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**Forth Coming Programmes**

Date : 14th August, 2011  
 Subject : Family Picnic  
 Venue : Bairath Farm House  
 (Farm House of Shri H.C. Jain)  
 Ajmer Road, Jaipur  
 Time : 2.30 pm onwards  
 Charges : Individual : Rs. 250/-  
 Family (Max. 4 Persons) : Rs. 750/-  
 (2 Adults + 2 Children)

*(Details Inside)*

Date : 16 August, 2011  
 Subject : Convocation Programme  
 Guests : CA. G Ramaswamy, President - ICAI  
 : CA. Jaydeep Shah, Vice President - ICAI  
 Venue : Indralok Auditorium, Narayan Singh Circle, Jaipur  
 Time : 10.00 am onwards

Date : 11th, 12th and 13th November 2011  
 Subject : National RRC on  
 C A Profession towards excellence through  
 Capacity Building  
 Venue : Shree Balaji Seva Sadan, Salasar,  
 Churu (Rajasthan)  
 Organised by: Committee for Capacity Building of CA Firms  
 & Small and Medium Practitioners, ICAI  
 & CPE Committee, ICAI

Hosted By : Jaipur Branch of CIRC of ICAI

Registration Fees :	With Accommodation	Without Accommodation
FCA	Rs. 3000/-	Rs. 2500/-
ACA	Rs. 2800/-	Rs. 2300/-
Accompanying Person	Rs. 1800/-	Rs. 1300/-
Child (3-12 Yr)	Rs. 1200/-	Rs. 700/-
Child (above 12Yr)	Rs. 1800/-	Rs. 1300/-

*(Details Inside)***Request**

Members are requested to contribute Articles / informations of professional interest for Newsletter alongwith their email ID & photograph to below mentioned email Ids'. All members whose articles will be published in newsletter will be recognised in Feb., 2012 at Branch. Email Ids' are :

skjalanca@yahoo.co.uk & pkboob@yahoo.com

# From the desk of Secretary.....

In this Month, July 1 is a memorable day for the CA profession as it is the CA Foundation Day. Jaipur Branch also celebrated this memorable day in various ways. On this day, Jaipur Branch actively participated in various social activities like it organized a mega blood donation camp, tree plantation and food distribution amongst needy and poor persons. A seminar and cultural evening "SRIJAN" was also organized for CA Members. The month of July is usually very busy for CA Members; Jaipur Branch was also very busy in organizing various activities for CA Members and CA students. Six batches of GMCS, an important part in the journey of CA Course were also inaugurated in this month. The branch also organized quiz contest and elocution contest for CA Students. Also, Workshop & Study Circle meetings were organized. The Details of the activities held during this month are as follows:

**July 1, 2011**

## **01. Chartered Accountants Day Celebration**

### **A. Flag Hoisting:**

On 1<sup>st</sup> July at the occasion of CA Day, a flag hoisting programme was organized at the branch. The Flag of Institute was hoisted at Branch building by Chairman, Jaipur branch along with managing committee members of the branch and senior members of the profession at 8:00 a.m. CA Members and CA students were also present on this occasion. The Chairman and other CA members expressed their views on the occasion. The programme was convened by Ashok Kumar Jain Secretary, Jaipur Branch

### **B. Blood Donation:**

In order to support social cause, Jaipur Branch organized a Mega Blood Donation camp in the premises of Jaipur branch in association with Santokaba Durlabh ji Memorial Hospital, Jaipur. CA Members, their family members and CA

students participated in this blood donation programme. Shri Satish Poonia, State General Secretary, BJP-Rajasthan was the Chief Guest. CA. Vijay Kumar Jain was the convenor and CA. Devendra Updahya, CA. Rakesh Singhal and CA. Naresh Karwa were the co-ordinators of this programme. In this camp the record 542 units of blood were collected. This no. is increasing year by year.



### **C. Convened Best wishes to CA Members on FM Radio:**

Jaipur branch along with members of managing committee and other members of CA profession convened its best wishes to all the members via FM Radio.

**July 2, 2011**

### **A. Seminar on CARO Report, Survey Search & Seizure (2.07.2011)**

The Jaipur Branch organized a Half Day Seminar on CARO Report, Survey Search & Seizure under the Income Tax Act, 1961 on 2.7.2011. CA. K L Jhanwar & CA. O P Agarwal were the eminent speakers. CA. Ashok Holani was the convener of the programme.

### **B. Food Distribution :**

Jaipur Branch distributed food to poor and needy people on the occasion of CA Day at different places.

### **C. Tree Plantation :**

Jaipur Branch also organized a programme of tree plantation at the branch premises on 2.7.2011 on the occasion of CA Day.

### **D. Cultural Evening "SRIJAN" on Chartered Accountants Day (2.7.2011)**

Jaipur branch organized a cultural programme

for CA members and their families. Dr. Arun Chaturvedi, President- BJP was the Chief Guest. In this programme Chairmen & Secretaries for the term 2009-2010 & 2010-2011 were also felicitated. CA members and their families participated with great enthusiasm. The cultural programme presented on this occasion was appreciated by all. The programme was followed by the dinner. CA. Manoj Modi was the Covenor of this cultural evening. CA S.K. Jalan, CA Surendra Agarwal, CA Pawan Kanungo were the coordinators of the programme.

### **02. Valediction of GMCS Course Batch No. 74 for CA Students (02.07.2011)**

Valediction Ceremony for GMCS Batch NO. 74 which was organized from 16.6.11 to 2.7.11. CA. R A Sharma, Former Chairman Jaipur Branch was the Chief Guest. He distributed the certificates to the participants. CA. Rakesh Jhalani, Chairman and CA. Ashok Kumar Jain, Secretary were also present. There were 57 participants in that batch.

### **03. Inauguration of GMCS Course Batch No. 76 for CA Students (04.07.2011)**

Jaipur Branch has organized GMCS Batch No. 76 w.e.f. 4<sup>th</sup> July 2011. CA. Rajeev Sogani, Senior Chartered Accountant was the Chief Guest. He inaugurated the batch by lighting the lamp and addressed the participants. CA. Rakesh Jhalani, Chairman welcomed CA. Rajeev Sogani and all participants.

### **04. Quiz Contest (8.7.2011)**

After organizing Pre-Quiz Test on 2.7.2011, 11 participants were finally selected for the Quiz Contest. CA. Pawan Parashar, Chairman CICASA was the chief guest. He inaugurated the contest and explained in details about the importance of Quiz Contest. CA. Rakesh Jhalani, Chairman Jaipur Branch was also present. CA. S K Jalan, Senior Chartered

Accountant was the Quiz Master. Out of 5 teams viz. A,B,C,D & E Team No. A consisting of following participants was declared to be the best team :-

1.	Mr. Rajat Agarwal CRO 0304388
2.	Mr. Gaurav Dubey CRO 0319171

About 250-300 CA students were present as the audience.

### **05. Elocution Contest (9.7.2011)**

Jaipur Branch organized an elocution contest on 09.07.2011 at branch premises. CA. Ravindra Badaya, Former Chairman Jaipur Branch was the chief guest. He inaugurated the contest and addressed the participants and audience. CA. Rakesh Jhalani - Chairman Jaipur Branch and CA. Ashok Kumar Jain (Harkawat), Secretary Jaipur Branch were also present. There were 14 participants who expressed their views on the topics, chosen by them.

CA. Anil Sharma, CA. Pramod Kumar Boob and Sh. B D Joshi, Retd. IAS were the judges.

Following contestants were declared winners :-

1.	Ms. Nidhi Maheshwari CRO 0289288
2.	Mr. Vidit Dangayach CRO 0218615
3.	Mr. Arpit Holani CRO 0206990
3.	Ms. Vidhi Agarwal CRO 0233002

All the contestants were given certificates. The Winners were given the mementoes and certificates. Around 300 CA students were present as the audience.

**06. Study Circle Meeting on Project Management (09.07.2011)**

The Jaipur Branch organized a Study Circle Meeting on Project Management on 9.7.2011 at ICAI Bhawan. Shri Mridul Tandon, Noida was the eminent speaker.

**07. Valediction of Batch No. 75 & 75A of GMCS Course (13.07.2011)**

Successful valediction programme was organized for Batch No. 75 & 75A of GMCS which were held from 27.6.11 to 13.7.11. There were 52 & 51 participants respectively in these batches. The participants were given certificates.

**08. CPE Teleconference on Salient features of Goods & Service Tax (15.7.11)**

The Jaipur Branch organized a CPE Teleconferencing Programme on Salient Features of Goods & Service Tax on 15.7.2011 at ICAI Bhawan.

**09. Study Circle Meeting on Personality Development – Success Secrets (16.07.2011)**

The Jaipur Branch organized a Study Circle Meeting on Personality Development – Success Secrets on 16.7.2011 at ICAI Bhawan. CA. Sushil Kumar Jalan was the eminent speaker.

**10. Valediction of Batch No. 76 of GMCS Course (18.07.2011)**

Valediction programme was organized for GMCS Batch No. 76. CA. Satish Kumar Gupta, Former Chairman Jaipur Branch was the chief guest. He distributed the certificates and addressed the participants. CA. Rakesh Jhalani Chairman Jaipur Branch, CA. Deepika Agrawal, Vice Chairperson CICASA and CA Pawan Parashar, CICASA Chairperson were also present. CA. S K Jalan convened the batch. There were 55 participants in that batch.

**11. CPE Teleconference on XBRL Concepts & Practical Approach to MCA Filing (19.7.11)**

The Jaipur Branch organized a CPE Teleconferencing Programme on XBRL Concepts and Practical Approach to MCA filing on 19.7.2011 at ICAI Bhawan.

**12. Inauguration of Batch No. 77 of GMCS B (20.07.2011)**

Jaipur Branch organized GMCS Batch No. 77 w.e.f. 20<sup>th</sup> July 2011. There are 53 participants in the batch. The batch will be over on 5.8.2011.

**13. Inauguration of Batch No. 78 & 78 A of GMCS (26.7.2011)**

Jaipur branch organized Batch No. 78 & 78 A of GMCS w.e.f. 26<sup>th</sup> July 2011. CA. Nitin Vyas, Secretary CIRC was the Chief Guest. He inaugurated the batch by lighting the lamp and addressed the participants. CA. Rakesh Jhalani, Chairman Jaipur Branch and CA. S K Jalan were also present. CA. Rakesh Jhalani welcomed CA. Nitin Vyas and all participants.

The Month of July was full of various activities. The Branch will look forward to organize more Study Circle Meeting, workshops and seminars so that knowledge of the members can be enhanced. I heartily welcome your valuable suggestions for making the functioning of Jaipur Branch more efficient and useful for all of us.

**CA. Ashok Kumar Jain**

Secretary

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# MANAGING SPREADSHEET RISK

Compiled By:

CA Atul Paliwal

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Building financial models/Excel Projection is a bit like building a tower where each formula is like a brick. It is easy to write simple formulas and then add them to other formulas and build a large model. However, unless you are a trained builder, it will probably contain mistakes and just like tall buildings made of bricks, financial models are very unforgiving of errors.

Almost all decision makers in the Public/private/Govt. use spreadsheets to contemplate important decisions, yet audits routinely show that many if not most contain errors. **As the importance and complexity of spreadsheets grow, the risk of something going wrong has increased dramatically. A simple mistake can lose you millions, as several high profile cases have shown.** Even conservative estimates find that almost a quarter of operational spreadsheets have errors, while a synthesis of recent research's finds that undetected errors could afflict an alarming percent of spreadsheets.

Recent research with executives and senior managers in the public, nonprofit, and private sectors suggests that this is a serious managerial problem that ought to receive more attention.

## **Why is this and what you could do to reduce the risk to your business?**

Many of the qualities of spreadsheets that make them so useful also make them error-prone. The accessibility of spreadsheets encourages overconfidence. Because spreadsheet auditing is difficult, many developers never discern the presence of errors in their own spreadsheets. Some errors are easy to catch, but others are more elusive. Errors are distinguished in three broad types:

\* Modeling errors, such as errors of omission. Model errors are especially difficult to catch.

Simple examples include applying a uniform rate to a seasonal variable, geographical variables or omitting interrelationships, such as a city treating parking lot utilization as a fixed constant when exploring the budgetary implications of raising the municipal parking tax. A spreadsheet with model errors can be perfect mathematically but still be wildly out of touch with the real-world situation.

\* Formula errors and wrong calculations. Formula errors can range from parentheses errors in a mathematical formula to a missed row in a summation. They arise in many ways--even by disappearing when formulas are pasted over with constants. Excel's built-in formulas, such as AVERAGE and NPV, are helpful shortcuts but run the risk of being misapplied. Amusingly, one analyst had an error in a logical flag she built to warn herself of other errors.

\* Errors in data quality. Typical data entry errors include familiar "typos" caused by quick fingers, yet other sources of data corruption are just as consequential and much more difficult to detect: a bad query copied into a spreadsheet, a bad sort that destroys the integrity of a row, or a mismatch of units. Since "garbage in" equals "garbage out," most organizations implement quality-control procedures for catching data entry errors in spreadsheets, including input controls, validation, protection, and cross-footing.

## **Who is accountable for effective spreadsheet risk management/control?**

Senior management ('the executive') including, but not limited to the board, is ultimately accountable for the effective management of all risk, including spreadsheet risk.

The executive must understand:

- What is the risk?
- Where is it?
- How significant is it?
- Who is currently dealing with the risk?
- When will it be managed to an acceptable level?

Given the ever-increasing dependency on spreadsheets, as well as the external focus on them, the executive is increasingly aware that spreadsheet risk is an area of exposure that should be actively managed. This potentially time-consuming task should use many of the risk management processes already in operation, including current compliance efforts.

### **So what can you do to mitigate the risk to your business?**

- Firstly think about which models/projections you rely upon extensively and have these reviewed. Although there is a cost to this, the models/Projections will invariably contain errors that you didn't know were there and in the long run, the cost of not spotting them is likely to be far higher.
- Secondly, make sure that those people developing and maintaining spreadsheets have the appropriate expertise. It is important that they not only know what techniques *can* be used, but also which *should* be used, which should not, and what safeguards should be put in place. You should have appropriate development processes in place, covering issues such as version and change control, reviewing, and testing. The use of standard layouts, formatting conventions and naming conventions can significantly reduce confusion. Documentation is vital, both for those people changing spreadsheets and those using the results.
- Thirdly do your models look like they are

well made? In the same way, you don't have to be a surveyor to spot a badly built house; you can quickly identify a poorly constructed model if it has:

- Mixed inputs with calculations and outputs on the same sheet;
- Hard coded numbers in formulas;
- Error messages;
- Inflexibility i.e. you cannot easily change the inputs.
- Circular reference in the model/projection
- Incorrect granularity in the model
- Reference to external sheets

These characteristics are very good indicators that there will be errors in the model so if you see these you should be worried. Therefore don't blindly trust Excel against your own instincts and years of experience. Ultimately the model is only a lot of formulas and numbers put together by somebody who likes building models. It cannot make decisions for you. If the number in your model doesn't look right then it probably isn't.

- Finally get your Model/Projection Audited by the Independent reviewer; this will help to assure the quality of the model/Projection, eliminating the errors in the model.

Author is chartered accountant working with BDO India



## LEADERSHIP IV – BODYLINE BOWLING-CRISIS MANAGEMENT

Compiled by CA. Sushil Kumar Jalan

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The Summer of 1932-33 in the test cricket arena has been the most famous-and infamous, in the game's history. The Bodyline Test cricket series, was a battle for the Ashes, where a fearsome strategy of bowling at the batsman's body with a packed leg-side field was devised to thwart Don Bradman's batting genius.

Anyone who can learn to think critically and rapidly, and then act decisively-like the Don did to negotiate the opponent's strategy to unsettle him physically and mentally-will gain a competitive edge in conquering crises. Today more than ever before Crisis Management applies in business, in society at large, and our personal lives. Whether we are dealing an angry customer, calming an upset spouse, handling real or managing potential security threats, this session lays out the framework for reducing the threats. When anyone faces a crisis, the difference between success and failure, between triumph and defeat, between life or death often hinges on the ability of the person involved to change the odds in their favour.

Such Testing Times do occur frequently in one's life. They should be viewed as temporary phases but need to be taken care of well enough and in time. If not, they can

devastate your life.

**It isn't the mountain ahead that wears you out, It is the grain of sand in your shoe.”**

**Robert Service**



What I do today is important because I am paying a day of my life for it. What I accomplish must be worthwhile because the price is high. Would you like me to give you a formula for success? It's quite simple, really.

**Double your rate of failures.**

You are thinking of failures as the enemy of success. But it isn't at all. You can be discouraged by crises or you can learn from it.

**So go ahead, face crisis, make mistakes. Make all you can. Because, remember that's where you will find success.**



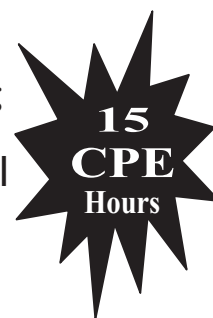
## THE ART OF DRESSING WELL

- **The first element is wearing clothing and accessories that are complimentary to your physical appearance.** This means that your clothing should highlight your assets, your positive physical traits and if necessary, diminish your liabilities, your less positive parts.
- For example, if your shoulders are narrow, you will look much better wearing a jacket with padded shoulders. If you are a little overweight, you should be careful not to wear horizontal stripes because they will make you look heavier. If you are a woman with a small waist, you will look better with a belt and your shirt tucked in.
- **The second element is wearing clothing that coordinates in colour, pattern and fabric.** The colours should be harmonious to your eyes, skin and hair colour. I always recommend matching the colours of your belt and shoes and if your watch has a leather band, it should match as well. The same is suggested for handbags and totes.
- **The third element is fit.** Fit is one of the biggest areas that most people miss. In order to look great, your clothing must fit properly.
- **The fourth element is wearing clothing that is current.** Fashions change every season and wearing up to date clothing is as important as keeping up with the news, technology and social issues. I am not suggesting that you buy the latest styles every season. I am urging you to invest in classic clothing that will not go out of style. You can update your image every season with new accessories such as shoes, ties and shirts for men and shoes, handbags, eyeglasses and jewellery for women.
- **Finally, last but not least.** The last element is wearing clothing and accessories that are appropriate for the situation. If you are overdressed for an occasion, you will feel uncomfortable, as will those around you. Alternately, if you are underdressed, you might seem disrespectful to your hosts, colleagues or friends. The best way to ensure this from happening is to ask what the dress code is. Casual dress has become so commonplace today that most people are advising guests what to wear in order to avoid making any one uncomfortable.
- Although casual dress has many meanings depending on the type of industry you work in, job function, and image goals. My advice is to always bring a jacket with you. If the other people are more casual, you can always remove yours.

**And do not forget. You never get a second chance  
to make a first impression**

**Harsharohit**  
harsharohit@gmail.com

<p style="text-align: center;"><b>NATIONAL RRC ON C A Profession towards excellence through Capacity Building</b></p> <p style="text-align: center;"><b>Organised by: Committee for Capacity Building of CA Firms &amp; Small and Medium Practitioners, ICAI and CPE Committee, ICAI</b></p> <p style="text-align: center;"><b>Hosted By : Jaipur Branch of CIRC of ICAI</b></p>		
Date & Time		Venue
11 <sup>th</sup> ,12 <sup>th</sup> and 13 <sup>th</sup> November 2011		Shree Balaji Seva Sadan, Salasar, Churu(Rajasthan)
11 <sup>th</sup> November 2011- 12 p.m. to 1.30 p.m.		Registration of participants
11 <sup>th</sup> November 2011- 1.30 p.m. to 2.30 p.m.		Inaugural session  <b><u>Chief Guest</u></b>  Shri Namo Narain Meena Union Minister of State of Finance  <b><u>Session Chairman</u></b>  CA Jaydeep N Shah Vice President, ICAI
Day 1: 11 <sup>th</sup> November, 2011		
Session & Timing of the Session	Topics to be discussed	Speaker
Session - I 2.30 p.m. to 4.30 p.m.	<b>Critical issues in Direct Taxes</b>	
	Session Chairman : CA. S. C. Jain	
	Practical Issues in Income Tax	Dr Girish Ahuja
	Taxation and accounting in Real estate transactions	CA Vijay Goyal
Session-II 4.45 p.m. to 6.45 p.m.	<b>Panel Discussion on New Challenges in CA Profession</b>	
	Session Chairman : CA Amarjit Chopra, Past President , ICAI	
	CA Satish Gupta CA Ravi Raniwala CA Prakash Sharma CA Sudhir Bhansali	



Day 2: 12 <sup>th</sup> November, 2011		
Session-III 8.00 AM to 10.00 AM	<b>Critical Issue in Indirect Taxes</b>  Chairman: CA Ravindra Holani, Council Member, ICAI	
	Practical issues in service tax	CA Ashok Batra
	Critical Issues in Rajasthan VAT	Shri K B Gupta
Session-IV 10.15 a.m. to 12.15 p.m.	<b>Panel Discussion on Audit Documentations for SMPs</b>  Chairman: CA Rajkumar Adukia, Central Council Member, ICAI	
	CA K L Jhanwar CA Shyam Lal Agarwal CA Pawan Goel, Past Chairman CIRC	
Session-V 12.30 p.m. to 2.00 p.m.	<b>Panel Discussion on Profession with Ethics</b>  Chairman: CA Subodh Kumar Agarwal, Chairman, ESB, ICAI	
	CA Devaraja Reddy M, Central Council Member, ICAI Special Address by CA. S S Bhandari, Past Council Member, ICAI CA Vimal Chopra, Past Chairman, CIRC	
Day 3: 13 <sup>th</sup> November, 2011		
Session-VI 8.00 AM to 11.00 AM	<b>Office Management &amp; Corporate form of Practice</b>  Chairman: CA Sanjeev Maheshwari, Central Council Member, ICAI	
	Office Management	CA. Nilesh Vikamsey, Central Council Member, ICAI
	Corporate form of Practice	CA. Atul C. Bheda, Vice-Chairman, CCBCAF & SMP, ICAI
Session-VII 11.15 a.m. to 1.45 p.m.	<b>Capacity Building through IT Tools</b>  Chairman: CA Atul C. Bheda, Vice-Chairman, CCBCAF & SMP, ICAI	
	K-Doc & e-Sec	CA. B C Chechani
	ICAI- ROC	CA. Manu Agarwal
	ICAI-Tax Suite	CA Kapil Goyal



## SEVEN WONDERS OF THE WORLD !!!!!!!

Compiled by CA. PRAMOD KUMAR BOOB  
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A group of students were asked to list what they thought were the seven wonders of the world. Though there were some disagreements, the following got the most votes ;

Egypt's great pyramids, Taj Mahal, Grand canyon, Panama Canal, Empire state building, St. Peter's Basilica, China's great Wall.

While gathering the votes, the teacher noted that one quiet student, Radhika, had not turned in her paper yet. So she asked her if she was having trouble with her list.

Radhika replied, “ Yes, a little. I couldn't quite make up my mind because there were so many.” The teacher said, “ Well, tell us what you have, and may be we can help.” The girl hesitated and then read. “I think the seven wonders of the world are:

*To touch, To taste, To see, To hear, To feel, To laugh and To love.*

The room was so full of silence you could have heard a pin drop. Those things we overlook as simple and ordinary are truly wonders. The most precious things in life cannot be bought.

**I hope that your life is filled with the World's Seven Wonders.....**

