



## NOIDA BRANCH OF CIRC



For in house Circulation Only

No. – 15 (2017-2018)

May-2017



### FROM THE DESK OF THE CHAIRMAN

*Respected Professional Colleagues,  
Warm greetings to all of you!*

I would like to start from thanking all of you for your love & kind support that I have been receiving since I have taken the Charge. Although my second month was even a little hectic & busy but I must say that I am overwhelmed with the warmth I have been receiving.

Friends, I would like to inform you that during the last month we, at NOIDA Branch organized a Health Checkup & Blood Donation Camp on the 7<sup>th</sup> of April'17 in association with the Rotary Club of NOIDA Central, where more than 300 students participated actively and more than 100 units of blood was collected by the Blood Bank of Rotary Club of NOIDA.

Besides, on 29<sup>th</sup> & 30<sup>th</sup> April'17 we organized a 2 days' workshop on GST in Shree Kalyan Singh Auditorium NIOS Campus, A – 31, Sector – 62, NOIDA. This workshop was inaugurated by Shri. Pankaj Singh Ji (MLA NOIDA) and Prof. C B Sharma Ji (Chairman NIOS). In this workshop, more than 300 participants from various cities participated. I, on behalf of NOIDA Branch, would like to express my sincere gratitude to all the Learned Speakers, the participants, other Managing Committee Members and Branch staff for making this event a grand success.

As you all aware we had shifted in the new premises & it will be fully operational now from 22<sup>nd</sup> May'17, so we are launching 6 batches of orientation / GMC's Classes which will be starting from 22<sup>nd</sup> May'17.

On 27<sup>th</sup> May'17 we have decided hold a 1 day seminar on ICDI, Form 61 & 61A under Rule 114E of Income Tax Rules, 1962 and IndAS.

I am happy to say that we are even launching a certificate course on GST from 3<sup>rd</sup> June'17 & the course will be scheduled as under:

3<sup>rd</sup> & 4<sup>th</sup> June; 9<sup>th</sup>, 10<sup>th</sup> & 11<sup>th</sup> June; 16<sup>th</sup>, 17<sup>th</sup> & 18<sup>th</sup> June and 24<sup>th</sup> & 25<sup>th</sup> June.

Forthcoming AGM of the Branch will be held on 7<sup>th</sup> June' 2017 at Branch premises at 12:30 pm.

Keeping in the view 1<sup>st</sup> July as a CA day, the branch has decided to celebrate CA day week from 26<sup>th</sup> June to 1<sup>st</sup> July where all member will be involved in Social Activities which includes Health Checkup, Blood Donation, Clean India drive, Tree Plantation, Distribution of Literacy Kits to Underprivileged Students.

As 21<sup>st</sup> June is being celebrated as International YOGA Day every year, the branch has also decided to celebrate yoga day at Branch Auditorium.

This is just the overview of the Events & Activities. The detailed Information will be Circulated to all of you later on.

Friends, as we, at NOIDA branch are committed for the betterment of the profession in the interest of members & students, we therefore always seek your valuable suggestion and guidance so that can serve the profession and can hope for a better tomorrow.

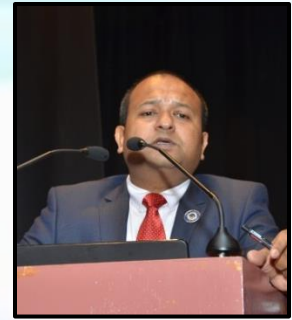
With Warm Regards,  
CA. ATUL AGRAWAL  
CHAIRMAN, NOIDA BRANCH  
Mobile: 9990057390  
Email: [atul@aaaca.in](mailto:atul@aaaca.in)

Thank  
you

***FROM THE DESK OF THE SECRETARY,***

**Respected Professional Colleagues,**

Every time it is a delight feeling to communicate with all of you, writing for you is like writing a letter for my own very loved ones.



I am glad to share that in the month of April, 2017, the Branch has organised Two Days workshop on very Vibrant and hot topic of now a day Goods & Service Tax. We tried to serve the best faculties for that workshop. More than 300 members attended the work shop.

MLA of Noida Shri Pankaj Singh ji graced the workshop as chief guest. I thanks to all of You by core of my heart to make this workshop successful.

During this month of May Noida branch is organising Certificate Course on Concurrent Audit of Banks on 6th to 7th May'17 / 13th to 14th May'17 / 20th to 21st May May'17. The Branch is also trying to organise the Certified Course on GST in the month of May.

I am glad to say that your branch is shifted to the new premises with the big space on the same building for the betterment of the profession and branch activities. Definitely coming time will bring more activities, both academic and social.

We all Committee Members are always trying to serve the best to uplift the profession in your guidance and suggestion. We are requesting to give your valuable suggestion for betterment of the branch activities.

Our emblem contains Garuda as our mascot which symbolizes sharp vision, far sightedness & wisdom. Like Garuda we should have sharp vision to become a vigilant Chartered Accountant. Our leadership skills should be like Garuda, so we can take our team to the newer heights. Similarly we should equip ourselves with power of knowledge and become an outbound thinker. Lastly, Garuda is also known for high flies. So we too should aim high.

I will conclude with.....

*"Until you spread your wings you will have no idea how far you can fly"*

*With Best Wishes & Regards,*  
**CA Tanuj Kumar Garg**  
**Secretary, Noida Branch of CIRC**  
**Mb: 9899508755**  
**Email: tanujgargca@gmail.com**

*Thank  
you* 



## **Sexual Harassment at Workplace**

Women are one of the most beautiful creations of God. God has blessed her with the power to give birth to the civilization. It is often said that educating a man means educating that man only but educating a women means educating a whole family. With changing society, the role of women has changed drastically. She is living multiple roles not only as a daughter, sister, wife, mother, daughter in law, sister in law, mother in law but also as an independent working women taking care of the finances of her family as well. But it is very sad to say that despite her major contribution today in making house a home as well as an equal contributor the growing economy, she faces victimization in the form of domestic violence, eve teasing, molestation, rape, dowry murders, acid attacks, gender discrimination, mental and sexual harassment at workplace etc.

Violence against women is a fundamental violation of human rights, across nations, societies, cultures and classes. It takes different forms which impacts the women physically and mentally, thereby hindering in the bring about gender equality and achieving an equitable society. Human rights guaranteed by the Indian Constitution are inalienable and non-negotiable. However, the evil is still rampant in the Indian Society. Gender equality and right to a secure workplace are part of the fundamental rights guaranteed under the Indian Constitution.

Sexual harassment affects the dignity and self-respect of women. Every women in different aspects and facets of her life, including the workplace, is vulnerable to harassment. Sexual harassment results in violation of fundamental rights of a women to equality under article 14 & 15 of the Constitution of India and her right to life and to live with dignity under article 21 and right to practice any profession or to carry on any occupation, trade or business under article 19 which includes a right to a safe environment free from sexual harassment. Since there was no specific law in India to deal with the prevention of sexual harassment at workplace, the Supreme Court of India, in the case of Vishakha and others vs State of Rajasthan passed directions and laid down preventive measures and a mechanism for redressal in the form of Guidelines, popularly known as Vishakha Guidelines. Later on with the initiatives of National commission for Women and Ministry of Women & Child Development, bill was passed and later on a legislative act came in place named Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Act mandates it a duty of the employer or other responsible persons in workplace to prevent or deter the commission of acts of sexual harassment and to provide the procedures for the resolution, settlement or prosecution of acts of sexual harassment by taking all steps required.

Sexual harassment includes any one or more of the following unwelcome acts or behavior (whether directly or by implication) namely-

- (i) Physical contact and advances; or
- (ii) A demand or request for sexual favours; or
- (iii) making sexually coloured remarks; or
- (iv) showing pornography; or
- (v) Any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

The following circumstances, among other circumstances, if it occurs or is present in relation to or connected with any act or behavior of sexual harassment may amount to sexual harassment:-

- (i) implied or explicit promise of preferential treatment in her employment; or

- (ii) implied or explicit threat of detrimental treatment in her employment; or
- (iii) implied or explicit threat about her present or future employment status; or
- (iv) interference with her work or creating an intimidating or offensive or hostile work environment for her; or
- (v) humiliating treatment likely to affect her health or safety.

The Act mandates every employer of a workplace to constitute a Committee to be known as the "Internal Complaints Committee". It shall consist of a presiding officer who shall be a woman at senior level at workplace, not less than two members from amongst the employees preferably committed to the cause of women or who have had experience in social work or have legal knowledge and one member from NGO or association committed to the cause of women or a person familiar with the issues relating to sexual harassment. At least half of the total members shall be women. Also every District officer in concerned district shall constitute a committee to be known as "Local Complaints Committee" to receive complaints of sexual harassment from establishments where Internal Complaints Committee is not constituted as less than 10 employees or if the complaint is against the employer. Every aggrieved woman can file a written complaint to Internal Complaints Committee (ICC) or Local Complaints Committee (LCC) as the case may be with a period of 3 months from the incident or last incident. During the pendency of enquiry ICC or LCC on written request can direct employer to transfer aggrieved woman or the respondent to other workplace, grant leaves to women over upto 3 month over and above her leave balance or grant any other relief as may be prescribed.

It is the duty of the employer to provide safe working environment, provide awareness about the ICC, provide assistance to women if she chooses to file a complaint under IPC or any other law, treat sexual harassment as misconduct under service rules and initiate action for such misconduct etc.

There are some other Acts and Laws which also place responsibility on employer that appropriate work conditions should be provided in respect of work, leisure, health and hygiene to further ensure that there is no hostile environment towards women at workplaces and no employee women should have reasonable grounds to believe that she is disadvantaged in connection with her employment.

Apart from various Acts and Laws for Women, 1091 is the Women in distress helpline number, Crime Against Women Cell at Nanakpura, National Commission for Women and State Women Commissions to help women fight against any crime or harassment. Further women in India are entitled to get free legal aid in various courts. If she chooses so, she can get an advocate to take her case forward and all the expenses shall be borne by the Government. Also there is a 24 hours toll free legal helpline number 1516 which anyone can call and seek legal guidance and support.

Although there are various laws, helplines and organisations to help women but it takes courage to stand and fight against any violence or harassment. We will get help if we choose to help ourselves. We must realise our inner power and remember that Goddess Durga is also a female who is most powerful and fought against evil and demons. It is my earnest appeal to all the women, please do not surrender before harassment, violence or crime. Please stand up for yourself, if required seek help and fight to protect our respect and dignity.

**Thanks & regards**

**CA Shweta Pathak**

**Managing Partner- MNC Firm**

**Mobile- 9811057619**

**[www.mncfirm.com](http://www.mncfirm.com)**

*Thank  
you* 



*Computer-assisted audit techniques (CAATs) or computer-assisted audit tools and techniques (CAATTs)* is a growing field within the IT audit profession. CAATs is the practice of using computers to automate the IT audit processes. CAATs normally includes using basic office productivity software such as spreadsheet, word processors and text editing programs and more advanced software packages involving use statistical analysis and business intelligence tools. But also more dedicated specialized software are available.

## **Traditional audit vs CAATTs on specific risks**

Advantage of CAATs is that it allows auditors to test for specific risks. For example, an insurance company may want to ensure that it doesn't pay any claims after a policy is terminated. Using traditional audit techniques this risk would be very difficult to test. The auditor would "randomly select" a "statistically valid" sample of claims (usually e if any of those claims were processed after a policy was terminated. Since the insurance company might process millions of claims the odds that any of those 30–50 "randomly selected" claims occurred after the policy was terminated is extremely unlikely.

Using CAATTs the auditor can select every claim that had a date of service after the policy termination date. The auditor then can determine if any claims were inappropriately paid. If they were, the auditor can then figure out why the controls to prevent this failed. In a real life audit, the CAATTs auditor noted that a number of claims had been paid after policies were terminated. Using CAATTs the auditor was able to identify every claim that was paid and the exact amount incorrectly paid by the insurance company. Furthermore, the auditor was able to identify the reason why these claims were paid. The reason why they were paid was because the participant paid their premium. The insurance company, having received a payment, paid the claims. Then after paying the claim the participant's check bounced. When the check bounced, the participant's policy was retrospectively terminated, but the claim was still paid costing the company hundreds of thousands of rupee per year.

Characteristics to look for in CAATs:

- Ease of use
- Ease of data extraction
- Ability to access a wide variety of data files from different platforms
- Ability to integrate data with different format
- Ability to define fields and select from standard formats
- Menu-driven functionality for processing analysis commands
- Simplified query building and adjustments
- Logging features

## **Specialized software**

In the most general terms, CAATTs can refer to any computer program utilized to improve the audit process. Generally, however, it is used to refer to any data extraction and analysis software. This would include programs such as data analysis and extraction tools, spreadsheets (e.g. Excel), databases (e.g. Access), statistical analysis (e.g. SAS), General Audit Software (e.g. IDEA, ACL, Arbutus, EAS, business intelligence (e.g. Crystal Reports and Business Objects), etc.

**Features of IDEA (General Audit Software)**

- Allows the Non-programmers to work, contains help command for every step and video tutorials are stored within the software.
- Can handle unlimited no of rows in data (Spreadsheet like excel can handle 10,48,576 rows ).
- Can process millions of transactions in a second, reduces detection time and early recovery of damages.
- Creates outliers or red flags within the data.
- Work in read only environment i.e blame of Modification, Addition or Deletion of data is no more.
- Provides time and date stamp on every analysis activity.
- Makes the records of everything, save time for repetitive work with change in period.
- Macros work as batch process or hundreds of commands can be repeated in a single click of a button. It also covers the risk of staff turnover.
- Audit trail makes the records of the work done on a particular project, steps followed, result obtained from a particular command and reports.

**IMPORTING VARIOUS DATA FILES FORMATS:**

IDEA integrates and connects seamlessly with the following Data files formats:

- a. Microsoft Excel – Tally, SAP, ERP, Oracle Apps.
- b. Microsoft Access
- c. ASCII (text) fixed length – Tally
- d. ASCII (text) Delimited (including comma separated value)- BAAN, ERP
- e. EBCDIC fixed length
- f. Print report and Adobe PDF files.- Home grown ERP Systems
- g. XML – Tally, Sabre (Airlines Reservation System)
- h. SAP/AIS – SAP ERP
- i. dBASE III and IV – TBA, PBA banking applications
- j. AS 400
- k. Proprietary Accounting packages
- l. ODBC – Direct interface to SQL, Oracle Server

IDEA is a robust, time tested, stable, data analytical tool, IDEA has evolved steadily to integrate conveniently and seamlessly with well-known application software worldwide.

IDEA connects well with simple user-friendly Accounting Packages like Tally, Busy and Peach Tree. It also gets well with more complex applications like ERP application- SAP, Oracle. In the Banking Sector, IDEA mixed well with Core Banking Applications like Finacle, Flex Cube and FNS. In the General Insurance Sector, IDEA serves well with applications like Genisys.

How IDEA will be useful to analyze data of various departments.

a) General Ledger and IDEA

<ul style="list-style-type: none"> <li>• <b>ABC- Analysis of General Ledger Voucher Values</b>  <i>Profiling of Voucher Values into High, Medium and Low value bands to study maximum value assurance with minimum record checks</i>  <i>.Required Fields: Voucher Amount</i></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Missing Vouchers</b>            Break in sequential numbering of Vouchers            Required Fields: Voucher Number</li> <li>• <b>GL Descriptions With Single Voucher In</b></li> </ul>
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<ul style="list-style-type: none"> <li>• <b>Non-Standard Narrations Like Narrations Containing Only Numbers Or Only Special Characters</b> Identifying vouchers of different kinds like provision, expense etc., with an all numeric or all special character Reference i.e. Narration Field Required Fields: Reference Description, GL Account Description</li> <li>• <b>High-Value Round-Sum Vouchers</b> Identification of high-value and round-sum vouchers Required Fields: Voucher Amount</li> <li>• <b>Splitting of Vouchers</b> Multiple vouchers raised on the same date for the same General ledger Account to the same vendor where the value of the cumulative vouchers per date is more than the approval limit of the creator Required Fields: Voucher Number, Payee Number, Voucher Date, GL Account Number</li> <li>• <b>Vouchers Posted On Weekends</b> Red-Flag testing of vouchers raised on weekends Required Fields: Voucher Date</li> <li>• <b>Vouchers with blank reference or Narration</b> Identifying vouchers of different kinds like provision, expense etc., with a blank Reference i.e. Narration Field Required Fields: Reference Description, GL Account Description</li> <li>• <b>Relative Size Factor Test, GL Description With Highest To Next Highest Voucher Value Ratio Analysis</b> Gaining insights into the ratio of the highest to the next highest voucher value per GL Description in the review period Required Fields: Voucher Number, GL Account Number</li> <li>• <b>Duplicate Vendor Invoice Posting</b> Vouchers booked to the same GL Description for the same Vendor having the same Reference (Vendor Invoice Number) for the same amount Required Fields: GL Account Number, Payee Number, Voucher Amount, Reference Description</li> <li>• <b>Anti-Bribery And Corruption – Suspicious Key-Word Checks On Reference – Narration</b> Identify the Reference containing suspicious key words Required Fields: Reference/Voucher Description</li> </ul>	<p><b>Entire Review Period</b> Identifying GL Descriptions where the count of voucher/s for the review period is 1 Required Fields: Voucher Number, GL Account Number, GL Account Description</p> <ul style="list-style-type: none"> <li>• <b>Vendors with Single Voucher In Entire Review Period</b> Identifying Vendors where the count of voucher/s for the review period is 1 Required Fields: Voucher Number, Payee Number, Payee Name</li> <li>• <b>Vouchers Raised On Public Holidays</b> Red-flag indicators for vouchers raised on public holidays Required Fields: Voucher Date</li> <li>• <b>Top Value Vouchers Per GL Description And Vendor</b> Gaining insights into top voucher values for each combination of GL Description and Vendor Required Fields: GL Account Description, Payee Name, Voucher Amount</li> <li>• <b>Backdating of Vouchers Voucher</b> being changed or edited with back dated effect Required Fields: Voucher Number, Voucher Date</li> <li>• <b>Vouchers to The Same GL Description Booked Under Different GL Codes</b> Same GL Description having multiple GL Codes Required Fields: GL Account Description, GL Account Number</li> <li>• <b>Reversals to Expenditure Accounts</b> Insightful tracking of positive expenditure Voucher Values (REVERSALS) of General Ledger Descriptions for better identification of General Ledger Expense Accounts for substantive testing – tests of transactions and balances Required Fields: GL Account Description, Voucher Amount</li> <li>• <b>Locate Vouchers That Do Not Balance</b> Identify vouchers where the sum of debits does not match with the sum of credits per document number - voucher number Required Fields: Voucher Number, Voucher Amount</li> <li>• <b>Statutory Compliance Checks – Direct Expenses Without Withholding Tax Deductions</b> Identify vouchers containing Direct Expense Debit Charge-Heads like 'Rent', 'Contract', 'Professional', 'Salary' and 'Brokerage' without corresponding Credit Withholding Tax-Heads containing Tax Deducted at Source (TDS) Required Fields: GL Account Description, Voucher Amount</li> </ul>
<p><b>b) Travel Expenses and IDEA</b></p>	<p><b>c) Purchase Orders and IDEA</b></p>
<ul style="list-style-type: none"> <li>• Employee wise (field for Employee is CODE in the MS-EXCEL file) count of travels on Saturday or Sunday.</li> <li>• From above identify the Top 5 Employees who</li> </ul>	<ul style="list-style-type: none"> <li>• Sequential Purchase Orders raised on A Class Vendors (i.e. where total purchase value from these Vendors from the data is more than Rs. 5 Lac)</li> <li>• Duplicate / Gap in purchase orders.</li> </ul>

<p>have travelled on Saturday or Sunday.</p> <ul style="list-style-type: none"> <li>• Employees travelling from the same city (field FROM CITY) to the same city (field TO CITY) but getting different Daily Allowance (field DAILY ALLW)</li> <li>• Claims admitted and paid (field PAYMENT DATE) before voucher date (field VOUCHER CREATION DATE)</li> <li>• Bucket analysis of count of claims where delay in settlement / payment of claims - buckets 0-7, 8-30, 31 &amp; Above</li> <li>• Employee travelling outstation (field TRAVEL TYPE) and getting both daily allowance and local allowance (field LOCAL ALLOW)</li> <li>• Employee wise count of travel vouchers and summary of claim amount (field CLAIM AMOUNT) and paid amount (field PAID AMOUNT) where paid amount is more than claim amount or less than claim amount.</li> <li>• Backdating of travel voucher claims - where a subsequent voucher is booked with a prior payment date before the earlier voucher.</li> <li>• Same employee is assigned to different or multiple departments (field DEPARTMENT NAME)</li> </ul>	<ul style="list-style-type: none"> <li>• Splitting of Purchase Orders on the same date.</li> <li>• Round sum Purchase Orders raised in multiples of 1000.</li> <li>• Aging analysis of open Purchase Orders.</li> <li>• Preparing a random sample of 100 Purchase Orders with equal representation from A, B and C category of values.</li> <li>• Same Item Description having different Material Codes where the rates of procurement are different.</li> <li>• Same Material procured from same Vendor at different Plants and different Prices</li> <li>• MIS Report 1 - Material Group having the bottom 5 lowest count of POs with the top 5 highest value of POs</li> <li>• Purchase Orders raised on blacklisted vendors containing names XXXX, YYYY and ZZZZ.</li> <li>• Trend analysis of average price per material per month.</li> </ul>
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Frequently asked questions:

**Does the use of IDEA affect any other aspect of the audit process?**

Generally, No The use of Computer Assisted Audit Techniques automates what was previously done manually.

**Is my original data kept safe? What are the control to verify that integrity of data imported in IDEA?**

Importing the data to IDEA tool will not affect the data stored in accounting software. After importing the data it can be verified as No of Rows and Control Total of the amount totals to check the authenticity of data.

**How much time the import process will take if the data is in PDF/ Txt or Complex PDF files?.**

At the first instance it may be time consuming but latter on we can use the import definition to import same type of file belong to different time period..

**Is the use of IDEA restricted to Investigation or fraud detection only?**

No. It can be used to reconcile accounts, analyze data and select various aspects of any type of computerized records which the auditor and taxpayer find useful to complete any type of audit.

**Will my entire audit use IDEA?**

Not necessarily. You and the auditor will determine which parts of your audit are best performed using IDEA.

**What is Random Sampling in IDEA?**

Transactions that occurred throughout the audit period are sampled instead of choosing a "block" of transactions during specific time periods. Composite data is analyzed and stratified to create sets of transactions called stratum. Data is stratified so that individual transactions relate directly in importance to the entire population. Standard scientific sampling techniques are employed, consistent with Generally Accepted Accounting Principles, to derive a sample population of the strata. Transactions are selected on a random basis throughout each stratum. The result is a sample that represents all the transactions within audit population.

**We changed our computerized bookkeeping and accounting systems during the audit period. Does that mean we can't use IDEA?**

No. In this situation, we may use two separate analyses and simply combine them to produce the audit result. Same method can be adopted if you are using two type of software at two different locations.

**Can I transmit and receive data using the Internet and/or e-mail?**

Usually yes; however, to maintain the integrity of your computer systems and ours we have specific requirements that must be adhered to if data is to be transmitted via the Internet.

**What is the authenticity of Audit Trail generated in IDEA?**

Audit trail generated by the IDEA can be produced as a legal evidence of flow of work done in the court. It can be proved as a best evidential working paper when any professional faces penalty u/s 271J of Income Tax Act.

Thanks and regards

**CA ASHOK KUMAR GARG**

**KD-180, PITAMPURA, DELHI-110034**

**8510021080, 7011682834**

**ashokgarg26@gmail.com**

**ashokkumargarg34@gmail.com**

*Thank  
you* 

# SNAPS DURING GST SEMINAR







## MOTTO



Ya esa suptesu jagarti kamam kamam Puruso nirmimanah |  
Tadeva sukram tad brahma tadevamrtamucyate |  
Tasminloka sritah sarve tad natyeti Kascan | etad vai tat ||

य एष सुप्तेषु जागर्ति कामं कामं पुरुषो निर्मिमाणः ।

तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते ।

तस्मिंल्लोकाः श्रिताः सर्वे तदु नात्येति कश्चन । एतद् वै तत् ॥

*(That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman, that, indeed, is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam : desire after desire, really objects of desire. Even dream objects like objects of waking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self.*

*No one ever goes beyond it : cf. Eckhart : 'On reaching God all progress ends.'*

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**Editorial Board of Branch  
&  
SENIOR MEMBERS**

**PRINTED & PUBLISHED BY:-**

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Designed By:- MRS. MEERA KISHORE-(BRANCH HEAD)

MR. OM PRAKASH YADAV-( IT FACULTY)

MR. JITENDRA KUMAR YADAV

**NOIDA BRANCH OF CENTRAL INDIA REGIONAL COUNCIL OF  
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**