



E- Newsletter

WICASA AHMEDABAD

(MARCH – 2019)

AHMEDABAD BRANCH OF WIRC OF ICAI
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AHMEDABAD BRANCH OF WICASA

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TORCH BEARERS FROM AHMEDABAD BRANCH of WIRC OF ICAI.

It is said that,

“Its never about the ROLE, always about the GOAL”

But it is necessary to know the one who plays the ROLE.

Let's know our Leaders.



LEFT TO RIGHT : (STANDING)

CA. SUNILKUMAR SANGHVI, **MCM** ; CA. BISHAN SHAH, **CHAIRMAN, WICASA ABAD** ;

CA. VIKASH JAIN, **RCM – WIRC** ; CA. HITESH POMAL, **RCM – WIRC** ; CA. CHINTAN PATEL, **RCM – WIRC** ; CA. RAHUL MALIWAL, **MCM**

LEFT TO RIGHT : (SITTING)

CA. ANIKET TALATI, **CCM- ICAI** ; CA. HARIT DHARIWAL, **SECRETARY** ; CA. GANESH

NADAR, **CHAIRMAN**; CA. FENIL SHAH, **VICE-CHAIRMAN** ; CA. ANJALI CHOKSI, **TREASURER**

AHMEDABAD BRANCH OF WICASA

TORCH BEARERS AHMEDABAD BRANCH OF WICASA



From Left to Right : Vishal Bhanushali (Jt. Secretary), Nikita Agrawal (Vice Chairperson), Trupil Patel (Treasurer), Rahul Nagor (MCM), Devanshi Mehta (Jt. Secretary), Ravi Agrawal (MCM)

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AHMEDABAD BRANCH OF WICASA

MESSAGE FROM CHAIRMAN (AHMEDABAD BRANCH OF WIRC OF ICAI)

“An Experience of a Great Organization [WICASA] becomes a Great Attitude, which becomes a Great Day which becomes a Great Month which becomes a Great Year which becomes a Great Life”

Ahmedabad Branch of WIRC of ICAI is the second largest branch in India having more than 9,500 members and 30,000 students. The student wing in the branch is represented by ‘Ahmedabad Branch of WICASA’ where the activities are managed by elected representatives of students.

WICASA is a platform provided by the ICAI to the students to learn, share, participate and perform on various aspects of CA curriculum. The main intention of the WICASA is to build stronger knowledge base of the students and at the same time sharpen their leadership, communication & networking skills. I appreciate and congratulate TEAM WICASA Ahmedabad Branch under the able leadership of CA Bishan Shah (Chairman WICASA) to start with a new initiative of STUDENTS STUDY GROUP to provide a platform to Students to express their views and I was happy to notice the overwhelming & participatory response to it.

In addition to seminar on topics related to studies, other events such as motivational lectures, sports, quiz/elocution competition and many more are also arranged round the year. I invite all the students pursuing the Chartered Accountancy course to take active part in the activities of WICASA.

My compliments to the team WICASA for publishing Newsletter which provides an opportunity to the students to express their creativity and share articles written by them, which in a way acts a source of motivation for many others.

“The secret in education lies in respecting the student – Ralph Emerson”

Wishing you all the best and enjoy reading!

CA. GANESH NADAR

Chairman- Ahmedabad Branch of WIRC of ICAI.



AHMEDABAD BRANCH OF WICASA

MESSAGE FROM CHAIRMAN- (AHMEDABAD BRANCH OF WICASA OF WIRC OF ICAI)

It is a genuine pleasure and a matter of great pride for me to serve as the Chairman of WICASA of the Ahmedabad Branch of WIRC of ICAI. I would like to extend my humble gratitude towards the Managing Committee of the Ahmedabad Branch for reposing trust in me. I am honoured to work with more than 10000 students and I ensure that with focus, commitment and sheer will, we shall achieve unprecedented milestones.

First and foremost, I would like to congratulate foundation students who have commenced on their journey of attaining the prestigious prefix and with absolute pleasure I welcome the freshly minted Chartered Accountants to the fraternity. It is your time to relish the feeling; you have brought your dreams to life.

For the students who have cleared intermediate, this is your real introduction to the world of Chartered Accountancy. In the following years, you will learn about the intricacies of the profession. Take this training as subject of learning and I ensure you that the journey in itself would lead you towards a great future. For students who are preparing for the upcoming examination, proceed with faith and patience. The course requires a proper combination of hard work and efforts along with proper planning and execution. With due vision and focus, you shall be able to achieve success. Always remember that those who have believed in one's self have always succeeded. The importance of WICASA as a platform can be recognized in light of its achievements in grooming students for practical aspects of chartered accountancy and in their leadership, communication and networking skills. With this in mind and on the footmarks of my predecessors, I ensure that WICASA shall continue working towards its objectives of bringing together students and achieving excellence through their cumulative efforts.

I appeal to the students to infuse the fraternity with their ideas and energy. Together with this new blood and extensively contagious creativity, we shall contribute towards betterment at our branch level and at the institute as a whole. With this vision in my mind and a hope for your support, I bid you all the luck. May the force be with us!

CA. BISHAN SHAH

Chairman- Ahmedabad Branch of WICASA of WIRC of ICAI.



AHMEDABAD BRANCH OF WICASA

MESSAGE FROM THE EDITOR

Just a Random thought :

“Thinking about thinking requires a lot of thinking, but thinking about not thinking requires the most thinking”

Hey guys..!!

Ahmedabad Branch of WICASA of WIRC of ICAI is here with the newsletter of the month. People usually think that what is the need of newsletter when we have Search Engines. Well, I don't think search engines will provide you with the summary of Various seminars. Those search engines don't provide you with an opportunity to write your thoughts. Well, we are providing you guys to share your knowledge and enhance your thinking.

WICASA Ahmedabad makes this E- newsletter every month. We will Love to hear your thoughts about it and also contributions are always welcomed. We will also be delighted to have all those who are interested in our Editorial Board.

WICASA is a platform for the students and by the students.

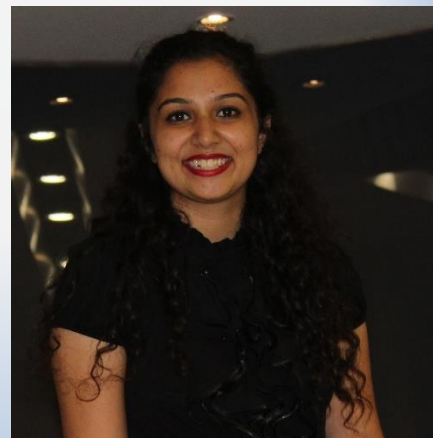
Hope to get your reviews and a huge number of write-ups next time.

Warm Regards,

Devanshi Mehta

(Jt. Secretary)

WICASA AHMEDABAD



AHMEDABAD BRANCH OF WICASA

MESSAGE FROM FOREIGN **DELEGATE - NEPAL**

A Trip down the Memory Lane

It was only the first week of the year 2019 but can I say it's been the best year already?

It has been a great experience attending the International Conference for CA students organized by the Ahmedabad branch of ICAI as one of the representor of ICAN along with four others. We get to meet many intelligent and sharp international delegates, experienced veterans of Finance and Attorneys, legal experts, specialists in various legal disciplines and practitioners from different legal and financial cultures. Personally I think the conference was very well organized and successful. We fully enjoyed the two days event with so many interesting technical sessions on the current global and national emerging topics by the experts and CA students as paper presenters. All of them had been very informative and insightful on their particular subjects. I would like to take this chance to reflect upon my enriching experiences in Ahmedabad and summarize in what ways the conference helped me to make a comparative study of legal practices and adopt an international perspective on how to benefit from the exchange of ideas, sharing of legal expertise and socializing with international counterparts and in the meantime examine its relevance in our country.

MESSAGE FROM FOREIGN DELEGATE - NEPAL

On the first day of the conference, 5th January there was two technical session the first being 'Role of Information Technology in CA profession'. We enjoyed the presentations by CA. PR Ramesh. And even we were given an opportunity to present paper on this topic so the three of us i.e. me, Rasmila and Nitya gave a group presentation on the sub-topic 'Block chain Technology in the new era for Accounting and Auditing Profession.' We had the time of our life giving presentation before such a huge and overwhelming crowd representing our country. And other paper presenters also gave the best presentation from which we got to learn and share so much more. The guest of honour of the event was CA. Suresh Prabhu, Minister of Commerce and Industry and Civil Aviation of India who enlightened us with his knowledge and experiences. Getting to learn from such a great personality was a lifetime experience for us. And also one of the most successful entrepreneur Shri Parag Desai, of Wagh Bakri Chai also gave a presentation and motivational speech on what is required to be a successful entrepreneur and his way to success.

The technical session was then followed by a cultural night where we learnt so much more about the Indian especially Gujarat cultures and also the emerging issues of the society. One of the performance on women Violence was really outstanding and emotional for me. We enjoyed to our fullest and even learnt Garba.

The second day of the conference, 6th January also had 3 technical sessions related to Audit, taxation and economy. And also a special session was held by Shri Jay Vasavada. The conference was then concluded with a valedictory session by Padma Shri CA. T.N Manoharan. His speech was really motivating for a student like me and every individual present there.

MESSAGE FROM FOREIGN DELEGATE - NEPAL

Apart from gaining so much knowledge from the conference we also got a chance to visit all the historical and religious places in Ahmedabad and Gujrat such as statue of Unity, the tallest statue in the world, Vaishnavi Mandir and Sabarmati river which lies in the middle of the city which divides the city as old and New City. They also took us for Zip lining and International Kite Festival 2019. As we all know India is famous for its flavours and spices, Gujarat was no less famous for the foods there. From all the night street foods to every other kind of taste in food all of them were really delicious and made us savour.

However, the best part of this trip was the hospitality we were provided by the people of Ahmedabad which was really overwhelming and no less than magical. The friends we made from India and Srilanka is for lifetime and we shared our cultures, ideas, languages with them and also our currencies.

In conclusion we would like to express my heart-felt thanks to ICAN, WIRC ICAN and all the international friends we made there at the conference who made this trip possible and the best and memorable lifetime experience of our life. We have benefited so much from this amazing trip.

Sincerely,

ANJALEE SAWAD

**On behalf of four other
representors of Nepal**

**(Rasmila Banjara, Nitya Bhattarai,
Nawaraj Giri, Ayush Pokharel)**



AHMEDABAD BRANCH OF WICASA

FROM STUDENTS DESK OF ICAI

Notes of Seminar by CS Manoj Hurkat Sir

E-Form ACTIVE (INC 22A)

ACTIVE COMPANY TAGGING IDENTITIES AND VERIFICATION (Rule 25A of Companies (Incorporation) Rules, 2014)

Introduction:

- Approx. 18 lakh companies have been incorporated out of which approx. 6 lakh companies have been closed. Therefore, there are approx.. 12 Lakh active companies as on date.
- Out of 6 lakh companies closed till now, approx. 3.5 lakh companies have been closed/ stricken off by ROC Suo moto on the ground of non operation/defunct company by using provisions of Section 560 of the Companies Act, 1956/Section 248(1) of the Companies Act, 2013
- As Company is bigger and better form of entity and as there are varied stakeholders connected with corporate format, more vigilance/monitoring is required to over the affairs and activities of Companies.
- As we all are aware, for Directors, KYC of DIN has been made compulsory just like we do our KYC by linking AADHAR. Out of 33 lakh directors, only 16 lakhs (approx.) directors have completed their KYC process of DIN. Remaining 17 Lakhs DIN have been blocked/deactivated unless their KYC gets completed.
- In line with this, , e Form ACTIVE is similar to KYC of Companies.
- In order to identify Dummy Companies, The Ministry of Corporate Affairs (MCA) has issued Companies (Incorporation) Amendment Rules, 2019 for Mandatory filing of Form **INC 22A** also known as e-Form ACTIVE (*Active Company tagging identities and verifications*) by every Company incorporated on or before the 31st December, 2017.
- INC -22A is a KYC Form for companies. The intention of MCA behind this form is to detect Shell Companies and update information of all the active companies.

FROM STUDENTS DESK OF ICAI

Notes of Seminar by CS Manoj Hurkat Sir

Applicability:

- It is compulsory for all Companies including Section 8 Company and dormant companies incorporated on or before 31st December, 2017.
Except : 1) Liquidating companies 2) Dissolved companies
 3) Struck off companies 4) Companies amalgamated
- Companies which have been struck off or are under process of striking off or under liquidation or amalgamated or dissolved shall not be required to file e Form ACTIVE

Pre-requisites of the form INC-22A:

- Provided Company has not failed to file its due Financials under section 137 (e-form AOC – 4/AOC-4 XBRL) or Annual Returns under section 92(e-Form MGT-7) or both with the Registrar of Company
- **i.e. If any Company has not filed any of these as required under 137 and 92, then Company will be restricted to file e-Form ACTIVE, unless such company is under management dispute (as per Circular No. 19/2011 dated 02.05.2011) and the Registrar has recorded the same.**
- ***NOTE:* Even if the Company is Dormant Company, it is necessary for the Company to file e-Form ACTIVE. Though as per the Proviso to Rule 25A, only 5 categories of companies as stated earlier is exempt from the filing of INC-22A, however, practically, the form as on date is not accepting the CIN of a Dormant Company.**
- The KYC of DIN of all Directors associated with the Company must have been completed.
- In case of companies requiring appointment of KMP including Company Secretary, the same should be reflected in the view signatory details of the Company before filing INC-22A.

Last Date:

- The due date or last date to file the Form is 25th April, 2019.

FROM STUDENTS DESK OF ICAI

Notes of Seminar by CS Manoj Hurkat Sir

INC-22A Form Filing Fees charged by MCA:

- MCA is not charging any fees for the filing of INC-22A, if the form is filed by 25th April, 2019. The practicing professionals who are certifying the form may charge their certification fees.

Consequences of Non- filing INC-22A:

- The company which do not file INC-22A shall be marked as ACTIVE- non- compliant with effect from 26th April, 2019 and shall be liable to action under Section 12(9) of the Act, i.e. the Registrar may conduct a physical verification of the Registered Office and if any default is found, may initiate action for the removal of the name of the company from the Registrar of Companies.
- Also, the defaulting company will be restricted from the filing of the following forms:
 - SH-07 (Change in Authorized Capital)
 - PAS-03 (Change in Paid- Up Capital)
 - DIR-12 (Change in Director, except Cessation)
 - INC-22 (Change in Registered Office)
 - INC-28 (Amalgamation, de-merger)
- Further, the directors of the company shall be marked as the “Directors of the ACTIVE- Non- Compliant”.
- However, the company and its directors can revive its status of ACTIVE-Compliant, as soon as the compliances are done along with payment of late fees of Rs.10000/-

Late Fees:

- Rs. 10,000/-

FROM STUDENTS DESK OF ICAI

Notes of Seminar by CS Manoj Hurkat Sir

Declaration and Verification by Directors:

- The e-Form should be digitally signed by one Director (in case of OPC) and by one Director and one KMP or two Directors (in case of other than OPC)
- Certification of Form INC-22A:
- By Practicing CA/CS/CWA (CA shall be required to generate a UDIN for all the certifications made on or after 1st February 2019)

KEY POINTS OF THE E-FORM ACTIVE:

- Latitude and Longitude
- Email id of Company
- Enter OTP for Email id of the Company after pre scrutiny of the Form
- Details of Directors pre-filled
- Details of Statutory Auditors pre-filled
- Requirement of Appointment of Cost Auditor
- Details of Managing Director or Chief Executive Officer or Manager or Whole Time Director of the Company pre-filled
- Details of Company Secretary of the Company pre-filled
- Details of Chief Financial Officer of the Company pre-filled

Latitude and Longitude

- For the purpose of Latitude and Longitude, address of the Companies Registered Office will required so that exact location of Registered Office of the Company is identified.
- The attachment of 2 Photographs of Registered office, One capturing the external building and one capturing the view of inside the registered office along showing therein at least 1 Director/KMP who will affixed his/her DSC in the e-form is required.

FROM STUDENTS DESK OF ICAI

Notes of Seminar by CS Manoj Hurkat Sir

Email id of Company

- Email id of the Company is required to be given. In absence of that, email id of any of the Director or KMP will be required. But, better is to create the Email id of the Company, if it is not there.

Enter OTP for Email id of the Company

- Email id of the Company should be verified by the OTP and such OTP will be sent on the registered E-mail id.

Details of Directors

- Name of all director along with DIN no. (check that the DIN of all Director are in **active status** and none of the director is **disqualified u/s 164**) will be **pre-filled**

Details of Statutory Auditors

- Name of Auditor/Firms along with Membership number/Firm registration no. with ICAI along with the period for which they are appointed. (as disclosed in ADT-1) will get pre-filled
- If Form GNL-2 was filed (in the year 2014-15 due to non availability of ADT-1` at that time)for the appointment of the Auditor of the Company, the details of statutory auditors are not getting prefilled and INC 22A could not be filed. (Companies have received mail that MCA is addressing this issue)

Requirement of Appointment of Cost Auditor

- Name of Cost Auditor/Firms along with Membership no./Firm registration no. along with the period covered (If applicable).

FROM STUDENTS DESK OF ICAI

Notes of Seminar by CS Manoj Hurkat Sir

Details of Managing Director or Chief Executive Officer or Manager or Whole Time Director of the Company

- Details of Managing Director/Whole Time Director/ Chief Executive Officer/CFO (If applicable)/Manager will get pre-filled

Details of Company Secretary of the Company

- Name of Company Secretary/Firms along with Membership no./Firm registration no. along with the period covered will get pre filled (If applicable).

POINTS TO BE REMEMBER:

As per help Kit, INC – 22A i.e. e-form ACTIVE cannot be filed in the following cases:

- If the no. of Director is less than minimum prescribed under the Act.
- If DIN status of any director is not approved.
- If the company does not have any KMP (MD/WTM/CEO/CFO/CS) if mandatory as per act.
- If company does not have cost auditor if mandatory as per act
- If balance sheet and annual return for F.Y.2017-18 not filed
- If Form ADT – 1 is not filed.

FROM STUDENTS DESK OF ICAI

Notes of Seminar by CS Manoj Hurkat Sir

Procedure of filing the form INC-22A ACTIVE step by step is here

- Enter a valid CIN and Click the Pre-fill button. Please enter the correct Latitude and Longitude .
- Kindly check mail Id , in case there is any change in mail id, enter a new valid mail id .
- Whether the Company is listed or not, send an OTP, valid for only 30 mins and can be sent max 10 times.
- No. of director -System will automatically Pre-fill it along with list of director (*Ensure that co. has minimum no. of director and DIN of all director are in approved status*). In case of No. of directors are beyond the limit , Specify the **Date and SRN of MGT -14**.
- Details of Statutory auditor – System will automatically Pre-fill ” it based on the information provided in latest ADT-1.
- Details of Cost Auditor- It will also Pre-fill by System based on the information provided in latest CRA-2 . But “Yes” is selected and no information filled regarding cost auditor filing of INC-22A shall not be allowed *it is suggested that any company on which Cost audit is mandatory has not filled CRA-2, first file CRA-2 then file INC-22A*
- Details of MD/CEO/Manager/WTD- System will automatically prefill all details. (if applicable)
- Details of Company Secretary-System will automatically prefill all details.(if applicable)
- Details of CFO- System will automatically prefill all details.(if applicable)
- Details of forms AOC-4/AOC-4 XBRL and MGT 7 -System will automatically prefill all details.

FROM STUDENTS DESK OF ICAI

Notes of Seminar by CS Manoj Hurkat Sir

- Again suggested in case of not filing the above mentioned form , first file that forms and then file INC-22A.
- **Attachment** :- Photograph of registered office both external and internal showing therein at least 1 KMP or 1 Director (who affixed his/her DSC).
- **Sign** :- In case of OPC- DSC of 1 director and Other than OPC -Either 1 director and 1 KMP or 2 director. Before that, such person should registered his/her DSC with MCA (link : www.mca.gov.in) , if not registered. If e-form Signed by Director – Enter DIN but in case e-form signed by CFO/CEO/Manager -Enter PAN no.
- Certification e-form shall be certified by [Chartered Accountant](#)/Cost Accountant/Company Secretary in whole -time practice with DSC and Membership Number and Certificate of Practice Number required to be entered.
- At last click on Check Form and then click on Pre scrutiny and system will ask for send OTP, OPT will be valid for 30 minutes only and it can be sent for maximum of 10 times in a day. Once get the OTP, click on verify and thereafter form will be ready to upload/file.

RAVI GUPTA
WRO0597505
(Ahmedabad)



AHMEDABAD BRANCH OF WICASA

FROM STUDENTS DESK OF ICAI

Information Technology & Artificial Intelligence

What is Artificial Intelligence?

- Its Sunday 7:00 in the morning and someone gets you black coffee with the proportion of mixture you like accompanied with your favourite breakfast without asking for it. Now that's a dream for most of troglodyte. However, this could be reality by 2025 taking Artificial Intelligence as the future.
- Artificial Intelligence is creating intelligent machines which could fascinate humans. It means it could do most of the things faster and thinking with human minds. AI is the combination of computer science, Physiology & Philosophy. Talking about AI there comes up two approaches. One is bottom-Up approach which means building electronic replicas similar to human brains- A complex network of neurons. Second is Top- Down Approach which believe in mimicking human brain with computer programs.

Emergence of Artificial Intelligence in World

- Basically, with the invention of computers & smart phones we have already created the advent of AI but it has a very vast scope. The inventions in AI may be more profound then the inventions of electricity & telephone. Apple's secretive self-driving car project or Tesla's innovative SpaceX are great instances of "Stronger AI" in the World. World is shifting with a positive response towards AI. Take it Apple's Siri or Google Assistant. Amazon's Alexa is example of human infusion with intelligence. With Flipkart & Amazon introducing automated drone-based delivery we believe in AI Future.

FROM STUDENTS DESK OF ICAI

Information Technology & Artificial Intelligence

Artificial Intelligence & India

- India stands third in quality research publications on AI after China & United States. India's National Think- Tank NITI AAYOG released a discussion paper on transformative potential of AI in India and said that country could add \$1 Trillion to its economy through integrating AI into its economy. In no time sooner, there is a chance that you would have robot doing gardening for you or in a restaurant a robot taking your orders or you have a decision-making mechanism wherein it fetches information and logically gets you to the best decision.

Is Developing AI risking Human civilisation?

- Elon Musk says "Artificial Intelligence is the best or worst thing ever for the humanity"
- Some of us may have observed that once we google down something the content related to that seems to appear on different social media sites. Commonly you get recommendations for your new search. This is literally scary. The Applications & software that we use are slowly simplifying our lives to that extent that it enables us to connect with the machines and the ecommerce players to understand our behaviour. It's like someone keeping an eye on us and getting to know us better than ourselves. This all raw information compiles up and forms DATA. The data about us is being captured and used by different people for the purpose they want.
- Secondly What if machines replace Humans? The robots could take up human jobs by becoming far more intelligent than humans are. We as humans have limitations and emotions however a robot can fetch data from millions of humans about any limitations. What if AI develops? The demand for human mind and its analytical skills would decrease leading to large section being unemployed. Shall government allow injection of AI replacing humans into the Indian Economy?

FROM STUDENTS DESK OF ICAI

Information Technology & Artificial Intelligence

Vigilant Development in AI

- The difference between Machines and Humans is their “Imagination”. Machines cannot overtake emotional intelligence from humans. This characteristic of Humans shall not be endangered. Secondly there must be protection policy for the people affected economically due to AI. AI shall be developed in the areas like Defence & Space Research where question of evolvement arises. Putting an end, Artificial Intelligence could be a profound invention in human history or edge to human civilisation.

Saloni Shah

WRO 0600782

(Ahmedabad)



AHMEDABAD BRANCH OF WICASA

FROM STUDENTS DESK OF ICAI

Information Technology & Artificial Intelligence

INFORMATION TECHNOLOGY AND ARTIFICIAL INTELLIGENCE

Hey, have you checked your social media status.....probably checked much sooner and faster before reading this article. Just as social media is providing you social information about friends and relatives, our businesses do need market oriented information. Today our personal and professional lives are deeply rooted by technologies. Actually we aren't living in the era of technology but it is the technology which is living between us. It's a medium of convenience for running business and most importantly a reason behind success of most of the businesses in this fast evolving and updating world. Talking about the commercial environment, competition must be dealt with by studying the Competitive Landscape in order to know the peers' strategic position in the market. So when preparing to make an effective Strategic Research of market to anticipate the peers, business requires Information which is readily made available in a speedy manner by Information technology.

Technically Information Technology (I.T.) refers to, "the use of any computer, networking devices, storage and other physical devices and infrastructures to create, process, store and secure all forms of data and information".

The Information Technology is far more helpful than we think of. The business environment is updating every second and to not to update yourself with the trendy world is like inviting the bearish future of your business. So in order to give a thrust to the market share and growth rate curve, business must be adapted with Information technology. However Information Technology is maneuvered manually up to certain extent. This is what made humans to think of Full-Automation, thereby developing Artificial Intelligence.

Artificial intelligence (A.I.) refers to "the ability to use memory, knowledge, experience, understanding, reasoning, imagination and judgment to solve and adapt to new situations".

FROM STUDENTS DESK OF ICAI

Information Technology & Artificial Intelligence

In laymen language the AI means giving brain to the inanimate machine. Best example of AI is the Humanoid Robot named Sophia developed by Hanson Robotics. Sophia could give most apt answers to the questions asked without requiring any pre-coding or pre-programming. That's how much fascinating is the AI so is capable enough to replicate humans as robot. So you might be thinking of how AI can fuel your business. The answer is simple. Artificial Intelligence blended with the Information Technology is probably the most advanced form of Business Process Automation (BPA). Information sourcing and storage will be automated and screened out as per the needs of business with the help of Artificial Intelligence. There will be no human-to-human and human-to-screen interaction. This is the power of AI to eliminate all human interference and to create a virtual worker that could serve long and reduce the Labour cost, R&D cost and Process Lags.

Thus, information is a valuable asset for any business and it is the core material in Information Technology and Artificial Intelligence concept.

Drumil B. Patni

WRO0587434

(Ahmedabad)



AHMEDABAD BRANCH OF WICASA

FROM STUDENTS DESK OF ICAI

SERVING NATION

As rightly quoted by Bhagat Singh:

“They may kill me, but they cannot kill my ideas.

They can crush my body, but they will not be able to crush my spirit.”

On 14th February, 2019 when the whole world was blooming in red roses in the garden of love, my country India was sobbing. She lost her 40 soldiers from lap. Yes my friends you are right!! I am talking about the Pulwama attack. The day when each and every Indian irrespective of creed, colour had burning fire inside them, the patriotism in the hearts wanted a surgical strike again. Wait!! Friends do you think that war is the only way out to each and every problem? If yes, then why the hat-redness is still alive inside us even after having a defend? Would you go to BSF and shed your blood to serve the nation or its just giving recommendations from your seat? Why can't you go? Having patriotism and willing to do for nation is not only by serving the nation from borders but can serve by helping the nation to grow from all the blind beliefs and blind faith. We the aspirants of magnificent course Chartered Accountants could be a part in nation building by saving our motherland from the clutches of corruption, nepotism, politics, etc. Today we youth need to fill up the pockets of our motherland instead of filling ours, creating a favourable situation for our country to develop instead of developing ourselves. The saying India was a golden bird needs to be changed to India is a golden bird. It is high time to recover our country from all the clutches and make it Swachh in true sense.

FROM STUDENTS DESK OF ICAI

SERVING NATION

Today lets pledge one thing “Though I may not serve my India from borders but surely serve her from all the corrupt activities.” This will be the finest gift to our mother land and to all the martyrs. Let us make our country the developed nation and break the chain of brain drain. Let the world see what magic an Indian can do.

Risha Tolia

WRO0574657

(Rajkot)



AHMEDABAD BRANCH OF WICASA

PHOTO GALLERY

Ahmedabad Branch of WICASA awarded 2nd Prize for Best Branch in Mega Branch Category in the WIRC



AHMEDABAD BRANCH OF WICASA

PHOTO GALLERY

SEMINARS ORGANISED BY AHMEDABAD BRANCH OF WICASA OF WIRC OF ICAI



AHMEDABAD BRANCH OF WICASA

STUDENT'S JOURNAL

**STAY CONNECTED TO
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