

## ***Technical Sessions topics***

### **Technical Session – 1 – Service Tax:**

Topic 1. Concept of Service, Definition, Inclusions and Exclusions

Topic 2. Place of Provision of Service Rules

### **Technical Session – 2- Taxation**

Topic 1. TDS-Section 194IA- Concept and issues

Topic 2. Taxation of capital gains and issues thereunder

### **Technical Session– 3 – Accounting Standards and Standards on Auditing**

Topic 1. Revenue based Accounting Standards - AS7 and AS9

Topic 2. SA700, SA705 and SA706 - Modified Audit Report - With case-studies

### **Technical Session – 4 - International Taxation**

Topic 1. International Taxation - Residence Principle vs. Source Principle

Topic 2. Meaning of 'International Transaction' with regard to Transfer Pricing

### **Technical Session - 5 – Companies Act (Debate)**

Topic 1. Is it better to be a partnership than a Company under the new Companies Act, 2013

Topic 2. To be or not to be - An auditor in the Company

### ***Important points to be noted:***

1. One student per topic, for each of the above technical topics, shall be shortlisted from all participating students. Time allotted for each topic (ie. each student) is 20 minutes.
2. For Technical Session 5, which is a debate, two students for each of the topic shall be shortlisted - one 'for' and one 'against'.
3. Soft copy of the background material (PPT & Word document) has to be mailed to [blrsicasa@icai.org](mailto:blrsicasa@icai.org) and [bangalore@icai.org](mailto:bangalore@icai.org) along with the Bio-data.
4. The student speaker is also required to record his/her presentation through Handy Cam/ Camera / Mobile Phone. The recorded Presentation should be sent by means of CD/DVD.
5. The Bio-data should mandatorily contain the following information about the student-

- a. ICAI registration number
  - b. Course Pursuing
  - c. Complete postal address
  - d. Mobile Number
  - e. Landline Number
  - f. Email address
  - g. Soft copy photograph**
  - h. CA firm where enrolled for article-ship along with the name of their Principal and Principal's contact number
  - i. Other pertinent details of the interested student speaker
6. Participating students are requested to adhere to the time frame ie. 20 minutes per topic. For debate, the time limit is 15 minutes 'for' and 15 minutes 'against' for each topic.
  7. Selected students will be informed either through email or through telephone within due time after the cut-off date.
  8. Selected students shall also be required to visit Bangalore branch much before the date of event for training and mentoring on presentation skills.
  9. The student speakers can participate only in 2 Conventions/Conferences organized by BOS in a year and a declaration to this effect to be obtained from each student at the time of accepting the invitation by him/her to present paper.

**All the required things (Background material, Bio-data & Video) should be sent to the Bangalore branch on or before the DUE DATE 20<sup>th</sup> November 2014.**

**NOTE: For the Overseas students who will be attending the conference as delegates all the expenses will be reimbursed by Board of Studies (BOS), ICAI except travel expenses incurred.**