



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
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AHMEDABAD BRANCH (WIRC) E-NEWSLETTER



ICAI



**WORLD FORUM
OF ACCOUNTANTS** | **31ST JAN - 2ND FEB 2025
NEW DELHI, INDIA**

Accountability Meets Innovation (AI): For A Sustainable Planet



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Setup by an Act of Parliament)

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DESIGNED BY
SHEHZAD SHAIKH



Chairman's Message



CA. Neerav Agarwal

Chairman,
ICAI - Ahmedabad (WIRC)



Dear Members,

As we usher in the month of **December 2025**, I extend my warmest greetings to each one of you from the ICAI - Ahmedabad Branch. December holds a special place in our calendar — it marks the closing of the calendar year, a time to reflect on our achievements, consolidate learning's, and gear up with renewed energy for the year ahead. It's a month of both celebration and preparation, of gratitude for what we have accomplished and focus on future opportunities.

November 2025 – A Month of Vibrant Activity

Last month was truly eventful for our Branch. Some of the akey highlights from November include:

- We successfully conducted a **Two-Day Workshop on Communication Business Skills for Global Outsourcing**.
- First ever AICA Level – 2 Batch of the Institute was launched at Ahmedabad Branch adding one more milestone to the success and history of the Branch
- Hon'ble President of the Institute Visited Ahmedabad Branch on 11th November, where he addressed the gathering of over 350 Chartered Accountant of Ahmedabad on the Topic Aggregation of CA Firms and its Road Map. The said

event was also graced by Hon'ble Past president of ICAI CA Aniket Talati Sir.

- On 13 November 2025, we held a **Seminar on Professional Opportunities for CAs in the Gold Industry**, opening new avenues of specialization for our members.
- Ahmedabad Branch participated in Walkathon for Humanity organized by Red Cross Society under the theme Waves of Kindness
- Ahmedabad Branch hosted an event for the CEOs of the city in association with Zee Business, the said event was attended by over 150 CEO and CFOs of the business world.
- Looking to the upcoming GSTR-9 and GSTR-9C due dates, Ahmedabad Branch proactively hosted a event on the topic, we are thankful to the Ld. Adv Jigar Shah and CA Meet Jadawala for the knowledge enriching session
- The grand **Gujarat State Conference 1.0 – "GIFT City & Professional Opportunities"** took place over 28–29 November 2025, offering 12 CPE hours and covering a wide spectrum of topics — from fintech talent pipelines and global outsourcing to forensic accounting, insurance, ship-leasing and emerging investment opportunities.



These events reflect our continuous commitment to empowering our fraternity — whether through technical learning, emerging industry exposure, or broader networking and career opportunities.

Looking Ahead — December Programmes & Opportunities

As we step into December, there are several initiatives lined up to help you stay updated and advance your professional journey:

- The Month-long “TaxVanta Series” under **NEXTAX** on the Income-Tax Act, 2025 begins on 05 December onwards.
- There will be a **Seminar on Audit Quality Maturity Model (AQMM) & Labour Laws** on 12 December.
- A **Seminar on Auditing** is scheduled on 20 December for practising members.

We encourage all our members and students to seize these opportunities — to stay current with regulatory changes, sharpen skills, and prepare for the promising year ahead.

A Message of Gratitude & Forward Momentum

November reminded us that when our community comes together — in seminars, workshops, conferences — we not only share knowledge but also build stronger bonds and collective confidence.

As December unfolds, let us carry forward the insights, connections, and momentum. Whether you are a practising CA, a student, or a professional exploring niche opportunities, this is our chance to finish the year strong — and begin 2026 with clarity, purpose, and renewed dedication.

Thank you for your active participation, enthusiasm, and contributions. Wishing each of you and your families a joyous, peaceful, and productive December.

Warm regards,

CA. Neerav Agarwal

Chairman

Ahmedabad Branch of WIRC of ICAI



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SAHAYATA



Editorial



CA. Sahil Gala

Editor and Chairman, Newsletter Committee
ICAI - Ahmedabad (WIRC)

Leadership in the Chartered Accountancy profession is not merely defined by technical expertise, but by the **ability to guide, adapt, and uphold trust amid constant economic, regulatory, and technological change.**

- This December 2025 edition of the Ahmedabad Branch E-Newsletter reflects the **decisive role of CAs as institutional leaders**—in business, governance, compliance, and policy implementation.
- The detailed coverage of **FEMA and RBI regulatory developments** reinforces the expectation that today's CA must act as a **proactive advisor**, interpreting regulations with foresight rather than reacting to change post-facto.
- The discussion on **SEBI's strengthened Related Party Transaction framework** highlights a clear regulatory message: **corporate leadership must be transparent, accountable, and ethically sound.** Chartered Accountants are central to ensuring that governance standards move beyond compliance into responsible decision-making.
- The article on **AI-driven transformation in CA practice** signals a leadership transition within the profession. Technology is redefining speed, accuracy, and strategy, and it is the responsibility of CAs to **lead this transformation while preserving professional judgment and ethical balance.**

- Equally significant is the philosophical reflection on **work ethics and Swadharma**, reminding professionals that leadership is rooted in **duty, discipline, and service**, not convenience. True leadership demands principled action even in complex and demanding circumstances.
- The Ahmedabad Branch continues to demonstrate leadership through **knowledge-driven initiatives, professional training programs, and member engagement activities**, enabling CAs to remain resilient, competent, and future-ready.
- I acknowledge with gratitude
 - The **contributors** for their thought leadership,
 - The **Newsletter Committee members** for their commitment,
- As we move towards a more complex and interconnected professional landscape, Chartered Accountants must **step forward as leaders of trust, governance, and nation-building**, shaping outcomes with integrity and purpose.

With professional regards,

CA. Sahil Gala
Chairman – Newsletter Committee
Ahmedabad Branch of WIRC of ICAI



Attitude at the Workplace – Satvik, Rajasik and Tamsik



Contributed by:
Dr. Anurag Mehta

Arjun is not ready to perform his duties due to two inter-related moral dilemmas.

One is led by an emotional attachment towards his extended family and second is the instinctive urge to not fight for kingdom in which he will have to kill his elders. Krishna is clearly laying out that the priority in work-life balance is always work. When work is done properly, personal life can be wisely sorted but the opposite is never true. The dedication has to be towards work first and your duty is your swadharma which you cannot escape from as it will be akin to a sin.

Pitch Condition – Bhagwad Gita in the 32nd and 33rd shloka of the second chapter, discusses about the philosophy of work via karma yog. Krishna, who is wearing that hat of an industrial psychologist is trying to guide the highly talented but confused Arjun.

So paraphrasing what Krishna says in 2.32 is that there are three aspects to work:

1. Your skill makes you very significant at your place of work and just like Arjun you are admired and wanted for your special skills.
2. You are excited about the work you do because you are skilled at it you want to excel and improvise every time you are on it.
3. Now considering the above two, imagine if you were jobless!

So it boils down to what Krishna is telling Arjun – when you are skilled at something and you are willing to do that work sincerely and you have some work to do, you are very lucky and be thankful. Imagine the mental state of people who were victims of Covid-19 situation or office politics, who had no work inspite of qualifying

the above two parameters.

Quality of Work – Bhagwad Gita, in the eighteenth chapter talks about the categories of quality of work. We can take an example of a surgeon to understand this.

- **Rajasik karma** – Suppose there is a patient in the middle of the night who needs urgent surgery or else his survival might be at stake. The doctor agrees to execute the surgery obviously for a due or in a special case, extra fees because of an emergency.
- **Tamsik karma** – In the same scenario, suppose if the patient is poor and doesn't have the money to pay and if the doctor refuses to operate without fees even though he knows that the patient will surely die if not operated upon urgently.
- **Saatvik karma** – This is a scenario where the doctor agrees to treat the poor patient inspite of his inability to pay. This is because the doctor cannot let the man die inspite of his ability to cure him.

Krishna says, there is not so much wrong with the Rajasik person who is engrossed in the moh-maya circle of life. To ask for survival needs is absolutely alright. But tamsik attitude towards your duties is very selfish and going to also spoil the karmic balance sheet of life.

Remember Krishna is saying to Arjun you are lucky that you have work that you are skilled at. You are not given the responsibility of plumbing or cooking. All you have to do is to execute your swadharma (2.32)! If you don't, that will be a huge sin (2.33)!



The Saatvik Way of Work – The best attitude at work is obviously Saatvik but that is difficult to possess is what Bhagwad Gita agrees. But there is a way out as shown here.

It is only when work is done with an attitude to serve (sewa) and not as a method to earn a living that the equation changes. As we saw in a movie – focus on excellence, success will automatically follow when your sincerity towards work is high and you are best in your work.

When you enter your workplace every morning, have an intention to serve the organisation and the stakeholders with the skills you have. Nothing wrong with that humbleness in your attitude but the vibe the stakeholders, boss and

colleagues catch makes all the difference. The quality of your work and acceptance for your work in the surroundings is extremely positive.

Conclusion – All you did is shift your focus towards the attitude to give out what you have instead of taking. The attitude of giving comes from abundance while the one of taking from scarcity. Success will follow effortlessly when your equation with your work is positive. Remember, no one likes to mess with a qualified individual. It is just that you should know how to deal with people!

The rule is where you come from is what you keep receiving. Where are you in this equation – abundance or scarcity?



Obituary



*It is with profound grief that the Ahmedabad Branch of WIRC of ICAI announces the sad demise of our esteemed member, **CA Rohan Thakkar**. A dynamic professional and a respected expert in Indirect Taxation, he served the fraternity with dedication as a frequent speaker and faculty member, leaving behind a legacy of knowledge sharing and professional excellence. His untimely departure is an irreparable loss to the Chartered Accountancy community, and we extend our deepest condolences to his bereaved family, praying that the Almighty grants them strength and that his noble soul rests in eternal peace. **Om Shanti**.*



FEMA Updates



Contributed by:
CA. Jay Joshi

In this article, we have discussed recent amendments made in FEMA through Notification, Circulars, Master Direction, Press Notes and Press Releases.

A. UPDATE THROUGH NOTIFICATIONS

Extended Retention for Foreign Currency Accounts (IFSC) (Notification No. FEMA 10(R)/2025-RB)

- RBI had permitted Indian exporters to open foreign currency accounts with a bank outside India for the realization of export proceeds. The funds in these account were to be used for making import payments or had to be repatriated within 1 month.
- RBI has extended the permissible retention period for export proceeds in foreign currency accounts held in IFSC from **1 month to 3 months**.
- This move boosts operational flexibility for exporters and aligns with India's broader goal of strengthening IFSCs as global financial hubs. RBI has provided exporters with greater operational flexibility in managing their foreign currency inflows and outflows.

Rupee-Denominated Lending to Neighbouring Countries (Notification No. FEMA 3(R)(4)/2025-RB)

- A new clause under Regulation 7A now permits AD Category-I banks to extend **INR-denominated loans** to residents and banks in **Bhutan, Nepal, and Sri Lanka**.
- This step will lead to smoother cross-border trade, deeper regional financial cooperation, and enhanced use of INR in regional commerce. RBI aims to reduce dependency on third-country currencies.

Investment by Non-Residents in Indian Debt via Rupee Accounts

- Earlier Non residents we allowed to invest in dated Government securities and Treasury bills through deposits held by authorised dealers in India.
- New regulations allow non-residents to **buy/sell Government securities, Treasury bills, Non convertible debentures/ bonds, and commercial papers** using INR accounts maintained in India.
- Strengthens the rupee settlement ecosystem and supports India's ongoing efforts toward INR internationalisation.
- This measure expands investment flexibility for specified Non-Resident

B. UPDATES FROM CIRCULARS

Investment in Corporate Debt via Further Liberalised SRVAs

The RBI has expanded the Special Rupee Vostro Account (SRVA) framework, strengthening India's efforts to promote INR-based international trade settlement. Initially introduced in 2022, the SRVA mechanism has been progressively liberalised through multiple circulars, with the latest updates offering greater investment flexibility for non-residents holding surplus rupee balances.

Earlier Enablers (2025 Updates)

AD Category-I banks allowed to open SRVAs **without prior RBI approval** (Circular 8).

Non-residents with SRVAs permitted to invest surplus INR in **Govt. Securities** (Circular 9).

RBI has now further liberalised the investment framework.

Persons resident outside India maintaining SRVAs can now invest their surplus INR balances in:

Non-Convertible Debentures (NCDs) and Bonds issued by Indian companies
Commercial Papers (CPs) issued by Indian companies



These are in addition to the earlier permitted investment in **Central Government Securities (including T-Bills)**.

Benefits:-

- Strengthen the INR based International Trade settlements.
- Enhance liquidity management for overseas entities.
- Expand secure investment avenues for rupee balances.
- Improve operational ease for cross-border trade participants.
- Support India's long-term objective of **internationalizing the Indian Rupee**.

RBI's progressive liberalization of the SRVA framework marks a strategic step towards reducing dependence on hard currencies and positioning the INR as a credible settlement and investment currency in global trade.

C. UPDATES THROUGH PRESS RELEASES

1. Draft ECB Framework

(Press Release: 2025-2026/1235)

- Borrowing limits linked to borrower strength.
- Market-determined interest rates for ECBs.
- Relaxed end-use restrictions and minimum average maturity requirements.
- Broader borrower/lender eligibility to widen access to foreign credit.
- Simplified reporting and compliance.

2. Draft Regulations for Foreign Offices in India

(Press Release: 2025-2026/1232)

- Relaxation criteria for setting up branch/liaison/project offices.
- Shifting from a perspective to a principle-based, flexible framework.
- Simplified closure of inactive/non-compliant offices.

3. These changes are intended to enhance ease of doing business, promote foreign investment and streamline administrative processes for foreign entities operating in India.

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CA. CHARANJOT SINGH NANDA

President, ICAI

It is with great pride that I announce the World Forum of Accountants (WOFA 2.0), to be hosted by the Institute of Chartered Accountants of India (ICAI) from January 30 - February 1, 2026, at Greater Noida with the theme "Nation Building to Global Collaboration: Strengthening Trust, Enabling Growth."



CA. PRASANNA KUMAR D

Vice President, ICAI

It gives me immense pride and pleasure to welcome you to the World Forum of Accountants (WOFA 2.0), which will be hosted by the Institute of Chartered Accountants of India (ICAI) from January 30 - February 1, 2026, at the India Expo Centre & Mart, Greater Noida.



RBI Updates



Contributed by:
CA. Mayur Modha

In the month of November 2025, there are various Master directions, Master circulars, notifications issued by RBI, Summary and brief understanding of few of them are as under:

Date of issue: 14.11.2025

Master directions/ Master circulars/ notifications No.: RBI/2025-26/96

DOR.STR.REC.60/21.04.048/2025-26

Applicability: Commercial Banks, Primary (Urban) Co-operative Banks, State Co-operative Banks and Central Co-operative Banks, Non-Banking Financial Companies (including Housing Finance Companies), All-India Financial Institutions, and Credit Information Companies (only with reference to paragraph 16 of these Directions)

Brief understanding: Reserve Bank of India (Trade Relief Measures) Directions, 2025:

These Directions issued to support exporters whose businesses have been disrupted due to global trade issues. These measures allow banks and NBFCs to give temporary relief to eligible exporters—such as moratorium on term-loan EMIs and deferment of interest on working-capital limits for September–December 2025, without downgrading the account. Export credit periods can also be extended, and packing credit can be liquidated through alternate legitimate sources. Simple interest will apply during moratorium, which may be converted into a funded interest loan repayable by September 2026. REs must follow asset-classification relaxations and make a 5% general provision on such standard but stressed accounts. The Directions also mandate transparent policies, proper reporting, and apply only to borrowers in specified export sectors who had standard export credit as of 31-08-2025.

Date of issue: 28.11.2025

Master directions/ Master circulars/ notifications No.: RBI/2025-26/99

A.P. (DIR Series) Circular No. 16

Applicability: All Authorised Persons

Brief understanding: Compliance with Know

Your Customer (KYC) norms:

RBI has clarified that the earlier unified KYC Master Direction (2016) has now been replaced with separate KYC rules for each regulated entity, and therefore all Authorised Persons (APs) dealing in forex, money changing, remittances, MTSS, and overseas investment must follow the specific KYC norms applicable to their own regulatory category. APs regulated directly by RBI's Department of Regulation must follow the KYC directions meant for their entity type, while APs not regulated by that department must comply with the *NBFC-KYC Directions, 2025*. Further, APs must ensure their agents, sub-agents, and franchisees also follow the correct KYC norms. The related Master Directions on money changing, overseas investment, remittances, and MTSS stand amended accordingly, and the instructions take immediate effect.

Date of issue: 28.11.2025

Master directions/ Master circulars/ notifications No.: RBI/2025-26/101

CO.DPSS.POLC.No.S-955/02-30-010/2025-26

Applicability: All Payment System Providers and Payment System Participants

Brief understanding: Compliance with Know Your Customer (KYC) norms:

RBI has repealed the old 2016 KYC Master Direction for payment systems and replaced all KYC references for Payment System Providers and Participants with the new *RBI (Commercial Banks – Know Your Customer) Directions, 2025*. This means that for PPIs, payment aggregators, AePS operators, domestic money transfer entities, and TReDS platforms, all KYC, AML, CFT, OVD, digital KYC, and V-CIP requirements must now follow the updated 2025 KYC framework instead of the earlier 2016 rules. The circular also amends multiple existing payment-system circulars and Master Directions to align them with the new KYC Directions. These changes take immediate effect and are issued under the Payment and Settlement Systems Act, 2007.



AI-Driven Transformation in CA Practice: Redefining Speed, Accuracy, and Strategy



Contributed by:
CA. Dr. Fenil Shah

Artificial Intelligence is no longer a futuristic concept for Chartered Accountants — it is now a defining force reshaping the profession. What began as simple automation has evolved into an ecosystem of intelligent systems that support data-driven decisions, enhance financial accuracy, and enable CAs to function as strategic advisors instead of operational executors.

Today, AI is not only eliminating repetitive tasks but strengthening analysis, compliance, risk detection, and client servicing. As the business environment accelerates, embracing AI has moved from being an optional upgrade to a professional mandate for CAs who want to lead with excellence and remain future-ready.

Finance and accounting are undergoing a paradigm shift. Traditional processes that once relied heavily on manual effort are being reimaged through AI-driven systems. For CAs, this integration is not merely about adopting new tools — it represents a transformation in how value is created, delivered, and sustained.

AI empowers CAs to analyse vast datasets rapidly, identify hidden insights, and enhance decision-making with unprecedented accuracy. When combined with professional judgment and ethical responsibility, AI becomes an enabler of higher-order thinking rather than a replacement for human expertise.

Machine Learning: The New Lens for Financial Intelligence

Machine Learning (ML) has emerged as a crucial engine driving smarter financial management. For CAs working with complex and voluminous datasets, ML unlocks deeper insights that traditional tools often miss.

Key Advantages

- **Pattern Recognition:** ML identifies subtle trends, relationships, and behavioural anomalies within financial data.
- **Fraud Detection:** Algorithms detect unusual

transactional behaviour early, strengthening internal controls.

- **Predictive Analysis:** CAs can move from reactive reporting to proactive intelligence.

Machine learning does not replace CA judgment; rather, it sharpens the ability to question, validate, and interpret financial signals more effectively.

The Power Trio: AI, Cloud Computing, and Data

For modern CA practice, AI, cloud computing, and data form an inseparable trio.

Cloud Computing

Acts as a secure, scalable warehouse for financial data. It enables seamless access, collaboration, and accuracy — anytime, anywhere.

AI

Functions as the analytical engine. It processes large datasets, predicts trends, and assists in strategic decision-making.

Data

Remains the core input. When structured and analysed properly, it becomes the single largest source of competitive advantage for CA firms.

Together, they create an environment where decisions are quicker, insights are richer, and compliance becomes more assured.

Automating Repetitive Tasks: Releasing Time for Strategic Work

One of AI's most visible impacts is the automation of repetitive processes. Tasks that consumed countless hours — data entry, reconciliations, invoice processing, report generation — are now performed faster and more accurately by AI-powered systems.

Core Benefits

- Time efficiency
- Increased accuracy
- Better resource utilisation
- Stronger compliance
- Enhanced client experience

Automation is not about doing more work — it's about doing better work.



Enhanced Data Analysis: From Information to Intelligence

AI equips CAs with the ability to convert raw financial data into meaningful insights. With advanced tools like Power BI, Power Query, and Power Pivot, CAs can visualise trends, track performance, and make evidence-backed decisions.

Power BI

Transforms datasets into interactive dashboards, enabling businesses to understand financial health at a glance.

Power Query

Cleans, shapes, and prepares data with precision — essential before the analysis stage.

Power Pivot

Allows complex data modelling within Excel, helping CAs handle millions of rows effortlessly.

These tools are helping CAs move from reporting the past to predicting the future.

Risk Management and Fraud Detection: Strengthening Trust

Risk management and fraud detection lie at the heart of professional responsibility. AI enhances these functions dramatically by examining thousands of transactions in real time and highlighting patterns humans may overlook.

How AI Supports CAs

- Detects unusual or suspicious transactions
- Identifies gaps in internal controls
- Flags behavioural irregularities
- Provides insights into operational and financial risks
- Helps maintain audit quality and ethical

standards

Risk management and fraud detection are no longer periodic checks — they are continuous, technology-driven systems.

Efficient Compliance: Staying Ahead of Regulations

Compliance today is dynamic, with frequent revisions to financial reporting standards, taxation rules, and statutory requirements. CAs must stay ahead of these changes to guide clients effectively.

How AI Enhances Compliance

- Real-time updates on regulatory changes
- Automated tracking of deadlines and filings
- Consistent documentation and audit trails
- Integration with ERP and accounting platforms
- Reduced risk of oversight or non-compliance

Compliance strengthened by AI becomes both preventive and strategic, not merely procedural.

Personalised Client Services and Predictive Modelling

Clients expect personalised advice and forward-looking insights. AI enables CAs to deliver exactly that.

AI Helps CAs Deliver:

- Tailored financial recommendations
- Scenario-based modelling and forecasting
- Insights into cash flow, profitability, and business risks
- Data-backed strategic planning

This positions CAs not only as compliance experts but as strategic partners in business growth.

Proud Moment for ICAI Ahmedabad!



Dr. CA. Sunit Shah

*We extend our warmest congratulations to **CA. Sunit Shah** on being conferred his Doctor of Philosophy (Ph.D.) degree.*

*His research on the **Insolvency and Bankruptcy Code, 2016** is a testament to his dedication and scholarly pursuit.*

Congratulations on this stellar achievement.



SEBI's New Related Party Transaction (RPT) Standards :

A New regime in Corporate management and openness



Contributed by:
CA. Parag Raval

What Are Related Party Transactions?

Related Party Transactions (RPTs) are deals between a company and people or businesses closely connected to it—like family members of directors, group companies, or major shareholders. Examples include selling goods to a director's family business or lending money to a subsidiary company.

Why Are RPTs Important?

Such transactions can be natural for business but can cause problems if not managed well. If companies don't share enough information, these deals can favour insiders and harm ordinary shareholders. Regulators want to stop misuse or unfairness by requiring clear rules and proper disclosures.

The Securities and Exchange Board of India (SEBI) has taken a bold step forward by changing the RPT Industry Standards. This could change the way Indian companies do business with each other. The new standards, which go into effect on 01/09/2025, are meant to find a balance between making it easier to follow the rules and making governance stronger. These changes really mean for companies, boards, and shareholders.

What is changed in the Rules?

- **Clear Categories:** The new rules divide these deals into three types based on their importance, making it easier for companies to know what they have to disclose.
- **Less Paperwork:** Only recent and relevant documents are needed; three years of data is no longer required for each deal.'
- **Material Transactions:** Only big deals—above ₹1,000 crore or 10% of company's turnover—need full approval from shareholders. Small deals follow a simpler process. Before, businesses had

to give three years' worth of financial information about the related party, even for small deals. Now, they only have to show data from the most recent year. This change cuts down on unnecessary paperwork while keeping the important information.

Also, requirements like peer benchmarking for royalty payments and mandatory bidding processes for asset sales have been removed. Companies can now use management justification instead of following strict rules, which gives them more time to focus on deals that are either very risky or very valuable.

- a. If a transaction is worth more than INR 1,000 crore or 10% of the annual consolidated turnover, whichever is lower, it is considered material.
 - b. For brand use or royalty payments, the bar is even lower: 5% of annual consolidated turnover.
- **Board Responsibility:** Now, directors and independent members must actively check if a deal is good for the whole company, not just rubber-stamp approvals.
 - **Shareholder Rights:** Companies must explain RPTs in plain language so that shareholders truly understand what is happening. Shareholders can access valuation reports by scanning a QR code.

RPTs are a double-edged sword when it comes to running a business. Some of these kinds of deals are legal and necessary for business, like a parent company giving a loan to a subsidiary. However, they can also hide deals that help insiders at the expense of minority shareholders.

The Listing Obligations and Disclosure



Requirements (LODR) Regulations, 2015, which SEBI has been using to build its framework for RPT disclosures, require Audit Committees and, in some cases, shareholders to give their approval before they can be made public. However, there hasn't been a consistent format or clear benchmarks until now to make sure that all listed companies are open and can be compared.

The SEBI Master Circular in November 2024 changed that by setting out broad expectations for disclosure. There was still some confusion. After talking to stakeholders, SEBI put out the Revised RPT Industry Standards on 26/06/2025. These will now be the best way to disclose RPTs.

Better communication with shareholders

Companies now have to give shareholders standardized, easy-to-understand information, such as QR codes that let them see outside valuation reports. This shows that SEBI wants RPTs to be more than just a boardroom issue; they want shareholders to be able to look into them as well.

If information is redacted because it is sensitive to business, boards must certify that even the redacted version is enough for informed voting. This strikes a balance between openness and protecting competition.

Relief for Industry: Making Compliance Easier

The standards are both strong and useful. For example:

- Insurance companies and housing finance companies, which were not on the list of companies that could get an exemption before, can now get the same benefits for some RPTs as banks and NBFCs.
- Companies don't have to keep track of every trade advance or inter-corporate deposit in detail anymore, unless they go over a certain amount.
- Some reasons, like explaining why investments lost money or why assets and liabilities don't match up, have been removed.

This makes it easier for companies to follow the

rules, especially for big companies that have to deal with dozens of internal transactions every day.

How Does This Help?

- Protects Everyone: Minority investors get better information and more control over big decisions.
- Fewer Burdens: Companies spend less time on unnecessary documentation, focusing only on what matters.
- Fair Business: Management must honestly judge deals for long-term benefit and fairness, not just legality.

Easy Example

Suppose a company wants to sell an asset to another firm owned by a promoter's family. If it's a large deal, it must give shareholders all details, including reasons, values, and independent checks. Shareholders can then decide if the deal is fair before voting to approve it.

Assume: a publicly traded company quietly sells one of its most important assets to another company, only to find out later that the buyer is owned by the chairman's brother. What is the cost? A lot less than what it's worth on the market. Even though it was probably legal, investors are furious, and the stock drops overnight.

This situation may seem dramatic, but it gets to the heart of why Related Party Transactions (RPTs) are being watched so closely by regulators. If not watched, these deals can lead to favouritism, hidden profits, and bad governance. In India, where promoters have a lot of power over business decisions, the problem of openness in RPTs becomes even more important.

In Summary

SEBI's new rules make Related Party Transactions simpler, clearer, and fairer. They are designed to promote trust, stronger scrutiny, and better protection for all shareholders, while reducing unnecessary work for companies.



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CA. Samir Chaudhary
Secretary, Advisory Board WIRC



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Tuesday, November 4, 2025
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6 city students make it to top 50 in CA exam

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exams. The Foundation results, too, saw an encouraging rise — from 13% last time to 16.9% this year.

The ICAI conducted both the Final and Intermediate exams in September, with the results announced simultaneously.

In the CA Final, 1,007 students from Ahmedabad appeared for Group I, of which 236 passed, recording a pass rate of 23.44%. For Group II, 375 students appeared and 102 cleared the exam, with a pass percentage of 27.20%. For students who appeared for both groups, 124 out of 555 cleared the exam, yielding an overall pass percentage of 23.18%.

On the national level, the CA Final Group I saw 51,955 candidates appear, with 12,811 passing — a 24.66% success rate. In Group II, 32,273 candidates appeared and 8,151 passed, with a 25.26% pass rate.

For those attempting both groups, 2,727 of 16,800 students cleared the exam, resulting in a 16.23% pass rate — slightly lower

Six city toppers in CA Final

Name	AIR
Sumit HasraJani	10
Isha Arora	20
Alok Pancholi	23
Mohit Mehta	27
Saksham Jain	34
Aksh Jain	44

Six city toppers in CA Intermediate

Name	AIR
Kirti Sharma	2
Krushant Kumar	18
Parth Jetani	25
Preet Thakkar	25
Darshit Vasantiya	29
Diya Shah	40

than May's 18.75%.

Interestingly, while the All-India results dipped by around 2%, Ahmedabad's overall performance improved from 19.35% in May to 23.19% in September, reflecting the city's growing academic strength.

05-11-2025 Wednesday

अल्पविराम- | Ahmedabad

सीए परीक्षा परिणाम घोषित



अहमदाबाद, इन्स्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (ICAI) ने आज सितंबर 2025 में आयोजित CA फाइनल, CA इंटरमीडिएट और CA फाउंडेशन परीक्षाओं के परिणाम घोषित कर दिए। इसकी जानकारी देते हुए ICAI सेंट्रल कार्डिनल के सदस्य CA पुरुषोत्तम खंडेलवाल ने बताया कि सितंबर 2025 में आयोजित CA फाइनल कोर्स परीक्षा में दोनों ग्रुपों का औसत भारतीय परीक्षा 16.23 प्रतिशत रहा, जो मई 2025 में 18.75 प्रतिशत था। ग्रुप 1 का परिणाम 24.66 प्रतिशत रहा, जो मई 2025 में 22.38 प्रतिशत था और ग्रुप 2 का परिणाम 25.26 प्रतिशत रहा, जो मई 2025 में 26.43 प्रतिशत था। दोनों ग्रुपों में कुल 16800 छात्र शामिल हुए। जिनमें से 2727 उत्तीर्ण हुए। सीए इंटरमीडिएट कोर्स में भारत के परिणामों के बारे में, सीए पुरुषोत्तम खंडेलवाल ने बताया कि दोनों ग्रुप का परिणाम 10.06 प्रतिशत रहा, जो मई 2025 में 13.22 प्रतिशत था। ग्रुप 1 का परिणाम 9.43 प्रतिशत और ग्रुप 2 का परिणाम 27.14 प्रतिशत रहा। जो मई 2025 में क्रमशः 14.67 प्रतिशत और 21.51 प्रतिशत था। उन्होंने आगे बताया कि सीए फाउंडेशन कोर्स में औसत भारतीय परीक्षा 14.78 प्रतिशत रहा, जो मई 2025 में 15.09 प्रतिशत था। सीए फाइनल कोर्स में अहमदाबाद केंद्र के परिणामों की जानकारी देते हुए, आईसीआईआई की अहमदाबाद ब्रांच के अध्यक्ष योगी नील अग्रवाल ने बताया कि सितंबर 2025 में आयोजित सीए फाइनल परीक्षा में दोनों ग्रुप का परिणाम 23.18 प्रतिशत, ग्रुप 1 का परिणाम 23.44 प्रतिशत और ग्रुप 2 का परिणाम 27.20 प्रतिशत रहा। जो मई 2025 में आयोजित परीक्षा में क्रमशः 19.35 प्रतिशत, 23.28 प्रतिशत और 20.10 प्रतिशत था। (22-1)

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CA Final and Intermediate results

6 city students make it to top 50 AIR

CITY TOPPERS IN CA FINAL



Sumit HasraJani secures AIR 10 in Final, while Kirti Sharma achieves AIR 2 in Intermediate exams held in September

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City students have once again made Ahmedabad proud by bagging top ranks in the Chartered Accountants (CA) Final and Intermediate examinations conducted by the Institute of Chartered Accountants of India (ICAI). The results, declared on Monday, saw six students each from the city feature among the top 50 in the country in both the categories.

In the CA Final, Sumit HasraJani

secured an All-India Rank (AIR) 10, while in the Intermediate results Kirti Sharma achieved AIR 2, placing Ahmedabad firmly on the national map of academic excellence.

According to officials at ICAI's Ahmedabad chapter, the city's CA Final pass percentage stood at 23%, a significant improvement from past

CONTINUED ON PAGE 8





CA ફાઇનલ : શહેરનું 23.18%, ઇન્ટરમીડિયેટનું 12.35% પરિણામ

અમદાવાદ સેન્ટરના વિદ્યાર્થીઓએ ડીગ્રી કક્ષાએ પ્રથમ નંબર, સર્વિસ સેક્ટરમાં ડીગ્રી કક્ષામાં 18મું અને

સેન્ટરના પ્રમુખશ્રી ડૉ. જયેશભાઈ પટેલે આગેવાનો સાથે મીડિયા સાથે સંલગ્નતા જાહેર કરી હતી. આ પ્રસંગે આગેવાનોએ આગેવાનો સાથે મીડિયા સાથે સંલગ્નતા જાહેર કરી હતી.

પ્રજ્ઞા

તા. ૦૪-૧૧-૨૦૨૫, મંગળવાર

CA ની પરીક્ષાનું પરિણામ જાહેર; રાજકોટનો જિગર રાસ્ટ્ર ગુજરાતનો ટોપર

પ્રતિનિધિતરફથી અમદાવાદ, તા. ૩

CAI (ઇન્ટરમીડિયટ ઓફ ઇન્ડિયા) દ્વારા એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયા) દ્વારા સરકારમાં લેવાયેલી CA પરીક્ષાઓના પરિણામો જાહેર કરવામાં આવ્યા છે. જેમાં રાજકોટનો એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયા (બંને સુધે) નું પરિણામ ૧૬.૨૩% (૧૬,૮૦૦માંથી ૨,૭૨૭ પાસ), ઇન્ટરમીડિયટ એકાઉન્ટ (બંને સુધે) નું પરિણામ ૧૦.૦૬% (૩૬,૭૮૮માંથી ૩,૬૯૩ પાસ) અને ફાઇનલ એકાઉન્ટનું પરિણામ ૧૪.૭૮% (૮૮,૮૨૭માંથી ૧૪,૬૦૮ પાસ) રહ્યું છે. આ ઉપરાંત, રાજકોટના ઉમેદવાર જિગર રાસ્ટ્ર ભારતમાં ૨૦મો રેક માફ થઈ છે.

ફાઇનલ પરીક્ષામાં આ સરે ૮૮,૮૨૭ વિદ્યાર્થીઓએ આવી હતી, જેમાંથી માત્ર ૧૪,૬૦૮ ઉમેદવારો પાસ થયા છે, જેનો એકદર પાસ થવાનો દર ૧૪.૭૮% રહ્યો છે. પુરુષ ઉમેદવારોની પાસ થવાનો દર (૧૫.૭૪%) સ્ત્રી ઉમેદવારો (૧૩.૭૬%) કરતાં સહેજ વધુ રહ્યો છે. ચેમ્પીયન બેલ. રાજલક્ષ્મી ૩૬૦ માઈસ (૯૦%) સાથે સમગ્ર ભારતમાં પ્રથમ ક્રમે આવી છે, જ્યારે બીજા ક્રમે પ્રેમ અજવાલા (૩૫૪ માઈસ) અને ત્રીજા ક્રમે નીલ રાજેશ શાહ (૩૫૩ માઈસ) છે.

આ પરીક્ષાઓ ૩ સપ્ટેમ્બરથી ૨૨ સપ્ટેમ્બર દરમિયાન ધોજાઈ હતી અને વિદ્યાર્થીઓએ સ્વે તેમના રજિસ્ટ્રેશન નંબર અને રોલ નંબરનો ઉપયોગ કરીને ICAI ની ઓફિસિયલ વેબસાઈટ icai.nic.in પર આ પરિણામો

સીઈ બનને કે લીપ મૉક ટેસ્ટ દેના ઓર રીવીજન કરના સબસે જરૂરી

અમદાવાદ સેન્ટરના વિદ્યાર્થીઓએ ડીગ્રી કક્ષાએ પ્રથમ નંબર, સર્વિસ સેક્ટરમાં ડીગ્રી કક્ષામાં 18મું અને

સેન્ટરના પ્રમુખશ્રી ડૉ. જયેશભાઈ પટેલે આગેવાનો સાથે મીડિયા સાથે સંલગ્નતા જાહેર કરી હતી. આ પ્રસંગે આગેવાનોએ આગેવાનો સાથે મીડિયા સાથે સંલગ્નતા જાહેર કરી હતી.

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દિનાંક : 04-11-2025

પંત્રાશ તિની દૈનિક

સીઈ પરીક્ષા પરિણામ ઘોષિત અમદાવાદ કેંદ્ર પર સીઈ ફાઇનલ કા ૨૩.૧૮%, ઇન્ટરમીડિયટ કા ૧૨.૩૫% ઓર ફાઇનલ કા ૧૮.૧૦% પરિણામ



અમદાવાદ, શિવક ૩ નવેમ્બર ૨૦૨૫: ઇન્ટરમીડિયટ ઓફ ઇન્ડિયા (CAI) ને આજ તારીખે ૨૦૨૫ ના આયોજિત સીઈ ફાઇનલ, ઇન્ટરમીડિયટ ઓર સીઈ ફાઇનલ પરીક્ષાઓ ના પરિણામ ઘોષિત કિયુ.

આ પ્રસંગે આગેવાનોએ આગેવાનો સાથે મીડિયા સાથે સંલગ્નતા જાહેર કરી હતી. આ પ્રસંગે આગેવાનોએ આગેવાનો સાથે મીડિયા સાથે સંલગ્નતા જાહેર કરી હતી.

રાજસ્થાન પત્રિકા patrika.com
અમદાવાદ, મંગળવાર, ૦૪ નવેમ્બર ૨૦૨૫

સીઈ ફાઇનલ ના ટોપ 50 ના પુરસ્કાર ના આરંભ, સહમ ઓર અલ રામિત જયપુર મૂલ કી કૃતિ ને સીઈ ઇન્ટરમીડિયટ પરીક્ષા ને ફરહાઈ કીર્તિ-પતાકા, દેશભર ને દૂસરા સ્થાન

પરિણામ ને ચમકે રાજસ્થાન મૂલ ને વિદ્યાર્થી

પરીક્ષા ના પુરસ્કાર ને આરંભ

અમદાવાદ સેન્ટર ને સીઈ ફાઇનલ ને રાસ્ટ્ર

રેન્ક	સ્ટુડન્ટ ના નામ	સેન્ટર
10	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર
20	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર
21	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર
27	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર
34	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર
44	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર

ઇન્ટરમીડિયટ ને રાસ્ટ્ર

રેન્ક	સ્ટુડન્ટ ના નામ	સેન્ટર
10	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર
20	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર
21	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર
27	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર
34	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર
44	રાસ્ટ્ર રાસ્ટ્ર	રાસ્ટ્ર



ગુજરાત સમાચાર

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વિદ્યાર્થીઓ અકાઉન્ટિંગ વિશે સમજ મેળવે તે હેતુથી અકાઉન્ટિંગ મ્યુઝિયમ બનાવ્યું



નિર્ણયનગર વિસ્તારમાં આવેલી નેસ્ટ પબ્લિક સ્કૂલ ખાતે આઈસીએઆઈ-અમદાવાદ ચેપ્ટરના સહયોગ શહેરનું પ્રથમ અકાઉન્ટિંગ મ્યુઝિયમને ખૂલ્લું મૂકાયું છે. આ પ્રસંગે આઈસીએઆઈ-અમદાવાદ ચેપ્ટરના ડાયરેક્ટર નીરવ અમ્રવાલ, સી.એ.ફેનિલ શાહ સહિતના લોકો ઉપસ્થિત રહ્યા હતા. સ્કૂલના ડાયરેક્ટર ચિરાગ શાહે કહ્યું કે, દેશના અર્થતંત્રના વિવિધ પાસાંઓ વિશે જાણવા માટે વિદ્યાર્થીઓએ અકાઉન્ટ વ્યવસ્થા વિશે જાણવું જરૂરી છે. સ્કૂલમાં જે અકાઉન્ટિંગ મ્યુઝિયમ બનાવવામાં આવ્યું છે, જેમાં વધી પહેલાં વિશ્વમાં અકાઉન્ટિંગ લખવાની કેવી વ્યવસ્થા હતી તેના વિશેની માહિતી દર્શાવતા પોસ્ટર, બેંકની ટોકન વ્યવસ્થા, અકાઉન્ટ કેવી રીતે લખી શકાય તેને લઈને પોસ્ટર લગાવવામાં આવ્યા છે. કોમર્સના વિદ્યાર્થીઓ હવે સી.એનો અભ્યાસ કરી રહ્યા છે ત્યારે આ પ્રકારની વ્યવસ્થા તેમના નોલેજમાં વધારો કરે છે. કોમર્સનો વિદ્યાર્થીઓને અકાઉન્ટિંગ જાણવા માટે ઊંડાણપૂર્વકની માહિતી આપતું આ મ્યુઝિયમ રોલમોડલ બની રહેશે. કોઈ વિદ્યાર્થી જ્યારે સી.એ. બને છે ત્યારે અકાઉન્ટિંગના જ્ઞાનથી તે ભારતના અર્થતંત્રને મજબૂત બનાવવામાં પોતાનો સહયોગ આપી શકે છે.

વેસ્ટર્ન રાઇસ

6 મંગળવાર, તા. ૪ નવેમ્બર, ૨૦૨૫

સીએ ફાઈનલ, ઈન્ટર અને ફાઉન્ડેશના પરિણામ જાહેર

(સેમગ્રામી) સમગ્રગુજરાત, આઈસીએઆઈ (ઈન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા) દ્વારા ભરતીય સીએ પરીક્ષણની પરિણામો જાહેર કરવામાં આવ્યાં છે, જેમાં ફાઈનલ એકાઉન્ટિંગ (મને કુપેનું) પરિણામ ૧૯.૨.૨૦૨૫ (૧૯.૦૦.૦૦)થી ૮.૦૨.૨૦૨૫, ઈન્ટરમીડિયેટ એકાઉન્ટ (મને કુપેનું) પરિણામ ૧૦.૦૨.૨૦૨૫ (૦૯.૦૨.૨૦૨૫)થી ૩.૦૨.૨૦૨૫ અને ફાઉન્ડેશન એકાઉન્ટ પરિણામ ૧૩.૦૨.૨૦૨૫ (૧૨.૦૨.૨૦૨૫)થી ૬.૦૨.૨૦૨૫ રહ્યું છે. આ ઉપરાંત, રાજકોટના ઈમેલવાર રિજર સર્કલ ભારતમાં ૨૦માં સૈક પ્રાપ્ત કર્યો છે. ઈન્સ્ટિટ્યૂટના પરીણામો આ સર્કલ ૦૮.૦૨.૨૦૨૫ વિદ્યાર્થીઓએ આપી હતી, જેમાંથી માત્ર ૧૪,૯૦૫ ઉમેદવારો જણ ગયા છે, જેને એકદર પ્રાપ્ત થવાનો ૬૨ ૧૪,૭૮૪ રહ્યો છે. પુરુષ ઉમેદવારોનો પ્રાપ્ત સંખ્યા ૬૨ (૧૫,૭૪૦) સી ઉમેદવારો (૧૩,૭૬૦) કરતાં વધુ રહ્યો છે. સેમગ્રામી એલ. રાજકોટની ૦૮.૦૨.૨૦૨૫ સારી સમગ્ર ગમરમાં પ્રાપ્ત કરે આવી છે, જ્યારે મીજા કચે પ્રેમ સહયોગ (ગ્રાંટ પ્રોગ્રામ) અને સીજી કમ્પેનિય રાજકોટ (ગ્રાંટ પ્રોગ્રામ) છે. આ પરીણામો ૩ જાન્યુઆરી ૨૦૨૫ના રોજ દરમિયાન યોજાઈ હતી અને વિદ્યાર્થીઓ હવે તેમના રજિસ્ટ્રેશન નંબર અને સીક નંબરનો ઉપયોગ કરીને આઈસીએઆઈની ઓફિસિયલ પેર એકાઉન્ટિંગને જોઈ શકશે. આ ઉપરાંત જાન્યુઆરી ૨૦૨૬ સુધી આઈસીએઆઈના જાહેરાત પણ આઈસીએઆઈ દ્વારા કરી દેવામાં આવી છે. ઈમેલવાર વિદ્યાર્થીઓ આ પરીણામો માટે ૩ નવેમ્બરથી ૬ નવેમ્બર સુધી ઓનલાઈન રજિસ્ટ્રેશન કરવી શકે છે. આ પરીણામોનું આયોજન પં જાન્યુઆરી ૨૪ જાન્યુઆરી દરમિયાન કરવામાં આવશે.

નેસ્ટ પબ્લિક સ્કૂલ ખાતે અમદાવાદનું પ્રથમ એકાઉન્ટિંગ મ્યુઝિયમ તૈયાર કરાયું



અમદાવાદ, ગુરુવાર - અમદાવાદના નિર્ણયનગર વિસ્તારમાં આવેલી નેસ્ટ પબ્લિક સ્કૂલ ખાતે આઈસીએઆઈ-અમદાવાદ ચેપ્ટરના સહયોગ શહેરનું પ્રથમ અકાઉન્ટિંગ મ્યુઝિયમને ખૂલ્લું મૂકાયું છે. આ પ્રસંગે આઈસીએઆઈ-અમદાવાદ ચેપ્ટરના ડાયરેક્ટર નીરવ અમ્રવાલ, સી.એ.ફેનિલ શાહ સહિતના લોકો ઉપસ્થિત રહ્યા હતા. સ્કૂલના ડાયરેક્ટર ચિરાગ શાહે કહ્યું કે, દેશના અર્થતંત્રના વિવિધ પાસાંઓ વિશે જાણવા માટે વિદ્યાર્થીઓએ અકાઉન્ટ વ્યવસ્થા વિશે જાણવું જરૂરી છે. સ્કૂલમાં જે અકાઉન્ટિંગ મ્યુઝિયમ બનાવવામાં આવ્યું છે, જેમાં વધી પહેલાં વિશ્વમાં અકાઉન્ટિંગ લખવાની કેવી વ્યવસ્થા હતી તેના વિશેની માહિતી દર્શાવતા પોસ્ટર, બેંકની ટોકન વ્યવસ્થા, અકાઉન્ટ કેવી રીતે લખી શકાય તેને લઈને પોસ્ટર લગાવવામાં આવ્યા છે. કોમર્સના વિદ્યાર્થીઓ હવે સી.એનો અભ્યાસ કરી રહ્યા છે ત્યારે આ પ્રકારની વ્યવસ્થા તેમના નોલેજમાં વધારો કરે છે. કોમર્સનો વિદ્યાર્થીઓને અકાઉન્ટિંગ જાણવા માટે ઊંડાણપૂર્વકની માહિતી આપતું આ મ્યુઝિયમ રોલમોડલ બની રહેશે. કોઈ વિદ્યાર્થી જ્યારે સી.એ. બને છે ત્યારે અકાઉન્ટિંગના જ્ઞાનથી તે ભારતના અર્થતંત્રને મજબૂત બનાવવામાં પોતાનો સહયોગ આપી શકે છે.

દિવ્ય ભાસ્કર

અમદાવાદ 10-11-2025

નિર્ણય નગરની નેસ્ટ-ટીપી પબ્લિક સ્કૂલમાં વિદ્યાર્થી માટે મ્યુઝિયમ તૈયાર કરાયું મ્યુઝિયમમાં ઈ.સ પૂર્વ ૪ હજાર વર્ષથી અત્યાર સુધીના એકાઉન્ટ-ફાઈનાન્સની માહિતી અપાઈ

અમદાવાદ, ગુરુવાર

એકાઉન્ટિંગ સંબંધિત ઐતિહાસિક દસ્તાવેજો મળ્યાં

કોઈપણ વિદ્યાર્થી-વાચી

તિ:શુક લાભ લઈ શકશે

નિર્ણય નગરની નેસ્ટ-ટીપી પબ્લિક સ્કૂલ અને વાણામાં આવેલી ઈસીએઆઈ સેન્ટર ઓફ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયામાં આઈસીએઆઈ-અમદાવાદ ચેપ્ટરના સહયોગ શહેરનું પ્રથમ અકાઉન્ટિંગ મ્યુઝિયમ તૈયાર કરાયું છે. આ પ્રસંગે આઈસીએઆઈ-અમદાવાદ ચેપ્ટરના ડાયરેક્ટર નીરવ અમ્રવાલ, સી.એ.ફેનિલ શાહ સહિતના લોકો ઉપસ્થિત રહ્યા હતા. સ્કૂલના ડાયરેક્ટર ચિરાગ શાહે કહ્યું કે, દેશના અર્થતંત્રના વિવિધ પાસાંઓ વિશે જાણવા માટે વિદ્યાર્થીઓએ અકાઉન્ટ વ્યવસ્થા વિશે જાણવું જરૂરી છે. સ્કૂલમાં જે અકાઉન્ટિંગ મ્યુઝિયમ બનાવવામાં આવ્યું છે, જેમાં વધી પહેલાં વિશ્વમાં અકાઉન્ટિંગ લખવાની કેવી વ્યવસ્થા હતી તેના વિશેની માહિતી દર્શાવતા પોસ્ટર, બેંકની ટોકન વ્યવસ્થા, અકાઉન્ટ કેવી રીતે લખી શકાય તેને લઈને પોસ્ટર લગાવવામાં આવ્યા છે. કોમર્સના વિદ્યાર્થીઓ હવે સી.એનો અભ્યાસ કરી રહ્યા છે ત્યારે આ પ્રકારની વ્યવસ્થા તેમના નોલેજમાં વધારો કરે છે. કોમર્સનો વિદ્યાર્થીઓને અકાઉન્ટિંગ જાણવા માટે ઊંડાણપૂર્વકની માહિતી આપતું આ મ્યુઝિયમ રોલમોડલ બની રહેશે. કોઈ વિદ્યાર્થી જ્યારે સી.એ. બને છે ત્યારે અકાઉન્ટિંગના જ્ઞાનથી તે ભારતના અર્થતંત્રને મજબૂત બનાવવામાં પોતાનો સહયોગ આપી શકે છે.



• એકાઉન્ટિંગ સંબંધિત ઐતિહાસિક દસ્તાવેજો મળ્યાં
• ઈ.સ પૂર્વ ૪૦૦૦ વર્ષના ઐતિહાસિક દસ્તાવેજો મળ્યાં
• એકાઉન્ટિંગ સંબંધિત ઐતિહાસિક દસ્તાવેજો મળ્યાં
• એકાઉન્ટિંગ સંબંધિત ઐતિહાસિક દસ્તાવેજો મળ્યાં
• એકાઉન્ટિંગ સંબંધિત ઐતિહાસિક દસ્તાવેજો મળ્યાં
• એકાઉન્ટિંગ સંબંધિત ઐતિહાસિક દસ્તાવેજો મળ્યાં
• એકાઉન્ટિંગ સંબંધિત ઐતિહાસિક દસ્તાવેજો મળ્યાં
• એકાઉન્ટિંગ સંબંધિત ઐતિહાસિક દસ્તાવેજો મળ્યાં
• એકાઉન્ટિંગ સંબંધિત ઐતિહાસિક દસ્તાવેજો મળ્યાં
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શુભ મેઘદીપ
નિર્ણય નગરની નેસ્ટ-ટીપી પબ્લિક સ્કૂલ અને વાણામાં આવેલી ઈસીએઆઈ સેન્ટર ઓફ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયામાં આઈસીએઆઈ-અમદાવાદ ચેપ્ટરના સહયોગ શહેરનું પ્રથમ અકાઉન્ટિંગ મ્યુઝિયમ તૈયાર કરાયું છે. આ પ્રસંગે આઈસીએઆઈ-અમદાવાદ ચેપ્ટરના ડાયરેક્ટર નીરવ અમ્રવાલ, સી.એ.ફેનિલ શાહ સહિતના લોકો ઉપસ્થિત રહ્યા હતા. સ્કૂલના ડાયરેક્ટર ચિરાગ શાહે કહ્યું કે, દેશના અર્થતંત્રના વિવિધ પાસાંઓ વિશે જાણવા માટે વિદ્યાર્થીઓએ અકાઉન્ટ વ્યવસ્થા વિશે જાણવું જરૂરી છે. સ્કૂલમાં જે અકાઉન્ટિંગ મ્યુઝિયમ બનાવવામાં આવ્યું છે, જેમાં વધી પહેલાં વિશ્વમાં અકાઉન્ટિંગ લખવાની કેવી વ્યવસ્થા હતી તેના વિશેની માહિતી દર્શાવતા પોસ્ટર, બેંકની ટોકન વ્યવસ્થા, અકાઉન્ટ કેવી રીતે લખી શકાય તેને લઈને પોસ્ટર લગાવવામાં આવ્યા છે. કોમર્સના વિદ્યાર્થીઓ હવે સી.એનો અભ્યાસ કરી રહ્યા છે ત્યારે આ પ્રકારની વ્યવસ્થા તેમના નોલેજમાં વધારો કરે છે. કોમર્સનો વિદ્યાર્થીઓને અકાઉન્ટિંગ જાણવા માટે ઊંડાણપૂર્વકની માહિતી આપતું આ મ્યુઝિયમ રોલમોડલ બની રહેશે. કોઈ વિદ્યાર્થી જ્યારે સી.એ. બને છે ત્યારે અકાઉન્ટિંગના જ્ઞાનથી તે ભારતના અર્થતંત્રને મજબૂત બનાવવામાં પોતાનો સહયોગ આપી શકે છે.

A T A માં આગળ અંકવાચનને ૧૧માં અંકવાચન દિવસ દિવસમાં

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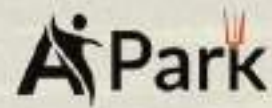
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