



ICAI Nashik Branch (WIRC)



# गौदा मंथन

*Get  
ready!*

For the most awaited  
Event of the year

**MONTHLY  
NEWSLETTER**

**MAY 2024**





# OFFICE BEARERS - TERM 2024-25



**CA SANJEEVAN TAMBULWADIKAR**  
CHAIRPERSON



**CA PIYUSH CHANDAK**  
RCM & WICASA CHAIRMAN (WIRC)



**CA JITENDRA PHALAT**  
VICE - CHAIRMAN



**CA ABHIJIT MODI**  
SECRETARY



**CA MANOJ TAMBE**  
TREASURER



**CA VISHAL WANI**  
WICASA CHAIRPERSON



**CA RAKESHKUMAR PARDESHI**  
IMM. PAST CHAIRPERSON



**CA SOHIL SHAH**  
PAST CHAIRPERSON



## *From the desk of Chairperson...*

Dear Professional Colleagues,

Greetings to each one of you, it is a great pleasure to interact with you as the Chairperson of the vibrant Branch of ICAI Nashik. As you are aware that the General Elections for the Lok Sabha have commenced in the nation and it is our duty as the responsible citizens of the country to cast our vote for the development and right governance in the country. As a partner in nation building, voting is our prime and foremost duty as well as our right. I urge all the members to spread awareness and see that our valuable vote is casted for the nation.

Over the years we have always been a part of the society who provide a great impact on the development of the nation. Our views and values have always been accorded at the highest levels and we as a fraternity have always wished for the welfare of the society and strengthening of the economy. The demands of the people and the industry have increased over the period and to fulfil the same we as Accountants need to always be updated with the latest amendments and updates. We as Chartered Accountants have to think beyond our horizon to grow as professionals providing our services to the industry. With most of the work being taken over by technology, the way ahead may be difficult but is full of new opportunities and horizons. The need for networking and increased participation of members in the use of technology has begun and we all need to adapt and grow with the world. With ICAI making newer developments with AI, technology and many more, we all need to grab such opportunities and see where we can apply and grow as global professionals.

It is our privilege that Nashik Branch will be hosting the Sub-regional Conference of Western India Regional Council this year which is scheduled to be held on 22nd and 23rd June, 2024. I request all the members to participate in large numbers. We assure every one of the highest learning experiences and we hope that this event will help all the delegates in growing professionally. Let us all come together and make the event successful.

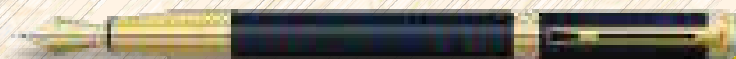
The coming month will be full of events with sessions of Standards on Audit, Cyber security, discussion on benefits from foreign trade policy and Direct Tax Litigation. Last month we celebrated Ram Navami with a wonderful session on Lessons from Ramanaya with Moral values. Also, the session on Code of ethics and ROC compliance held was truly enthralling and acknowledged by all. With the GST litigation being a huge opportunity for the members, the session on GST Appeals and litigation was largely participated and acclaimed by the members. I thank the delegates for their response and hope that the learning experience was to the core.

My sincere gratitude to each one of you for sparing your precious time in reading this newsletter and sharing your valuable feedback. Your suggestions and ideas have been a source of inspiration for us and have motivated and guided us to scout for better contents, every month, in a timely manner. We take this opportunity to invite articles on topics of professional interest. Please ensure that the article is original, written in good style and adds value for the readers.

As the heat in the atmosphere is rising so is our anticipation for the ensuing elections. I once again request everyone to cast your valuable vote as it is the strongest weapon to shape us and the future generations in the years to come.

look forward to another year of fruitful collaboration and shared success.

**CA. Sanjeevan Tambulwadikar**  
Chairperson





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# ICAI UPDATES

## **Notification for Online Eligibility Test (ET) for Post Qualification Course on Information Systems Audit on Saturday the 11th May 2024**

ISA Eligibility Test will be conducted under ISA 3.0 Syllabus.

Note:

- Please note that last attempt for the ISA 2.0 Syllabus (Old) has already expired, so members have to appear in ISA 3.0 Syllabus if they are not able to clear the ISA Eligibility Test in ISA 2.0.
- Members who have completed their Professional Training (PT) and meeting the eligibility criteria for ISA ET till March 31st, 2024, will be eligible to appear in the ISA ET to be held on 11th May 2024.
- In case of any discrepancy kindly mail us at [isa@icai.in](mailto:isa@icai.in)/[isa2@icai.in](mailto:isa2@icai.in).

## **Expert Panel for addressing queries related to Statutory Audit pertaining to auditing aspects**

The Institute of Chartered Accountants of India (ICAI) being the world's largest accounting body and regulator and developer of accountancy profession in India has always partnered in Nation Building and provided services for economic development of the country.

With the rapidly evolving business environment, introduction of new age companies, start-ups, increased number of companies going public and amid plethora of regulatory and reporting requirements, the role of auditors has increased manifolds.

In the current environment with ever increasing expectation from auditors, the Auditing and Assurance Standards Board (AASB) of ICAI has decided to provide necessary support to the members in practice with respect to the Statutory Audit of entities pertaining to auditing aspects with the objective of enhancing audit quality.

In this regard, it is to inform you that the Board has formed an Expert Panel which will provide technical support to the members with respect to their queries on auditing aspects.

The Panel will address the queries from 16th April 2024 till 30th September 2024.

The members may send their queries at email address: [auditfaq@icai.in](mailto:auditfaq@icai.in)

Panel Convenors

**CA. (Dr.) Sanjeev Kumar Singhal, Chairman, AASB and CA. Vishal Doshi, Vice Chairman, AASB**

The members are specifically informed that the views expressed by the experts would be their personal views and not necessarily the views of the AASB or the ICAI. AASB, ICAI or the experts of the Panel, do not accept any responsibility for actions taken by the querists based on such advice. Further, these views are not to be used as evidence in any non judicial/ quasi judicial/ judicial proceeding before any authority. Further, depending upon the nature of query, the Board reserves the right not to answer the query without any further intimation/notice/email and without assigning any reason thereof.

To enable us to serve you better, you are also advised to:

- Be brief but provide full information and facts.
- Not to mention the name of the Client or Entity in order to avoid problem of violation of
- client confidentiality requirements under the ICAI's Code of Ethics.
- Avoid rejoinders.
- Not to send the same query twice.
- Draft the report on your own.
- Use own professional judgment.



# ICAI UPDATES

## **Invitation for contribution to Question Bank in respect of Self-paced Online Module Examinations (Set-C & Set-D)**

The Institute of Chartered Accountants of India has launched New Scheme of Education for Chartered Accountancy Course on 1st July 2023. The first examination under New Scheme will be held in the month of May-2024. The candidates who are going to appear in the Final Examination under the New Scheme may be required to qualify Case-scenario MCQ based Self-Paced Online Module Examinations Set- C and Set-D.

With a view to develop the Question Bank for Set-C (comprising 10 subjects) and Set-D (comprising 4 subjects), it has been decided to invite questions from Chartered Accountants/experts working in various organizations/institutions/ universities.

The link for (i) Study Materials (ii) Empanelment Form and (iii) Other Terms & Conditions including declaration of non-conflict of interest is given here below:

<https://docs.google.com/forms/d/e/1FAIpQLSel-xeh-PD8xzoe7eZNu0Z6r2y5b4c4Bo-ZGWhlLiaJrBB3hw/viewform?vc=0&c=0&w=1&flr=0>

If you are interested in contributing, Integrated Case Scenarios with MCQs arising from the same as well as independent MCQs to the Question Bank, please get yourself empanelled with the Examination Deptt through the link given above. Please note that guidelines relating to subjects shall be shared with you at a later stage and only after that you will start contributing to the Question Bank.





# INCOME TAX UPDATES

Contributed by Newsletter Team

## **CBDT extends due date for filing Form 10A/10AB**

The Central Board of Direct Taxes (CBDT), has issued Circular No. 07/2024 dated 25.04.2024 further extending the due date for filing Form 10A/ Form 10AB under the Income-tax Act, 1961 (the 'Act') upto 30th June, 2024.

CBDT had earlier extended the due date for filing Form 10A/ Form 10AB by trusts, institutions and funds multiple times to mitigate genuine hardships of the taxpayers. The last such extension was made by Circular No. 06/2023 extending the date to 30.09.2023.

Considering the representations received by CBDT requesting for further extension of due date for filing of such Forms beyond the last extended date of 30.09.2023, and with a view to avoid genuine hardships to taxpayers, CBDT has extended the due date of filing Form 10A/ Form 10AB upto 30th June, 2024, in respect of certain provisions of section 10(23C)/ section 12A/ section 80G/ and section 35 of the Act.

CBDT further clarifies that, if any such existing trust, institution or fund had failed to file Form 10A for AY 2022-23 within the extended due date, and subsequently, applied for provisional registration as a new entity and received Form 10AC, can also now avail this opportunity to surrender the said Form 10AC and apply for registration for AY 2022-23 as an existing trust, institution or fund, in Form 10A till 30th June 2024.

It is also clarified that those trusts, institutions or funds whose applications for reregistration were rejected solely on the grounds of late filing or filing under wrong section code, may also submit fresh application in Form 10AB within the aforesaid extended deadline of 30th June, 2024.

The applications as per Form 10A/ Form 10AB shall be filed electronically through the e-filing portal of Income Tax Department. The Circular No. 07/2024 is available on [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

## **Partial modification of Circular No.3 of 2023 dated 28.03.2023 regarding consequences of PAN becoming inoperative as per rule 114AAA of the Income- tax Rules, 1962**

Consequent to the notification substituting rule 114 AAA of the Income-tax Rules, 1962 (the Rules) vide notification no. 15 of 2023 dated 28th March, 2023, it is hereby clarified that a person who has failed to intimate the Aadhaar number in accordance with section 139AAA of the Income-tax Act, 1961 (the Act) read with rule 114 AAA shall face the following consequences as a result of his PAN becoming inoperative:

- (i) refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made to him;
- (ii) interest shall not be payable to him on such refund for the period, beginning with the date specified under sub-rule (4) of rule 114 AAA and ending with the date on which it becomes operative;
- (iii) where tax is deductible under Chapter XVI/-8 in case of such person, such tax shall be deducted at higher rate, in accordance with the provisions of section 206AA;
- (iv) where tax is collectible at source under Chapter XVI/-88 in case of such person, such tax shall be collected at a higher rate, in accordance with the provisions of section 206CC.

As per sub-rule (4) of rule 114 AAA of the Income-tax Rules, 1962, the above Consequences shall have effect from the date specified by the Board. The Board vide March, 2023 had specified that the consequences shall take effect from 1 July, 2023 and continue till the PAN becomes operative.



# INCOME TAX UPDATES

Contributed by Newsletter Team

4. With a view to redressing the grievances faced by such deductors/collectors, the Board, in partial modification and in continuation of the Circular NO. 3 of 2023, hereby specifies that for the transactions entered into upto 31.03.2024 and in cases where the PAN becomes operative (as a result of linkage with Aadhaar) on or before 31.05.2024, there shall be no liability on the deductor/collector to deduct/collect the tax under section 206AA and 206CC, as the case maybe, and the deduction/collection as mandated in other provisions of Chapter XVII-B or Chapter XVII-BB of the Act, shall be applicable.

## Exposure Draft - 'Guidance Note on Reports on Audit under Section 12A/10(23C) of the Income-tax Act,1961'

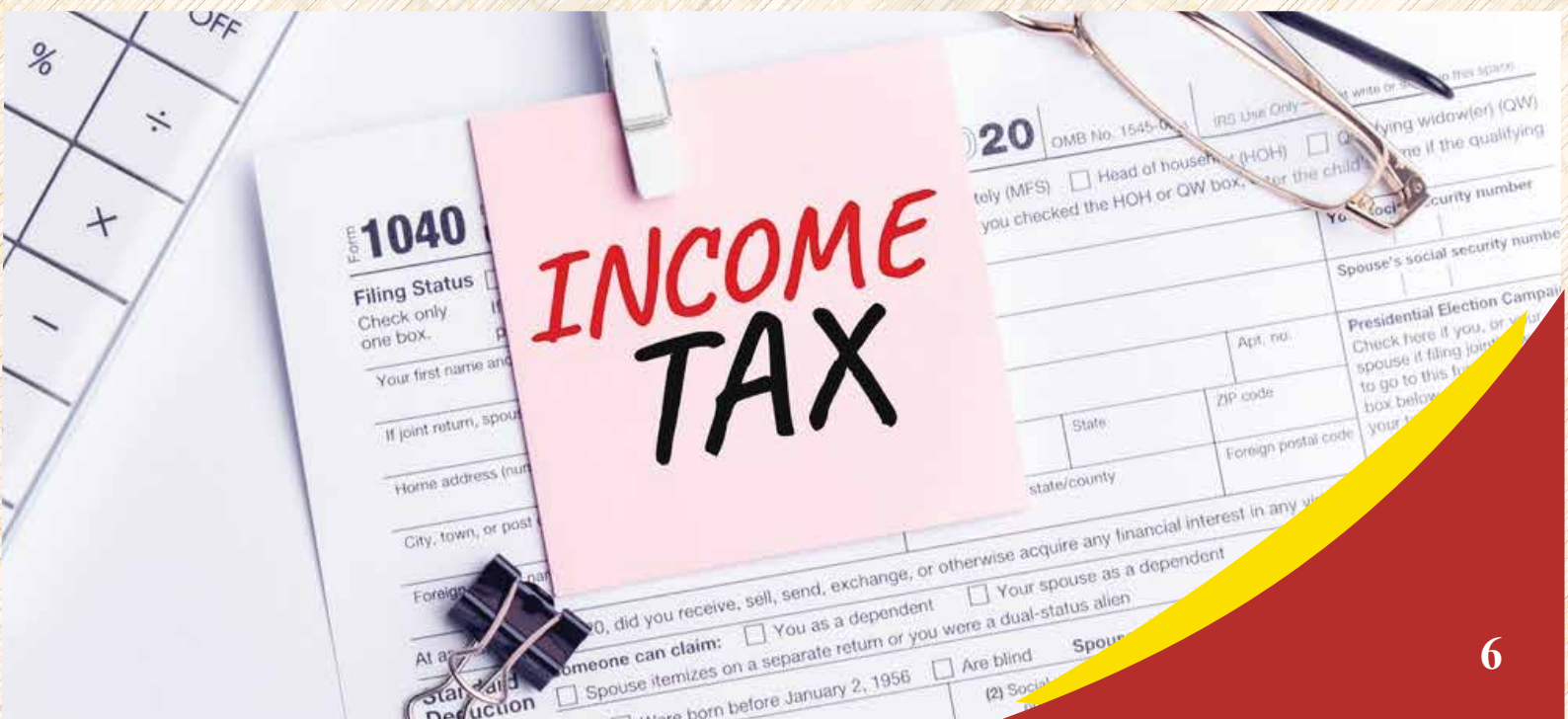
In October, 2023, the Direct Taxes Committee had come out with a Technical Guide on "Reports of Audit under section 12A/10(23C) of the Income-tax Act,1961". This year, we propose to come out with a "Guidance Note on Reports on Audit under Section 12A/10(23C) of the Income-tax Act,1961" for the benefit of the members, taking the Technical Guide as the base document. Accordingly, the Exposure Draft - 'Guidance Note on Reports on Audit under Section 12A/10(23C) of the Income-tax Act,1961', has been issued for public comments. The Exposure Draft can be accessed at the link <https://resource.cdn.icai.org/80016dtc64148.pdf>

### Invitation to Comment

Comments are invited on any aspect of this Exposure Draft. Comments are most helpful if they indicate the specific clause of the relevant form/specific paragraph or group of paragraphs to which they relate, contain a coherent rationale, and provide a clear suggestion for the change. Also, comments may be in the form of supplementing any para in the Exposure Draft with any latest relevant case law of any High Court or the Supreme Court.

### How to Comment?

The comments on the above mentioned Exposure Draft may be sent at the following link [https://docs.google.com/forms/d/e/1FAIpQLSdew-xwPW2mJfeNPZSAj9jreGlc\\_bUOCTb-N3BSIf9\\_9aOIKQ/viewform?usp=sf\\_link](https://docs.google.com/forms/d/e/1FAIpQLSdew-xwPW2mJfeNPZSAj9jreGlc_bUOCTb-N3BSIf9_9aOIKQ/viewform?usp=sf_link) latest by 29th May, 2024.





## KEY TAKEAWAYS EMERGING FROM PROVISIONS RELATING TO AUDIT TRAIL

The following are the conclusions/key takeaways emerging from provisions relating to audit trail and recommendations of Implementation Guidance issued by ICAI:

★	If the Company maintains books of the account entirely in manual mode without using any accounting software, reporting under Rule 11(g) is not applicable.
★	Where the company has used any accounting software to maintain its books of account, Rule 11(g) requires the company's auditor to report on the accounting software's audit trail feature in his audit report by making a specific assertion in this regard. Reporting requirement applicable with effect from FY 2023-24.
★	Audit trail requirement not applicable if software is used not for maintaining books of account but only for printing them out and for finalising balance sheets and P&Ls from the manually maintained books of account.
★	Rules 3(1) and 11(g) envisage an audit trail, which is a built-in feature of the accounting software used by the Company. If the audit trail feature is not built into the software and is maintained manually, the requirements of these Rules are not satisfied.
★	A company is not legally obliged to use an accounting software for maintaining the books of account. The Company is well within its rights to maintain its books of accounts entirely manually. If it uses an accounting software, it is required to comply with the proviso to Rule 3(1).
★	At present, there is no requirement for an auditor to report on an audit trail in a limited review report of a listed company.
★	Rule 11(g) applies to the audit report of every company that uses accounting software to maintain its books of account. If a company uses accounting software to maintain its books of account, the auditor is required by Rule 11(g) to report on the audit trail irrespective of the company's size and class.
★	Rule 11(g) does not exempt audit reports of any class of companies. The reporting requirement under Rule 11(g) is triggered for companies of any class or size, including if accounting software is used by the Company to maintain its books of account.
★	All companies (including banks and NBFCs) incorporated under the Companies Act, 2013 are required to comply with the audit trail requirement if they maintain books of account in electronic mode
★	Back-ups, Voucher listings, Error Logs, Feature in accounting software that does not allow subsequent modification to the transactions/ journal entries posted initially and log of the last/latest changes do not qualify as "audit trail".
★	Reporting requirement under Rule 11(g) applies if any accounting software is used for maintenance of books of account of the Company. It does not matter whether the accounting software is so used by the Company in-house or the use of accounting software is by a service organization to whom the company has outsourced maintenance of books of account.



## KEY TAKEAWAYS EMERGING FROM PROVISIONS RELATING TO AUDIT TRAIL

★	The auditor's obligation under Rule 11(g) applies regardless of whether the accounting software may be hosted and maintained in India or outside India. Further, it makes no difference whether the accounting software may be on-premise, in the cloud, or subscribed to as Software as a Service (SaaS) software.
★	An audit trail is a chronological, date, and time-stamped record of a specific transaction from the time its entry is made in the accounting software through various changes to it until its deletion which is a built-in feature of the accounting software used.
★	The auditor's responsibility is limited to transactions that have been recorded in the accounting software and subsequent changes made to those transactions- The auditor has to verify whether all transactions recorded in the software are covered in the audit trail feature. Proviso to Rule 3(1) of Companies (Accounts) Rules 2014 prescribes the requirement of an audit trail only in the context of books of account by stating that accounting software should be capable of creating an edit log of "each change made in books of account." The auditor's responsibilities have been prescribed for "all transactions recorded in the software." Accordingly, the auditor's responsibility under Rule 11(g) is restricted to transactions that have been recorded in the accounting software and subsequent changes made to those transactions (which is demonstrated through rectification/ additional entries).
★	The auditor cannot simply rely on written representations from the management as the basis for his reporting under Rule 11(g).
★	Modified opinions on audit trail under Rule 11(g) will also result in modified opinions under Section 143(3)(b) and under Section 143(3)(h)
★	Audit Trail and Internal Financial Controls are distinct concepts. Neither is a replacement for the other. IFCs have a preventive role. Audit trails record what happened.
★	Audit Trails cannot prevent fraud. However, a lack of audit trails can result in fraud remaining undetected for long periods of time. No system of internal financial control is fool-proof and every system of internal control is prone to violation or breach. Lack of audit trails can be a huge fraud risk factor



# ANNUAL ROC COMPLIANCE CALENDAR

COMPLIANCE	PURPOSE	DUE DATE	FORM REQUIRED
Disclosure of interest by Director	Required to be disclosed by every director of the Company in its 1st Board meeting in each Financial Year and whenever there is a change in Directors interest.	--	Form MBP-1
Intimation by Director of disqualification or non-disqualification	Required to be disclosed by every director of the Company in each Financial Year about his disqualification	--	Form DIR-8
Delay for payments to MSME vendors	Company has to file half yearly return for the payments pending to the MSME vendors at the end of the half year.	30th April (For October to March) 30th October (For April to September)	Form MSME-1
Return of deposit or particulars of transaction not considered as deposit or both	To be filed by every company in respect of return of Deposit or particulars of transaction not considered as deposit or both	On or before 30th June	Form DPT-3
Directors KYC	Every individual who holds a DIN is required to complete their KYC within 6 months from the end of the financial year.	On or before 30th September	Form DIR-3 KYC/DIR-3 KYC WEB
Holding of Annual General Meeting (AGM)	Every company shall hold its AGM within 6 months from the end of the Financial year. In case of the first Annual general meeting, it shall be held within 9 months from the end of the financial year.	--	
Filing of annual accounts	Every company is required to file, within 30 days from the date of holding its AGM, its financial statements including balance sheet, statement of Profit and loss account, cash flow statement, Director's report and auditor's report.	Within 30 days from the date of holding AGM Form	AOC-4/ AOC-4 CFS/ AOC-4 XBR
Filing of annual return(s)	Every company is required to file its annual return, within 60 days from the date of holding its AGM. This form is required to be signed by practicing Company Secretary only, except in the case of small company.	--	

Ensuring annual ROC compliance is vital for companies to maintain regulatory compliance and uphold corporate governance standards. Adherence to disclosure requirements, timely filing of forms, and conducting AGMs within stipulated timelines are crucial aspects. Non-compliance can result in hefty penalties and legal repercussions. By adhering to the outlined compliance calendar and filing the requisite forms promptly, companies can demonstrate their commitment to regulatory compliance, bolstering investor confidence and organizational credibility. Stay updated with regulatory changes and seek professional assistance when needed to navigate the complexities of ROC compliance effectively.



# Due Date Calendar

ACT	COMPLIANCE	DUE DATE
Income Tax	Deposit of Tax Collected at Source TDS/TCS by an office of Government during the month of April-24	07-May-2024
FEMA	ECB-2 Return – By borrowers of ECB through AD Bank for April-24	07-May-2024
GST	GSTR-7 for the month of April-24 for persons required to deduct TDS under GST	10-May-2024
GST	GSTR-8 for the month of April-24 for e-commerce operator required to collect TCS under GST	10-May-2024
GST	GSTR-1 for the month of April-24	11-May-2024
GST	GSTR-1 of registered person with turnover less than INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.	13-May-2024
GST	GSTR-6 for the month of April-24 for Input Service Distributor (ISD)	13-May-2024
Income Tax	Due date for issue of TDS Certificate in respect of tax deducted under section 194-IA, 194-IB, 194-M and 194S in the month of March, 2024.	13-May-2024
Income Tax	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of April, 2024	15-May-2024
Income Tax	Due Date for Submission of Form 24G by a government office where TDS (for other deductors) / TCS for the month of April, 2024 was paid without a challan	15-May-2024
PF / ESIC	Payment of PF / ESIC for the month of April-24	15-May-2024
GST	Payment of GST & Filing of GSTR-3B for the month of April-24 for monthly taxpayers	15-May-2024
GST	GSTR-5 & 5A by Non-resident taxable person & OIDAR for the month of April-24	20-May-2024



# Due Date Calendar

ACT	COMPLIANCE	DUE DATE
GST	GSTR-3B of registered person with turnover less than INR 5 Crores during preceding year and who has opted for quarterly filing of return under QRMP.	20-May-2024
FEMA	Form OPI needs to be filed for reporting of Overseas Portfolio Investments undertaken during the half year ending 31st March, 2-024	20-May-2024
ROC	Form 11 Annual Return for Financial year 2023-24	30-May-2024
Income Tax	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-M and 194S in the month of April, 2024.	30-May-2024
Income Tax	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of April, 2024 has been paid without the production of a challan.	30-May-2024
Income Tax	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending April, 2024.	30-May-2024
Income Tax	Due date for TDS statement- 26Q, 24Q, 27Q for tax deducted for the quarter January to March 2024	30-May-2024
Income Tax	Due date for Annual Statement of financial transactions in respect of Dividend and Interest of previous financial year Form 61A	31-May-2024
Income Tax	Due date for E-filing of Annual Statement of Donation & Donors in Form 10BD	31-May-2024
Profession Tax	Monthly return tax liability of Rs. 100,000/- & above for April-24	31-May-2024



## Series of Seminars, Programs, and Courses in the upcoming months organized WIRC of ICAI

Dear Members,

WIRC of ICAI has organized a series of Seminars, Programs, and Courses in the upcoming months. The dashboard of the same is presented below for your quick reference with their online registration links:

DATE & TIME	TOPICS	CPE	REGISTRATION LINK / FEES	VENUE
6 to 10 May 2024 5pm-7pm	Internal Audit Symposium - Virtual		Rs 590/- (Including GST) <a href="#">Online Payment</a>	
10 May 2024 5pm-7pm	Friday Fundas - Small Steps towards ESG - Opportunities for CA in ESG monetization	02 Hrs.	Rs 236/- (Including GST) <a href="#">Online Payment</a>	ICAI Tower, BKC, Mumbai
10 & 11 May 2024 10am-5pm	Two Day Workshop on Global Etiquette Mastery: Elevate your Professionalism	12 Hrs.	Rs 1770/- (Including GST) <a href="#">Online Payment</a>	ICAI Tower, BKC, Mumbai
11 May 2024 10am-6pm	Conclave on Trusts and NPOs	06 Hrs.	Rs 708/- (Including GST) <a href="#">Online Payment</a>	ICAI Tower, BKC, Mumbai
15 May 2024 5pm-7pm	WOW Series (Virtual) - Thought leadership and Networking skills for women		Rs 118/- (Including GST) <a href="#">Online Payment</a>	
17 May 2024 10am-2pm	Seminar on Recent EAC Opinions under Ind AS	04 Hrs.	Rs 354/- (Including GST) <a href="#">Online Payment</a>	ICAI Tower, BKC, Mumbai
18 May 2024 10am-6pm	Program on Ind AS	06 Hrs.	Rs 708/- (Including GST) <a href="#">Online Payment</a>	ICAI Tower, BKC, Mumbai
29 May 2024 5pm-7pm	WOW Series (Virtual) - Leadership Communication		Rs 118/- (Including GST) <a href="#">Online Payment</a>	



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DATE & TIME	TOPICS	CPE	REGISTRATION LINK / FEES	VENUE
12 June 2024 5pm-7pm	WOW Series (Virtual) - Role of Finance in Hospitality Sector		Rs 118/- (Including GST) <a href="#">Online Payment</a>	
22 June 2024 10am-6pm	Workshop on Ind AS in Practice	06 Hrs.	Rs 708/- (Including GST) <a href="#">Online Payment</a>	ICAI Tower, BKC, Mumbai
29 June 2024 10am-6pm	Program on Auditing Standards	06 Hrs.	Rs 708/- (Including GST) <a href="#">Online Payment</a>	ICAI Tower, BKC, Mumbai
29 June 2024 10am-6pm	International Women Conference	06 Hrs.	Rs 885/- (Including GST) <a href="#">Online Payment</a>	ICAI Tower, BKC, Mumbai



**LESSONS FROM RAMAYANA WITH MORAL VALUES  
FOR CHARTERED ACCOUNTANTS, THEIR FAMILIES &  
STUDENTS BY PRINCIPAL. MR. ATUL SHASTRI TARTE,  
NASHIK - 13TH APRIL 2024**





**HALF DAY SEMINAR ON CODE OF ETHICS AND ROC  
PRACTICAL ISSUES BY CS. PRAJAKTA PAWAR, NASHIK  
CA. C.N.WAZE, MUMBAI - 18TH APRIL 2024**



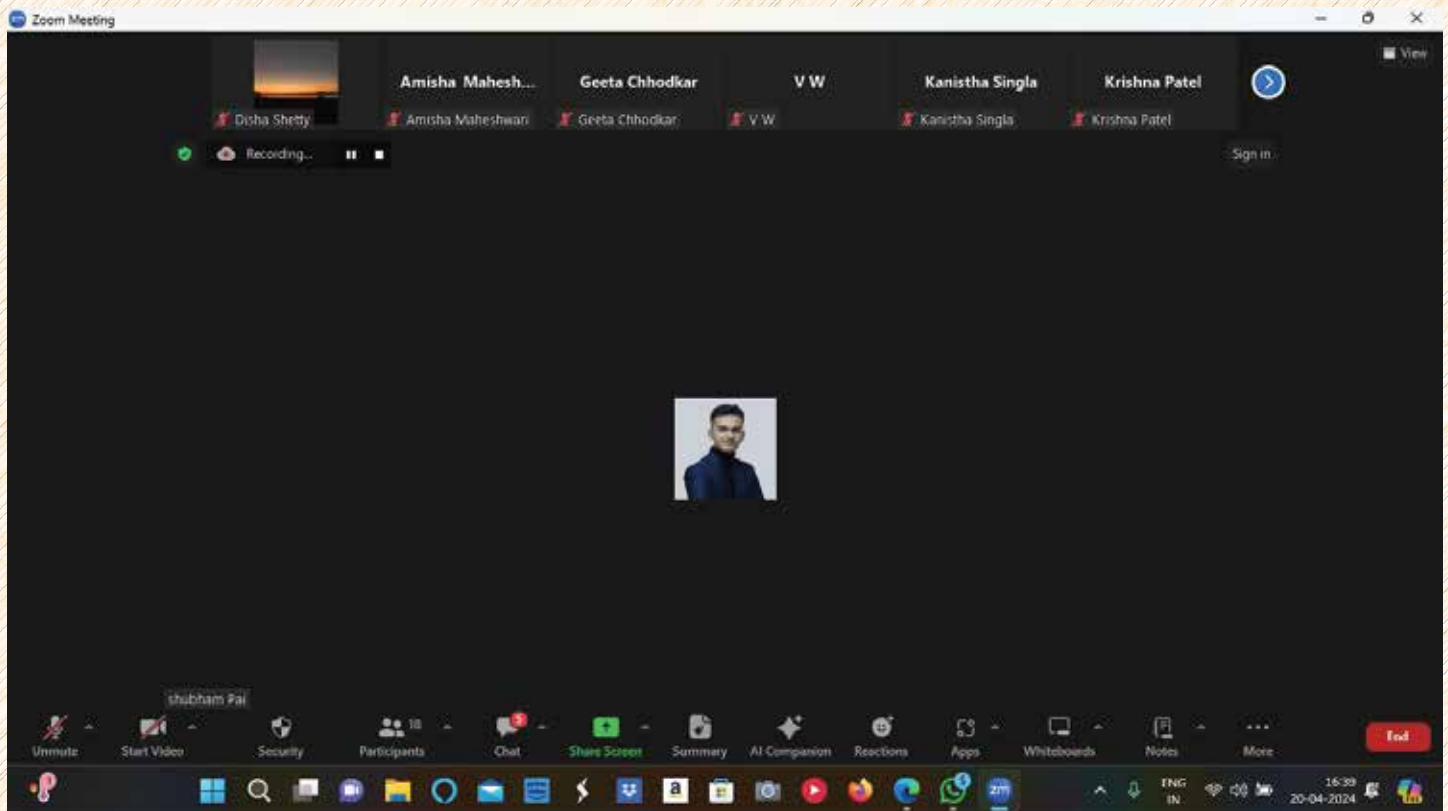


**HALF DAY SEMINAR ON GST BY  
SHRI. KAILASH KARKHILE, JT.COMMISIONER (APPEALS)  
& CA. RITESH ARORA, AMRITSAR, ON 27.04.2024**





# CONQUER EXAM ANXIETY FOR SUCCESS FOR CA STUDENTS BY CA SHUBHAM PAI ON 20TH APRIL 24



Recording... You are viewing shubham Pai's screen View Options Sign in View

## Subject wise Strategy – Audit

### ABC Analysis (Illustrative) - Audit

ABC	Chapters
<b>A (30%)</b>	Professional Ethics, Audit of Banks, NBFC, PSU, Due diligence & CARO
<b>B (50%)</b>	Standards on Auditing
<b>C (20%)</b>	Other Topics

### Key Tips to be noted:

- Not a scoring subject like SFM/...
- So tactically try to target a score...
- MCQ notes for last 30 mins are...
- Focus on chapters with direct o... as Due diligence, Audit of Banks etc
- Post that focus on professional clauses in detail (Rest all other keywords are sufficient)
- And then focus on SAs, since yo predict what nature of question tested here

Unmute Start Video Security Participants Chat Share Screen Summary AI Companion Reactions Apps Whiteboards Notes More End







