



**Bangalore Branch of SICASA**



# **Southern India Chartered Accountants Students Association**

**SICASA E-Newsletter April-2017**

**“It always seems impossible until it's done.” - Nelson Mandela**

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## Preface

The E-newsletter of Southern India Chartered Accountant Students Association (SICASA), Bangalore is one of the means to keep ourselves abreast about the developments revolving around the Chartered Accountancy Profession through knowledge sharing while at the same time improving one's writing skills. It is also a platform for SICASA, Bangalore to directly connect with CA Students to inform and update them about past and upcoming SICASA Events.

The Team behind this E-newsletter have put their hard efforts to ensure that each successive issue of the E-newsletter is much better than the previous one. In this regard, we require strong support from CA Students community in terms of contributing quality materials (articles, short moral stories, legal updates, case laws analysis, etc.) towards the publication through E-newsletter as well as providing regular honest feedback on the E-newsletter to keep it growing.

We believe that, with your active participation, we will be able to regularly publish the newsletter on a timely basis. Hope this newsletter will be useful to you all. Let us make this initiative a grand success and a continuing one.

We would also like to appreciate the efforts of Yagya Gaire for his time and effort in compilation and design of this E-newsletter.

Please write to [blrsicasa@icai.org](mailto:blrsicasa@icai.org) for submitting your articles/materials as well as for any suggestions and feedback. You can also follow us on Facebook at <http://facebook.com/sicasabangalore> to keep yourselves updated with latest events of SICASA, Bangalore and can provide your suggestions there as well.



The views expressed in this newsletter are of the respective authors and neither the Bangalore Branch of Institute of Chartered Accountants (ICAI) nor SICASA, Bangalore endorse such views. Though maximum effort is made to ensure that correct and up-to-date information is published through this E-newsletter, the SICASA, Bangalore committee cannot guarantee the correctness or the authenticity of the articles published herein.

### **For more details, please contact SICASA Team**

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For Event Updates: <https://facebook.com/sicasabangalore>

## Branch Chairperson's Communique

Dear Students,

**Take chances. Take a lot of them. Because you must take a chance to make a choice or your life will never change.**

Many of you must be in the midst of preparing for May 2017 examinations. We always say that CA exams are very tough. But if you approach exams with zeal and will power instead of confronting it as a challenge, you will definitely come out with flying colors. Commitment and hard work will never be futile. One must know that most people fail not because of lack of ability but because of lack of desire, direction, dedication and discipline.

You might have faced failure despite your efforts. You must realize that if it wasn't hard, everyone would do it. It's the hard that makes it great. So never stop trying. Never stop believing. Never give up. Your day will come!

So wishing our dear students all the very best for the ensuing May 2017 Examinations.

On behalf of Bangalore Branch of SIRC of ICAI & Bangalore Branch of SICASA, I appreciate the initiative of BOS, ICAI for its varied activities which are beneficial to students fraternity, enabling to thrive and flourish as ideal professionals.

Today's students are tomorrow's members. In order to help the students in personality development, BOS is organizing programmes at Branches and Regional Offices. In this regard, an Elocution Contest under the banner of "**National Talent Hunt**" is being organized by BOS and the 1st level - Branch level competition will be held on 3rd July 2017. I request the students to participate in large numbers.

We are also happy to inform you that live virtual Coaching Classes through Webcast is being organized by BOS for students appearing for CPT Examination on 18th June, 2017. Students are requested to attend these live virtual Coaching Classes and get benefited.

In addition, the BOS council has approved the direct dispatch of study materials at student address based on online requisition at their convenience. This will save the environment by reducing pulping issues as well as help students get the latest material applicable for the exams at their doorstep. Detailed announcement regarding the same will be given at the earliest.

We always appreciate Chairman SICASA & Student Leaders for organizing programmes on current topics of professional interest. We request students to make use of these initiatives and derive benefit out of the same.

We would also request you to join our Branch coaching classes and other allied activities. We are pleased to inform you that expert and experienced faculty members will be conducting sessions for the benefit of students. Please disseminate the information to other students, as these special sessions will be of immense value to them.

With Best Regards,

**CA. Geetha A. B.**

**Chairperson**

**Bangalore Branch of SIRC of ICAI**



***Always do your best. What you plant now, you will harvest later. - Og Mandino***

## SICASA Bangalore Chairman's Communication

**My Dear Students,**

Hearty Greetings!

It's the first month of a brand New Financial Year -- a year full of hope, promises and new beginnings for each of us. But there will be struggles, road-blocks and challenges too that will stand in our way - that will leave us confused, dejected and may be even force us to take a step back. How then, are we going to rise above them all and march towards our happiness and successes. We need to plan and progress systematically to face the challenges posed at us in every move.



"SICASA SPEAKERS FORUM" to develop oral communication and leadership skills of the CA Students, which is going very well and well received by the students. As we have completed 8 weekly meeting, the benefits are visible in the students, whoever taken it seriously.

Bangalore Branch of SICASA is conducting Branch level national talent hunt program (elocution competition) on Saturday 3<sup>rd</sup> June 2017. The details of the program will be e-mailed to all the student.

As audit season is arriving, we have conducted a half a day Statutory Audit, Programme, documentation and reporting. The response was very good and the program was well appreciated.

In the month of May we have planned to conduct a full day Bank Concurrent Audit Seminar, which will help the students understand the nitty-gritty of bank concurrent audit.

We are planning to conduct SICASA AGM in the month May 2017 and we will form a new managing committee for the year 2017-18. I hereby request more and more students take active participation in the activities of the SICASA also take part in the upcoming election for the SICASA Managing committee.

Exams are approaching and I can understand the huge amount of time, effort, and sacrifice for this exercise and at some point of time we all need something to cheer us up to continue the quest. I hope the following quotes will be helpful to cheer you up.

"Though no one can go back and make a brand new start, anyone can start from now and make a brand new ending" – Carl Bard

"Recipe for success, study while others are sleeping, work while others are loafing, prepare while others are playing and dream while others are wishing"- William A Ward

"There is no secrets to success, it is the result of preparation, hard work and learning from failure" – General Colin Powell.

"Success is the sum of small efforts day in and day out" – Robert Collier

Wish you all the very best.

**CA B T Shetty**

**Chairman, SICASA Bengaluru**

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***Start where you are. Use what you have. Do what you can. - Arthur Ashe***

## Overview of SICASA Speakers Forum – An initiative of SICASA Bangalore

- Yagya Gaire



The previous month witnessed the inauguration of first SICASA Speakers Forum at Racecourse Road in the presence of SIRC Chairman, CA Cotha S Srinivas, ICAI Bangalore Chairperson, CA Geetha A B, SICASA Bangalore, Chairman, CA B. T. Shetty and other Chartered Accountants dignitaries who demonstrated the structure and format of the program as well as took up the challenge of providing guidance and support to the CA Students to meet the objectives of the Forum.

SICASA Speakers Forum, an initiative of SICASA, Bangalore, is a platform wherein CA Students undergoing articleship and/or yet to clear their CA Final Examination participate to develop, build and/or hone their soft skills and professional skills including public speaking skill.

It is a formal program, which runs for six months to a year, every Sunday for 2-3 hours, for a particular set/batch of students. Once they have cleared all the projects (approx. Nine projects), they are deemed to have completed the course and expected to handle the stage anywhere anytime without much fear and nervousness. It is also proposed to provide a Certificate of Participation for regular members who attend the Forum Meetings and complete all the projects.

The program has an identified structure and there are various projects which each of the participants is expected to complete. The program follows bottom up approach i.e. Only after one completes his/her first project, he/she is eligible to move to the next one. Time is a crucial factor during this program and strict adherence to the program schedule and/or agenda is required and expected from all the members. Agenda and other communications are circulated through a designated Whatsapp Group created for the members.

Every meeting will be divided into two sessions viz. Prepared Speech and Butterfly Session. In Prepared Speech Session, students will present their prepared speeches (topics based on the project) for 5-7 minutes. This will be followed by Butterfly Session (aka Table Talk session) where students have to go to the stage and talk upon a particular topic/subject and/or answer the question posed by the Session master. For this, the student will be given 2 (two) minutes time and he/she has to speak for at least one and a half minutes.

These sessions are followed by the Evaluation report presented by the General Evaluator with the help of other individual evaluators, timer and grammarian. The Listener will test the attentiveness of the members by running a short Questions and Answers Session. Presidents' remarks will conclude the meeting with the affirmation to meet again next week with a new agenda and new speeches.

In the above process, there are various roles to be taken up by CA Students. To name a few roles, there is the Master of Ceremony (MC) who will be running the show and giving overall shape to it; Butterfly Session master who will run the Butterfly Session; Timer to take the note of how much time each student/speaker takes on the stage; Grammarian to note best usages of words, phrases and idioms, etc.; Listener to take note of important aspects/gist/events/quotes of the speeches and run a Q&A show towards the end of the session.; etc.

There are also the Office Bearers, under the guidance of the President elected among the members, who will plan the forum meetings, work on the agendas, coordinate with various forum

***Failure is simply the opportunity to begin again, this time more intelligently. - Henry Ford***



members and new members, disseminate news about the forum, etc. Basically they are the team who do the work behind the scenes apart from their roles at the regular meetings. Manuals for all the office bearers as well as role players (MC, Timer, Grammarian, etc) are already prepared with the help of Chartered Accountants Professionals who are proficient and active in similar kind of Forums/Programmes. Further, guidelines or manual for each individual projects are in the process of formation with manual for Project 1 and Project 2 already finalized. All the roles and speeches are to be taken up as per Role Manuals and the Project Manuals respectively to make the program effective and get the most benefit out of Forum.

Eight meetings of the SICASA Speakers Forum, Racecourse Road have already been completed and CA Students attending the same have found the Forum very interesting and useful. Mr. Gurucharan V (Student), who attended the session for the first time on 19<sup>th</sup> March, 2017, says *"This is a very much needed program for CA Students. I don't understand why this was not introduced much earlier."* SICASA, Bangalore requested testimonials from few other Forum Members as well as mentors which are re-produced at the end of this article.

At this juncture, I find it imperative to place on record the time and efforts dedicated by CA Ravindranath, Partner, H R A & Co., Chartered Accountants, to provide the guidance for the members of SICASA Speakers Forum. On behalf of all the SICASA Speakers Forum, Racecourse Road, Committee Members, I would like to extend our warm gratitude to CA Ravindranath, SICASA Chairman, CA B. T. Shetty sir and all Chartered Accountants who have volunteered to attend the Forum meetings as the Chief Guest and take up the role of General Evaluator, for their time and support. We hope to have such guidance in upcoming days as well.

As the Vice-President Education of the Forum, I would also like to thank Mr. Sagar Bashyal (President), Mr. Shishir Rijal (Secretary), Mr. Basudev Shrestha (Vice-President Members), Mr. Suman Tiwari (Treasurer), Ms. Ramya B R (Vice-President) and Mr. Dhruv Rathor (Joint Secretary) (SICASA Speakers Forum – Racecourse Road, Committee Members) for their enthusiastic and dedicated efforts to keep the show running.

Those interested can approach any of the SICASA Speakers Forum Committee Members or reach out to us at our Facebook Page at <https://facebook.com/SICASABangalore> to know further details about the SICASA Speakers Forum initiative. The recordings of the meetings of SICASA Speakers Forum, Racecourse Road are available at SICASA, Bangalore's official Youtube Channel <https://www.youtube.com/channel/UCcZtoGglcEY2kTqgo7jse6A> and one may even go through the same to see the whole proceedings of Forum.

**People who are really interested and who can commit their time and efforts to attend the meetings can register themselves at <https://goo.gl/forms/hYMzGutl2v50Jvqh1>**

### SICASA Speakers Forum – Testimonials



"I believe learning is a continuous process and so does the SICASA Speakers Forum. We all are raw materials who need the polish to shine and the role of the polisher is humbly accepted by the SICASA Speakers Forum. A platform which has given me the confidence to stand and speak my mind out in front of an audience, to meet and listen to many others who are from the same fraternity having the common thought of progressing themselves not only on knowledge grounds but also on grounds of communication and presentation skills. It gives me immense pleasure being a part of this new revolution by SICASA, Bangalore." - **Sai Anupriya**, Forum Member, SRO0467787

***It is never too late to be what you might have been. - George Eliot***

## SICASA Speakers Forum – Testimonials



**CA Subramaniam Chittur**

**Mentor & Regular Guest**

<https://www.linkedin.com/in/subramaniamchittur/>

“SICASA Speakers forum (SSF) is a wonderful initiative started by the Bangalore Chapter of ICAI. CA students come from various background and most of them require help in building their personality. SSF fills the big gap in communication improvement which ICAI has been trying to fill up with the OP and the GMCS courses. Unlike the above SSF gives a scope for continuous improvement of communication by giving a platform for the same. The development plan for the participants ensures that the improvement is systematic and guaranteed. We will have a new crop of youngsters who will be having a high level of confidence and can be effective presenters and communicators. I attended the meeting and was amazed by the enthusiasm of the group.

Warren Buffet said that not knowing public speaking will be a liability all your life. Better you convert that liability into an asset and start enjoying the benefits.

**Congratulations guys. NOW MAKE IT A SUCCESS.”**



**Manish Bhansali,**

**Forum Member**

**SRO0452767**

Chartered Accountancy- World's Toughest Course, World's most valuable course and what not? Knowledge is in abundance with Chartered Accountants, thanks to the holistic curriculum we have. We have all been a victim to hearing from our friends, teachers and colleagues that a Chartered Accountant lacks in Presentation Skills. From CPT to IPCC to Articleship, it's still the same for me.

We do talk to our clients and best convey our knowledge to them, but why is that people think we lack in presentation skills? Simple, we are compared to the products of B-Schools and judged upon our presentation skills. What does it take to master presentation skills, I asked a friend of mine who's done his MBA. He says, rigorous speaking sessions is all it takes.

SICASA Speaker's Forum is offering this to us. With this platform at our disposal at this stage of our career, I'm sure the day isn't far when our knowledge base and skill set will be equally valued. None of the religions would have flourished so well had the charioteer not propagated them. It's only when a 30 year old person can share his experience with a 20 year old, can the younger one gain more experience in a short time. Looking forward for unlimited learning from this forum of ours and thanking the SICASA, team from the bottom of my heart.

***It does not matter how slowly you go as long as you do not stop. - Confucius***

## Informal Economy: A Hindrance to the Nation's Development

- Durga Prakash Dwibedi

Informal economy, a part of the economy, underlying there, serving a greater portion of the nation yet is not a positive sign for the growth.

When was the last time you went to a shopkeeper and requested some goods? He gave you. You then asked for the bill and he says, "Pay 200 more and take the goods with the bill, or just take the goods without paying the additional amount and the bill!!!" Now, two prices for the same good. Is that's possible? Yes, it is! The lesser price here forms the part of the informal economy! It goes unaccounted. It goes untaxed! Yes it does give benefit, but, only for a short term and to limited persons! The long term is drastically affected by it.



### **Introduction:**

Technically, the Informal economy has three dimensions –

- a) informal establishments or micro enterprises,
- b) informal activities concerning both production and services, and
- c) workers in informal employment

The term "informal", itself, is defined by many people in many ways ranging from simple to complex definitions. The term is also often commutated with the term 'illegal' as many accounts under the informal enterprises are hidden and not maintained transparently. But the informal economy should not be confused with the criminal economy, which deals in illegal goods and services. However, there are activities within the informal economy such as smuggling, drug dealing, trafficking and prostitution, which have clearly illegal ends.

### **Size of the informal economy:**

The informal economy is widespread. More than 70 per cent of the economically active population is involved in the informal economy.

### **Area it covers:**

Since, the informal economy is widespread; it has covered almost every area. Be it real estate or even a small vegetable.

- Farm and farm related: Self-employed, very small land holders, landless farm workers, tillers, cattle herders, former Kamaiyas, Haliyas, daily wage workers, exchange labour under parma tradition and non-registered large segment of economic activities concerning livestock, poultry, kitchen-gardening dairy, fisheries, sericulture, bee farming.
- Trading: Street vendors, Hawkers related to different products including very small traders.
- Craft-workers: Related to clay, metal, bamboo, wood and others.
- Construction: Normally daily wage workers related to building, wood work, road, stone quarrying, and brick-kiln.
- Transport: Porters, cleaners, Khalasi, loaders, Rickshaw pullers, auto-mechanics and helpers.
- Micro enterprise: Family based enterprise workers in various types of production and services.
- Other services: Barbers, cobblers, tailors, blacksmith, traditional entertainers.

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***Whatever you think, that you will be. If you think yourselves weak, weak you will be; if you think yourselves strong, strong you will be. - Swami Vivekananda***



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### Reason & Consequences:

Due to changing patterns of employment, the informal economy is rapidly expanding. However, workers in the informal economy face multiple of challenges and constraints because the government is not in a position to regulate it. Consequently, workers are subject to exploitation and deprived of many fundamental rights at work.

Now, one may contend the idea, that vegetable seller... they are informal, yes, what's wrong with that? Yes you are correct! I Yes, one might be correct. But, a rotten potato in the sack rots the whole sack! In the lieu of the correctness of the veggies seller i.e., ok with the informal economy, a major portion of the people, namely business make misuse of this and eventually a major chunk of revenue goes untapped by the government.

### Consequences:

We get the news every times the budget comes out, the government missed the collecting the targeted revenue. One of the main reasons is being of the economy as informal. We end up cursing the government rather than making a rational thinking, assessing problems and finding solution. A government needs money for different developmental projects. No more money, no more developmental projects.

The same clue applies here as well; the rich going richer, poor becoming poorer. The reason is clearly evident; the presence of informal economy.

The revenue generated out of this economy goes in wrong hands mostly eventually hampering the nation's development.

Peoples' living standards are not elevated. No access to quality education. In most cases the right to education even got compromised. Since many children are also involved in this.

If we talk of health, there is no access to quality health facilities. Government doesn't get proper support from its countrymen and hence confusing its responsibilities, lack of proper health services being one of them.

There is also no access to reasonably priced commodities. The prices of the commodities also get manipulated since being controlled by black marketers.

### Remedies to it:

- **Public Awareness:** Public awareness can prove to be a strong tool. We can help contribute spreading public awareness regarding how informal economy is hampering us.
- **Suggestion to Government:** Through the proper channels we can communicate to government and voluntarily offer ideas and suggestion into tackle this economic stigma
- **Financial literacy:** We shall conduct events programs with the purpose of sharing financial education. In the recourse, we can also request school and colleges across the country to give extra push in giving the right economic education.
- **Some other things we can do:** A detailed survey of informal work and employment should be carried out, covering working- and living conditions, so that a broad and nationwide picture will be available on the basis of which strategies, programmes and work-plans could be designed both by the government and non-governmental actors.
- Enterprise development and promotion of entrepreneurship is needed with basic emphasis on micro enterprises.

- Minimizing exploitative practices and worst forms of labour with particular focus on bondage, debt bonded, child bondage, trafficking and sexual exploitation of women should be a basic objective.
- Guarantee of minimum wages to workers and ensuring a system of fair wages based on skill and productivity followed by wage indexation initiatives is called for.
- Vitalising the labour administration and intensification of the labour inspection system would make existing regulation more relevant.

### Conclusion:

The informal economy in Nepal as well as other developing nations is very big and growing. It is transforming itself gradually from subsistence economy to a market based commercialized economy. But still it remains grossly neglected by the state. Government policies and legislation are also becoming void due to enforcement problems.

The major factor behind the low productivity and earnings in the informal sector is the poor support system in terms of technology, training and credit availability, etc. Demand side inventions are neglected in the support system. Each support unit is taken independently instead of a package of support. Lack of up-gradation of technology pushes informal activities into a low-equilibrium trap (poor selling to the poor).

### STORY

#### The important things in life

A philosophy professor stood before his class with some items on the table in front of him. When the class began, wordlessly he picked up a very large and empty mayonnaise jar and proceeded to fill it with rocks, about 2 inches in diameter.

He then asked the students if the jar was full. They agreed that it was.

So the professor then picked up a box of pebbles and poured them into the jar. He shook the jar lightly. The pebbles, of course, rolled into the open areas between the rocks.

He then asked the students again if the jar was full. They agreed it was.

The professor picked up a box of sand and poured it into the jar. Of course, the sand filled up the remaining open areas of the jar.

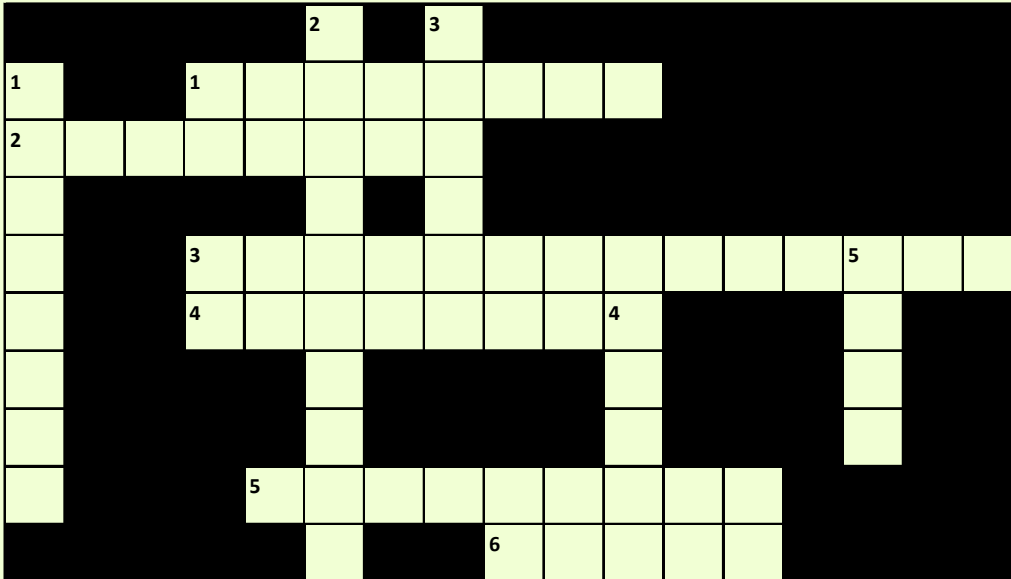
He then asked once more if the jar was full. The students responded with a unanimous "Yes."

"Now," said the professor, "I want you to recognize that this jar represents your life. The rocks are the important things – your family, your partner, your health, your children – things that if everything else was lost and only they remained, your life would still be full. The pebbles are the other things that matter – like your job, your house, your car. The sand is everything else, the small stuff."

"If you put the sand into the jar first," he continued, "there is no room for the pebbles or the rocks. The same goes for your life. If you spend all your time and energy on the small stuff, you will never have room for the things that are important to you. Pay attention to the things that are critical to your happiness. Play with your children. Take your partner out dancing. There will always be time to go to work, clean the house, give a dinner party, or fix the disposal."

"Take care of the rocks first – the things that really matter. Set your priorities. The rest is just sand."

## Crossword Puzzle #2017CP01



Across	
1	legally binding arrangement (8)
2	Payments out of goodwill (8)
3	To divest of value (14)
4	Statutory obligation (8)
5	Collection (9)
6	Examination (5)

Down	
1	Gearing (8)
2	Communication (10)
3	Regulatory Authority (4)
4	Measure of Return on Investment (5)
5	Partner in nation building (4)

Students can submit their solutions by sending a message to our [Facebook page](#).

The correct answer of the Crossword Puzzle will be **posted by the First Sunday of the following Month** to our Facebook page at <https://facebook.com/sicasabangalore>

*The secret of getting ahead is getting started. - Mark Twain*

## Quizzes and Brainteasers #2017QB01

1. In which year were the banks nationalized for the first time in India?	2. Who is the chairman of GST Council?
3. Budgeted sales in unit is 50 and breakeven sales in unit is 12 then margin of safety in units will be?	4. What is the taxable event under Goods and Services Tax?
5. Feed me and I live, yet give me a drink and I die. Who am I?	6. Which word in the dictionary is spelled incorrectly?
7. Take off my skin – I won't cry, but you will! What am I?	8. Imagine you are in a dark room. How do you get out?
9. In capital markets, What does ASBA stands for?	10. How many satellites did ISRO launched this year to create a Guinness world record?
11. What can you hold without ever touching, or using your hands?	12. What can you catch but not throw?
13. What occurs once in every minute, twice in every moment, yet never in a thousand years?	14. When you have me you immediately feel like sharing me. But, if you do share me, you don't have me?

1. Year 1969    2. Finance Minister    3. 38 (thirty-eight)    4. Outward Supply  
 5. Fire    6. Incorrectly    7. Onion    8. Just stop imagining!    9. Application Supported by Blocked Amount  
 10. 104 (one hundred four)    11. Your Breath  
 12. A cold    13. the letter 'M'    14. A secret

**Knowing is not enough; we must apply. Willing is not enough; we must do.**  
**- Johann Wolfgang von Goethe**



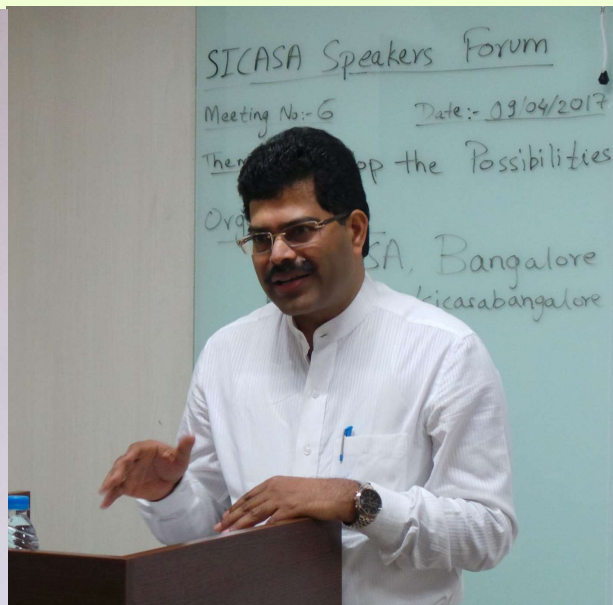
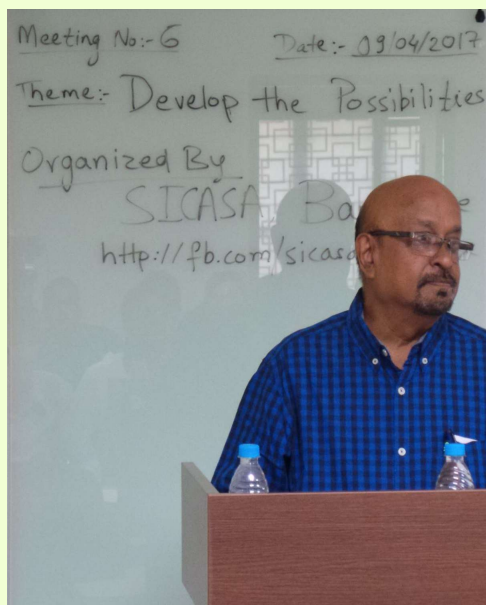
## SICASA Speakers Forum Inauguration & Meetings Photos



*Be great in act, as you have been in thought. - Jean Paul*



## SICASA Speakers Forum Inauguration & Meetings Photos



**CA Subramaniam Chittur, Mentor, & CA B.T. Shetty, SICASA, Bangalore Chairman, at 6th Meeting of SICASA Speakers Forum, Guiding and Mentoring the CA Students**



**Mr. Sagar Bashyal, President, SICASA Speakers Forum Racecourse Road and Ms. Mary Asha, Forum Member, presenting their prepared speeches.**

More Photos of the SICASA, Bangalore Events can be viewed at our Facebook Page: <https://www.facebook.com/sicasabangalore/photos/>  
And

Recordings of SICASA, Bangalore Events can be found at SICASA, Bangalore Youtube Channel :

<https://www.youtube.com/channel/UCcZtoGglcEY2kTqgo7jse6A>

***Problems are not stop signs, they are guidelines. - Robert H. Schuller***



**Bangalore Branch of SICASA**



## **Southern India Chartered Accountants Students Association**

### **Calendar of SICASA, Bangalore Events - April & May 2017**

Si. No.	Date and Day	Topic / Speaker	Venue/Time	Fee
1.	29.04.2017 <b>Saturday</b>	A Study circle meet on "Registration, Transition and Input Tax Provisions Under GST" <b>CA. Sujatha Raghuraman</b>	Branch Premises 6.00 pm to 8.00 pm	NO FEE
2.	13.05.2017 <b>Saturday</b>	Half Day Seminar on Corporate Social Responsibility (CSR), Directors and their appointment and remuneration. <b>CA. Ravi Prasad</b>	Branch Premises 3.00 pm to 6.00 pm	50/-
3.	20.05.2017 <b>Saturday</b>	Half Day Seminar on GST <b>CA. Sujatha Raghuraman</b>	Branch Premises 3.00 pm to 6.00 pm	50/-
4.	27.05.2017 <b>Saturday</b>	One Day Work shop on "Concurrent Audit of Bank Branches" <b>CA. Vinay T &amp; Team</b>	Branch Premises 10.00 am to 5.30 pm	200/-

**CA.Geetha A B**  
**Chairperson**

**CA. Bhat Shivaram Shankar**  
**Secretary**

**CA.B.T.Shetty**  
**Chairman, SICASA**

**Registration on First come, First Serve Basis**

Please Contact : Mrs. Manjula - 080-30563511

Payment Mode: cash/ cheque / DD

in favor of "Bangalore Branch of SICASA" payable at Bangalore

For online registration visit Bangalore ICAI website at :

<http://bangaloreicai.org/index.php/students/sicasa-events>

*Real Generosity toward the future lies in giving all to the present. - Albert Camus*