

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

**CHENGALPATTU DISTRICT BRANCH (SIRC)**  
(Formerly Known as Kanchipuram District Branch)



**Happy**  
**New**  
**Year**  
**2024**

**E-Newsletter**  
**January 2024**

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# CHENGALPATTU DISTRICT BRANCH (SIRC)

## Managing Committee Members 2023-24



**CA. Sivagurunathan T**  
Branch Chairman



**CA. Narasimma Raghavan R**  
Vice Chairman



**CA. Shivachandra Reddy K**  
Secretary



**CA. Madhumitha R**  
Treasurer



**CA. Aanand P**  
SICASA Chairman



**CA. Sathyanarayanan K R**  
Immediate Past Chairman



**CA. Priya A**  
Managing Committee Member



**CA. Sathish T S**  
Managing Committee Member



**CA. Ravichandran S**  
Managing Committee Member

### EX- OFFICIO MEMBER - CHENGALPATTU DISTRICT BRANCH (SIRC)



**CA. Sundararajan R**  
RCM, SIRC



**CA. Rekha Uma Shiv**  
RCM, SIRC



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## **ARTICLES INVITED FROM MEMBERS**

Note: Articles are invited from members for publishing in newsletter. The articles shall be either on the specific subject or a general article. Members can send their articles with Name, Membership Number, Mobile Number, Residential Address, Office Address & Photo to our E-mail id mentioned below:

E-mail id: [chengalpattu@icai.org](mailto:chengalpattu@icai.org)

*Note: The views expressed in the articles published are their own views and Chengalpattu District Branch does not endorse or take responsibility.*

## ***From the Chairman's Desk***

### **Esteemed Professional Colleagues, Greetings!**



Happy New Year 2024 to all. Wishing you good health, happiness, and success in all your endeavours. It is very surprising that time is running too fast. We are running faster than the time runs, we do things interestingly and whole heartedly in which we are interested. The year 2023 leaves more memorable moments with us like India's Moon mission Chandrayaan-3, ISRO successfully launched its solar mission, G20 Presidency in 2023, New Parliament Building Unveiled etc.

In the month of December, branch has scheduled more than 50 Hours CPE sessions with required topics for the benefit of members to comply with ICAI CPE Requirements.

Programs which were carried out in the month of December 2023 are;

- CPE Program “Practical Issues before the disciplinary Committee and NFRA” on 9th Dec’2023
- CPE Program “Unlocking New Age Opportunities for Young Members “on 9th Dec’2023
- CPE Program “Workshop on Accounting Standards” from 12th December to 15th Dec’2023
- A Workshop “ZOHO Books “Revolutionize your Accounting Practice” on 16th Dec’2023
- CPE Program “ Code of Ethics” & “AS-28 Impairment of Assets” at KANCHIPURAM on 18th Dec’2023
- CPE Program “Auditing Standards” on 19th & 20th Dec’2023
- CPE Program “Networking Guidelines & MDP” on 21st Dec’2023
- CPE Program “Prevention of Money Laundering Act – Overview” at KANCHIPURAM on 22nd Dec’2023

- One Day Training Program on TALLY for members at Tambaram on 23rd Dec'2023
- CPE Program “Recent Amendments in Companies Act on BEN & Demat of Shares for Private Companies” on 27th Dec'2023.
- CPE Program “Code of Ethics-Case Studies, Standards on Auditing Disclosures” on 28th Dec'2023
- CPE Program “The New Frontiers - Independent Directors and Insolvency Professionals” on 30th Dec'2023.

Now, I wish to move towards the upcoming programmes for the month of January 2024. The following activities have been planned for the current month.

- CPE Program Prevention of Money Laundering Act - from Professionals' Perspective on 4th Jan'24.
- New Year & Harvesting Festival Celebration planned on 13th Jan'24 with members' game
- Celebration of 75th Republic Day on 26th Jan'24, Friday

ICAI has initiated a “Special Drive” to strengthen CABF and recognize the contributors under different categories. CABF needs to be strengthened so that the Members in need can be provided suitable support within stipulated framework. Our ICAI President appeals all the members to contribute wholeheartedly towards this noble cause. Hereby I humbly request everyone to contribute & show our strong supports in this regard.

Once again, I extend my heartfelt wishes to everyone for a happy New Year 2024 & Happy Pongal.

**With Best Regards,  
CA. Sivagurunathan. T  
Chairman  
1st January 2024**



# Unlocking new age opportunities for young members



*CA. Sivakumar K V*

We have travelled from the era of manual books maintenance to the era of block chain/artificial intelligence, etc.

We will try to have an overlook on the topic as it would throw light on the prospering young cas.

The conventional practice includes audit and assurance which is still the bread and butter for most of the practicing chartered accountants. This comprises on the following aspects of;

- 1) Finalisation of books and accounts of corporates and non corporates and signing of their financials for the annual/quarterly depending upon the statutory requirements.
- 2) Computation of income and filing of direct tax returns as per statute
- 3) Preparation of deference and appearing for income tax cases of the clients, whenever required.
- 4) support for indirect taxes mainly on gst from the reconciliation aspects till filing of annual returns
- 5) preparation and vetting of agreements/drafts/forms including partnership deeds, memorandum of association, articles of association, etc.
- 6) consultations on tax planning and new business.

After liberalisation and growth in indian economy, we could see many opporurnities for ca professionals.

Some of them are listed as follows:

## **1. Labour and employment law compliance advisory.**

Generally the medium sized firms including msme will prefer to deal with the existing cas for advising them on the vetting of their existing staff/labour law manual prepared for their firms including the responses/representation in case of notices received from labour department.

Ca's role will be to ensure that the compliance of labour laws have been taken care including payment and filing of the following:

Pf, esi, professional tax, labour welfare fund etc.

Some of the areas where the opportunities are explored are:

- (A) Policy drafting**
- (B) Labour law audits**
- (C) Offer registration services – (eg: regn of the firm for pf, esi, pt, etc.)**
- (D) Maintianing various, records, registers and displays**

(cas can validate the law and practice and advise the client for corrections. One of the statutory display is on the gst registration no. Of the firm to be displayed in the entrance of the firm/company building).

## **2. Contracts:**

The client may come across many joint venture/partnership agreements/agreements with vendors/suppliers, etc.

Cas may be requested to verify and vet the same. Hence, cas Need to Develop the skills on reading and vetting the draft as every agreement need not to be vetted by the Lawyers. Many bigger accounting firms usually collabarate with law firms for making standard template for many of the often used agreements.



### **3. Government tenders:**

**The government tender contract documents are voluminous many a time and require assistance on the following aspects.**

- A) Whether the firm is eligible**
- B) Exemption on the margin money/bank Gurantee in case of smes**
- C) Other Benefits provided to msme**

**Cas can Assist the clients for timely participation with proper Documentation.**

### **4. Due diligence:**

**Whenever clients involved in new mergers/acquisition, they require the financial due diligence.**

**While the legal aspects can be undertaken by the law firms, the financial viability of the investments and the challenges in the m&a from financial aspects can be advised by the ca to the clients**

**Due Diligence Also could Cover KYC Verifications, Post Sanction of Loans on their correctness/Deviations for the nbfc/mfits. Etc, as special assignments.**



## **5. It information technology law and compliance**

**Information technology has transformed the business into high velocity mode.**

**Cas are expected to advise on best practices for reducing cost and improving profits.**

**Cas can equip their knowledge on cyber laws and also advise on the data protection (including fire wall protection, use of updated anti virus tools) , right paper work on online business, etc.**

## **6. Intellectual property:**

**The intellectual property carries a high value in booming sector including media, technology, pharma, etc.**

**Building and enforcing internal standards for managing ip portfolio is a major area where cas can contribute.**

**The work also includes valuation of intellectual property, licensing and assignment works.**

## **7. Corporate governance:**

**Corporate governance is the thrust area for any firm to succeed with compliance.**

**Cas can provide specialised guidance in designing the code of conduct, risk management frame work and all the regulations associated with them.**

## **8. Specialised economic zones (sez):**

**Sez are Specially designed Zones where export oriented units function under relatively easy laws and regulations attracting massive foreign direct investments (fdis).**

**Major activities and serious business opportunities are available in specialised economic zones.**

**Cas can capture the opportunity by understanding the nuances of the benefits and concessions applicable to sez and arrange for setting up the units of their clients/prospective clients.**

## **9. Corporate social responsibility (csr):**

**Csr refers to the roles of corporations expected to participate in meeting the agenda of sustainable growth by providing balanced approach towards economic progress, social progress and environmental stewardship.**

**Cas can participate in selection of the csr projects, audit on utilisation of funds including the analysis on “impact on spent”.**

**Today national stock exchange conducts course on social audit.**

**Days are not far off for the social stock exchange would operate on full swing.**



## **10. Foreign direct investment:**

**Foreign direct investment refers to an investment or buying equity interest in a company by a foreign entity or investor or acquiring business assets of one country by an entity based out of another. Fdi is a critical part of india's economic growth and is a major non-debt source of capital for india inc.**

**Fdi related works pay well and many audit/accounting firms are involved in advising on compliance, regulations, documentation, etc.**

## **11. External commercial borrowing:**

**External commercial borrowing refers to a loan facility availed by an indian entity from a non-resident lender. These loans are provided by foreign commercial banks or financial institutions. Ecb is one of the prominent forms of foreign funding.**

**The government of india has a very comprehensive policy regarding ecb that regulates the flow which also includes necessary restrictions interest rate ceilings, maturity period, ceiling on total amount borrowed, etc.**

**Cas can advise the corporates based upon their needs, competitive rates, cost effectiveness and facilitate for the borrowing by adhering to the slated guidelines**

## **12. Merger and acquisition (m&a)**

**Merges and acquisition: the Inorganic processes through which businesses attempt to achieve exponential growth, new market entries, vertical expansion and a lot more- special thrust and cas. The stakes are high and work also would be rewarding.**

**Larger corporates and smes are also interested in m&a. We need to enlarge our knowledge especially in companies act and other relevant statutes so that it would pave way for more clients requiring similar services.**

### **Other major opportunities are listed as below:**

**13. Developing expertise on foreign trade policy 1992& exmi policy and providing advisory services on the clients carrying exports and import services.**

**14. Understanding, developing knowledge and advises on fintech laws applicable to business.**

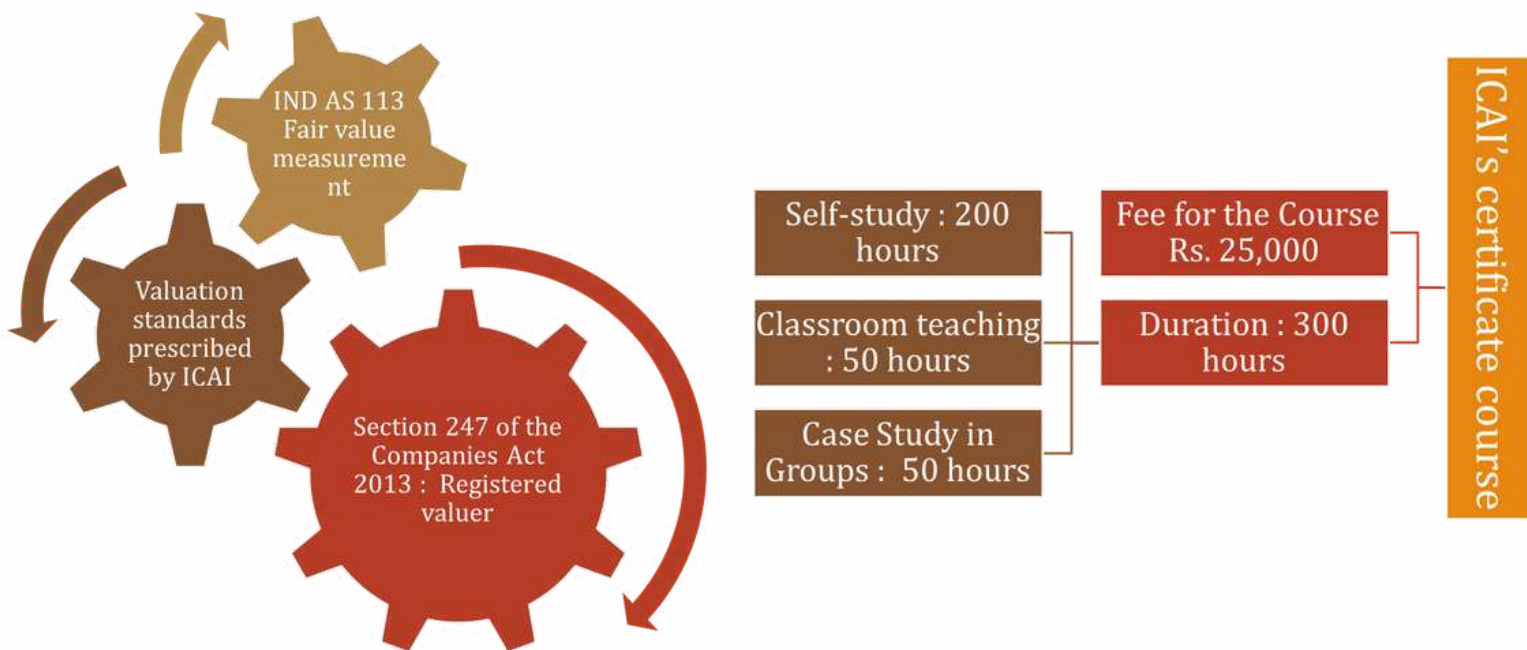
**15. Advisory services on start ups including the feasibility for business opportunities for the new entrants with the existing clients.**

**16. Advisory and certification activities under fcra, as it is a more stringent guidelines which needs to be strictly complied without any deviation.**

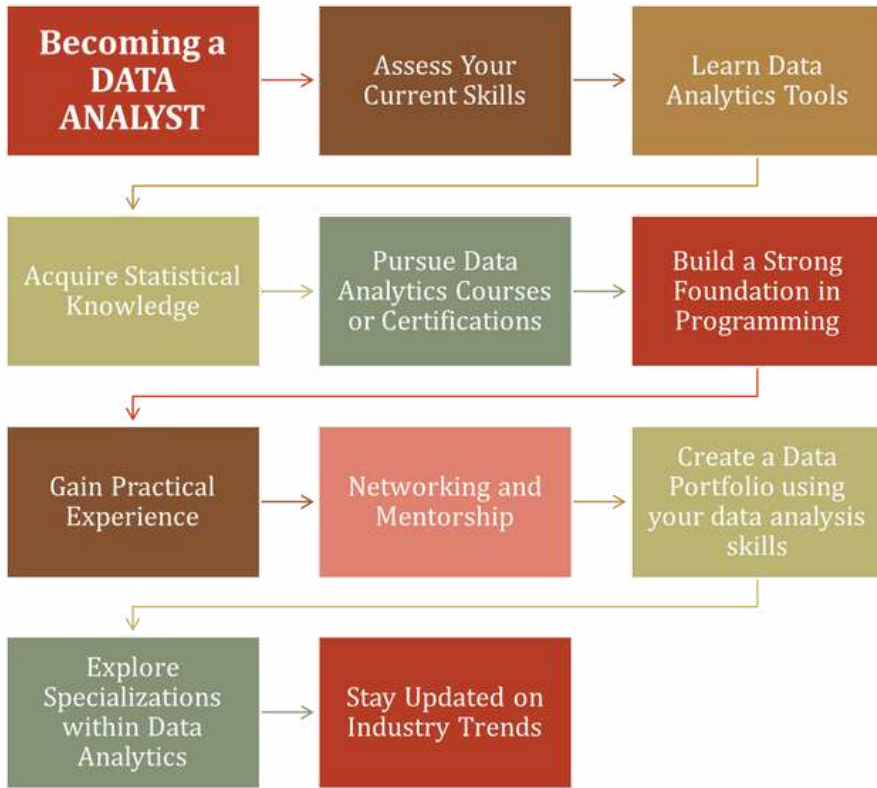


<b>EMERGING AREAS FOR CHARTERED ACCOUNTANTS</b>	Valuation
	Data Analytics
	Payroll accounting & Related compliances
	Forensic audit and fraud Detection/prevention
	Virtual CFO (Retainership Services)
	Consolidation of Accounts
	Cybersecurity and Information Systems Audit
	Sustainability Reporting
	Blockchain and Cryptocurrencies
	Financial Technology (Fintech)
	Risk Management and Compliance
	Estate Planning and Wealth Management
	Climate Finance and Carbon Accounting

## VALUATION



# DATA ANALYTICS



Tools to learn	Microsoft Excel
	SQL
	Python
	R
	Tableau
	Power BI
	Google Analytics
	Alteryx
	Excel VBA

## Payroll accounting & related compliances

**Choosing Payroll as a Profession**

- Integral Financial Function
- Compliance Complexity
- Risk Mitigation
- Strategic Decision Support

**Industry Relevance**

- Complexity of Payroll Laws
- Globalization and Outsourcing
- Risk Management and Fraud Prevention
- Technological Integration

**Expertise required**

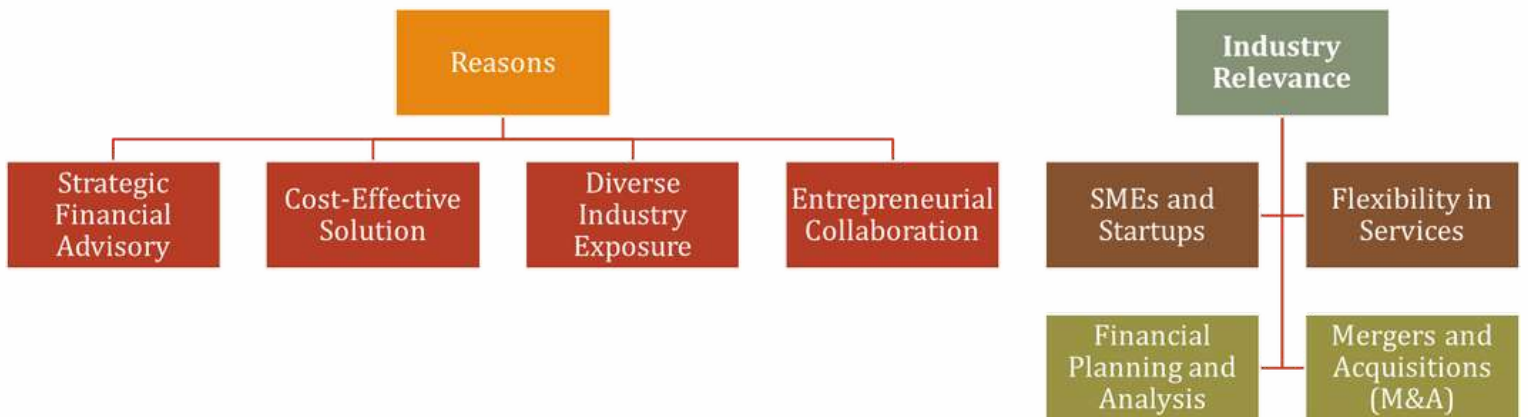
- Accounting
- TDS
- PF
- ESI
- PT



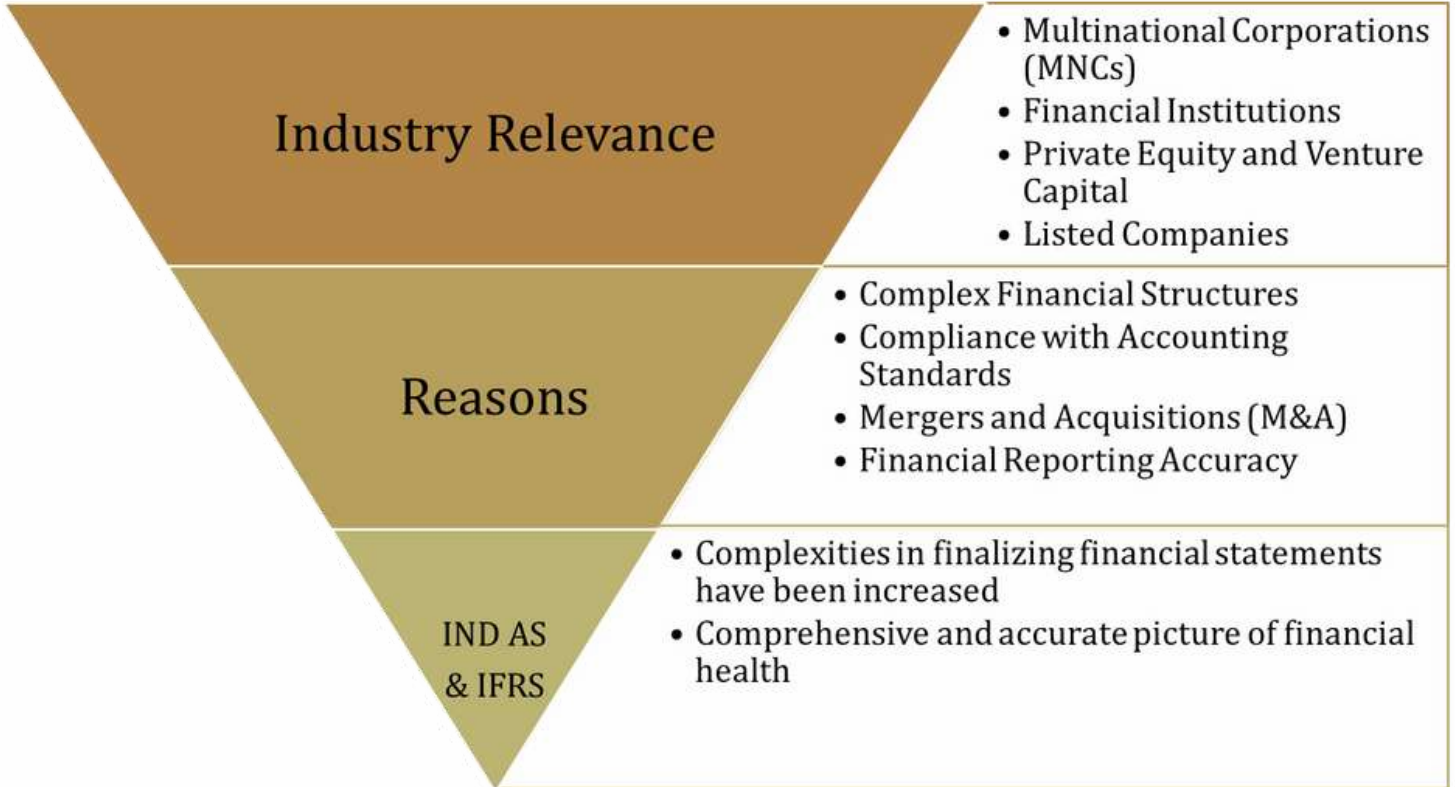
# Forensic audit and fraud detection/prevention



# Virtual cfo (retainership services)



# Consolidation of accounts

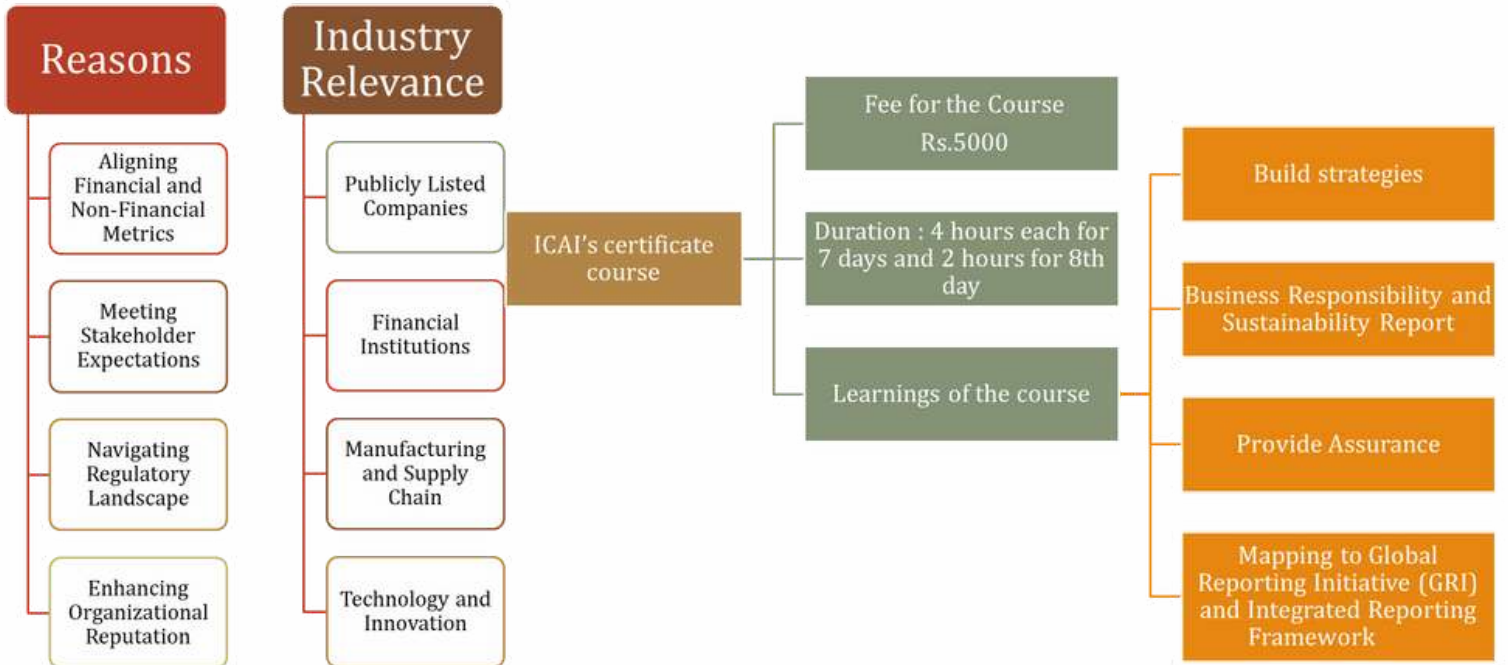


# Cybersecurity and information systems audit





# Sustainability reporting



# Blockchain and cryptocurrencies



## Financial technology (fintech)

### Reasons

- Innovation in Finance
- Technology Integration
- Data Analytics and Automation
- Financial Inclusion

### Industry Relevance

- Digital Banking
- Payment Systems
- Robo-Advisory and Wealth Management
- RegTech and Compliance Solutions

## Risk management and compliance

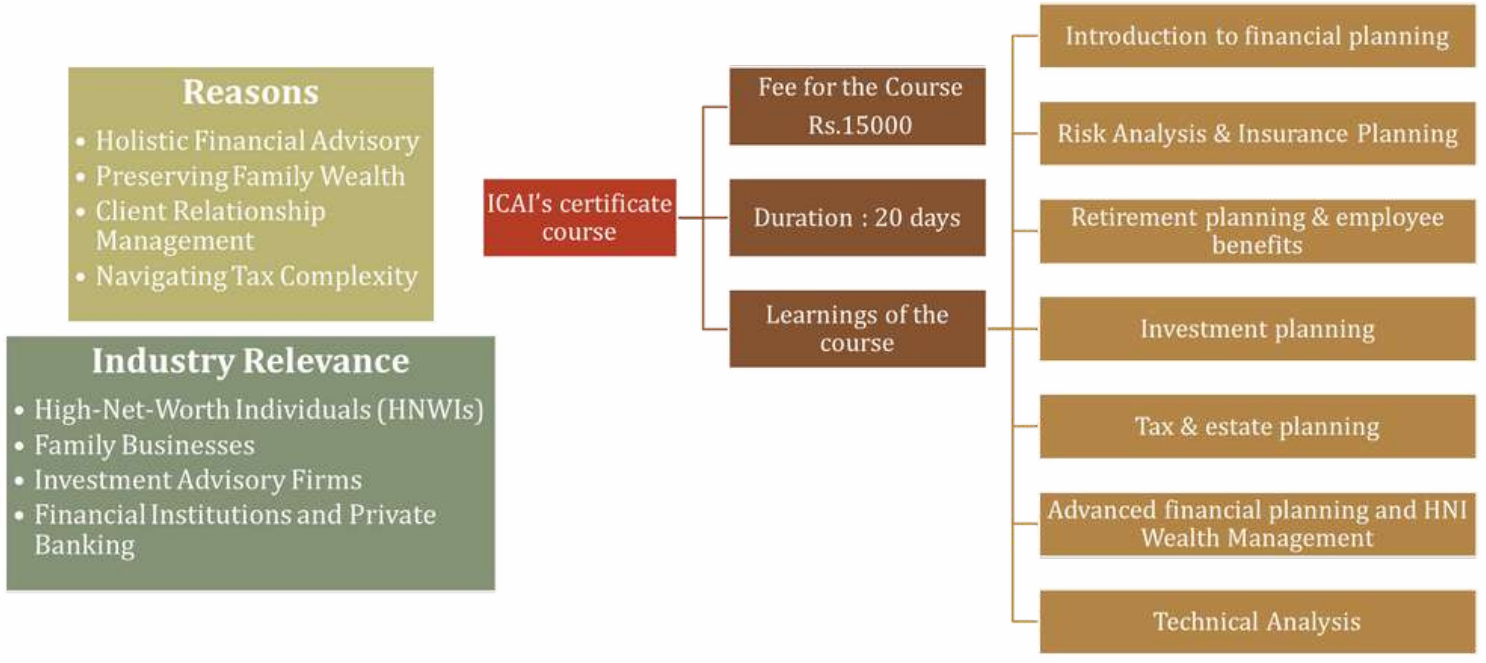
### Reasons

- Preserving Financial Integrity
- Navigating Complex Regulatory Landscapes
- Strategic Decision Support
- Ethical Governance

### Industry Relevance

- Financial Institutions
- Corporate Governance
- Healthcare and Pharma
- Information Technology (IT) and Data Security

# Estate planning and wealth management



# Climate finance and carbon accounting





# Accounting Standard (AS) 2 Valuation of Inventories



*CA. Bharath R*

## Objective

- Determination of the value at which inventories are carried in the financial statements.
- Determination of cost of inventories
- Any write-down thereof to net realizable value.

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Construction Contracts – dealt with by AS 7

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Work in progress arising in the ordinary course of business of service providers;

## NON- APPLICABILITY OF AS 2:

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Shares, debentures and other financial instruments held as stock-in-trade

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Producers' inventories of livestock, agricultural and forest products, and mineral oils, ores and gases.

## Important Definitions:

Inventories are assets:

- held for sale in the ordinary course of business
- in the process of production for such sale or
- in the form of materials or supplies to be consumed in the production process or in the rendering of services.

Net realizable value = Estimated selling price in the ordinary course of business

-

The estimated costs of completion

-

The estimated costs necessary to make the sale.

## Measurement of Inventories:



Inventories should be valued at the lower of cost and net realizable value.



The cost of inventories includes:

Costs of Purchase

Costs of Conversion

Any other cost incurred to bring it into their present location and condition

## Costs of Purchase includes:



Duties and taxes other than refundable taxes



Freight inwards and other expenditure directly attributable to the acquisition.



Trade discounts, rebates, duty drawbacks and other similar items are deducted in determining the costs of purchase.

## Costs of Conversion includes:



Costs directly related such as direct labor.



Systematically allocated fixed and variable production overheads.



## Other Costs



Any other expense incurred in bringing the inventories to their present location and condition.

Does not include interest and other borrowing costs

## Exclusions from the Cost of Inventories



Abnormal losses incurred during production



Storage costs, unless those costs are necessary in the production process prior to a further production stage



Administrative overheads not relevant for production and



Selling and distribution costs.

Methods of valuing inventories:

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First-In First-Out (FIFO) Method, or

---

Weighted average cost Method.

---

The formula used should reflect the fairest possible approximation.

# Specific cost formula:

- FIFO and Weighted average cost methods do not apply when
- The cost of inventories of items that are not ordinarily interchangeable
- and goods or services produced and segregated for specific projects.

## The FIFO formula

the items of inventory which were purchased or produced first are consumed or sold first,

the items remaining in inventory at the end of the period are those most recently purchased or produced.

## The weighted average cost formula,

the cost of each item is determined from the weighted average of the cost of similar items at the beginning of a period and the cost of similar items purchased or produced during the period.

The average may be calculated on a periodic basis, or as each additional shipment is received, depending upon the circumstances of the enterprise

## Techniques for Cost Measurement



### Standard cost method

This method takes into account normal levels of consumption of materials and supplies, labor, efficiency and capacity utilization.



### 2. The retail method

The cost of the inventory is determined by reducing from the sale value of the inventory the appropriate percentage gross margin.

## Net Realisable Value

Inventories are usually written down to net realizable value on an item by-item basis.

However, it may be appropriate to group similar or related items which cannot be practicably evaluated separately from other items in that product line.

It is not appropriate to write down inventories based on a classification of inventory.

Estimates of net realizable value are based on the most reliable evidence available at the time the estimates are made as to the amount the inventories are expected to realize.

Estimates of net realizable value also take into consideration the purpose for which the inventory is held.

Materials and other supplies held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

In case of decline in the price of materials and it is estimated that the cost of the finished products will exceed net realizable value, the materials are written down to net realizable value.

In such circumstances, the replacement cost of the materials may be the best available measure of their net realizable value.

An assessment is made of net realizable value as at each balance sheet date.



## Disclosure as per AS 2:

The financial statements should disclose:

(a) the accounting policies adopted in measuring inventories,

including the cost formula used; and

(b) the total carrying amount of inventories and its classification appropriate to the enterprise

Information about the carrying amounts held in different classifications of inventories and the extent of the changes in these assets is useful to financial statement users.

Common classifications of inventories are:

- raw materials and components,
- work in progress,
- finished goods,
- stores and spares, and
- loose tools.

### Comparison Between ICDS 2, AS-2 and Ind AS-2

Particulars	As per ICDS 2	As per AS-2	As per Ind AS 2
<b>Cost of services</b>	Included in cost of inventories	No specific mention in AS-2	No Specific mention in Ind AS 2
<b>Exclusive vs inclusive method of accounting</b>	Value of inventories to include all taxes and duties, whether recoverable in future or not.	Value of inventories to exclude duties and taxes recoverable in the future	-
<b>Other costs includible in the value of inventories</b>	ICDS 2 does not specifically exclude distribution cost in the value of inventories	AS-2 excludes distribution costs in the value of inventories	Ind AS similar in this respect.
<b>Value of Inventory at the beginning of the previous year</b>	<u>New business</u> -Cost at the day of commencement of business <u>Continuing business</u> –value of closing inventory at the end of preceding previous year.	There is no such specific provision	-
<b>Valuation of Inventory – Interest and other borrowing costs</b>	Interest and other borrowing charges shall be inventoried as per ICDS –9	Usually, not covered in AS-2	Usually, not covered in Ind AS-2
<b>Valuation of inventories in certain case of dissolution</b>	Notwithstanding whether business is discontinued or not, the inventory on the date of dissolution shall be valued at the net realisable value.	No such provision	Notwithstanding whether business is discontinued or not, the inventory on the date of dissolution shall be valued at the net realisable value.



## Gallery for the Month of *December 2023*

**Topic** : “Code of Ethics - Practical issues before the Disciplinary Committee and NFRA”  
**Speaker** : Adv. CA. Ramana Kumar B  
**Date** : 09th December 2023, Saturday



**Topic** : “Unlocking New Age Opportunities for young members”  
**Speaker** : CA. John Moris A & CA. K.V. Sivakumar  
**Date** : 09th December 2023, Saturday





### "4 Days Workshop on "Accounting Standards"

**Topic** : Day 1 : AS 2: Valuation of Inventories & AS 18: Related Party Disclosures

**Speaker** : CA. Bharath R & CA. Uma Maheswari R

**Date** : 12th December 2023, Tuesday



**Topic** : Day 2 : AS 28: Impairment of Assets & AS 22: Accounting for Taxes on Income [Deferred Tax]

**Speaker** : CA. Santhosh D & CA. Arun Kumar K

**Date** : 13th December 2023, Wednesday





**Topic** : Day 3 : AS 4: Contingencies and Events Occurring After the Balance Sheet Date, AS 5: Prior Period Items and Changes in Accounting Policies & AS 15: Employee Benefits  
**Speaker** : CA. Yuvamoorthy V & CA. Giridharan R  
**Date** : 14th December 2023, Thursday



**Topic** : Day 4 : AS 9: Revenue Recognition & AS 11: The Effects of Changes in Foreign Exchange Rates  
**Speaker** : CA. Sridhar Ganesh N & CA. Karthik Srinivasan  
**Date** : 15th December 2023, Friday

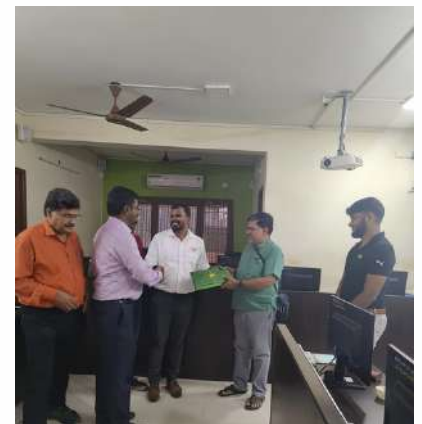
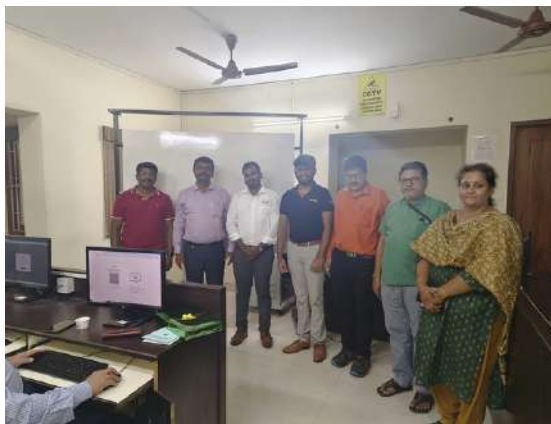




**Topic** : Revolutionize your Accounting Practice (A Workshop using ZOHO Books)

**Speaker** : Shri. Pradeep Radhakrishnan

**Date** : 16th December 2023, Saturday



**Topic** : Code of Ethics & Insights into AS-28 Impairment of Assets

**Speaker** : CA. Sundararajan R, RCM, SIRC of ICAI & CA. Santhosh D

**Date** : 18th December 2023, Monday





**2 Days Workshop on “Auditing Standards”**

**Topic** : Day 1 : Audit Quality Maturity Model [AQMM] & Audit Planning

**Speaker** : CA. Karthik Srinivasan & CA. Arumugaraj P

**Date** : 19th December 2023, Tuesday



**Topic** : Day 2 : Audit Working Papers & Documentation & Going Concern basis of Accounting & Everything about - Audit Trail

**Speaker** : CA. Sankar V & CA. Karthik Srinivasan

**Date** : 20th December 2023, Wednesday





**Topic** : Networking Guidelines & MDP  
**Speaker** : CA Dr. Gopal Krishna Raju  
**Date** : 21st December 2023, Thursday



**Topic** : Overview of Prevention of Money Laundering Act  
**Speaker** : CA. Jayasankar D  
**Date** : 22nd December 2023, Friday





**Topic** : Workshop on Tally

**Speaker** : Shri. Velayudham S, Shri. Prabhu G- & Shri. Thangaraj M

**Date** : 23rd December 2023, Saturday



**Topic** : Recent amendments in Companies Act on BEN & Demat of shares for Private Companies

**Speaker** : CS Prakash R

**Date** : 27th December 2023, Wednesday





**Topic** : Code of Ethics - Case Studies & Standards on Auditing Disclosures  
**Speaker** : CA. Sundararajan R, RCM - SIRC of ICAI & CA. Thiruppathi P  
**Date** : 28th December 2023, Thursday



**Topic** : The New Frontiers - Independent Directors and Insolvency Professionals  
**Speaker** : CA. Revathi S Raghunathan  
**Date** : 30th December 2023, Saturday





## Financial & Tax literacy Program

### Days 1

**Speaker :** CA. Vaidyanathan S, CA. Vedhavalli R S, CA. Hema Kumar S M, CA. Sridhar Ganesh N, CA. Krishnakumar Y & CA. Bharathi P S

**Date :** 18th December 2023, Monday

**Venue :** A.M.JAIN COLLEGE, Meenambakkam



### Day 2 FTL Program

**Date :** 19th December 2023, Saturday

**Speakers :** CA. Saraswathi, CA. Bhuvanewari R V & CA. Sandhya R





**Speaker :** CA. Santhosh D, CA. Pavithra S & CA. Priya A

**Date :** 28th December 2023, Thursday

**Venue :** Vaishanav College, Chrompet



**Speaker :** CA. Hema kumar S M, CA. Sandhya R & CA. Yuvamoorthy V

**Date :** 29th December 2023, Friday

**Venue :** S.A College arts & Sciences, Poonamallee





## SIRC Chairman, Secretary and Managing Committee Members Visited our Branch









**Total  
175  
Hrs**

## Chengalpattu District Branch (SIRC)

*Thanks to all Speakers of CPE Programs for the calendar Year 2023  
1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023*



CA. Kumar A P



CA. (Dr) Rajkumar S Adukia



CA. Bharath R



CA. Venkatanarayanan M J



CA. Shaikh Abdul  
Samad Ahmad



CA. Durairaj L



CA. Srinivasan T R



CA. Rekha Uma Shiv



Mrs Lalitha Kumari



CA. Ashwin Kumar P



CA. Rajarushi S



CA. Chandrasekaran



CA. Kamal Garg



CA. Sundararajan R



CA. Monica  
Challani



CA. Priya A





CA. Lakshminarayanan T R



CA. Muthu Abhirami T V



CA. Sundararajan R



Mr. Vijaykandasamy



CA. Bargavi Natesan



CA. Sriram R



CA. Krishnan S



CA. Sripriya K



CA. Balaji R S



CA. Mahesh Krishnan



CA. Sanjeev Aditya M



CA. Balasubramanian T V



Adv G Ashokpathy



CA. Dr Gopal Krishna  
Raju



CA. Krishnakumar R



CA. Viswanathan K





CA. Chirag Tibrewal



CA. Aravindh K



CA. Narendran G



CA. Giridharan R



CA. Vinod Kothari



CA. Girish S Sundar



CA. Ramesh R



CA. Sounder Rajan S



CA. Raghavan  
Ramabhadran



CA. Prasanth Srinivas



CA. Purshothaman J



CA. Sampath Kumar VV



CA. Chinnasamy  
Ganesan A



CA. Krishnan R



CA. Ramnath V



Shri. Prashant Ganti  
(Zoho Corporation)





Swami  
Sukhabodhananda



CA. Adv Venkatesh M R



CA. Sivarajan K



CA. Kishnadwala  
Himanshu



CA. Jainendar P



CA. Karthik Srinivasan



CA. Muthu  
Palaniappan C



CS. Jaihari S



CA. Rajasekaran P



CA. Manimaran  
Kathiresan



Mr Anburaj C  
MSME



Ms Pragathi Shukla  
Indian Bank



Mr Saravanakumar R  
NSIC



CA. Ganapathy  
Subramaniam K



CA. Ganesh Prabhu B



CA. Adv/ Ramana Kumar B





CA. Sivakumar K V



CA. Uma Maheswari R



CA. Santhosh D



CA. Arun Kumar K



CA. Yuvamoorthy V



CA. Sridhar Ganesh N



Pradeep  
Radhakrishnan  
(Zoho Corporation)



Shri Narayanan KP  
(Zoho Corporation)



CA. Arumugaraj P



CA. Sankar V



CA. Jayasankar D



Mr. Thangaraj M  
Tally



Mr. Velayudham S  
Tally



CS. Prakash R



CA. Thiruppathi P



CA. Revathi Raghunathan



## Upcoming Programs



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
(Set up by an Act of Parliament )  
CHENGALPATTU DISTRICT BRANCH (SIRC)



*Cordially invites you to our Harvesting Festival*

*on Saturday, 13th January 2024 at Branch premises*

### *Program Itenary*

- 7.30 AM - *Pongal paanai*
- 8.00 AM - *Breakfast*
- 9.00 AM - *Members games and celebrations*
- 1.00 PM - *Lunch*



***All are welcome***

Registration Link: <https://forms.gle/omfxTEGliXU6aljU6>

*Request all the members to assemble at 7.15am*

*Invited By*

*Branch Staff & Branch MC Members*

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