



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

E Newsletter of WICASA Navi Mumbai Branch of WIRC, ICAI

January- February, 2018



Chairperson's Message

Dear students,

Wish you Happy Holi. It's an honor and a privilege to convey to you, on behalf of the Navi Mumbai Branch of WIRC, our warmest congratulations to all dearest students for the **Award of BEST WICASA of the Region for the year 2017** by WIRC. WICASA is the association OF THE STUDENTS, BY THE STUDENTS & FOR THE STUDENTS.

I am very glad to have an opportunity to express our heartfelt congratulations to **Ms. Simran Kessar for securing third rank in the merit list of the Institute in IPC Examination**. With drastic changes in current scenario, our intellectual power and skills are tested continuously. In this situation, we need to prove our professional performance skilfully. During such changing time, students need various opportunities to remain disciplined in all matters. Hence, the students' wing of WICASA of Navi Mumbai Branch has provided various OPEN DOORS to students in past two months by conducting the activities of varied nature combining academic and skilled based activities.

Our profession requires multidimensional qualities. I have found that many of students need to develop technical and soft skills. Hence, workshops and training sessions will be planned for the

development of skills and knowledge. The efforts will be to provide more OPEN DOORS.

My appeal to students pursuing articleship to nominate to be a member of the Managing Committee of WICASA.

In order to make the newsletter more resourceful, we need your support by way of contribution of updates, useful suggestions, articles etc. I would request you to send your contributions on various topics.

I am approachable for any student related matters on 9820898183.

Proud to be CA!

CA. (Dr) Minaxi Rachchh

Chairperson

WICASA of Navi Mumbai Branch of WIRC of ICAI

Contact No. 9820898183

About WICASA

Western India Chartered Accountants Students Association (WICASA) is the student's wing of Western India Regional Council of Institute of Chartered Accountants Association (WIRC-ICAI). It is this association which provides students a platform to learn, share, participate and perform.

It is a platform given by ICAI for the students, by the students and of the students. It's a family consisting of 1, 50,000 members in western region. The managing committee consists of 12 members who are Chartered Accountancy course students, pursuing their article ship, to be the eminent future torch bearers of the institute.

ICAI looks forward to build WICASA as a strong platform for their future growth. It's a platform for a visionary to build its networking, its social circle and to sharpen its leadership Skills by participating in the various activities held in WICASA.

What the WICASA Aims to achieve?

- 1. Provides a channel of communication with the Institute for Quick Resolution of student related matters.**
2. Assists in providing facilities like Book Bank, Reading Room, Hostel etc.
3. Organises Lectures, Seminars, Workshop, Conferences, Programmes.
4. Conducts Sports, Youth & Other cultural Activities.
5. Organises Trips, Tours to Factories & Industrial Organizations & to places of Historical & Educational Importance.

Forthcoming Programs

Why learn in crowd...?

Limited students per batch

One to one coaching

**JOIN FOR QUALITY EDUCATION
IPC CRASH COURSE**

Schedule

Date	Subject	Faculty Name
15-18 March, 2018	Indirect Tax (GST)	CA. Nihal Jain
19 to 20 March, 2018	Strategic Management	Prof. Mamta Devre

21 to 23 March, 2018	Information Technology	CA. Vivek Panwar and Prof. Mamta Devre
24 to 26 March, 2018	Direct Tax	CS. Amit Rajpurohit
27 to 29 March, 2018	Auditing	Prof. Shilpi Singhavi

Fees: Rs. 900 per subject

Timing : 10 am to 5 pm

Venue: Rajiv Gandhi College, Vashi

Registration: Contact Mr. Bhagwat on 9702504172

For any further clarification contact on 9820898183

Other Programs:

- CPT Course from last week of March, 2018
- Women's Day celebration
- Guidance lecture in Accounting Standard for Final CA examination
- Exam confidence: Tricks to Crack Exams (IPCC and Final)
- How to Feel Confident Before an Exam (CPT)
- Full day seminar on Bank Branch Audit
- Formation of WICASA Committee
- Orientation Program for WICASA Committee
- Media Coverage Activities: Interview of WICASA Committee

Events organised in January and February, 2018

13/1/2018 Seminar on "Refund under GST"

20/01/2018 Full day seminar on GST

27/01/2018 to 28/01/2018 RRC at Kutch

10/02/2018 Seminar on Union Budget

16/02/2018 to 18/02/2018 Sports Competitions

18/02/2018 Full Day Seminar

18/02/2018 Cultural Fest

Students' RRC at Kutch



Flag Hoisting



Group Discussion



Seminar



Seminar

Sports Competitions



Full Day Seminar



Cultural Fest – JALLOSH 2017-18



Thanks of the team of WIRC to grace the first event of new WICASA Committee – 2018



Thanks to WICASA Chairman CA. Vikrant Kulkarni for support and Guidance



STUDENTS' CONTRIBUTION

Congratulations to All India third rank holder and City Rankers in CA examination.



From right to left

Ms. Simran Kessar – All India third rank in IPC

Ms. Swapnil Gupta – City Topper in IPC

Ms. Raseeka Gokhale - City Topper in IPC

Mr. Pratik Kongavkar - City Topper in IPC

Notes on Information Technology

Topic: IT Fundamentals and Computing Technology.

Contributor : Rahul Narware

WRO No : 0564466

Articleship: Apil Shah and Co.

PDF file attached.

CHAPTER - 1

INFORMATION SYSTEM [PART A]

COMPUTING TECHNOLOGIES [PART B]

Sub-topics

1. Need for IT in business
2. INFORMATION PROCESSING Cycle
3. Delivery Channels
4. Information System life Cycle & Layers
5. Computing Technologies

1. Need for IT in business

- Encompasses all computer-based tools required to work with information
- Support information processing needs of an Enterprise.
- Allows enterprises to work more efficiently and to maximize productivity.
- Faster Communication, electronic storage & protection of records.
- Role of IT in Enterprise has changed from Service Provider to Service Enabler.

b. Data & Information Management

- Store huge volumes of historical data on SaaS storage divided on cloud with low cost
- Easy & Secure Access, and portability
- Information Security is an evolving field.
- Authentication, Passwords are some of the security tools.

c. Automated Processes

Business Process Automation is a strategy to automate, optimize & streamline business process through

1. Control
2. Reduced Cost
3. Shorten Cycle Times in execution of process
4. Reduced risks through quality ability

2. Three major reasons for use of IT for business are

a) Communication Capabilities

- provides resources to communicate quickly & effectively
 - integrates business functions & segments spread across different geographical areas
 - facilitated efficient way to communicate & conduct business
- eg:-
1. VoIP (Voice over Internet protocol)
- allows people across the world to make free, unlimited, superior quality voice calls.

2. Whatsapp Messenger

- A cross platform messaging application
- allows to exchange messages without having to pay for SMS.

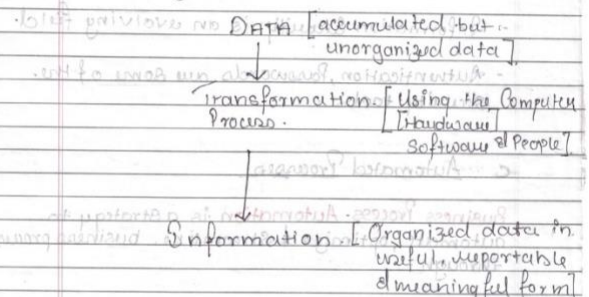
3. Teamware Collaboration Software, Groupware

- allows collective & collaborative working of teams from different geographical locations on online & real time basis.

2. INFORMATION PROCESSING CYCLE

- Involves transformation of raw data into meaningful information

- Following are the steps involved



Point	Manual Processing	Computerized Processing
Concept	Manual intervention is very high with no room for Computer Processing.	Computers are used at every stage of transaction processing.
Input	Recording details in various registers in paper form.	Entering data into computer, sometimes online real time basis.
Process	Summarize the information using various arithmetic logical process.	Performing various arithmetic logical operation on the data.
Output	Presentation of information to users & Management in the form of statements & reports.	Presentation to Users & Management using various tools like pictures, graphs.
Storage	Records stored in paper form, occupying huge space.	Records are stored in digital form occupy less space.
Merits	Scope for handling variations, suitable for small volume of data.	High abilities for processing data, storage immediate feedback.

<p>3. Delivery Channels</p> <p>Meaning: Mode through which information or products are delivered. It can be either for products or info.</p> <p>For Information:</p> <ul style="list-style-type: none"> - Annual Newsletter - Manual, Guides & other printed resources - Staff Briefings, Meetings & other face to face communication mode - Internet, Email, Social networking Sites <p>For products:</p> <ul style="list-style-type: none"> - Buying from Shop or Super Stores - Buying online. <p>Importance:</p> <p>Consumer behaviour is determined by level of computerization/automation in enterprise. Therefore enterprise should:-</p> <ol style="list-style-type: none"> 1. Be aware information required for effective delivery of products or services. 2. Form & Acquire delivery channel 3. Consider user type of Channel. 4. Identify appropriate delivery channels. 	
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<p>Factors in choosing appropriate channel:</p> <ol style="list-style-type: none"> 1. Simplest & most efficient. 2. Formalize the element practices. 3. Understand staff, Needs & work environment. 4. Evaluate the time & resources spent. 5. Drawing attention to information being provided. <p>Factors in choosing appropriate product delivery channel:</p> <ol style="list-style-type: none"> 1. Base of access. 2. Online delivery to the Customer. 3. After sales support & customer queries can be handled effectively. 4. Payment security & confidentiality. 	
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<p>3.1A Information System life Cycle & Layers</p> <p>Meaning: Methodology that Analysts, Designer & Users carry on to develop & implement an effective information system.</p> <p>Stages/Phases:</p> <ol style="list-style-type: none"> 1. Investigate 2. Analyse 3. Design 4. Implement 5. Maintenance & Review 	
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Phase: I - Investigate

Objective:

To analyse & determine the strategic benefits.

Activities:

- ① Identification of problem & objective.
- ② Delineation of scope & feasibility study.

Documents Deliverable:

Feasibility Investigation Report.

covering following aspects:-

- Technical feasibility, Economic feasibility, legal feasibility, Operational feasibility, Schedule feasibility of the new system.

Phase: II - Analyse

Objective:

How thorough & detailed understanding of current system & identify areas of modification.

Activities:

Interviewing staff - To determine priorities in information use.

- ② Examine current business:- inputs of output used by business.
- ③ Gathering Data & Modelling Activities: DFD's & ER diagrams.

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Phase: III - Design

Objectives:

- Design an information system that best satisfies the User/Managerial requirements.
- Describe the parts of system & their interaction.

Activities:

Describe the aspects of the proposed system.

- a) Hardware platform.
- b) Software.
- c) Database.
- d) Input/output.
- e) User Interface.
- f) Modular Design.
- g) Test plan/Conversion plan.
- h) Documentation.

Documents Deliverable:

Blueprint for the design.

Phase: IV - Implementation

Objective:

Implement the new system.

Activities:

- ① Coding & Testing of the System.
- ② Acquisition of Hardware.
- ③ Installation.

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Conversion from old to new system

following strategies may be followed:

- ① Direct Changeover:- Old system stopped on a designated day & New system is used from then on.
- ② Parallel Conversion:- Old system continues alongside the new system for few weeks or months.
- ③ Phased Conversion:- New system is divided into modules and implemented separately at different times.
- ④ Pilot Conversion:- New system is first used by one part of the Entity, eg. one branch or factory or country.

Document Deliverable:

A full functional / documented system in its operational environment.

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Phase: V - System Maintenance & Review

Objective:

a) Preventive Maintenance:- While system runs satisfactorily there is still room for improvement.

b) Adaptive Maintenance:- All systems will need to adapt to changing needs within a company.

c) Corrective Maintenance:- Problems frequently surface after a system has been in use for a short time. Errors must be corrected.

Activities:

- ① Programming amendments.
- ② Modifying Reports.
- ③ Adjusting of Clerical Procedures.
- ④ Changing Calculations.

Documents Deliverable:

Document stating scope of further improvements if any.

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3. B. Information System layers

layer 1: Application Software

layer 2: DBMS

layer 3: System Software

layer 4: Hardware

layer 5: Network Links

layer 6: People (Users)

layer 1: Application Software

- Collection of programs which provide basis for solving problems (whether scientific, business or other problem) of End users.

Different type of Application Software:

1. Application Suite - MS Office.
2. Enterprise Software - ERP applications.
3. Enterprise Infrastructure Software - Email Servers.
4. Information Worker - Spreadsheets.

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Layer 2: Database Management System

Meaning

- Organise data in a database.
- Providing information storage, organisation, retrieval & simultaneous access to multiple databases through a shared file system.
eg - Oracle, MySQL, SQL Server.

Significance

- Integrate the information flow within an Entity.

Highlights - the importance of data as a resource in the Entity.

Aid in organizing, controlling & using the data needed by the Application Programme.

Activities

- Adding new files to database.
- Deleting existing files from database.
- Inserting data in existing files.
- Modifying data in existing files.
- Retrieving data in existing files.
- Retrieving or querying data from existing files.

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Hierarchy of Database

Database: Collection of files.

File: Collection of records.

Records: Collection of fields.

Fields: Collection of characters.

Characters: Collection of bits.

Record Relationship

One to One: Doctor gives a patient medicine prescription.

One to Many: A doctor sees many patients.

Many to One: Many doctors see a single patient.

Many to Many: Billing section of hospital processes multiple bills of different patients.

Database Models

1. Hierarchical

2. Network

3. Object

4. Relational

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1. Hierarchical Database Model

- Records are arranged logically into a hierarchy of relationships.

- Involve an inverted tree structure.

- Tree structure is composed of nodes.

- Uppermost node is called the Root.

- A node which has other dependent nodes is called Parent node. Similarly, dependent nodes are called as children.

- Each parent record may have multiple child records but multiple child record cannot have multiple parent record.

2. Network database Model:

- Limits multiple branches from one or more nodes.

- Parent-Child relationship is replaced by Currier-Hubbey relationship.

- Each node may have several Parents.

- Records are viewed in sets.

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3. Relational Database Model.

- Data are organized in two-dimensional tables.
- It allows definition of data & their structure, storage & retrieval operation and integrity constraints to be organized in a table structure.

- Keys are used in relational database model.

- Relation = Table with columns & rows.

- Attributes = Columns.

- Domain = Set of values.

- Contains multiple table with atleast similar value occurring in two different records.

- Relationships can be defined by Parent-child relationships (one-to-one or not) enforced by enforcing cardinality (1:1, 1:M, M:M).

- Key that can be used to uniquely identify.

Row in table is called Primary Key.

- Keys are used to join or combine data from two or more tables.

- Multiple columns can be grouped together into a Compound Key.

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Advantages & Disadvantages of DBMS

Advantages

1. Less data Redundancy.
2. Data Sharing.
3. Data Integrity.
4. Program/data Independence.
5. Program & file consistency.
6. User friendly.
7. Data Security.
8. Facilitate Application Development.
9. File Interrogation.

Disadvantages

1. Cost.
2. Security.
3. Ownership.
4. Concurrent Access.

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4. Object Oriented Database Model

- Based on the concept that world can be modelled in terms of objects & their interactions.

- Data is modelled & created as objects.

- Objects are entities carrying some meaning & possess certain attributes to describe them.

- Provide mechanism to store complex information such as images, audio & video.

- Each object is an independently functioning application or program.

- OODBMS is a relational database designed to manage all of these independent programs.

- Objects can be identified as a component of some object.

- Objects can be organized by first identifying them as a number of classes/subclasses. Object of a particular class must possess atleast one common attribute.

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System Software & Operating System.

- Designed to operate the computer hardware.
- maintain a platform for running application software.
- Operating System is one of the widely used system software.

Operating System

- Set of Computer programs that manages computer hardware resources.
 - Acts as an interface with computer application program.
 - Provides a convenient environment to users for executing their programs.
- eg: Windows, Linux, Unix etc.

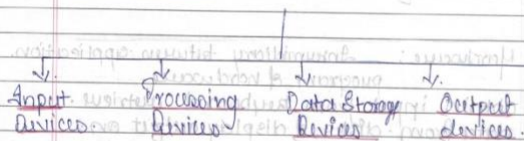
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Functions

1. **Middleware:** Intermediary between application program & hardware.
Obtain input from keyboard, retrieve data from disks & display output on monitor using OS.
2. **User Interface :-** a) Command base interface
b) Graphic User Interface.
3. **Hardware Independence:** Provides Application program interface (API) which to create application software for all types of hardware.
4. **Memory Management:** Maximize available memory & storage, by providing virtual memory.
5. **Task Management:** ① Multitasking
② Time sharing.
6. **Networking Capability:** Help connect computer networks both internet & intranet.
7. **File Management:** Keeps a track when each file is stored & who can access it.

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Hardware



A. Input Devices

① Keyboards

② Mouse

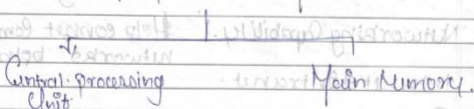
③ Scanner

④ Microphone

⑤ Stylus

B. Processing Devices

- Computer chips that contain Central Processing Unit or Microprocessor & Main Memory.



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Central Processing Units

Interprets & executes the program (software) instructions and co-ordinates how all the other hardware devices work together.

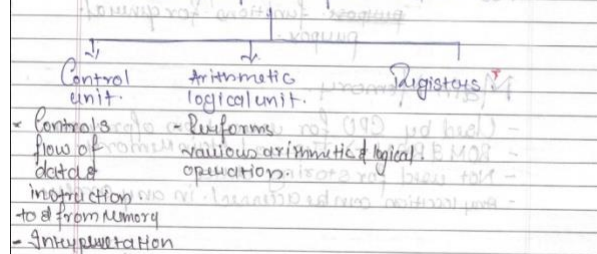
- Brain of the computer.

- Main function is to ~~store~~ execute stored programs in a memory.

- Built on a small piece of silicon that can contain several million transistors.

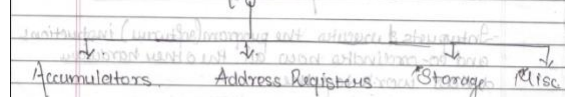
- Transistors can be viewed as switches which could be on or off i.e. taking value 1 or 0 respectively.

CPU consists of three functional units:



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Registers



Accumulators: Running tools for arithmetic operations.

Address Registers: Memory address for instructions is located.

Storage Registers: Temporarily store data that is being sent to or coming from the system memory.

Misc: These are used for several purposes for general purpose.

Main Memory

- Used by CPU for execution of program.
- ROM & RAM are types of Main Memory.
- Not used for storing data.
- Any location can be accessed in any order.

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	<u>RAM vs. ROM.</u>	
Basis	Random Access Memory.	Read Only Memory.
Usage	RAM is used as Main Computer Memory.	Used for storing micro programs, control instructions that cause the machine to perform certain special operations.
Volatility	Temporary memory.	Permanent memory.
Data Storage	Data & Programs can be stored in RAM.	ROM will not allow to store data or instructions.
Re-writing of Data	Instruction can be read or re-written.	Instructions written on the ROM can be read but not re-written.
Dynamic	Power interruption destroy RAM contents.	Power interruption do not destroy the contents of ROM.

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	<u>C. Data Storage devices.</u>	
	Internal Memory	Cache Memory
	Virtual Memory	Secondary Memory.
	<u>① Internal Memory:</u> Registers - Internal Memory within CPU. - Very fast but Very small.	
	<u>② Cache Memory:</u> - Stores copies of the data from the most frequently used main memory locations. - Improves substantially the effective memory access time in a computer system. - Bridge the speed difference between Registers & Primary Memory.	

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	<u>③ Virtual Memory.</u>	
	- Allocation of hard disk space to help RAM. - Not a physical device, but an imaginary memory area supported by Operating Systems. - If a Computer lacks the RAM needed to run a program or operation, Windows OS moves data from RAM to space (in the hard disk) called a Paging file. - Program/Operation can be completed by combining Computer's RAM and Paging file.	
	<u>④ Virtual/Memory Secondary Memory.</u> - Available in bigger size to store programs and data. - Accessible by the CPU only through input/output channels. - CPU then transmits desired data using intermediate area in Primary Storage. - eg. USB Pen Drives, Floppy Drive, Hard drive. - Non volatile. - Greater Capacity. - Quick Economy. - Slow speed. - portability.	

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	<u>D. Output Devices.</u>	
	<u>① Computer Monitors.</u> a) Cathode-Ray Tube: - Vacuum tube that uses an electron gun to emit a beam of electron that illuminates phosphors on a screen as the beam sweeps across the screen repeatedly. b) Liquid Crystal Display: - a low powered display technology used in laptop. - rod-shaped crystal molecules change their orientation when electrical current flow through them.	
	<u>② Printer:</u> • Laser Printer: Forms image using electrostatic process like photo copier. • Inkjet Printer: Makes images by forcing ink droplets through nozzles. • Plotter: Uses computer-directed pens for creating high quality images.	

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Layer 5: Network Links

Meaning

- Computer network is a collection of computers & other hardware
- inter-connected by communication channels
- allows sharing of resources & information
- Used to exchange data among different computers and also share resources like CPU, I/O devices, storage, etc.
- Each computer in a network is called a Node.

Types of Computer Network

Connection oriented

- Connection is first established & then data is exchanged.
- eg: Telephone Networks.

Connectionless Networks

- No prior connection made before data is exchanged.
- Data being exchanged has complete context information of Recipient.
- eg: Postal Networks.

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C. Some key terms in Networks

- Routing:** Process of deciding communication of data from source to destination.
- Bandwidth:** Refers to the amount of data which can be sent across network in a given time.
- Resilience:** Ability of a Network to recover from any kind of communication failure, loss of data.
- Contention:** Refers to the situation where there is a conflict for some common resource.
eg: when two or more computers try to communicate at same time.

Benefits of Networks

- Resource Sharing
- Computational Power
- Reliability
- User Communication
- Central Pooling of Data

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5. COMPUTING TECHNOLOGIES

Meaning

- Any goal oriented activity requiring, benefiting from computer.

- OR creating computer.

Computing includes

- designing & building hardware & software systems.
- doing scientific studies using computer.
- making computer systems behave intelligently
- finding & gathering information for any particular purpose.

Sub-disciplines of Computing

- Computer Science**
 - Systematic study of the feasibility, structure, representation, data that underlie acquisition, representation, processing, storage, communication and access to information.
 - Such information maybe encoded in bits & bytes.

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2. Computer Engineering

- Integrates various aspects of Electrical Engineering & Computer Science required to develop Computer Hardware & Software.
- It involves hardware & software aspects of computing from design of individual micro processors, beyond computers to circuit design.
- Area focusses on how Computer system work as a holistic system.

3. Information System

- Study of hardware & software that are used to collect, process, store, & distribute data.
- Purpose of any IS is to support operations, management & decision making.

4. Information Technology

- Study, design, development, application, implementation & management of information systems.
- Include Network Administration, planning & maintaining an Entity's IT lifecycle.

IT refers to application of computer & communication to store, retrieve, transmit data in for processing of information in: unprocessed.

Software Engineering

Refers to applications of a systematic, disciplined, quantifiable approach to the design, development, operation & maintenance of software & study of these approaches.

Application of Engineering to Software.

A server can either be:-

Hardware :- Dedicated to run one or more services (as a host) to serve the needs of the user of other computer on a network.

Client-Server :- A computer program architecture running to serve the computational task/requests of other programs or applications like clients.

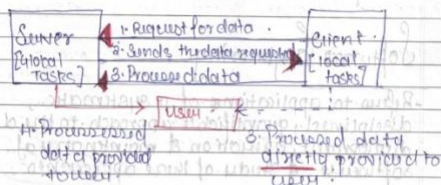
Multiprocessing Operating system :- A program that manages hardware.

Types of Servers

1. **Network Server** :- manages network traffic.
2. **Database Server** :- process database queries.
3. **Application Server** :- handles all application operations between clients.
4. **File Server** :- Computer & storage device dedicated to storing files.
5. **Print Server** :- Manages one or more printers.
6. **Mail Server** :- Servers mail & store mail over corporate networks.
7. **Web Server** :- Computers that deliver web page.

Client Server Technology

Client Server Model



Server Concept

- Any computer system that provides some sort of service.
- identified on the basis of function.
- not on the size of the computer system.
- they perform no other tasks besides their server tasks.

Relationship between Hardware & Software

- Computer is based on fixed hardware platform. Capable of executing various instructions.
- Programs are not embedded in the hardware.
- Programs code is stored and manipulated in the computer memory, just like data. Known as **Software**.
- Since differently hardware, it is loaded with a different software program.
- CPU is incapable of executing instructions.

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MACHINE CYCLE

Fetch → Decode → Execute → Store
(Instruction) (what to be done) (How to do it)

Control unit does the 'Fetch' and 'Decode' activity and explains ALU. ALU Does the 'Execute' and results are stored in Register.

Instructions

- Whatever we want a computer to do has to be broken down into instructions which have to be explained in Machine language to the Hardware.

- Set of instructions a computer is capable of following are called Instruction Set.

eg:-

- ① Load.
- ② Store.
- ③ Add.
- ④ Compare.
- ⑤ Branch.

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COMPUTER ARCHITECTURE

Computer Architecture is a conceptual design & fundamental operational structure of a computer system and interface between hardware & its software.

Three sub-categories

- ① Instruction Set Architecture.
- ② Micro Architecture.
- ③ Hardware & System Design.

1. **Instruction Set Architecture (ISA)**
- Related to programming of a computer.
- How the computer understands what each element in its basic language means.
- What instructions are to be carried out in what order.

- Two types CISC & RISC.

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Complex Instruction Set Architecture vs Reduced Instruction Set Architecture

1. Large, complex instruction set vs Small & limited number of instructions.
2. Complex addressing modes vs Simple addressing modes.
3. Variable length instructions vs Uniform fixed length instructions.
4. Consume more power vs Consume less power.

MICRO ARCHITECTURE

- Description of how ISA does it what it does.

- Similar to standard operating procedures relating to workflow & design of Assembly Area in a factory.

- Also known as Computer Organization.

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System Design / Hardware Design

It includes all other Hardware components, some of these are:

- ① System Interconnects
 - a) Computer Bus - communication system that transfers data between components of inside a computer.
- ② Memory Controllers - Digital circuit which manages the flow of data going to & from the main memory.
- ③ CPU off-load Mechanisms - Allows certain hardware sub-systems within the computer to access system memory.
- ④ Other Aspects:
 - ① Multiprocessing
 - ② Hardware Virtualization



Navi Mumbai Branch of WIRC of ICAI

Committee Members

Chairman : CA. Sanjay Nikam

Vice Chairperson: CA. (Dr) Minaxi Rachchh

Secretary: CA. Jaywant Tandel

Treasurer: CA. Ananth Ram Rao

Immediate Past Chairman: CA. Manoj Pandey

Members: CA. Suresh America

CA. Vinod Nair

CA. Priti Pokarna