

Kolkata, the 28th June, 2012

NOTIFICATION

16-CWR (8809-8853)/2012: In pursuance of Regulation 16 of the Cost and Works Accountants Regulations, 1959, it is hereby notified that in exercise of powers conferred by sub-section (1) (a) of Section 20 of the Cost and Works Accountants Act, 1959, the Council of the Institute of Cost Accountants of India has removed from the Register of Members, the name of :

1. Shri Hemandra Narandas Shah, BCOM(HONS), ACA, ACMA, 34, Meera, 7th Floor, 18, L.D. Ruparel Marg, Mumbai- 400006, Maharashtra, (Membership No. 1944) with effect from 12th May, 2012.
2. Shri Om Prakash Gupta, BSC, ACMA(UK), ACMA, Flat # 2366, Green View Apartments, Sector `B`, Pocket `2`, Vasant Kunj, New Delhi-110070, (Membership No. 775) with effect from 23rd November, 2011.
3. Shri Kousik Basu, BCOM, ACMA, 35/2/1, Chanditala Main Road, (Near Chanditala Aryapally), P.O. New Alipur, Kolkata-700053, West Bengal, (Membership No. 23877) with effect from 15th December, 2008.
4. Shri Chitrapu Bhaskara Rao, MCOM, ACMA, Dy. General Manager (F & A), Bharat Heavy Electricals Ltd., Ravindranath Tagore Road, Machilipatnam-521001, (Membership No. 954) with effect from 2nd February, 2011.
5. Shri Apan Ghosh, BCOM, ACMA, Accounts Officer, Oil India Limited, S & 1A Dept., P.O. Duliagange, Assam-786602, (Membership No. 19169) with effect from 14th April, 2009.
6. Shri P. S. Hariharan, BCOM, ACS, ACMA, "Kausthubham", 32, Rajendra Nagar, Narasimhanaicken Palayam P.O., Coimbatore - 641031, Tamil Nadu, (Membership No. 995) with effect from 30th April, 2012.
7. Shri Ranbir Kumar Dubb, BCOM, FCMA, R. K. Dubb & Associates, H. No. 894, Sector 41-A, Chandigarh - 160036, UNION TERRITORY OF CHANDIGARH, (Membership No. 7928) with effect from 13th February, 2012.
8. Shri Ranjit Kumar Gupta, BSC, LLB, ACS, FCMA, Manager (Fin.), Hindustan Paper Corporation Ltd., Cachar Paper Mill, Panchgram - 788802, Assam, (Membership No. 4438) with effect from 27th September, 2011.
9. Shri Vinod Chand Katoch, BCOM, ACMA, B-82, Farihills, CGHS., Sector-21 D, Faridabad - 121008, (Membership No. 20869), with effect from 2nd December, 2010.
10. Shri T. R. Siva Kumar, MCOM, ACMA, E-33, Bharathi Dasan Salai, Block-9, Neyveli - 607801, (Membership No. 15889) with effect from 4th January, 2011.
11. Shri P. P. Naik, MCOM, LLB(GEN.), ACMA, Cost Accountant, M/s. Colgate Palmolive (I) Ltd., Apeejay House, 3, Dinshawvachha Road, Mumbai-400020, Maharashtra, (Membership No. 14517) with effect from 15th February, 2011.
12. Shri Prasanta Kumar Basu, MA, FCMA, C/o. Dr. Kunal Basu, 14/3, Geetanjali Complex, T.T.Nagar, Bhopal - 462003, (Membership No. 465) with effect from 18th March, 2011.

13. Shri K. S. Ravindran, BSC, FCMA, Ravindran & Associates, Sruthi, Ragamalikapuram, Kottappuram - 680004, Kerala, (Membership No. 5017) with effect from 9th December, 2010.
14. Shri Mushti Sesh Avadhanulu, BSC, ACA, ACMA, 68-11-6/2, Rajeswari Nagar, Engineering College Post, Kakinada - 533003, (Membership No. 3800) with effect from 29th June, 2010.
15. Shri K. Gurunadha Row, MCOM, MBA, ACMA, 43-9-11, Rly. New Colony, Visakhapatnam - 530016, (Membership No. 18037) with effect from 6th February, 2011.
16. Shri D. Dhananjai, MCOM, ACMA, `Sai Sudha`, 38-19-10/10A, Jyothi Nagar, Marripalem, Visakhapatnam - 530018, (Membership No. 21678) with effect from 9th February, 2010.
17. Shri Ramesh Chandra Malhan, FCMA(UK), AMBIM, FCMA, 251, RPS Scheme, Sheikh Sarani, Phase I, New Delhi - 110017, (Membership No. 252) with effect from 4th November, 2011.
18. Shri Adhir Kumar Biswas, BCOM, ACMA, 13, Kedarnath Bhattacharjee Lane, Kolkata - 700036, (Membership No. 574) with effect from 2nd January, 2012.
19. Shri Roshan Lal Bhatia, BA, FCMA, E-311, East of Kailash, New Delhi - 110065, (Membership No. 801) with effect from 10th June, 2007.
20. Shri Kailash Chander Jain, BCOM, LLB, FCMA, D-191, Hanuman Nagar, P.O. Vaishali Nagar, Jaipur - 302021, Rajasthan, (Membership No. 3823) with effect from 4th April, 2012.
21. Shri Punyaprakash Parshuram Sharma, BCOM(HONS), FCMA, P.P. Sharma & Co., 3, Pragati Apartments, Shridhar Nagar, Chinchwad, Pune - 411033, Maharashtra, (Membership No. 3846) with effect from 16th January, 2011.
22. Shri Bahadur Lal, BA(COM), LLB, FCA, ACMA, A-12, Green Park Extn., (Behind State Bank of India), New Delhi - 110016, (Membership No. 1540) with effect from 8th March, 2009.
23. Shri Omprakash Dwarkaprasa Lalpuria, MCOM, ACMA, 14, Adarsh, 9/83, Nehru Road, Vite Parle (E), Mumbai - 400057, (Membership No. 3676) with effect from 15th June, 2004.
24. Shri Arindam Sadhukhan, MCOM, ACMA, Divisional Accountant, Damodar Valley Corporation, GOMO - I, 31/1, Andul Road, Howrah - 711109, (Membership No. 30918) with effect from 6th January, 2012.
25. Shri Satyaveer Singh, BSC, ACMA, SMQ P-78/3, Bani Camp Air Force Station, Najafgarh, New Delhi - 110043, (Membership No. 28395) with effect from 5th April, 2004.
26. Shri Biswa Ranjan Sen Mazumder, BCOM, ACMA, Flat CS-17/1, Golf Green, Kolkata - 700045, (Membership No. 3376) with effect from February, 2009.
27. Shri R. Sethuraman, BCOM, ACMA, A-4, Krishna, Plot 17-C, Bangur Nagar, Goregaon (W), Mumbai - 400090, (Membership No. 3378) with effect from 15th February, 2009.
28. Shri Manabendramohan Roy, FCA, ACMA, P-171, Regent Estate, Kolkata - 700092, (Membership No. 19494) with effect from 30th May, 2002
29. Shri Yeshwant Deoji Doshi, BA, ACMA, 1/27, Ramjharukha, S.V. Road, Andheri (W), Mumbai - 400058, Maharashtra, (Membership No. 3899) with effect from 11th December, 2006.
30. Shri D. Natarajan, BBA, BGL, MBA(FIN.), BL, FCS, ACIS(LONDON), FCMA, No. 7, G1, Rahul Residency, Mukthanji Street, Alandur, Chennai - 600016, Tamil Nadu, (Membership No. 20639) with effect from 9th June, 2011.

31. Shri Mangi Lall Rustagi, BCOM(HONS), MA, ACMA, ACMA, Financial Controller, Indo-Swiss Time Ltd., A-23, New Shopping Complex, Defence Colony, New Delhi - 110024, (Membership No. 2557) with effect from February, 2005
32. Shri Ratan Lal, BA, ACMA, Bahadradab - 249402, (Membership No. 3187) with effect from 24th February, 2003.
33. Shri Ramesh Narayan Rahurkar, BCOM(HONS), ACMA, 21, Guruwar Peth, Pune - 411042, (Membership No. 2737) with effect from 16th May, 1998.
34. Shri Surendra Laxmichand Nagda, BCOM, FCMA, DA 18, Clarion Park, D.P. Road, Aundh, Pune - 411007, Maharashtra, (Membership No. 2590) with effect from 15th December, 2011.
35. Shri Vithala Viswanadham, ACMA(UK), FCMA, C-25/217, MIG Colony, Gandhinagar, Bandra East, Mumbai - 400051, Maharashtra, (Membership No. 797) with effect from 16th March, 2012.
36. Shri S. Ramaswami, ACMA, Flat No. B - 201, Walnut Block, Prince Greenwoods Apartments, No. 66, Vanagaram Road, Athipet, Ambattur, Chennai - 600058, Tamil Nadu, (Membership No. 3356) with effect from 4th April, 2011.
37. Shri Panchanan Maity, BA(HONS), MA(COM), FCMA(UK), FCMA, Plot 834, Block P, New Alipore, Kolkata - 700053, (Membership No. 565) with effect from 11th May, 2012.
38. Shri Siba Prasad Ray, MCOM, ACMA, 16, Nandana Park, Kolkata - 700034, (Membership No. 1242) with effect from 12th November, 2007.
39. Shri S. Som, BCOM(HONS), LLB, ACMA, 32/1, Dharma Das Ganguly Lane, Shibpur, Howrah - 711102, (Membership No. 11426) with effect from 3rd December, 2011.
40. Shri Amitava Bhattacharyya, MCOM, LLB, FCMA, Surya Fern Enclave, Flat 4F, 14, Ballygunge Station Road, Kolkata - 700019, (Membership No. 2209) with effect from 8th November, 2004.
41. Shri Dattatreya Ramchandra Moghe, MA, LLB, FCMA, C/o. Sudhir Behese, "Dattatrya Sinvati", Row House No. 33, Swaroop Park Housing Society, Kottired, Pune - 411029, (Membership No. 944) with effect from 13th December, 2011.
42. Shri Sistla Purnananda Sarma, BCOM, FCMA, Plot No - 8, Ground Floor, Hastinapuram South, Hyderabad - 500079, Andhra Pradesh, (Membership No. 5094) with effect from 10th November, 2009.
43. Shri Hariprasad Chakraborti, MCOM, ACMA(UK)(LONDON), FCMA, 64/1/53, Khudiram Bose Sarani, Flat-1B, Milk Colony, Kolkata - 700037, (Membership No. 983) with effect from 12th March, 2011.
44. Shri S. Muralidharan, MCOM, FCMA, New No. 11 (Old No. 6), Murthy Street, Anupam's Padma Nilayam, III Floor, West Mambalam, Chennai - 600033, (Membership No. 6383 or 8398) with effect from 3rd February, 2012.
45. Shri Pramod Dattatraya Parkhi, BA(HONS), MSC, FCMA, P.D. Parkhi & Co., Office No.719, Budhwar Peth, Ganesh Road, Pune - 411002, Maharashtra, (Membership No. 2732) with effect from 24th September, 2011.

On account of death.

(M. Gopalakrishnan)
President

Kolkata, the 28th June, 2012

NOTIFICATION

16-CWR (8854 - 8865)/2012: In pursuance of Regulation 16 of the Cost and Works Accountants Regulations, 1959, it is hereby notified that in exercise of powers conferred by sub-section (1) (b) of Section 20 of the Cost and Works Accountants Act, 1959, the Council of the Institute of Cost Accountants of India has removed from the Register of Members, the name of :

1. Shri P Vijayagopal, BCOM, FCMA, IC Eastwood firmont Gardens, 66, Mount Poonamallee Road, Manapakkam, Chennai - 600089, (Membership No. 3398) with effect from 21st February, 2011 at his own request.
2. Shri R. Krishnaswamy, BCOM, BL, ACMA, B3, Hemraj Apartment, 122, Shivaji Nagar, Nagpur - 440010, Maharashtra, (Membership No. 1997) with effect from 1st April, 2012 at his own request.
3. Shri Lalpat Rai Puri, BA(COM), FCMA(UK), ACMA, Nehru House, 4, B.S.Z. Marg, New Delhi - 110002, (Membership No. 1412) with effect from 10th January, 2012 at his own request.
4. Shri Gopalan Govindarajalu, BA(HONS), ACMA, 24, Ramakrishna Road, Ground Floor, COX Town, Bangalore - 560005, (Membership No. 4087) with effect from 28th Novemver, 2011 at his own request.
5. Shri Ravindranath Menon, BCOM, CMA, MBA, ACMA, No. 15 Royal Crest Way NW, (Membership No. 4390) with effect from 1st June, 2007 at his own request.
6. Shri Suresh Narshingrao Argade, BCOM, LLB, ACMA, Hanuman Chowk, Maruti Darshan, Navghar Road,502 A Wing, Mulund (East), Mumbai - Maharashtra, (Membership No. 2603) with effect from 6th March, 2012 at his own request.
7. Shri A. R. Dharma Row, ACMA(UK), FCMA, Geetanjali, Plot No.45, 1-3-183/40/21/45, P&T Colony New Bakaram, Gandhinagar, Hyderabad - 500380, (Membership No. 726) with effect from 1989 at his own request.
8. Shri Om Prakash, BCOM, FCMA, Om Parkash & Co., 206, ShreeBusiness Centre, H/58, Laxmi Nagar, Vikas Marg, Delhi - 110092, (Membership No. 552) with effect from 1st January, 2012 at his own request.
9. Shri P. S. Seshan, BSC, ACMA, Plot No. 26, N.T.R. Garden, Rajakilapakkam, Chennai - 600073, (Membership No. 1571) with effect from 17th May, 2012 at his own request.
10. Shri Sundar Ravindran, ACMA, G003, Renaissance Mangalam, 40, 13th Cross Road, Between 10th & 11th Main Road, Malleswaram, Bangalore - 560003, Karnataka, (Membership No. 6696) with effect from 1st April, 2012 at his own request.
11. Shri V. K. Rama Ratnam, ACMA, 7A, Myne Teppakulam, I Street, East Gate, Madurai - 625001, (Membership No. 1937) with effect from 1st April, 2012 at his own request.
12. Shri L. V. Sharma, BSC, ACMA, Flat 7A, `A` Building, Harbour Heights, Colaba, Mumbai - 400005, (Membership No. 3568) with effect from 1st April, 2012 at his own request.

Sd/-
(M. Gopalakrishnan)
President

Admission to Membership

The Institute of Cost Accountants of India

**Advancement to Fellowship
Date of Advancement :
28th August 2012**

M/2964

Shri Bikash Kumar Ray
BCOM, FCMA
B-707/708, Lok Darshan,
Military Road, Marol,
Andheri (E),
Mumbai 400 059

M/5249

Shri Asish Kumar
Chattopadhyay
BA(HONS), FCMA
38A, Bakul Bagan Road,
Kolkata 700 025

M/6618

Shri Debansu Ghosh
BSC, FCMA
P-12, Matilal Gupta Road,
P.O. Haridevpur,
Kolkata 700 082

M/7201

Shri Amal Kumar Kundu
MCOM, FCMA
Dy. G.M. (Finance) & Chief
Risk Officer, TELCO Con-
struction Equipments Co.
Ltd., Jubilee Building,
45, Museum Road,
Bangalore 560 025

M/7677

Shri Sriramachandra Murthy
Sripada
BCOM, FCMA
A-509, Siddamsetty Towers,
Jawahar Nagar, Bakaram,
Hyderabad 500 020

M/9232

Shri Maiku Lal Sahu
BSC, FCMA
M.L. Sahu & Associates,
D-197, Harihar Nagar,
Indira Nagar,
Lucknow 226 016

M/9891

Shri Tapadhan Roy
BCOM, FCMA
Gokul Bhaban, Flat No. 11,
Baroaritola Lane, Mokdum-
pur, Malda 732 103

M/9929

Dr. Krishan Kumar Gupta
MCOM, M.PHIL, PHD,
FCMA
1/20, Housing Board
Colony, Devipura,
Sikar 332 001

M/11108

Shri Ramamani Balaji
FCA, CMA(USA), AMA
(AUS), CIA, FCMA
P.O. Box 978, `Ganga`, 150,
Innuksuk 24th Avenue,
Rankin Inlet, Nunavut 0

M/11300

Ms. Geetha P.
MCOM, FCMA
Geetham, House No. 29,
Pratheeksha Nagar, Town
Limit, Kilikolloor P.O.,
Kollam 691 004

M/11304

Shri Punit Kumar Jain
BCOM(HONS), FCMA
First Floor, Prakash Sadan,
B-52, Sector-27,
Noida 201 301

M/11393

Shri Renahan Vamakesan
BSC, FCMA
Managing Director, Buh-
maid Group, P.O. Box 4143,
Qatar, Doha

M/12434

Shri Jyotirmoy Bhattacharjee
BCOM(HONS), FCMA
Sr. Manager - Finance &
Accounts, Oil India Ltd.,
Plot No. 19, Sector-16A,
Noida 201 301

M/13339

Shri Sankar Chandra Mete
BCOM(HONS), FCMA
101, Vivekananda Sarani,
Bank Park,
Hindmotor 712 233

M/14089

Dr. Ram Gopal Sharma
BCOM(HONS), MCOM,
PHD, FCMA
Ward No. 36, Balram Nagar,
Behind Police Line,
Sikar 332 001

M/14345

Shri Rajiv Mahendru
BCOM, FCMA
401, Shivshakti Tower 2,
Cross Street 2, Smriti Nagar,
Bhilai 490 020

M/17521

Shri K. Sriram
MCOM, FCMA
T-5, 40-C, Sector-XI,
Post-Reliance Greens,
Mothikavdi,
Jamnagar 361 142

M/17661

Smt. Girija Devi R.
MCOM, FCMA
'Devikripa', Mulamku-
nnathukavu P.O.,
Thrissur 680 581

M/18217

Shri Srikanta Kumar Sahoo
BCOM(HONS), FCMA
Qtr. No. D-32/F (2nd Floor),
GRIDCO Colony,
P.O. Bhoingar,
Bhubaneswar 751 022

M/18279

Shri Bhasker Raghavapudi
BCOM, FCMA
H - 108, Bhavya's Anandam,
Nizampet Road,
Hyderabad 500 085

M/19787

Ms. A. Madhurambal Satish
MCOM, FCMA
537, 6th Stage, 7th Main,
B E M L Layout,
Bangalore 560 066

M/19812

Shri Arun G. Tulsian
BCOM, FCMA
A.G. Tulsian & Co., L-401,
Indraprastha, Near Drive-In
Cinema, Gurukul Road,
Thaltej,
Ahmedabad 380 052

M/21819

Shri Rajesh Kumar Tiwari
BSC, FCMA
C/o. Tapan Chandra Das,
Joy Nagar, Road No. 06,
Agartala 799 001

M/21917

Shri Alok Ranjan Dash
MCOM, FCMA
C2-703, Capital Apartment,
Vasundhara Enclave,
Delhi 110 096

M/22957

Shri K. V. Ramanathan
MCOM, FCMA
No. 43, Aishwarya Flats,
Venkatesa Nagar II, Main
Road Extn., Virugamba-
kkam, Chennai 600 092

M/23187

Ms. Puja Agrawal
BCOM(HONS), FCMA
R. Ranjan & Co., Jagat Pal
Street, Near Civil Court,
Ranchi 834 001

M/23402

Dr. Mukesh Chauhan
MCOM, PHD, FCMA
17/411, Chaupasani Hous-
ing Board, Jodhpur 342 008

M/23663

Shri Vinay Jagdishchandra
Shukla
MCOM, FCMA
175/C-5, Indrajeet Park, Last
Lane, Nikolgam Road, Near
Thakkarbapa Nagar A'bad
East, Ahmedabad 382 350

M/24081
Shri Mangesh Prabhakar
Asawalikar
MCOM, LLB, FCMA
C/o. Mr. Khade, Gulmohar
Apartments, New Pandav-
nagar, SVS Road, Pashan,
Pune 411 021

M/24222
Shri S. Senthil Kumaran
BCOM(HONS), FCMA
9B, ST-24, Sec-10,
Bhilai 490 006

M/24235
Ms. Sandhya Murthy Jayanti
BCOM(HONS), FCMA
A-70, Classic Apartments,
Plot No. 11, Sector 22,
Dwarka, New Delhi 110077

M/24855
Shri Hemant Bahuguna
BSC(HONS), FCMA
Bahuguna & Co., LGF - 17,
Ansal Fortune Arcade, Near
HDFC Bank, Sector - 18,
Noida 201 301

M/24899
Ms. Preeti Gupta
BCOM, BED, FCMA
Dy. Manager (Finance),
HSCC India Ltd., E - 6(A),
Sector - I, Noida 201 301

M/25466
Shri B. Harihara Subramanian
BCOM, ACA, FCMA
57-D, Sector 21, Reliance
Greens, Motikhavdi,
Jamnagar 361 142

M/25538
Shri Rohit Jaiswal
MCOM, FCMA
22-A, Servodaya Nagar,
Amitabh Bachchan Road,
Allahpur, Allahabad 211 006

M/25608
Shri Sukhesh Toms Pittappillil
BCOM, FCMA
Finance Manager, Printex
Limited, P.O. Box - 439,
Ghana, West Africa
ACCRA

M/25662
Shri Asish Chakravorty
BSC, FCMA
7, Naktala Road,
Kolkata 700047

M/26528
Shri V. Ganapathysubramanian
BA, MFM, FCMA
C 2/12, Bhuvanewari
Apartment, Bharathidasan
Colony, K. K. Nagar,
Chennai 600 078

The Institute of Cost Accountants of India

Admission to Associateship on the Basis of MOU with IMA, USA

Date of Admission : 7th August 2012

C/33120
Mr. Ganesh Sethuraman
BCOM, CMA(USA), ACMA
Accounts Executive, Areej
Vegetable Oils & Derivatives
SAOG, P.O. Box 22, Postal
Code 124, Rusayl,
Sultanate of Oman

C/33121
Mr. Deeto Francis Paul
MBA, CMA(USA), ACMA
Divisional Accountant,
Fibrex Industrial & Con-
struction Group, P.O. Box
462, Mussafah,
Abu Dhabi (U.A.E.)

C/33122
Mr. Hitesh Bhajan Dodeja
CMA(USA), ACMA
Accounts Manager, Land-
mark Group, P.O. Box 49336,
Al Omariya, Kuwait 85154

C/33123
Mr. Akshay Prabhudayal
Gupta
CMA(USA), ACMA
Duplex No. 1, Siddhi
Vinayak Part 2, Near Ghuma
89 Bungalows, B/h Kabir
Enclave, Ghuma, Bopal,
Ahmedabad 380 053

C/33124
Mr. Bubhu Dutta Jena
BCOM(HONS), LLB, CFM,
CMA(USA), ACMA
Finance & Commercial
Manager, Al Aan Televi-
sion, P.O. Box 500765,
Dubai, U.A.E.

The Institute of Cost Accountants of India

Admission to Associateship Date of Admission 28th August 2012

M/33125
Shri Shubhang Prakash Joshi
BSC, ACMA
Manager (F&A) M/s.
MSETCL., EHV O&M
Circle, Vidyut Bhawan,
Katol Road, Nagpur 440 013

M/33126
Shri Munender Egam
MCOM, MBA, MFM, ACMA
House No. 7 - 1 - 186, G.M.
Colony, Godavari Khani,
Dist - Karimnagar,
Godavari Khani 505 209

M/33127
Shri Jai Kumar Batra
MCOM, PHD, ACMA
House No-1219, First Floor,
Sector-8, Faridabad 121 006

M/33128
Shri Paritosh Mishra
BSC, ACMA
268 - B Block, Shyam Nagar,
Kanpur 208 013

M/33129
Shri Murali N.
MCOM, ACMA
No.28, 5 Temple Road, Near
Parvathi, Institute Of Com-
merce, Malleshwaram,
Bangalore 560 003

M/33130
Shri Unnikrishnan V. M.
MCOM, NET&JRF, ACMA
Vadakke Veluthedath
House, Ihichur (P.O.),
Erumapetty (VIA),
Thrissur 680 609

M/33131
Miss M. Nalini
BCOM, ACMA
Chief Manager (Accounts),
M/s Indian Potash Limited,
727, Anna Salai, Ambal
Building, 3rd Floor,
Chennai 600 006

M/33132
Ms Sima Rani Jha
MCOM, ACMA
C/O Deepak Khare, H.No.
12/948, Jagdish Bhawan,
Allahabad Road,
Rewa 486 001

M/33133
Shri Dharendra Singh
BCOM, LLB, ACMA
E - 439, Murli Pura Scheme,
Jaipur 302 013

M/33134
Shri Durgesh Kumar Rath
MBA, M.PHIL, ACMA
At: Nigam Nagar, 5th Lane,
Po: Ankoli, Berhampur,
Ganjam 760 010

M/33135
Shri Ashok Kumar Jain
MSC (PHYSICS), ACMA
68-69, Kalyan Colony,
D-Block, Malviya Nagar,
Jaipur 302 017

M/33136
Shri Ashish Kumar Gupta
MCOM, ACMA
Gandhi Nagar, Madhoganj,
Hardoi 241 302

M/33137
Ms Mansi Niraj Shah
BCOM, ACMA
5 A - Poojan Appartment,
Tribhovan Complex, Ghod
Dod Road, Surat 395 007

M/33138
Shri N. S. Mallikharjuna Rao
Asapu
ACMA
IInd Floor, G B Siddanna
Building, Near Govt. School,
Naagundanahalli, White
Field, Bangalore 560 066

- M/33139
Shri Sunil Shivaling Bagi
BCOM, ACMA
Additional General Manager (Internal Audit), Goa Shipyard Ltd, Vaodem House, Vasco-Da-Gama, Goa 403 802
- M/33140
Ms Dipal Mahendrabhai Bhavsar
MCOM, ACMA
104, Jayshree Avenue, Bhavsar Hostel Road, Navawadaj, Ahmedabad 380 013
- M/33141
Shri R. Ganesh
BCOM, ACMA
Old No-8, New No-13, Flat-D, I Floor, Udhayam Royal Terrace, Tanjore Street, T. R. Nagar, Chennai 600 017
- M/33142
Ms Kavya Jayaraman
BCOM, ACMA
No:16, Sairam, 5th A-Cross, Patel Pilliah Layout, Kalkere, Bangalore 560 043
- M/33143
Ms Pavitra Kannebooyena
MBA, ACMA
H. No:239, 18th Main, 6th Block, Koramangla, Bangalore 560 095
- M/33144
Shri Srikanth Potharla
MCOM, ACMA
H.No: 1-9-471/9/17, Lalitha Nagar, Adikmet, Hyderabad 500 044
- M/33145
Shri Dilip Kumar Sarkar
BCOM, ACMA
SECL, Chirimiri Area, Otr No. C-28, G. M. Complex, Post-West Chirimiri, Korea 497 773
- M/33146
Shri Pranav Suresh Shaligram
BCOM, ACMA
Rahul Nagar, Bldg No. D-1, Block No.7, Near Kothrud Bus Stand, Kothrud, Pune 411 038
- M/33147
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BCOM, ACMA
10/25, Vijay Nagar, Ghodbunder Road, Thane (W), Thane 400 601
- M/33148
Shri Vijay Prakash Vasireddy
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H.No: 122, Top Floor, 5th Cross, 9th Main, NTI Layout, Vidyanayapura, Bangalore 560 097
- M/33149
Shri Shiv Charan Aswar
MCOM, ACMA
D - 48, Phase - III, Jhalana Dungari, Sanganer, Jaipur 302 004
- M/33150
Shri Sanjiv Kohli
ACMA
B-195, Saraswati Vihar, Pitampurai, New Delhi 110 034
- M/33151
Shri Krishnamurthy R.
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101, Gokul Apartment, 11/19, Venkataramana Road, RS Puram, Coimbatore 641 002
- M/33152
Shri Sanjay
ACMA,
House No-2, Block No-13, Seh - B, President Estate, New Delhi 110 004
- M/33153
Ms Jyoti Sharma
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House No-330, Pocket- B/5, Sector-5, Rohini, Delhi 110 085
- M/33154
Shri Suresh Kumar Sherawat
ACMA,
House No-101, Near Sherawat Mother Dairy, Village & Post Office: Singhu, Delhi 110 040
- M/33155
Ms Swati
BCOM, ACMA
Flat No-238, Pocket-13, Phase-1, DDA Flat, Manglapuri Dwarka, New Delhi 110 045
- M/33156
Ms Shirisha Sanathana
ACMA,
H.No:1-3-25/42, BJR. Colony, Kapra, ECIL Post, Hyderabad 500 062
- M/33157
Ms Deepti Vaidya
BCOM, ACMA
H.No. 3-6-361/14, Beside Lady Hydri Club, Himayatnagar, Hyderabad 500 029
- M/33158
Shri V. Girish
BCOM, ACMA
"Srichakra" No.230, 23rd Main, Judicial Layout, GK VK Post, Bangalore 560 065
- M/33159
Shri Dhawal Madhav
MCOM, ACMA
S/O DR. Santosh Kumar Dixit, Duli Ghat, Diwan Mohalla, Hamam, Patna 800 008
- M/33160
Ms Nisha Dineshbhi Patel
MCOM, ACMA
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- M/33161
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- M/33162
Shri Parveen Goel
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- M/33163
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130, Rogan Giran, Delhi Gate, Ghaziabad 201 001
- M/33164
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- M/33165
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MCOM, ACMA
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- M/33166
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- M/33167
Ms Divya V. S.
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- M/33168
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703, Anand Kunj, Outer Ring Road, New Delhi 110 018
- M/33169
Shri G. Anandanarayanan
BCOM, ACA, ACMA
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M/33170
Shri Yoby Kandanalil Joseph
BCOM, ACMA
Kandalalil (H), Pattimattom
(P.O.), Valampoor,
Ernakulam 683 562

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M/33180
Shri Sunil Shewaram Dagia
ACMA
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Vastrapur,
Ahmedabad 380 015

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M/33182
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MCOM, ACMA
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M/33184
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ACMA
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M/33187
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BCOM, ACMA
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M/33190
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Tirupathi

M/33191
Shri Dhorje Nilesh Subhash
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M/33192
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BCOM, MBA, ACMA
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Vagadiya
MCOM, ACMA
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lwal, C/80, Paris Nagar Soc,
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M/33207
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M/33208
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M/33209
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M/33210
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M/33212
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M/33213
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M/33214
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M/33216
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Sahibganj 816 109

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M/33222
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M/33223
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M/33225
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M/33227
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ACMA
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- M/33232
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Nasik 422 013
- M/33233
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- M/33234
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- M/33235
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- M/33236
Miss Charmey Velji Bid
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- M/33237
Miss Dipali Gopinath
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- M/33238
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- M/33239
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Mumbai 401 303
- M/33240
Shri Pankaj Kantilal Joshi
ACMA
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Priyanka, Mhada Mulund
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- M/33241
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- M/33242
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- M/33243
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- M/33244
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- M/33246
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Mumbai 400 050
- M/33247
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- M/33248
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Baihar 481 111
- M/33249
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- M/33250
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- M/33254
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- M/33260
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- M/33262
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- M/33263
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- M/33265
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BCOM, ACMA
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- M/33280
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- M/33281
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Shri Arun Agarwal
BCOM, MBA(FIN), ACMA
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M/33319
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Guidance Note on Maintenance of Cost Accounting Records

Highlights of Guidance Note:

- ✦ Thorough and comprehensive after the series of notifications and circulars issued by the Ministry of Corporate Affairs in the last one year.
- ✦ Provides guidance on Accounting and treatment of all elements of Costs in accordance with GACAP & CAS issued by the Institute
- ✦ Provides Illustrative list of cost records to be maintained by the companies
- ✦ Provides practical approach towards cost build-up for a Production/ Manufacturing Industry
- ✦ Appendices to the Guidance Note contain the Notifications, Master Circulars and General Circulars related to the Cost Accounting Records Rules, issued by the Ministry of Corporate Affairs till 4th June, 2012.

Issued By:

**The Professional Development Committee of
THE INSTITUTE OF COST ACCOUNTANTS OF
INDIA**

Headquarters:

CMA Bhawan
12, Sunder Street, Kolkata- 700016

Website: www.icwai.org

Delhi Office:

CMA Bhawan 3, Institutional Area, Lodhi Road, New
Delhi- 110003

GUIDANCE NOTE ON MAINTENANCE OF COST ACCOUNTING RECORDS



Price Rs. 250/-

For Purchase:

The publication can be purchased directly from the Institute's Head Quarters/Delhi Office or Regional Councils. To order by post, please send a demand draft of Rs. 300/- (Cost of publication + Rs. 50/- towards courier charges) to CMA. J.K. Budhiraja, Director (Professional Development), email: pd.budhiraja@icwai.org in favour of "The Institute of Cost Accountants of India", payable at New Delhi or through ECS payment:

Details of ECS Payment: State Bank of India, Lodhi Road Branch, New Delhi-110003

Current Account No.: 30678404793

MICR Code: 110002493, IFSC Code: SBIN0060321.



The Institute of Cost Accountants of India (Statutory body under an Act of Parliament)

MoU with Taxmann for making available the web contents through their web site to the members at concessional rate of Rs. 3600/-

The Institute of Cost Accountants of India, as a result of on-going efforts being taken by the Professional Development Committee towards the Capacity Building measures for members in practice and Industry, has signed a Memorandum of Understanding (MoU) with Taxmann on 6th July 2012 for sharing the web contents through their website at a subsidized rate. This MoU would facilitate the members of the Institute in practice and industry to subscribe Taxmann publications at a concessional rate of Rs. 3,600/- (inclusive of service tax) per annum per member as against normal price of Rs. 7500/- per member per annum.

Features of the Subscription:

After subscription the members may be able to access Taxmann web contents relating to 127 years of Direct Tax Laws (1886-2012) covering 42000 judgments of Supreme Court/High courts since 1886, 19000 Orders of ITAT, 10500 Notifications, 2100 Circulars and 6000 Articles, 100 years of Company Law (1913-2012) covering 9800 Judgments/Orders of Supreme Court/ High Courts/ SAT/CLB/CCI/CAT/ATFE on Company Law/Securities Laws/ Foreign Exchange Laws. The Laws covered are Company Laws, Securities Laws, Foreign Exchange Laws, Competition Laws, Banking & Insurance Laws, Other Corporate Laws, 150 Acts, 350 Rules, 900 Forms, 6000 Circulars, 2500 Notifications and 2500 Articles. Complete data on Service Tax (1994-2012) covering 5800 Judgments of Supreme Court/High Court/CESTAT, Acts, Rules, Circulars, Notifications, Articles etc.

The Taxmann would also provide Mobile Application- "Top stories at this hour" on case laws, statutes, news on Direct Taxes, Company Law and Service Tax Laws. Taxmann would also send e-News Letter to subscribers covering daily updates on their registered e-mails Id.

For more details, members may visit Taxmann website www.taxmann.com or contact:

CMA J.K. Budhiraja, Director (Professional Development)

CMA Bhawan, 3 Institutional Area, Lodhi Road, New Delhi-110003

Email: pd.budhiraja@icwai.org, Phone: 011-24647800

Handbook on Cost Accounting Records Rules, 2011 & Companies (Cost Audit Report) Rules, 2011

Functionally Handy & Useful For Professionals & Industries

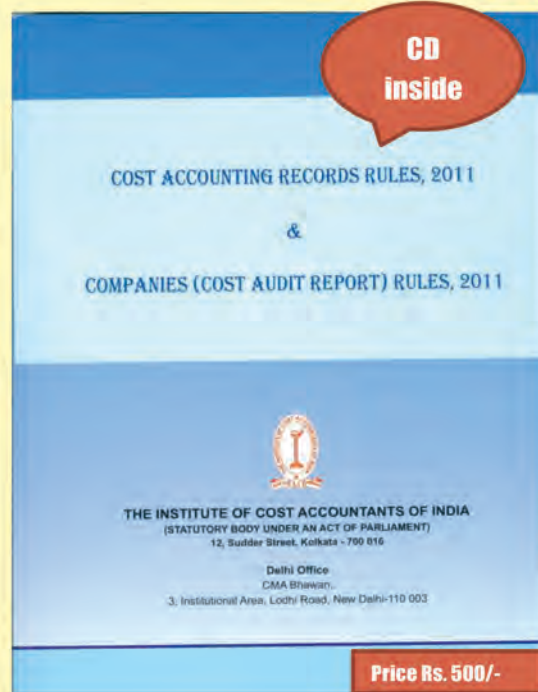
Publication Contents :

- ✦ *Background*
- ✦ *Presentation*
- ✦ *Frequently Asked Questions*
- ✦ *Recent Notifications /Circulars /Orders by Ministry of Corporate Affairs*

Published by:

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The Institute of Cost Accountants of India
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Tel: 011-24624460, 24622156/57/58, 24618645 Website: www.icwai.org

Advanced Certificate Courses by the Directorate of Advanced Studies

The Directorate of Advanced Studies of the Institute announces the following three advanced certificate courses :

- Course on Business Valuation and Corporate Restructuring;
- Course on Treasury and Financial Risk Management; and
- Course on Enterprise Performance Management and Appraisal System

These courses will be delivered at the proficiency level to develop expert knowledge. The objective is to bridge the gap between the capabilities needed by the industry and regulators and capabilities available in the market. On successful completion, participants will develop capabilities to deliver professional services in respective areas. The courses will be open to members of the Institute of Cost Accountants of India and others who have relevant experience.

On successful completion of a course, the participant will be awarded a certificate.

The information relating to the eligibility criteria, course fee, course duration, course contents and other pertinent details for each of these courses is available on the Institute's website.

The first batch for the Course on Enterprise Performance Management and Appraisal System is already running at Hyderabad. The second batch of the course along with the other two courses are scheduled to commence in January' 2013.

Registrations and nominations are invited for all the three courses and the last date for registration is **December 3, 2012**.

Ask for a brochure by mailing to: advstudies@icwai.org, advstudies.kimi@icwai.org



The Institute of Cost Accountants of India

(Continuing Education Programme Directorate)

Guidelines for Mandatory Training for All Members of ICAI Under Continuing Education Programme

Modification to Existing Scheme

To meet the requirement of professional skills in the current changing dynamic economic scenario, Cost Accountants in practice and service (members of ICAI) should equip themselves with the new skills and concepts to meet the challenges and render yeomen's services to trade, commerce and industry. Therefore, the existing scheme for mandatory training to the members in practice and service under Continuing Education Programme (CEP) has been revised. The basic features of the revised scheme are :

For Members in Practice

- (i) The member should undergo minimum mandatory training of 10 hours per year w.e.f. 2009-10.(1st April to 31st March every year)
- (ii) The certificate of attendance for training will have to be enclosed with the application for renewal of Certificate of Practice.

For Members in Service

- (iii) The member should undergo minimum mandatory training of 6 hours per year w.e.f. 2011-12. (1st April to 31st March every year)
- (iv) The certificate of attendance for training will have to be enclosed with the application for renewal of membership.

The attendance of members in National Cost Convention, Regional Cost Convention, Seminars/Workshops conducted by the Institute/Regional Councils/Chapters (both paid/unpaid programme) will be reckoned against the requirement of mandatory training period under this scheme.

The requirement specified above will not apply to a member who has attained the age of 65 years.

The basis of computation of programme credit hours will be as follows :

Hours of Training Programme attended by the members	Programme Credit (Hours)
Less than 1 hour	Nil
1 hour and more and upto 2 hours	1
More than 2 hours and upto 4 hours in a single day	2
Beyond 4 hours in a single day	4
Programmes for more than 1 day and upto 2 days	6
Programme spanning beyond 2 days	10

For this purpose, the participation of members in the following programmes/courses/publications shall also be recognized :

1. Courses of the Universities recognised by the UGC/ AICTE approved Institutions

The members who have successfully completed any post graduate course related to commerce, economics and taxation of the UGC recognized University/ AICTE approved Institution will be awarded CEP credit of 5 hrs. for each semester based on submission of the pass certificate.

2. Service as a Speaker or Discussion Leader

Service as a lecturer or teacher in a program or seminar offered by business, professional associations and college or university professional education centres may be counted for continuing education credit as follows:

- (1) Continuing education hours equal to twice the number of hours of presentation will be granted the first time the program is offered.
- (2) Credit will not be granted for subsequent offerings unless significant additional preparation is necessary. For such repeat offerings credit will be granted only for the actual hours of presentation and only once each year.

The CEP credit will be given to the member only after getting the authenticated proof in this regard.

3. Service as a college faculty of approved Universities/Faculty of AICTE approved Institution/ ICAI Faculty

College courses or ICAI Course earn 3 CEP credits for each paper taught in a semester or stage.

4. Technical Materials Submitted for Publication

Technical articles, monographs, or books published are eligible for continuing education credit subject to they are in an International Standard Serial Number (ISSN)/ International Standard Book Number (ISBN) Published articles containing technical accounting and financial management material can earn a maximum of six hours each. Books and monographs can earn a maximum of 20 hours each only for the first time of publication. Subsequent publication of the same title will not be given CEP Hrs. unless there is a vast change in the new publication. The Institute will assign specific CEP hrs. on receipt of a copy of the publication.

5. (a) The members who are holding General manager or equivalent and above position working in an organization with turnover of Rs. 500 crores and also investment of more than Rs.100 crores in fixed assets will be exempt from CEP requirement.

(b) The training imparted by the organizations to their employees in their in-house training Institute, having turnover of Rs.100 crores or above per annum, are to be considered for calculation of CEP hours subject to :

- (i) The training programme should be on the subject relating to costing/accounts/finance/taxation/project finance/treasury management.
- (ii) The organization shall submit their calendar of programmes to the Institute.
- (iii) The organization shall submit list of Institute members with their name & membership number, details of programme attended & duration to the Institute after programme is completed.
- (iv) Certificate of attendance of the programme shall be given to their employee with his membership number.

(c) The organization having turnover of Rs.100 crores or above, which nominates their employees for outside training programme from reputed Institutions on the subject mentioned Sl. No. 5(b)(i) shall also be considered for CEP hours provided they produce the certificate in this regard. Reputed Institutes include IIM, IIT, National Productivity Council/State Productivity Councils and others as may be approved by the Council and against reciprocal arrangement with sister professional Institute i.e. ICSI

6. Articles Published in Management Accountant

A member whose article is published in 'Management Accountant' only will be eligible for CEP hours as follows:

- (a) Two hrs. for up-to 2 pages
- (b) Four hrs. for 3-5 pages
- (c) Six hrs. for above 5 pages

7. Members staying abroad can meet the CEP requirements by adopting any one or more of the following modus operandi

(a) Attend CEP programmes organized by the CEP Department of the Institute, Regional Councils and Chapters – (visit www.icwai.org)

(b) Attend CEP Programmes organized only by IFAC/CAPA/ SAFA Member Bodies abroad. For this members has to submit the following :

(i) Self certification letter by the members regarding the programme attended by them for approval of CEP Hrs.

(ii) Membership number and name as per Institute's records.

(c) Members staying abroad can meet the CEP requirements by attending the programmes organized by the Overseas centres of the Institute in addition to the programmes organized by the Institute and its Regions and Chapters.

8. The Council approved the following guidelines

(a) The members who reside outside India for a part of the year may be exempted from credit hours requirement for the same year on submission of valid documents in support of the same.

(b) The members who are victimized by polio or accident or physically handicapped may be exempted from fulfilling the requirement of CEP hours on submission of valid documents in support of the same.

However, no such exemption/relaxation as mentioned in clauses (a) & (c) above would be given to a member who obtains membership of ICAI in accordance with the MOU entered into between IMA & ICAI.

9. A member who obtains membership in accordance with the MOU entered into between IMA, USA & The Institute of Cost Accountants of India (ICAI), should obtain minimum mandatory training of 30 hours per year as per the guidelines of IMA, USA.

10. A member who obtains membership in accordance with the MOU entered into between IMA, USA & The Institute of Cost Accountants of India (ICAI) and is over 55 years of age and retired from the profession is exempt from the CEP requirements.

11. A member who obtains membership in accordance with the MOU entered into between IPA, Australia & The Institute of Cost Accountants of India (ICAI) and is over 60 years of age and retired from the profession is exempt from the CEP requirements.

12. Attendance of the Members in the Meetings/Seminars/Workshops by SAFA/CAPA/IFAC or any other bodies where ICAI is a member will be reckoned against the requirement of mandatory training period under this scheme.

13. Guidelines for attending international seminars by the President, Vice President and Council Members

(i) Four CEP Hours for attending one full day Programme/ Seminar/Workshop/Event

(ii) Six CEP hours for 2 days Programme/Seminars/Workshops/Event

(iii) Ten CEP hours for three days Programme/Seminar/ Workshop/Event

14. Guidelines for Chairing Programme/ Seminar/ Workshop/ Event by the President, Vice President and CCMs chairman and members of the Regional Council

(i) One CEP Hours for up to 2 hrs. Programme/ Seminar/ Workshop/ Event

(ii) Two CEP Hrs for more than 2 hrs. - up to 4 hrs. Programme/ Seminar/Workshop/Event

(iii) Four CEP Hours for more than four hrs. Programme/ Seminar/ Workshop/ Event

15. The Members attending the webinar /seminars/workshops/training programmes get two CEP hrs. for every three hrs. webinar/ seminars/workshops/training programmes organised by the Institute, provided they have to attend the webinar/seminar/workshop/training programme for full three hrs.(Details to be announced soon).

16. The programmes organized by the CMA support Centres being established by the Institute at different locations are eligible to CEP hrs. as per the norms of the CEP guidelines.

17. The members attending the approved CMA study circles programmes being formed at different locations are eligible to the CEP hours as per the norms of the CEP Guidelines.

18. Members answering five questions successfully out of ten questions of each of the articles published in the Management Accountant on monthly basis will get one CEP Hour for every article(Details to be announced soon).



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA (statutory body under an Act of Parliament)

MANAGEMENT DEVELOPMENT PROGRAMMES 2012-13

DURATION	TOPIC	VENUE	FEE (RS.) NON – RESIDENTIAL	FEE (RS.) RESIDENTIAL SINGLE ROOM BASIS
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SEPTEMBER, 2012

11-14	Risk Based Internal Audit and corporate Governance	Pondicherry	-	35000*
11-14	Issues in Direct Taxation- Advance Tax, TDS and Tax Planning	Pondicherry	-	35000*
26-30	Certificate Course on IFRS and Converged Indian Accounting Standards	New Delhi	25000*	-

OCTOBER, 2012

09-12	Recent Trends in Corporate Reporting and corporate Finance including IFRS	Vayalar, (Backwater) Kerala	-	38000*
15-18	Emerging Issues in Management of Taxation	Goa	-	35000*
15-18	Activity Based Costing and Management	Goa	-	35000*

NOVEMBER, 2012

20-23	Basic Financial Skills for Non Finance Executives and Engineers	Mysore	-	35000*
29 Nov. – Dec.8	International Programme on 'Strategic Financial Management'	Singapore, Kualalumpur & Bangkok	-	250000*

DECEMBER, 2012

11-14	Recent Trends in Financial Management	Amritsar	-	35000*
18-21	Contracts and their Management	Shirdi	-	35000*
18-21	Emerging Issues in Direct and Indirect Taxation	Shirdi	-	35000*
26-30	Certificate Course on IFRS and Converged Indian Accounting Standards	Mumbai	25000*	-

JANUARY, 2013

02-04	Costing for Engineers	Chennai	15000*	40000*
08-12	Recent Trends in Corporate Reporting including IFRS and Revised Schedule VI	Hyderabad	-	35000*
08-12	Advance Tax, TDS and Tax Planning	Hyderabad	-	35000*

FEBRUARY, 2013

19-22	Risk Based Internal Audit for Effective Management Control	Puri	-	35000*
19-22	Emerging Issues in Management of Taxation	Puri	-	35000*

Note :- *Plus 12.36% Service Tax.

For Non-Residential Programmes - Fee includes course fee, course material, lunch, tea/coffee etc.

For Residential Programmes - Fee includes course fee, course material, accommodation on Single Room basis, all meals and visits. The charges for accompanying spouse would be Rs. 1000/- (Rupees one thousand only) towards accommodation, all meals and visits for all the three days excluding International programmes.

CEP Credit Hours - (For 1 Day Prog. - 4 Hours) (For 2 Days Prpg. - 6 Hours) (For 3 Days & more Prog.-10 Hours)

For Kind Information:

For outstation programmes the participants are requested to get the confirmation from the Institute before proceeding to the venue. If any participant reaches the venue for the postponed/cancelled programmes without getting the confirmation from the Institute, the Institute will not be held responsible for the same. The cancellation/postponement of the programmes, if any, will be intimated to only those organizations whose nominations have been received by the Institute on time.

For residential programmes normally the first day check-in is at 12.00 noon and last day check-out is at 12.00noon

The Payment of the Fee is to be made by Cheque/DD in favour of 'The Institute of Cost Accountants of India' payable at New Delhi.

Details for ECS Payment: State Bank of India (60321), Andhra Association Building, 24-25 Institutional Area, Lodhi Road, New Delhi- 110003
Current A/c No. 30678404793 MICR Code : 110002493 IFCS Code : SBIN0060321

The Institute of Cost Accountants of India 12, Sudder Street, Kolkata - 700 016

28th May, 2012

For Attention of Members Election Reforms Committee

The members of the Institute are kindly aware that the Election to the 18th Council of the Institute of Cost Accountants of India were held in 2011 in accordance with the Cost and Works Accountants (Election to the Council) Rules, 2006 read with the Cost and Works Accountants Act, 1959 and the Cost and Works Accountants Regulations, 1959.

During the course of Elections, it was noted that the provisions of the Cost and Works Accountants (Election to the Council) Rules, 2006 are needed to be examined for reforms in the Election process.

Accordingly, the Council of the Institute at its 272nd Meeting held on 22nd January, 2012 considered the matter and constituted the Elections Reforms Committee comprising of the following members for the purpose of streamlining the process of conduct of Council elections and matters arising therefrom :

1. Shri P. V. Bhattad, Chairman
2. Dr. P.V.S. Jagan Mohan Rao, Member
3. Shri T.C.A. Srinivasa Prasad, Member
4. Shri Sanjay Gupta, Member

Shri Kaushik Banerjee (Director & Joint Secretary) – Secretary

It was further decided that the Committee will invite suggestions from members of the Institute for proposing amendments to the Cost and Works Accountants (Election to the Council) Rules, 2006 (uploaded on our website www.icwai.org), fixing a time limit of six months. After receipt of the suggestions, the Committee will ascertain the various amendments that are needed to be made in the Election Rules for smooth conduct of Institute's Elections and place the same before the Council for recommending the amendments to the Central Government.

Accordingly, you are requested to send your valuable suggestions/comments on the Cost and Works Accountants (Election to the Council) Rules, 2006 for consideration of the Committee on or before 27th November, 2012 :

- (i) by post addressed to Shri Kaushik Banerjee, Secretary, Election Reforms Committee, The Institute of Cost Accountants of India, 12 Sudder Street, Kolkata - 700 016 superscribing on the envelope "SUGGESTIONS FOR ELECTION REFORMS" and/or
- (ii) on e-mail id of Shri Kaushik Banerjee, Secretary, Election Reforms Committee, The Institute of Cost Accountants of India : addlsecy.kolkata@icwai.org with subject "SUGGESTIONS FOR ELECTION REFORMS".

For Attention of Members

The Institute has gone live with web based online applications for Associateship/Fellowship/Certificate of Practice/Change of Address as well as online viewing of particulars like dues position, CEP status etc.

Members are requested to check their status from the link : <http://210.212.31.69/External/Home.aspx> to ensure that their profile details are complete and correct. If any discrepancy is noted, the same should be informed to the Membership Department<membership.prapdipta@icwai.org>.

This will help us to serve you better.



Speech of SHRI ABDU RABB, Honourable Minister for Education, Government of Kerala at Trivandrum on 22nd August 2012

I am happy to be here in this Industry Seminar held under the auspices of CII. We are particularly delighted to have the presence of Shri. Ramadorai, Advisor to the Honourable Prime Minister on Skill Development.

What makes this event memorable is also that today we are signing the second MOU between the State Government and the Indian Cost Accounts Institute (ICAI). Once this MOU is in place every student in our Higher Secondary or Vocational Higher Secondary and the Under Graduate courses in colleges will get an opportunity to enroll for the Certificate Accounting Technician course. It has great potential and could well make Kerala one of the leading suppliers of trained manpower to the financial and banking sector in the country. I use this opportunity to welcome the President of the Institute and the other delegates who have flown down for this event.

Kerala is well known for its high quality manpower all over the world. There is no corner of the world where we cannot see trained and skilled Malayali. Though Kerala has a very rich talent pool, the present experience is that this pool is not equipped adequate to meet the needs of modern day industry and its emerging demands. It is estimated that only 25% of the rich talent pool that the State has is readily employable. Clearly the major hurdle in ensuring a readily employable talent pool is the lack of proper training infrastructure. There have been isolated initiatives by the both the Government and Private Sectors. But what is needed is a well planned and large scale initiative wherein all the potential departments, universities and institutions collaborate with the active involvement of industry. This is imperative to creating a labour market-ready workforce in the State. Design of skilling courses will have to be driven not by academic institutions alone as is the case now. Industry has to play a pivotal role and hence it has to be actively involved in the task, in the design, implementation and quality assessment. Industry will have to come forward to be a strong partner and this partnership will have to be in terms of sharing of infrastructure, human resources who can train people and other resources as well.

Some surveys reveal that there is a more acute degree of unemployment that is prevalent among people who have already acquired either a Higher Secondary Certificate or completed an undergraduate course from a college. If this is the predominant source of unemployment, the appropriate solution is to meaningful intervene and catch the students while they are still in academic institutions and provide them with skills relevant to modern industry.

To reiterate, one major factor that inflates the number of unemployed in the State is the poor employability of students graduating from majority of general academic courses, especially in the Arts and Science streams. These students are not adequately prepared to take up jobs in the organized sector in the rapidly changing and constantly adapting economic scenario. A general interaction with job providers confirms the skill deficiency in our students. We therefore propose to introduce additional skill acquisition programmes in Higher Secondary, Vocational Higher Secondary and Collegiate Education to ensure that our students that come out of our institutions are armed well to enter the labour market whether nationally or internationally.

Skill requirements of any industry keeps changing rapidly. It is imperative that gap analysis to assess the demand-supply skill mismatch should be undertaken at frequent intervals in various sectors of the economy. Otherwise, skill programmes run the danger of becoming obsolete very fast.

As I mentioned earlier, today we are signing the second MOU with the Cost Accountants Institute. Last month, we had signed a similar agreement with NASSCOM. We are looking forward to covering as many sectors as are relevant to meeting industry demand. This is where I have a request to make to CII. Your sector groups - be it in hospitality, electronics, retail, construction – should work with our Skill Development Team and help design the content for a variety of skill programmes. This alone will give the necessary industry endorsement to what we are doing – and make this exercise truly meaningful. CII should take initiative and collaborate closely with Government on these directions. One added advantage is that the students who get skilled through programmes supported by industry associations will have a greater confidence in these programmes.

Dr. Ramadorai has been ardent supporter of our efforts in skill development in particular. It is largely due to his encouragement and support that the officers who are working on this project derived the confidence and felt motivated to shape this project so quickly over the last few months. We are grateful for his support and request his continued guidance.

Once again let me congratulate and thank CII for organizing such an event in our State and offering a platform for Government and industry to collaborate and start working closely in the area of skill development.

Institute Notification

Kolkata 14th August, 2012

Notification No. CWR 10(1)/08/2012

In pursuance of proviso to sub-regulation (1) of Regulation 10 of the Cost and Works Accountants Regulations, 1959 as amended, the Council of the Institute at its 275th Meeting held on 21st July, 2012, has decided that the Certificate of Practice of the members who have paid the prescribed fees and submitted the prescribed form for renewal of Certificate of Practice for 2012-2013 within due date but not having requisite CEP credit hours, shall be renewed upto 31st March, 2013 without creating a precedence and their Certificate of Practice so renewed shall be valid subject to their obtaining requisite CEP credit hours within 31st December, 2012 positively.

Sd/-
(Rakesh Singh)
President

The Institute of Cost Accountants of India
(Statutory Body Under An Act of Parliament)
Examination Time Table & Programme – December 2012

Programme for Syllabus 2008			
Day, Date & Time	Intermediate 09.30 A.M. to 12.30 P.M.	Final 02.00 P.M. to 05.00 P.M.	Foundation 02.00 P.M. to 05.00 P.M.
Monday 10 th December, 2012	Financial Accounting	Capital Market Analysis & Corporate Laws	
Tuesday 11 th December, 2012	—	Financial Management & International Finance	
Wednesday 12 th December, 2012	Commercial and Industrial Laws & Auditing	Management Accounting- Strategic Management	
Thursday 13 th December, 2012	Applied Direct Taxation	Indirect & Direct – Tax Management	
Friday 14 th December, 2012	Cost & Management Accounting	Management Accounting – Enterprise Performance Management	Organisation and Management Fundamentals
Saturday 15 th December, 2012	—	Advanced Financial Accounting & Reporting	Accounting
Sunday 16 th December, 2012	Operation Management and Information Systems	Cost Audit & Operational Audit	Economics and Business Fundamentals
Monday 17 th December, 2012	Applied Indirect Taxation	Business Valuation Management	Business Mathematics and Statistics Fundamentals

Programme for Management Accountancy – December 2012 Examination

Monday 10 th December, 2012 09.30 A.M. to 12.30 P.M.	Monday 10 th December, 2012 02.00 P.M. to 05.00 P.M.	Tuesday 11 th December, 2012 09.30 A.M. to 12.30 P.M.	Tuesday 11 th December, 2012 02.00 P.M. to 05.00 P.M.	Wednesday 12 th December, 2012 09.30 A.M. to 12.30 P.M.
Management Accountancy	Advance Management Techniques	Industrial Relations & Personnel Management	Marketing Organisation & Methods	Economic Planning & Development

Examination Fees

Groups (s)	Final Examination	Intermediate Examination	Foundation Course Examination	Management Accountancy Examination
One Group (Inland Centres) (Overseas Centres)	₹ 1250/- US \$ 100	₹ 1000/- US \$ 90	₹ 1000/- US \$ 60	Per Group ₹ 2500/-
Two Groups (Inland Centres) (Overseas Centres)	₹ 2250/- US \$ 100	₹ 1600/- US \$ 90		

1. (a) Application Forms for Foundation Course, Intermediate and Final Examinations are available from Institute's Headquarters at 12, Sudder Street, Kolkata, Regional Councils and Chapters of the Institute on payment of ₹ 50/- per form. In case of overseas candidates, forms are available at Institute's Headquarters only on payment of US \$ 10 per form.
(b) Students can also download the Examination Form from ICAI Website at www.icwai.org.
(c) Students can also submit the form online.
2. Last date for receipt of Examination Application Forms without late fees is 10th October, 2012 and with late fees of ₹ 300/- is 20th October, 2012.
3. Examination fees to be paid through Bank Demand Draft of requisite fees drawn in favour of "The Institute of Cost Accountants of India" and payable at Kolkata.
4. Students may submit their Examination Application Forms along with the fees at ICAI, 12 Sudder Street, Kolkata - 700016 or Regional Offices or Chapter Offices. Any query in this regard may be addressed to Examination Directorate at 12, Sudder Street, Kolkata - 700016.
5. Finance Act 2011, involving Assessment Year 2012-2013 will be applicable for the subjects Applied Direct Taxation (Intermediate), Applied Indirect Taxation (Intermediate) and Indirect & Direct - Tax Management (Final) for the purpose of December 2012 term of Examination under Revised Syllabus 2008.
6. Examination Centres: Adipur-Kachhh(Gujarat), Agartala, Ahmedabad, Akurdi, Allahabad, Asansol, Aurangabad, Bangalore, Baroda, Berhampur(Ganjam), Bhilai, Bhilwara, Bhopal, Bhubaneswar, Bilaspur, Bokaro, Calicut, Chandigarh, Chennai, Coimbatore, Cuttack, Dehradun, Delhi, Dhanbad, Durgapur, Ernakulam, Faridabad, Ghaziabad, Guwahati, Hardwar, Howrah, Hyderabad, Indore, Jaipur, Jabbalpur, Jalandhar, Jammu, Jamshepur, Jodhpur, Kalyan, Kannur, Kanpur, Kolhapur, Kolkata, Kota, Kottayam, Lucknow, Ludhiana, Madurai, Mangalore, Mumbai, Mysore, Nagpur, Naihati, Nasik, Nellore, Neyveli, Noida, Panaji (Goa), Patiala, Patna, Pondicherry, Pune, Rajahmundry, Ranchi, Rourkela, Salem, Shillong, Solapur, Surat, Thrissur, Tiruchirapalli, Tirunelveli, Trivandrum, Udaipur, Vapi, Vashi, Vellore, Vijayawada, Vindhyanager, Waltair and Overseas Centres at Bahrain, Dubai and Muscat.
7. A candidate who is completing all conditions will only be allowed to appear for examination.
8. Probable date of publication of result : Foundation – 1st February, 2013 and Inter & Final - 21st February, 2013.

A. Das
Director (Examination)

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Galaxy of Speakers

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| <p>Dr Mohan Kasi
 Co Chairman, Commonwealth Business Council
 Mervyn E King SC
 Chairman of the King Committee on Corporate
 Governance in SA
 Professor Paul Boyle
 CEO, Economic and Social Research Council
 Vinod Daga
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REGIONS, CHAPTERS & CENTRES NEWS

WIRC

Nashik-Ojhar Chapter of Cost Accountants

A half day Seminar on recent changes in Service Tax was organized by NOCCA and Nasik Chapter of WIRC of ICSI on 16th July 2012. The need for this seminar was felt due to recent changes in Service Tax and introduction of negative list and change of reverse charge mechanism in certain services. Shri. R K Deodhar, leading consultant of Excise and Service tax spoke in detail on Negative List and Exempted services. CMA A. B. Nawal addressed the gathering on Reverse Charge and Bundled services and also explained about Declared Services. CMA N. K. Nimkar from Pune spoke on Place of Provision of services and Abatement. The session was interactive and it concluded with question and answer sessions wherein all the three faculties replied the queries raised by the participants.

CMA Pradnya Chandorker was the comparer and coordinator and CMA S W Parnerkar, Secretary of the Chapter welcomed the gathering and the speakers.



Pimpri-Chinchwad-Akurdi Chapter of Cost Accountants (PCACCA)

PCACCA has organized a program on “Recent Developments in Cost Audit– Product Group Classification And Opportunities to Cost Accountants in Practice And Service” at Hotel Kalasagar on 29th July 2012.

CMA Rakesh Singh, President of the Institute, graced the occasion with his presence who was felicitated by the members of PCACCA. CMA B. M. Sharma, past President of the Institute was the Guest of Honour. Felicitations ceremony started with welcome speech by CMA L. D. Pawar, Chairman PCACCA who gave a brief overview of the chapter activities and growth achieved during the past one year.

CMA Rakesh Singh, President addressed the audience and updated the audience about various initiatives of the Institute. He stressed upon the importance of IT backbone and development of Infrastructure for sustainable growth of the Institute. The President's address left the audience optimistic and confident about growth of brand image of

the Institute. CMA B M Sharma spoke on the recent developments in Cost Audit and the plethora of opportunities available to Cost Accountants in both in practice and also in employment. He also covered various practical difficulties faced by Cost Accountants.

CMA L. D. Pawar, Chairman of the Chapter felicitated the newly elected President with the famous ‘Puneri Pagdi’. Guest of honor CMA B. M. Sharma was felicitated by CMA Ashish Deshmukh, Vice Chairman of the Chapter. On behalf of all students of PCACCA, Ms. Nutan Gurav, student of Final welcomed the Honorable President by presenting a bouquet to him as token of love and respect.



SIRC

Mettur-Salem Chapter of Cost Accountants (MSCCA)

MSCCA organized a workshop on “Enabling Cost Competitiveness in the Industry– Role of Internal and External Cost Reporting” at hotel Salem Shevaroy's on 12th July 2012.

The welcome address was given by CMA K.M. Krishnamorthy, Chairman, MSCCA and the inaugural address was by Shri S. Devarajan, Chairman and Managing Director, Sambandam spinning mills Ltd. CMA M. Gopalakrishnan, the then President of the Institute, CMA T.C.A. Srinivasa Prasad, Council Member, CMA B.R. Prabhakar, the then Chairman, SIRC, CMA P. Raju Iyer, Secretary, SIRC and Shri Tamlarasana, General Manager (F&A), Salem steel plant graced the occasion and gave their views on the subject above. CMA M. Gopalakrishnan, in his presidential address, stated that placement facilities through campus recruitment at the offices of regional councils facilitated large number of final pass out students to get better placement in large companies like Coal India Ltd, ONGC, NMDC, Wipro, Vedanta etc.

CMA T.C.A. Srinivasa Prasad, Council Member, mentioned about new dimensions to cost accounting analyzed in depth the contemporary topics like Balanced Score Card, Supply Chain Analysis, Life Cycle Costing, Performance Analysis and Value Engineering.

The workshop concluded with the vote of thanks by CMA R. Gopal, Secretary, of the Chapter.



Trivandrum Chapter of Cost Accountants (TCCA)

TCCA celebrated the 66th Independence Day on 15th August 2012 at their Chapter premises at 9.00 AM. CMA N.P. Sukumaran, past President of the Institute hoisted the National Flag followed by the National Anthem. A large number of students, members and staff participated in the ceremony. At the end, sweets were distributed among them with greetings.

EIRC

Patna chapter of Cost Accountants (PCCA)

Eastern India Regional Council of The Institute of Cost Accountants of India in association with PCCA organized a National Seminar at Hotel Chanakya, Beer Chand Patel Marg, Patna, Bihar on 15th July 2012 on the Theme "Goods & Service Tax – Key issues & challenges".

Shri Sushil Kumar Modi, Hon'ble Deputy Chief Minister, Govt. of Bihar and Chairman of Empowered Committee of Goods & Service Tax was present on the occasion as Chief Guest. Shri Shiva Kirti Singh, Hon'ble Justice, Patna High Court and Shri Navin Kumar, Chief Secretary, Govt. of Bihar were also present as the Guest of Honour.

Shri Amar Nath Singh, Chairman, Patna Chapter welcomed the guests and Shri Saswata Dasgupta, Chairman, EIRC while welcoming on behalf of EIRC expressed his opinion about GST and preparedness of the members of our profession to take part in the implementation of GST.

Shri Sushil Modiji while addressing the national seminar on GST expressed that "though the state have some genuine concerns, there is absolutely no reason to be nervous over GST implementation as it represents the way forward for dismantling physical barriers among states and integrate the country into one common market".

Shri Shiva Kirti Singh, Hon'ble Justice of the Patna High Court said that questions relating to sale and service had always been an intriguing issue and it was heartening to note the concern of stakeholders in fiscal and tax reforms as ultimately, it were the citizens who paid the taxes. Therefore there should be uniform practices, rules and laws to help those impacted by them. Shri Navin Kumar, Hon'ble Chief

Secretary, Govt. of Bihar expressed his satisfaction over the progress for implementation of GST & its need for the development of the Nation.

Shri M.Gopalakrishnan, the then President of the Institute, mentioned about the vital role that CMAs can play in speeding up Bihar's growth in finalizing development plans and finalizing various tariff and taxation rates. The CMAs would ensure that the work is executed at a minimum cost.

Shri Rakesh Singh, the then Vice President of the Institute urged GST be made a "painless" tax. Shri B.M.Sharma, past President, of the Institute highlighted the key issues on GST for consideration of Expert Committee & the role of CMAs for implementation of the same.

Shri Ashok Kumar Mukherjee, Vice Chairman, EIRC offered the vote of thanks on the occasion.

Present in the seminar were past Presidents CMA Amal Das, CMA Shri Kunal Banerjee and Council Members CMA S.C Mohanty, CMA T.C.A. Srinivasa Prasad, CMA Dr Sanjiban Bandopadhyaya, and RCMs of EIRC, CMA Srikanta Kr Sahoo, CMA Chitra Agarwal, CMA Shyamal Kr. Bhattacharya, CMA S.P.Padhi, CMA Shri Bibekananda Mukhopadhyay and CMA Pallab Bhattacharya.



Cuttack-Bhubaneswar Chapter of Cost Accountants (CBCCA)

CBCCA organized for its Members and Final Students a seminar on "Recent Changes in Service Tax Act/Rules-Issues" on 5th August 2012. Present were CMA G.Pradhan, Deputy Director (Cost), Department of Central Excise & Service Tax, Bhubaneswar who was the Chief Guest. He inaugurated the seminar and explained the prospects of CMA Professional in the light of the changing Scenario.

CMA Debasis Ghosh, Director, Deloitte Touch Tohmatsu India (P) Ltd., Kolkata was the resource person and he dwelled upon in detail, the recent Changes in Service Tax Acts/Rules and about introduction of negative and declared Service. CMA N. Swain, Past Chairman of EIRC moderated the entire session and deliberated on the valuation, Reverse Changes etc with lots of examples. The Chairman of the Chapter, CMA Sudhansu Kumar Sahu welcomed and introduced the Guests. CMA M.R.Lenka, Chairman of the Chapter and CMA B. K. Das, Member, PD Committee deliberated the Key Note address and extended the vote of thanks respectively.

The program was attended by more than 150 members, and final students. The session was quite interactive and lively.



NIRC

Northern India Regional Council celebrated the 66th Independence Day on 15th August 2012 at their Lodi Road, New Delhi premises. CMA Vijender Sharma, Chairman, NIRC hoisted the National Flag along with CMA D.C. Bajaj, Chief Advisor Cost, CMA B.B. Goyal, Advisor Cost, MCA, Govt. of India CMA K.L. Jaisingh, past President of the Institute, CMA S.K. Bhatt, CMA Ravi Kr. Sahni, CMA Saurabh Srivastava, RCMs and other members and Staff members of NIRC.



Northern India Regional Council of the Institute organized Mango party and Family get-together on 14th July, 2012 at PSK, Laxmi Nagar, New Delhi. It was a lively evening wherein the members attended the programme in large numbers along with their families and they had a good time socializing amongst themselves at this apt platform.

The get-together was marked with the gracious presence of dignitaries and eminent members and senior executives from industry like CMA B.B. Goyal, Advisor (Cost) Govt. of India, former Presidents of the Institute, CMA J.K. Puri and CMA K.L. Jaisingh, Council members CMA Hari Krishan Goel, CMA Sanjay Gupta, and CMA Subhash Agarwal, Past Chairman NIRC.

The dignitaries and members were given a warm welcome by CMA Vijender Sharma, the then Secretary, NIRC, CMA Arvind Kumar, Treasurer, and RCMs CMA S.K. Bhatt, CMA Saurabh Srivastava and CMA Ravi Sahni.

Toronto Overseas Centre of Cost Accountants of India (TOCCA)

Indo-Canadian Accounting Group Celebrates Indian Independence Day in Milton

On Sunday, August 19, 2012 the Toronto Overseas Centre of Cost Accountants of India (TOCCA) held a get-together and meeting to celebrate India's Independence Day in Milton, Ontario. TOCCA is comprised of members of the Institute of Cost Accountants of India and aims to act as the primary point of contact for members of ICAI who are migrating to Canada. In particular, TOCCA members assist and mentor foreign trained professional cost accountants to help them settle down in Canada.

The celebration was chaired by TOCCA's Current chairman CMA Asokan Sadasivan, CGA. Others members and guests in attendance included, TOCCA Founder and Director Coordination, an Milton based Cost and Business consultant CMA Davindar Bhatia and CMA Anu Jain as Treasurer ; TOCCA senior member CMA Hrishikesh Sen; Halton Provincial PC Association President, Keith Hesse; and Nunavut Development Corporation CFO, Ramamani Balaji. The speech of CMA M. Gopalakrishnan our immediate past President of the Institute was shared with all members.

The event concluded with buffet lunch at the Milton Bombay Grill Restaurant.

