for multiple payments to the same vendor on the same date or the same amount (excluding recurring charges, such as rent).

Moving ahead to talk about Data Analysis Techniques. There are different techniques for Data Analysis depending upon the question at hand. To classify them there are two techniques based on Mathematics and

Statistics another based on Visualization and Graphs.

Now talking about Techniques based on **Mathematics and Statistics** here are some of them:

- Descriptive Analysis: Descriptive Analysis takes into account the historical data, Key Performance Indicators, and describes the performance based on a chosen benchmark. It takes into account past trends and how they might influence future performance.
- Factor Analysis: A technique that is used to reduce a large number of variables into a fewer number of factors. This technique extracts maximum common variance from all variables and puts them into a common score. As an index of all variables, we can use this score for further analysis.
- Regression Analysis: This technique works by modelling the relationship between a dependent variable and one or more independent variables (often 'predictors', 'covariates', or called 'features'). The most common form of regression analysis is linear regression. Regression can help finance and investment professionals as well as professionals in other businesses. Regression can also help predict sales for a company based on weather, previous sales, GDP growth, or other types of conditions.
- Discriminant Analysis: It is a classification technique in data mining. It identifies the different points in different groups based on variable



measurements. In simple terms, it identifies what *makes two groups* different from one another; this helps to identify new items.

Time Series Analysis: In this kind of analysis, measurements are spanned across time, which gives us a collection of organized data known as time series.

Moving ahead towards Techniques based on Visualization and Graphs

- Column Chart, Bar Chart: Both these charts are used to present numerical differences between categories. The column chart takes to the height of the columns to reflect the differences. Axes interchange in the case of the bar chart.
- Funnel Chart: This chart represents the proportion of each stage and reflects the size of each module. It helps in comparing rankings.
- Line Chart: This chart is used to represent the change of data over a continuous interval of time. It is the

- most commonly used nowadays at every instance.
- Area Chart: This concept is based on the line chart. It additionally fills the area between the polyline and the axis with colour, thus representing better trend information.

Well even after understanding data analysis, various tools and methods of analysis there are few things to be kept under a view of certain standards on internal audit. Before moving on to those, let us know, what are Standards on Internal Audit? They are Standards on Internal Audit (SIAs) establish uniform evaluation criteria, processes and practices. The Standards are pronouncements that form the basis for conducting all internal audit activity. These pronouncements are designed to help the auditor to discharge responsibilities was, originally, issued in November 2004, revised in July 2007, and was recommendatory in nature.





Standards on Internal Audit shall become mandatory from such date as notified by the Council.

I would like to mention a few to conclude, they are SIA 7 – Quality Assurance in Internal Audit which specifies a system for assuring quality in an internal audit. There should be a reasonable assurance that the internal auditors comply with professional standards, regulatory and legal requirements so that the reports issued by them are appropriate in the circumstances. Also, SIA 14 - Internal Audit

in an Information Technology Environment which ensures that authorized, correct and complete data is made available and provides for timely detection and correction of errors; accuracy and completeness of output; provide adequate data security; prevent unauthorized amendments; provide for the safe custody of source code of application software and data files.

Hope this information is enlightening and useful to the dear reader

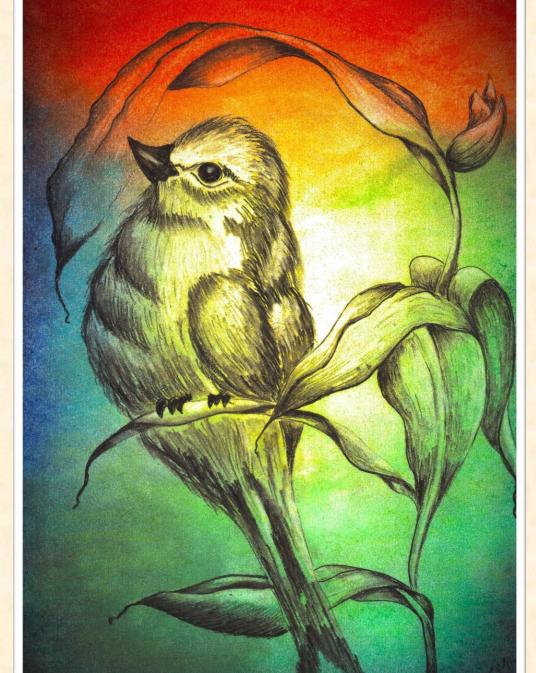














Suraj Mundhada WRO0624634





SOMETIMES THERE'S LIGHT NOT HIST AT THE FND OF THE TUNNEL

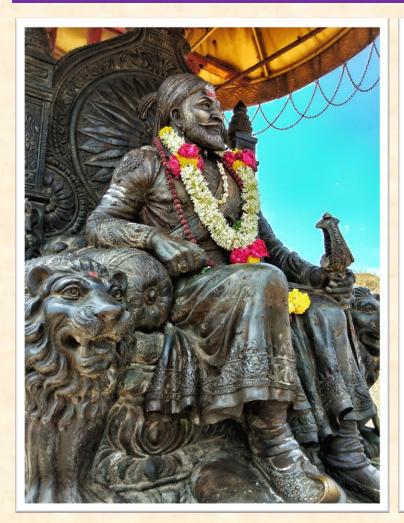


THE PLIGHT OF A REAPER, INDIFFERENT TO A SMILE NOW AND THEN.



Ajinkya Deo WRO0637361







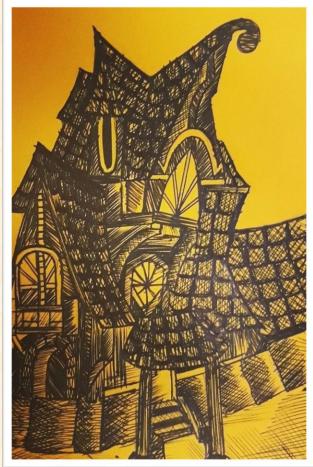








Shambhavi Deo WRO0623721





<u>जिंदगी</u>

कुछ बिखरी जिंदगी
फिर रूठ गई हमसे
कुछ साथ रही पल भर
और छूट गई हमसे
कुछ सिमटी से मिलि
और टूट गई हमसे
कुछ हसते हसते
फिर रूठ गई हमसे



Akanksha Shinde WRO0605123





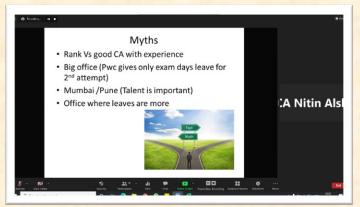
2 Days Webinar on Statutory Bank Branch Audit





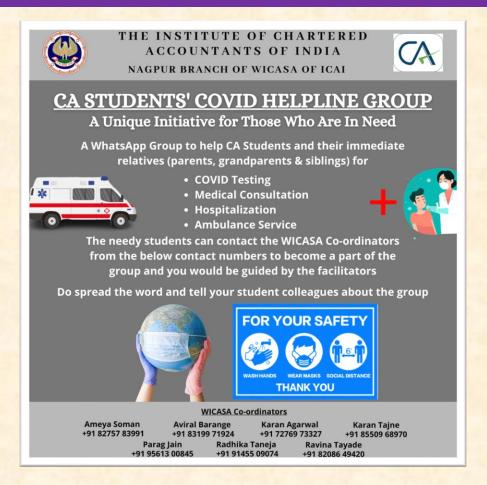






Webinar on Articleship & How to Handle Fear of CA Exams





A Helpline Group
Managed by CA
Members to
provide help to
Covid Affected
Students and their
family members.



A Career Counselling Programme for the Undergraduate Students of CPC, Nagpur



Workshops to Inculcate Financial Literacy Among the CA Students







Wall of Fame

WINNERS WINNERS WINNERS!



Holi Selfie Contest





Sakshi Rawat NRO0478705

<u>Virtual Holi Celebration – Antakshari</u>



WRO0620562







Wall of Fame

<u>Virtual Holi Celebration – Team Doodling</u>



Soham Bakre WRO0659660



WRO0643302



Rahul Patel WRO0651713

Covid Caption Contest

"तोंडावर नेहमी मास्क धरू, भारताला करोना मुक्त करू"

"बार बार हाँ, बोलो यार हाँ, अपनी जीत हो, कोरोना की हार हाँ"

"We know that, united we stand and divided we fall.

But in this Covid-19 situation, we should remember, united we fall and divided we stand.

Maintain social distance."



Ariha Shah WRO0616449



WICASA Nagpur in the News

lokmat Times

'Technology is vital during bank audits'

LOKMAT NEWS NETROWK NAGPUR, APRIL 29

webinar titled 'Statutory Bank Branch Audit' was organised for CA students by Nagpur branch of WICASA of ICAI, in association with Akola & Amravati Branches of WICASA of ICAI to update the students about the various provi-sions, intricacies and challenges faced while perform-ing bank branch Audit.

Past chairman of Nagpur branch and the chief guest of the webinar CA Swapnil Agrawal emphasized on the importance of technology in the day to day working and the practicalities one may face during bank audits in the pandemic situation. He



(From L) Coordinator Akanksha Shinde, WICASA Nagpur chairman CA Jiten Saglani, CA Swapnil Agrawal and CA Saket Bagdia during a webinar.

said that the CA students going on bank audits this year have to understand the responsibility assigned with performing bank Audits this

Chairman of Nagpur Branch of WICASA CA Jiten Saglani, emphasised on how important, in our field of CAs is, to stay updat-

ed. Chairman of Nagpur Branch of ICAI CA Saket Bagdia in his opening address to the students, stated that one should take the benefit of the session in their bank audit work.

Singh Amarieet Sandhu covered the area of "Audit of Advances" wherein he discussed the various process for verification of advances and the extent to which verification to be done for determining the efficacy of internal control

CA Prashant Tidke from Pune explained the topic "IRAC Norms for NPA Provisioning". CA Ninad Nandgaonkar explained the topic "Audit under CBS Environment".CA Deepak Agrawal, Chairman of Akola Branch of WICASA and CA Pawan Jajoo, Chairman of Amravati Branch of WICASA, men-tioned the significance of the session and the takeaways which would benefit the students from the ses-

The Hitavada

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Articleship plays vital role in CA profession: Kavita Loya

■ Business Bureau

FORMER Chairperson of Nagpur Branch of ICAI CA Kavita Loya said that the having hands on experience while undergoing Chartered Accountancy course in the form of articleship is a boon for aspiring the students. She was speaking at the webinar organised recently by the Nagpur Branch of WICASA of Institue of Chartered Accountants of India (ICAI) in association with Akola and Jalgaon branches of WICASA of ICAI and Chandrapur and Wardha CPE Chapters of ICAI.

Shewas chiefguest of the webinar. Loya who is the first lady Chairman of the Nagpur Branch further said that CA is a great and the best profession which not only gives good stature in the society to the person but also gives name, fame and money.

CA Jiten Saglani, Chairman of Nagpur Branch of WICASA, addressed the webinar by high-



CA Jiten Saglani

on with it.

Nagpur

from the mistakes.



CA Rupam

lighting the importance of the

three-year journey of CA student

of becoming a professional. He

said, "If you want to become pre-

cious, always go deep, then only you will be valuable." To moti-

vate the students appearing for

the upcoming exams, he quot-

ed, "If you fail to plan, you plan

to fail" and also stated to not to

ignore failure but to have a head-

Branch

expressed articleship as a phase

in which students make mistakes

CA Saket Bagdia, Chairman of

of ICAI,



CA Kavita Loya



CA Nitin Alshi, the speaker on



CA Saket Bagdia



CA Nitin Alshi



CA Ravi

topic of articleship stated that what is learnt in articleship is more important than from where articleship is done. He discussed that articleship is comprised of segments- Learning, Application and Leadership. He explained changing scenarios and areas of opportunities in CA profession, not restricted to accounting or taxation but varied areas are open for him say risk assessment, strategic man-

agement, MIS, etc. CA Rupam Bardia, the speaker on handling fear of CA exams

in his deliberation differential ed between fear and fever an said exam fear is good becaus that makes one disciplined.

CA Ravi Taori made a calcula tion of the limited time availabl for studies about which man students keep on complaining

CA Deepak Agrawal, Chairma of Akola Branch of WICASA, gav the concluding remarks.

The webinar was conducted b NagpurWICASA Team compris ing Ameya Soman, Barange, Karan Agarwal, Kara Tajne, Parag Jain, Radhika Tanej and Ravina Tayade.



WICASA Nagpur in the News

तरुण≗भारत

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आयसीआयसीएतर्फे आभासी चर्चासत्र

नागपर, ३० एप्रिल

बँक शाखा अंकेक्षण करताना विविध तरतुदी, विल्लघ्टता आणि आह्नानांबाबत विद्याध्योंना अवगत करून टेण्णासाठी आयसीआयसीएच्या नागपूर शाखेतफें एका आमासी चर्चासगांचे नृकतेव आयोजन करण्यात आले. वैधानिक बँक शाखा अंकेक्षण हा चर्चासगांचा विषय होता. यात सीए स्वप्निल अग्रवाल गमुख मार्गदर्शक म्हणून उपस्थित होते.

विद्याध्यांना मार्गदर्शन करताना स्विप्तिल अग्रवाल म्हणाले, कोरोनासारख्या महामारीख्या प्रसंगा विद्यानिक केंद्र शाखा ऑडिट एक संधी आणि आव्हानाप्रमाणे आहे. त्यांनी दैनंदिन कामकाजामध्ये ग्रौद्योगिकीचे महत्त्व आणि महामारीख्या स्वरात अंकिक्षण करताना व्यावहारिकतेचा सामना करण्यावर अधिक भर दिला. त्यांनी सांगितले की, यावधीं बँक कंक्ष्रेक्षण करताना व्यावहारिकतेचा सामना करण्यावर अधिक भर दिला. त्यांनी सांगितले की, यावधीं बँक कंक्ष्रेक्षणाकरताना आण्वा वाद्याध्यांनी अंक्रेक्षण करताना आपती जबाबदारी

समजून घेतली पाहिजे. जी बँक शाखा पूर्ण वर्षभरात जी काही आर्थिक देवाण-चेवाणीचे कार्य करते, त्याचे अंकेक्षण एका आठवड्यात करणे ही एक संधी आणि आदरानहीं आहे. कार्याची काळजीपूर्वक योजना आणि योग्य माहिती घेऊन बँकेचे अंकेक्षण चांगस्या प्रकारे कार्यान्वित केले जाऊ यकते. बँकेचे अंकेक्षण करताना जिज्ञास् मानस्करता असायला हवी.

नागपूर शाखेचे अध्यक्ष सीए जीतेन सगतानी यांनी मान्यवरांचे स्वागत करून अंकेक्षण क्षेत्रात ज्वायात्व राहणे किती महत्त्वाचे आहे, यावर विचार मांडले. उद्धादनपर भाषणात सीए साकेत बागडिया यांनी विद्याध्याना अशाप्रकारच्या आयोजनाचा ताम घेण्याचे आवाहन केले. सीए अमरजीत सिंह संधू, सीए प्रशांत तिडके (पुणे), सीए आधीष बङो, सीए निनादों नंदगावकर, सीए दीमक अग्रवात आणि सीए पवन जाजू यांनीही मार्गदर्शन केले.

√(तभा वृत्तसेवा)



विदर्भ की बात SUNDAY



• वर्ष 21 • अंक 162

नागपुर, रविवार, 9 मई 2021

सीए प्रोफेशन में आर्टिकलशिप महत्वपूर्ण भूमिका निभाती है - सीए लोया

सारचुर। ए वर्षी दुवर्डस प्रेरमानिताम एड तर 3 द्रे ओवासन प्रेर तर 3 द्रे ओवासन प्रेर तर 3 दे ओवासन प्रेर का और सीए एस्पार, द्रा विक स्त्रेगां अर्थात प्रकार के क्षेत्र के तर अर्थात के तर अर्थात कर का अर्थात के तर कर के तर कर के तर के तर कर के तर कर के तर के तर कर के तर अर्थात के तर अर्थात के तर कर के तर के तर कर के तर कर के तर के तर कर के तर के तर कर के तर के



लोधा ने सीए कोलं जुनते के लिए कार्यों को बावाई दी और करत कि वे जीवन में सम्बद्धारा की और अपने करना आर्थ कहा चुके हैं। उन्होंने कार्यों के अपने कहा की कारी हम में चीहना कहाने और अपनान करते और सीवाई के जिए तुमें सार्यों अपने अपित प्रतिकृत्यां के बाव अपना अपित प्रतिकृत्यां करने का अपना कार्यों अपनीत करने का अपना किसारा उन्होंने कार्यों से परीक्षा के दीरात अपने आप को समझ करने की सलाह ही, जिनती संच्या है। उन्हों देस्त की सलाह ही, जिनती संच्या है। उन्हों देस्त की सलाह ही। अपने तीन की



करने और अभ्यास साथ प्रकार प्र बीर देने की भी उनतेने सताह थी। किसास की नायुर प्राचा के अभ्यास सीए क्लिन सामानी ने होए बात में देशेना बनने की ती साल की तात के महत्या पर प्रकार प्रार्टत पर नेकिला को संबोधित किया उनते बहर, पार्टी करन कीमती बनन पार्टत हैं, तो अंग्रेस प्रियन कार्या में बार कभी आग कुन्यवन होंगे। आस्थाप परीक्षाओं के हिल्ल उनकेल होने बारत कार्यों के प्रारं अन्ते के लिए, उनतेने कहा, पार्टी आब बोनाा बनाने में बिहरत हाते हैं, तो अपर अस्ताल होने से घोता



बनाते हैं और अस्टरनाता को जाम अंदर्गन के कार्ने हुए असम्प्रकारी में दो तात करने की भी सतात इन्होंने थी। आईपीएकाई की नागुर शासत के अरुव्य और सामेंक शासत के अरुव्य और सामेंक शासतिक कर है और उन नातिकों से सीरहों हैं जो भित्रक के माने माने जातिए। इन्होंने आएं करा की माने जातिए। इन्होंने आएं करा की मान कर अस्का गीते सुदृक्त रोकों या नाम माने सिंग्हर गरियात सामें माने सामों के जिए उन्होंने आएं होनामा बहाते हुए कहा की, अस्के





यो में बदलते परिद्वारों और है। सीए रूपम मर्गदेश, सीए परिमा अवसाने के लोगे को सरकारण, जो के यह पैत कर को में हैं। ये सीए परिमा में साम कर का मान्या राज्य से सीमित्र की है मित्रिम मोजिंग कुण्यांत्र, मोजिंग की मोजिंग के प्रति के लोग के लाग के मोजिंग प्राचीन, प्राचार्याया में में मोगित्र के लिए अवस्था में मान्य में में मोगित्र के लिए अवस्था मान्याया में मान्या की किए अवस्था मान्याया में मान्याया मान्यायाया मान्यायाया मान्याया मान्याया मान्याया मान्याया मान्याया मान्याया मान्याया मान्याया

प्रश्नी में ऐसा एंग्रेड कर्ण करने की प्रश्नीवाल पर्वत के आपाड विकास स्वार्थ के लिए मिलाफ दोनों को पिट एक्टर्स के लिए मिलाफ दोनों को पिट एक्टर्स के लिए मिलाफ देन के लिए मिलाफ देन के लिए मिलाफ देन के लिए मिलाफ करने की समाप्त करने के लिए मान करने की समाप्त करने की लिए कर परिचार करने की समाप्त की लिए का समाप्त की परिचार करने की समाप्त की समाप



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