



The Institute of Chartered Accountants of India

EICASA of EIRC

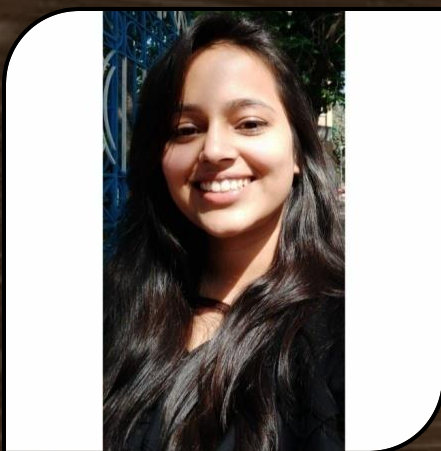
**E-Newsletter for the month of
February 2021**

**BUDGET
2021**



E-Newsletter Committee

2020-21



Shristi Kankaria
Vice-Chairperson,
EICASA



Shashank Agarwal
Secretary,
EICASA



Amit Kedia
Treasurer,
EICASA



Manali Saha
MCM,
EICASA



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Message from Chairman, EICASA

Dear Students,

This is my first message to all of you as Chairman of EICASA of EIRC of ICAI. I feel honoured to have been offered with the opportunity of serving as Chairman, EICASA for the term 2021-22. I aspire to help CA students from Eastern India to be successful, by offering the best possible facilities that would support and help them build a bright future. I would take this opportunity to congratulate CA. (Dr.) Debashis Mitra, Central Council Member from our region to have been elected as the Vice President of ICAI for the term 2021-22.



I would place on record my sincere appreciation and gratitude for his dedicated, selfless and unending service towards our Alma Mater. On behalf of EICASA, I extend my heartfelt wishes to him for his new journey.

I express my sincere appreciation for CA. Sunil Kumar Sahoo, Immediate Past Chairman of EICASA of EIRC for his exemplary leadership and his relentless efforts in guiding and directing his team for providing students with innumerable opportunities through various structured learning programmes to ensure better grip over the subjects.

I am sure you are aware that the EICASA Premier League was recently held on 6th and 7th March, 2021 at KIIT Campus, Bhubaneswar, Odisha. I was elated to witness the team spirit and energy displayed by some of the participating teams at the ground. Cuttack won the championship while Kolkata came runners up.

In the months to come, several workshops, industrial tours and seminars on interpersonal development, soft skills, time management etc. are being planned to be organised with guest faculties of repute. It will be my constant endeavour to organise technologically advanced and goal based programs and activities that would empower you, groom you and up skill you to deal with challenges in future.

To help students hone up their technical skills, we have decided to hold many Full Day programs from April, 21. We will start with a series of GST seminars on Sundays from 3rd April. Further, we shall also hold at least one half day Seminar every month on different subjects of interest for students.



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Lack of soft skills has been an area of concern for our profession. To help students develop their communication and soft skills, we have decided to hold a Speaker's forum every month starting from 14th March, 21.

All work and no play makes the life of students boring. So how can we not think of more sports and recreational activities after EPL? Hence a full day outdoor games competition shall be held on 21st March, 21 for you all. Further, Youth Fest shall be held on 19th & 20th of June, 21.

My dear students, it's been a long time since a congregation of accounting students from India and abroad was held at Kolkata. Hence, I feel time is ripe to hold an International CA Students Conference at Kolkata. It shall be held during mid of July 21. Details will be shared soon.

I would advise you to keep a regular track of events that are uploaded at our website www.eirc-icai.org in order to be aware of the programmes that are scheduled to be conducted in the forthcoming months. We shall also be giving details of programs in the monthly e newsletter. Your enthusiasm, support and whole hearted participation in all the future initiatives would definitely help in making every program successful.

My dear students, always remember, dedication, perseverance, discipline and commitment shows the path to realize your dreams. Every moment counts. The only way to achieve your goal is to believe in yourself and love what you are doing. Make every step that you take valuable.

Wishing you the best of everything.

**Ravi Patwa,
Chairperson, EICASA.**





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Message from Vice-Chairman, EICASA

I find that the harder I work, the more luck I seem to have.

These are the words by "Thomas Jefferson", which would inspire tons of people who say that luck and hard work need to go hand in hand.

Once you get the taste of success and want to excel you don't hesitate to work hard and accordingly you see things get into the right place and luck starts to work.



We are fortunate that our scientists worked hard for the vaccine and thus luck too played its own part and we were successful to get the vaccine in the record minimum time. A big congratulations to all the readers for the same.

Now since things started to get normal, and we saw the results being declared, I would like to extend my heartfelt congratulations to all those who succeeded their exams. You all have been a source of inspiration for fellow students as it shows if we are determined we can succeed no matter what the situation is.

Also who couldn't clear, I would say always remember, "Success is not final and failure is not fatal, it is the courage to continue that counts. So we should never lose hope since all good things take time".

Last but not the least it would extend my wishes to the students who appeared for their January exams and hope you all also come out in flying colours and we future Chartered Accountants continue to serve the country and contribute our bid for the well being of India and world as a whole.

It is my pleasure to inform you that we will be starting with a Speakers Forum from March 2021 and the same shall aim to improve and encourage public speaking skills. Having strong communication skills aids in all aspects of life – from professional to personal and everything that falls in between. From a business standpoint, all transactions result from communication. Good communication skills are essential to allow others and yourself to understand information more accurately and quickly.

**Wishing you good luck,
Shristi Kankaria,
Vice Chairperson, EICASA.**



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Article:- SYSTEM AUDIT FRAMEWORK **ISSUED BY SEBI**

Sunil Yadav
CRO0614870



Audit Process:-

Following steps would be repeated annually to ensure that the process is comprehensive & effective:

1. The Audit shall be conducted according to the Norms, Terms of References (TOR) and Guidelines issued by SEBI.
2. Stock Exchange / Depository (Auditee) may negotiate and the board of the Stock Exchange / Depository shall appoint the Auditors based on the prescribed Auditor Selection Norms and TOR. The Auditors can perform a maximum of 3 successive audits. The proposal from Auditor must be submitted to SEBI for records.
3. Audit schedule shall be submitted to SEBI at-least 2 months in advance, along with scope of current audit & previous audit.
4. The scope of the Audit may be extended by SEBI, considering the changes which have taken place during last year or post previous audit report
5. Audit has to be conducted and the Audit report be submitted to the Auditee. The report should have specific compliance / non-compliance issues, observations for minor deviations as well as qualitative comments for scope for improvement. The report should also take previous audit reports in consideration and cover any open items therein.



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6. The Auditee management provides their comment about the Non-Conformities (NCs) and observations. For each NC, specific time-bound (within 3 months) corrective action must be taken and reported to SEBI. The auditor should indicate if a follow-on audit is required to review the status of NCs. The report along with Management Comments shall be submitted to SEBI, within 1 month of completion of the audit.
7. Follow-on audit, if any, has to be scheduled within 3 months of the Audit to ensure that the corrective actions have been taken.
8. If follow-on audit is not required, the Auditee management has to submit a report of actions taken and evidence of corrections to the Auditors & SEBI within 3 months. This report should include updated Issue-Log to indicate the corrective actions taken, verified by the auditors.

Auditor Selection Norms:-

1. Auditor must have minimum 3 years of experience in IT audit of Securities Industry participants e.g. stock exchanges, clearing houses, depositories etc. The audit experience should have covered all the Major Areas mentioned under SEBI's Audit Terms of Reference (TOR).
2. The Auditor must have experience in / direct access to experienced resources in the areas covered under TOR. It is recommended that resources employed shall have relevant industry recognized certifications e.g. CISA (Certified Information Systems Auditor) from ISACA, CISM (Certified Information Securities Manager) from ISACA, GSNA (GIAC Systems and Network Auditor), CISSP (Certified Information Systems Security Professional) from International Information Systems Security Certification Consortium, commonly known as (ISC)².
3. The Auditor should have IT audit/governance frameworks and processes conforming to industry leading practices like CobiT.



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Article: RATIO ANALYSIS

Satyabrata Samanta
ERO0204460



MATHEMATICAL PROOFS:-

Statement-1:-

Ideal current ratio is = 2:1. If same amount is added to both current assets and current liabilities then current ratio will decrease.

Proof:

Let us assume that-

C.A. = X, and

C.L. = Y

Hence, by condition,

Current ratio = 2:1

$$\text{➤ } C.A./C.L. = 2$$

$$\text{➤ } X/Y = 2$$

$$\text{➤ } X = 2Y$$

Again, let us assume that, an amount of 'm' is added to both C.A. and C.L.

Hence, Current ratio[New] = $(C.A.+m)/(C.L.+m)$ [m>0]

$$\begin{aligned} &= (X+m)/(Y+m) \\ &= (2Y+m)/(Y+m) && [\text{Since, } X=2Y] \\ &= [Y+(Y+m)]/(Y+m) \\ &= Y/(Y+m) + 1 \\ &= 1 + Y/(Y+m) \end{aligned}$$



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Now,

We know,

$$Y+m > Y \quad [\text{Since, } m > 0]$$

$$(Y+m)/(Y+m) > Y/(Y+m) \quad [\text{Dividing both sides by } (Y+m)]$$

$$1 > Y/(Y+m)$$

$$Y/(Y+m) < 1$$

$$Y/(Y+m) + 1 < 1 + 1 \quad [\text{Adding '1' on both sides}]$$

$$1 + Y/(Y+m) < 2$$

$$\text{Current ratio}_{[\text{New}]} < 2$$

Hence, it is proved that, Current ratio will decrease.

Statement-2:-

Ideal current ratio is = 2:1. If same amount is deducted from both current assets and current liabilities, then current ratio will increase.

Proof:

Let us assume that-

$$\text{C.A.} = X, \text{ and}$$

$$\text{C.L.} = Y$$

Hence, by condition,

$$\text{Current ratio} = 2:1$$

$$\square \quad \text{C.A./C.L.} = 2$$

$$\square \quad X/Y = 2$$

$$\square \quad X = 2Y$$

Again, let us assume that, an amount of 'm' is deducted from both C.A. and C.L.

$$\text{Hence, Current ratio}_{[\text{New}]} = (\text{C.A.} - m)/(\text{C.L.} - m) \quad [m > 0]$$

$$= (X - m)/(Y - m)$$

$$= (2Y - m)/(Y - m) \quad [\text{Since, } X = 2Y]$$

$$= [Y + (Y - m)]/(Y - m)$$

$$= Y/(Y - m) + 1$$

$$= 1 + Y/(Y - m)$$



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Now,

We know,

$$Y+m > Y \quad [\text{Since, } m > 0]$$

$$Y > Y-m$$

$$Y/(Y-m) > (Y-m)/(Y-m) \quad [\text{Dividing both sides by } (Y-m)]$$

$$Y/(Y-m) > 1$$

$$Y/(Y-m) + 1 > 1 + 1 \quad [\text{Adding '1' on both sides}]$$

$$1 + Y/(Y-m) > 2$$

$$\text{Current ratio}_{[\text{New}]} > 2$$

Hence, it is proved that, Current ratio will increase.





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Article: Artificial Intelligence and Future of Accountancy

Raksha Gupta
ERO-0228477



In the coming decades, intelligent systems will take over more and more decision-making tasks from humans. While accountants have been using technology for many years to improve what they do and deliver more value to businesses, this is an opportunity to radically improve the quality of business and investment decisions which is the ultimate purpose of the profession. In order to improve the future of accountancy and realize this potential, the focus should be laid on the fundamental aspects of accounting. With the usage of the current technologies at hand and development of new techniques, the basic fundamental aspects could be improvised which would, in turn, make accounting simpler, accessible and easier for people to understand and comprehend.

What is Artificial Intelligence?

Artificial Intelligence (AI) encompasses the capabilities of accounting and computing to a whole new magnitude. It lets systems to make predictions and make changes accordingly just as humans would. It enables computers to perform machine-based learning which earlier was left to humans.

In the Accounting Profession, where people deal with routine tasks, Artificial Intelligence is a replacement of human capabilities for the better.

With AI, all the data management, handling and processing is fully automated and is, hence, one of the key attributes of AI in the area of compliance.

Additionally, with the help of AI, data can be recognized and categorized from different sources to the right accounting head. Many other dedicated tasks which were done by accountants like processing of accounts payable and receivables are easily handled by AI. This leads to improved cost management by companies.



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Artificial Intelligence structures can be very influential, powerful and are improving quickly. They offer outputs that can be tremendously accurate, replacing and in some cases far superseding human efforts. However, they do not replicate human intelligence. We need to recognize the strengths and limits of this different form of intelligence and build an understanding of the best ways for humans and computers to work together.

For example, virtual assistants will offer expert assistance, smart robots or robot advisors in the field of finance, insurance, legal, media and journalism will provide instantaneous research or findings. Artificial Intelligence is meant to save time and money. Autonomous driving, though still in the early stages, has also made tremendous progress.

Growth of Artificial Intelligence

The market is expected to explode in the next four years due to Artificial Intelligence providing greater business opportunities and societal value.

Are we at risk of being replaced?

Technological unemployment is, unfortunately, a byproduct of progress. Mechanized looms reduced artisan weavers to poverty, the tractor forced millions out of jobs and robotics has sliced countless workers in all types of manufacturing. The increasing integration of Artificial Intelligence will ultimately yield greater productivity in the near term the result of which has historically led to culls in unemployment.

The technology will still be used in comparatively niche applications and will not yet achieve a level of critical mass that would threaten employment on a global scale.

AI is poised to replace tasks, not jobs. By automating tasks that rely on analyses, subtle judgements and problem solving, AI can be a threat to low-skill, predictable and routine jobs in industries like retail and financial services and indirectly through the broader automation of the auto industry and certain other manufacturing industries.



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It is difficult to project the exact impact at this stage, assuming 5% of the jobs in these industries are routine in nature, we expect 50-75 million jobs globally, or 2% of the worldwide workforce, will be potentially affected due to the advent of AI- a significant number, but one that pales in comparison to the opportunities that AI will create.

AI's rise and the subsequent surge in productivity will spur a plethora of opportunities for employees to upgrade their skills and focus on creative aspects. With the emergence of other disruptive business models like apps or sharing economies highly likely in a post-AI era, there is increased scope for jobs that require a high level of personalization, creativity or craftsmanship – tasks that will need a person. These occupations are hard to imagine at this point, hence the job-related anxiety associated with AI's widespread integration, but they will quickly proliferate as new specializations are needed- comparable to the post-industrial revolution bloom of factory workers.

The winners and losers of AI's rise

AI will not only reduce costs by automating processes but also maximize revenues by helping corporates introduce new product and service categories.

Given the limited size of the current market, we believe direct beneficiaries in this stage will be software companies and robotic process automation industries with a first mover advantage. In the medium term, the AI industry will eventually consolidate given the outsized number of startups focused on AI. But as industry standards surface, there will only be a few potential winners.

Conversely, where there are winners, there are also losers. Without adapting to the changing backdrop and adopting AI into current business models, industries like retail and automotive will be most at risk of falling behind.





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Winners:

Software industries
Robotic process automation industries
Healthcare
Hi-tech engineering
Select service companies

Losers:
Retail that won't adopt Artificial Intelligence
Automotive that won't adopt Artificial Intelligence

Artificial Intelligence in AI and Accountancy

Although AI technique such as machine learning is not new, and the pace of change is fast,

widespread adoption in business and accounting is still in early stages. In order to shape and build a positive vision of the future, we need to develop a deep understanding of how AI could solve accounting and business problems, the practical challenges and the skills accountants needed to work alongside intelligent systems.

Accountants have embraced waves of automation over many years to improve the effectiveness and efficiency of their work. But due to outdated technology has not been able to replace the need for expert knowledge and decision making. Indeed, previous generations of intelligent systems have generally demonstrated the continuing power of human expertise and the limit of machines.

Artificial Intelligence has been an aspiration for computer scientists since the 1950s it has seen tremendous progress in recent years. Examples of AI are already an integral part of many of our activities and will become increasingly embedded in everything we touch and do.

The traditional ways of handling accounts have to be replaced to help accountants to come out of consistent and obsolete ways of performing tasks. By offering more holistic financial consulting, accountants can continue to improve their book-keeping accuracy and accessibility while also diversifying what they offer to clients.

Through artificial intelligence, machines get involved in data entry and organization while leaving proactive business endeavours for the accountants. Currently, there are many elements of the financial sector which cannot be replaced by AI because humans prefer to work with other humans rather than robots.



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Long term vision of Accountancy and AI

The ultimate aim of accounting is to help people make good decisions relating to the allocation of resources and hold others to account for their decision. With new data and intelligent systems, there may also be a rise of new problems. We need effective measures to enable informed decisions on the allocation of financial and other resources so that the goals can be achieved with proper accountability. For creating a long-term vision, the starting point is to focus on the profession's ultimate purpose of better decisions.

The power of new technologies needs to be recognized and exploited. Apart from enabling greater insights from data, AI also helps human experts to make better decisions and provide better advice.

There is evidence that proves that when humans and computers work together the results are better the technology of the future will also be different from what we see today. As a result, a flexible approach is essential while thinking about the future.

The long-term future of Accountancy will ultimately reflect how we, as humans, see and shape our relationship with powerful systems which will be influenced by a range of economic, social and political factors.

How do Artificial Intelligence and human intelligence work together ?

Human thinking is powerful, reflecting quick learning and high levels of flexibility. But, it is not perfect as it is subject to many biases and inconsistencies. Machines help to process a large volume of data whether structured or unstructured- much more than what humans could ever do. They can pick up weaker or more complex patterns in data that we can. Therefore, machines are better in environments that we find less predictable. Machines can be more consistent decision makers than humans are. They do not get tired or bored. If machines are used, there will be no biases. Humans alone cannot simply analyze and extract insight from large volumes of data being created. It is essential to work with machine learning techniques to gain meaning from and make the best use of, big data. These machines can be very powerful, but there are limits to their abilities. They can perform very specific tasks based on a given set of data thereby showing their inflexibility. The outputs given by machines are based on mathematical calculations and all problems cannot be solved this way. Therefore, machines are not fully reliable, there is a need for humans to get involved in many decision processes.



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What is left for Accountants ?__

Artificial Intelligence will transform and not replace accountants. AI technology is capable of handling standard accounting tasks faster and more efficiently, it doesn't mean an end for accountants. There will always a need for human intelligence along with AI technology. AI will be creating more jobs than it will replace. Companies will always need human expertise for analysis and interpretation purpose. Rather than replacing the role of an accountant, AI technology would transform the duties an accountant performs.

With AI technology, repetitive tasks can be done easily and the accountants will have more time to focus on the important aspects of their jobs. The liability risk for accountants will be lowered and there will be an improvement in data accuracy. Even more impressive is the ability of machine learning to analyze large amount of data, evaluate past successes and failures in an effort to accurately predict future outcomes.

Conclusion:Preparing for the Future

To remain competitive in the upcoming years, one should not escape AI technology. The only thing accountants can do is embrace this technology and learn how its use can be maximized for achieving the goals. The better-equipped one is to help his clients and utilize AI technology in their accounting processes the more valuable one will be. Accountants already in the workforce must find ways to acquire skills they need for future accounting work in order to remain relevant to their employees or their clients. It is necessary for accountants to remain updated with the latest emerging technologies. This will help to keep their jobs and also provide better service to their clients.



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Article: DEAR FATHER

MD NOORAIN

ERO0246454



I know my words cannot define You
But I just want to say Thank You

It's you who brought me where I'm right Now
And I assure I won't do things you won't Allow

You made me stand on feet from Knee
And you always be the reason where I'll Be

When everyone turns against, showed Knife
You're the one who teaches the best lesson of Life

By delaying your important Assign
You taught me how to watch and value Time

You take every effort to make me feel like a King
To make me fly high you support like a Wing

From the necessities to Luxury
You're the reason I never felt Hungry

You provided everything Actually
And you made us a complete Happy Family

I know these words are a drop in the Ocean
But filled with feelings and Emotions.





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Article: Unveil the Unseen

Neha Saha
ERO0221286



Don't make opinions, by seeing outlook.
In deep inside, there's lot to explore.

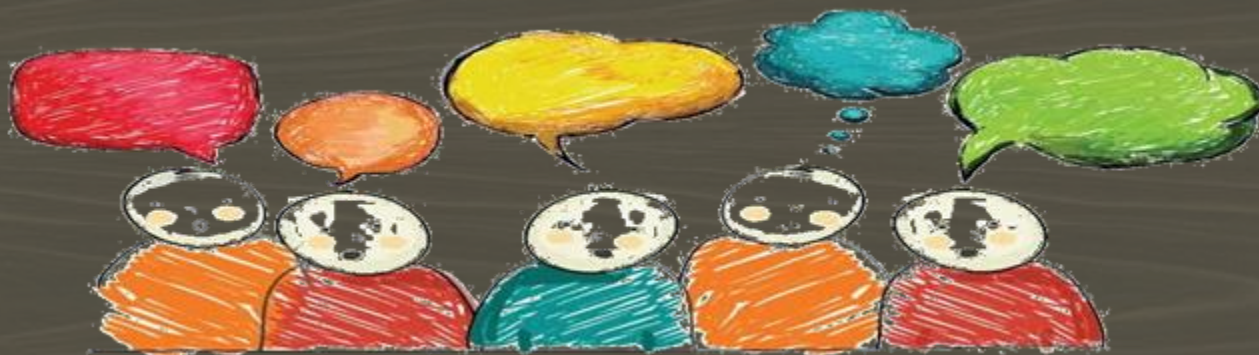
Just try to see, by diving into the water.
Under the hidden overlay, in the depth of water.

Waves of thoughts, make the vision blurry,
Don't be driven by them, don't be in hurry,

Time will unfold all untold stories.

Lots of treasure scattered on the sea-bed,
Sparkling with sunshine of past events.

One may think, nothing is left, and it's the end.
But new waves are creating treasures, every moment.





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Article: DAUGHTER: The Blessings of God

Gaurav Megotia
CRO0642034



That first time when i took her in my arm .
she looks like the goddess of pleasure and charm..
my heart become lava on snow
what is love i come to know...

I was feeling the pleasure from head to toe
what a flamboyant felling i come to know...

the cold breeze giving me the warmth.
each and every moment i was feeling the same
what a delima a lava on snow
what is love i come to know

she is my love and my master
and will fight with any of the disasters
who gave me such a power that
now a lion earlier was a pussy cat

I thought to give each and every happiness in a row
and i worked hard in providing her so
now i come to know
that all that pleasure which i was searching
were already provided by the god in her toe....



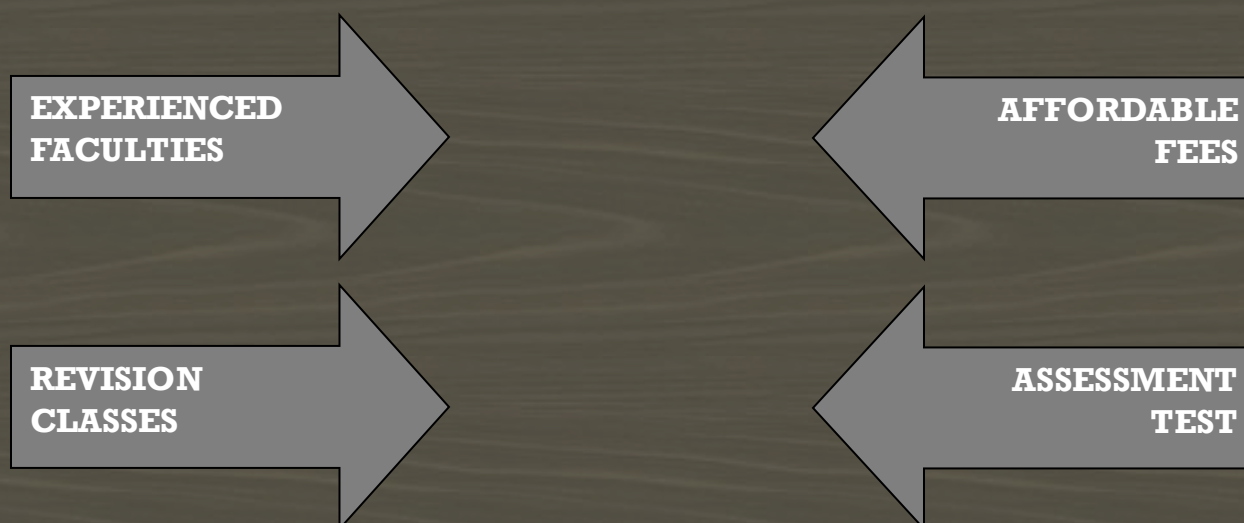


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INTERMEDIATE (NEW SYLLABUS) COACHING CLASSES

Registration Going on For Nov 2021 EXAM

Enroll early and Join for your better Future
Batch & timing are subject to change/defer



Batch from: 15.04.2021 (Tentatively)

Timings:

Group 2: 7:30AM to 9:30AM (Monday to Saturday)

Group 1: 6PM to 8PM (Monday to Saturday) & 10AM to 5PM (Sunday)

Venue: ICAI Bhawan, 7, Russel Street, Kolkata-700071

Fees :

Intermediate:- **Group 1:** Rs.10,000/- , **Group 2:** Rs.10,000/-

Both Groups: Rs.16000/-

Contacts : 033-3021-1125/1133/107/140/141/3084020/202/203/210

NOTE:

Payment to be made by DD in favour of "ICAI-EIRC" payable at Kolkata to be submitted at Russel Street or Kasba along with Form. All Cards are accepted.

Seats are limited. Registration will be strictly on first cum first serve basis.



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GALLERY



SARASWATI PUJA

2021

AT ICAI RUSSEL STREET





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Forthcoming events of EICASA

Date	Event
21/03/2021	Outdoor Sports
27/03/2021	Future Opportunities for CA Students
03/04/2021	Blood Donation Camp
04/04/2021	GST Series
11/04/2021	EICASA Speakers' Forum

International Conference For CA Students'

**Organised By SSEB
Hosted By EICASA of EIRC of ICAI**

**In the month of July 2021
(Stay Tuned With EICASA)**



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Announcement by ICAI

Important Announcement for May 2021 CA Examinations - (19-02-2021)

MAY 2021 EXAM NOTIFICATION

Announcement of Campus Placement Programme for Newly Qualified Chartered Accountants February-March, 2021. - (03-02-2021)

CAMPUS PLACEMENT FOR NEWLY QUALIFIED CAs.

Highlights of Tax Proposals - Union Budget 2021-22 - (02-02-2021)

HIGHLIGHTS OF TAX PROPOSALS IN UNION BUDGET 2021-22

For detailed Announcement Visit:

<https://www.icai.org/category/announcements>



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Game Time!! Fun Time!!

	3	6		5				
		9	8		3		4	
	7	8					5	1
	6			7				3
7								2
8				3			7	
9	8					1	3	
	4		9		5	6		
				8		5	2	

Solve the Above SUDOKO and send Your answers at the following:

1. Email id : eicasa.kolkata@icai.in

or

2. Whatsapp: 9831848419/8100837361

Winner Name and details will be disclosed in the upcoming edition
Of EICASA E-Newsletter.



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Stay Connected with us:



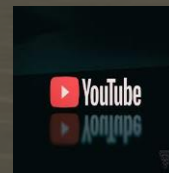
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eicasa.kolkata@icai.in



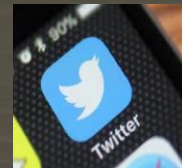
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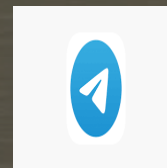
8296404877 / 7044267137 /
8017843035 /
9432140270/9831848419



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<https://t.me/joinchat/Jf5rrUlBKFVvJRmaZcrotA>

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