



# E-NEWSLETTER

**Edition September 2025**

**JODHPUR BRANCH (CIRC)**

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# CHAIRMAN MESSAGE



CA. HEMANT LOHIYA

Dear Professional Colleagues,

It gives me immense pleasure to share that the month of August has begun with enriching professional activities at our branch.

On 2nd August 2025, we successfully organized a CPE Seminar on Financial Reporting for Non-Corporate Entities – Improving Audit Quality. The session was graced by the presence of CA Kartik Jindal, a well-known personality in the field, who provided deep insights and practical guidance to strengthen audit practices and reporting standards.

Further, on 8th August 2025, our members benefitted from a Seminar on Income Tax Audit conducted by CA Ravi Jajoo, wherein the complexities and practical aspects of reporting requirements were discussed in detail. On the same day, we also organized a session on ZED Certificate Procedure for MSME Businesses, delivered by Shri Giriraj Gaur, which proved highly relevant and valuable for practitioners advising MSME clients.

Alongside professional development initiatives, our branch celebrated the Independence Day with great pride and patriotic fervor at the branch premises. The program began with the Flag Hoisting Ceremony, followed by patriotic songs and enthusiastic participation from members and students. This year carried a special significance as, after many years, the Income Tax Department extended an invitation to the Branch Chairman to address the audience during their Independence Day program. This was indeed a proud moment of recognition and honour for the entire CA fraternity of our branch.

Adding to the month's highlights, the Managing Committee of our branch attended the AI Summit hosted by Jaipur Branch on 22nd & 23rd August 2025 at Birla Auditorium. The summit focused on the transformative role of Artificial Intelligence in the accounting profession and offered deep insights into the future of technology-driven practice. It was an excellent platform to connect, learn, and bring back valuable knowledge for the benefit of our members.

The enthusiastic participation of members in professional seminars, national celebrations, and regional events reflects our collective commitment to continuous learning, professional excellence, and nation-building.

# CHAIRMAN MESSAGE



CA. HEMANT LOHIYA

Congratulations to our Champions!

In the CIRC Indoor Tournaments 2025 held at Udaipur from 15th to 17th August 2025, our Jodhpur Branch members brought laurels with their outstanding performances:

CA Himanshu Malviya – Winner, Table Tennis Singles

CA Himanshu Malviya & CA Devesh Malviya\* – Winners, Table Tennis Doubles

CA Chavi Bhootra & CA Rakshita – Runners-up, Badminton Women's Doubles

We are proud of their dedication, sportsmanship, and remarkable achievements.

Team Jodhpur Branch wishes them many more victories ahead!

I sincerely thank all the eminent speakers for sharing their expertise and all members and students for their active involvement, which makes every initiative a success. With your constant support, we will continue to bring more such impactful programs and memorable occasions in the coming days.

# SECRETARY MESSAGE



CA. VIKAS BHOTRA

Dear Professional Colleagues,

It gives me immense pleasure to present before you the September edition of our Branch Newsletter. Each edition is not just a compilation of updates and events, but also a reflection of the dedication, growth, and collective spirit of our Jodhpur Branch. The month of September holds special significance for us as it marks the celebration of Teachers' Day, reminding us of the timeless value of knowledge, mentorship, and guidance. As professionals, continuous learning and ethical responsibility remain our strongest pillars, and this edition brings together insights and updates to keep us aligned with that spirit.

September is also synonymous with the audit season, a time when our professional responsibilities are at their peak. This period reminds us of the trust reposed in Chartered Accountants as guardians of transparency and accountability. While deadlines are demanding, let us continue to ensure the highest standards of diligence, integrity, and independence in our audit engagements. Adhering to professional standards and quality reviews not only strengthens the credibility of financial reporting but also enhances the reputation of our entire fraternity.

Over the past month, our Branch has actively organized programs, seminars, and initiatives aimed at empowering members and students alike. These events have witnessed enthusiastic participation, and I extend my heartfelt gratitude to all resource persons, volunteers, and participants for making them successful.

Let us also embrace the values of unity, celebration, and renewed energy in our professional journeys. I invite each of you to actively engage with the upcoming activities of the Branch and continue contributing to the collective progress of our fraternity.

I take this opportunity to thank our Chairman, Managing Committee, past leaders, and the entire team of Jodhpur Branch for their constant support. Together, we shall keep striving to make our Branch vibrant, progressive, and a true center of excellence.

Wishing you and your families good health, prosperity, and success always.

# Objectivity and Independence for Professional Accountants in Audit and Consulting: A 360° Practitioner's Treatise.

**Author: Rahul Sharma, FCA, MBA (Fin), LLB, CAIIB**

## **Preface**

This treatise evaluates the primacy of objectivity and independence for professional accountants performing statutory, internal, concurrent, management, and operational audits, and extends the discussion to professional consulting engagements. The intended readers are qualified chartered accountants who seek a practitioner's synthesis of standards, governance expectations, and field-tested techniques. The paper blends standard references (e.g., SA 200, SA 220, SA 230, SA 240, SA 315, SA 330, SA 500, SA 600, SA 700/705/706, SA 720) and the ICAI Code of Ethics (Revised) with corporate case studies, real-life incidents, and numerical illustrations, to explain how independence is safeguarded in complex and sometimes adversarial environments.

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## 1. Conceptual Foundations: Objectivity vs. Independence

Objectivity is a mental attitude of impartiality and intellectual honesty. Independence is the state of being free from circumstances that could compromise objectivity. Independence has two limbs: (a) independence of mind (the ability to form an opinion without bias), and (b) independence in appearance (avoidance of situations that a reasonable third party would perceive as compromising). The ICAI Code of Ethics articulates these in the framework of threats (self-interest, self-review, advocacy, familiarity, and intimidation) and safeguards (professional standards, governance structures, quality control, and disclosures). In auditing, independence is not merely a compliance formality; it is the backbone of audit quality, investor confidence, and auditability of management assertions.

## 2. Sources of Threats and Safeguards

Common threats recur across audit and advisory roles:

- Self-interest threat: undue fee dependence, bonus tied to client retention, gifts or hospitality.
- Self-review threat: providing non-assurance services that feed into the audit, or auditing one's own work.
- Advocacy threat: promoting the client's position (e.g., tax litigation) to an extent that objectivity is impaired.
- Familiarity threat: long association with client personnel, employment or family relationships, or ease with routines that dull scepticism.
- Intimidation threat: coercion by dominant promoters, threats of replacement, or pressure close to reporting deadlines.

Safeguards include: governance oversight by an independent Audit Committee; engagement quality reviews (EQCR); rotation and cooling-off; prohibition or restriction of certain non-audit services; partner and staff independence confirmations; fee caps or diversification; and transparent communication of threats and safeguards to Those Charged with Governance (TCWG).

## 3. Statutory Audit Independence — Expectations, Pitfalls, and Practice Aids

Statutory audits express an opinion on financial statements prepared under an applicable framework. Standards such as SA 200 (Overall Objectives of the Independent Auditor) and SA 220 (Quality Control for an Audit of Financial Statements) anchor independence to professional scepticism and quality control. Key expectations include: partner rotation where mandated; EQCR for listed or high-public-interest entities; prohibition of management decisions by the auditor; and transparent reporting under SA 700/705/706. Pitfalls often arise in ancillary services (e.g., systems implementation, bookkeeping, or valuation) that create self-review threats, and in fee models that tie remuneration to outcomes.

Practice

Aids:

- Pre-engagement independence checklist (ownership, loans, close relationships, non-audit services, prior employment).
- Materiality and performance materiality policies that are not influenced by management expectations.
- Partner-level review of significant judgements (impairment, ECL under IFRS 9/Ind AS 109, revenue recognition under Ind AS 115, and going concern under SA 570).
- Disclosures of non-audit services and fees to the Audit Committee; refusal of services that impair independence.
- Audit documentation that evidences scepticism (contradictory evidence logged; consultations recorded).

#### **4. Internal Audit Independence — Functional Autonomy and Objectivity in Assurance**

Internal audit operates within the entity yet must remain objectively independent from management whose processes it evaluates. Functional reporting to the Audit Committee, unfettered access to records, and budgetary autonomy are practical safeguards. Internal auditors must avoid assuming operational responsibilities that could later be reviewed by the same team (self-review threat). When internal audit output is used by the statutory auditor (SA 610 considerations), the external auditor evaluates internal audit's objectivity, competence, and systematic and disciplined approach before placing reliance.

#### **5. Concurrent Audit Independence — Real-Time Controls in Banking and Financial Services**

Concurrent audit, especially in banks and NBFCs, is a near real-time examination of transactions to enforce controls in areas such as advances, treasury, trade finance, and operations. Since the engagement is continuous and on-site, threats of familiarity and intimidation can be acute. Independence is protected by appointment and removal through a central authority, periodic rotation across branches, restriction on acceptance of gifts, and escalation protocols directly to controlling offices and the Audit Committee. Testing should remain risk-based and not devolve into 'limited' transaction ticking driven by local pressures.

#### **6. Management Audit Independence — Evaluating Performance without Bias**

Management audit questions the efficiency of planning, organising, staffing, directing, and controlling. The auditor's independence is vital because findings often challenge entrenched managerial practices. Engagement terms must clarify that recommendations are advisory; implementation responsibility rests with management. Where a firm performs both management audit and statutory audit for different subsidiaries within a group, strong safeguards (separate teams, independent leadership, and EQCR) are required to avoid cross-pollination of bias.

## **7. Operational Audit Independence — Efficiency, Cost, and Process Assurance**

Operational audits test whether resources are acquired economically, used efficiently, and protected effectively. Objectivity ensures that cost-saving recommendations are free from vendor influence and that reported benefits are realistic and verifiable. Where operational auditors also design KPIs or process maps, the scope must avoid taking decisions or owning outcomes. Where unavoidable, a subsequent review should be by a different team or independent firm.

## **8. Independence for Professional Consultants — Advisory Without Compromise**

Consultants guide strategic, financial, technology, and risk decisions. Independence here is often voluntary rather than mandatory. However, ethical consulting requires disclosure of conflicts, refusal to accept contingent fees linked to product sales, and distancing from vendor relationships that could impair objective advice. Consultants must also avoid designing and assessing the same controls without adequate safeguards, especially when their deliverables influence external assurance.

## **9. Corporate Case Studies and Real-Life Examples**

**Case Study 1 — Statutory Audit: Revenue Cut-off and Channel Stuffing**  
A listed consumer goods company recorded ₹120 crore of dispatches on 30–31 March to distributors who had not confirmed purchase orders. The statutory auditor, facing pressure to ‘close’ within timelines, was urged to rely on management representations. Independence prevailed: the audit team independently re-performed cut-off tests, reconciled post-year-end returns, and obtained distributor confirmations. Result: ₹95 crore reversal, EPS decreased by ₹2.10, avoiding a misleading dividend declaration.

**Case Study 2 — Internal Audit: NPA Recognition at a Mid-Sized Bank**  
Internal audit observed that several term loans were upgraded to ‘standard’ based on cheque deposits made on the 89th and 179th day to escape NPA status. By maintaining objectivity, IA flagged evergreening indicators, escalated to the Audit Committee, and recommended system-based NPA triggers. Subsequent RBI inspection concurred, saving ₹48 crore in potential provisioning shortfall and reputational risk.

**Case Study 3 — Concurrent Audit: Trade Finance Red Flags**  
At a metropolitan branch, concurrent audit identified repeated inward remittances followed by immediate outward remittances to related parties abroad, lacking underlying shipment evidence. Independence enabled reporting despite relationship pressure. The bank temporarily froze limits, sought enhanced documentation, and referred the account for forensic review, containing potential AML breaches.

Case Study 4 — Management Audit: Overstated Capacity Utilisation in a Steel Plant  
A management audit detected that 83% 'utilisation' included reprocessing of rejects counted twice. Unbiased recalibration showed true utilisation at 68%. Recommendations to optimise changeover schedules and scrap handling improved EBITDA margin by 140 bps over two quarters.

Case Study 5 — Operational Audit: Telecom Network Opex  
Operational audit revealed vendor-managed spares charged as 'urgent replacements' were actually routine. Renegotiated SLAs and better spares visibility reduced network downtime penalties by 22% and annual opex by ₹37 crore.

Case Study 6 — Consulting Independence: ERP Selection  
A consulting team shortlisted an ERP while maintaining a strict conflict-of-interest register. Despite a vendor offering marketing funds, the team declined and adopted a scorecard-based evaluation (functionality 45%, TCO 25%, vendor viability 15%, scalability 10%, references 5%). The final choice achieved 18-month payback and 12% inventory reduction without hidden dependencies.

## 10. Numerical Illustrations — Materiality, Sampling, Provisioning, and Fee Dependence

Illustration A — Materiality and Performance Materiality (Statutory Audit)  
Entity revenue: ₹1,200 crore; PBT: ₹60 crore; Net assets: ₹400 crore. Benchmarks considered: 5% of PBT (₹3.0 crore), 1% of revenue (₹12.0 crore), or 1% of net assets (₹4.0 crore). Given earnings volatility, the auditor selects ₹4.0 crore as overall materiality, with performance materiality at 70% i.e., ₹2.8 crore. Independence prevents management pressure to lift materiality to ₹6.0 crore merely to pass a proposed impairment of ₹5.1 crore. Result: impairment tested and recognised at ₹4.7 crore.

Illustration B — Sampling and Tolerable Error (Inventory)  
Population: 48,000 SKUs; Book value: ₹300 crore. Tolerable misstatement: ₹2.8 crore (from performance materiality). Using monetary unit sampling, the sample covers ₹90 crore of book value. Detected misstatement in sample: ₹85 lakh. Projected error (ratio method): (₹85 lakh / ₹90 crore) × ₹300 crore = ₹2.83 crore. Since projected error exceeds tolerable misstatement, independence requires proposing adjustment and expanding tests. Management agrees to record ₹2.35 crore adjustment; residual risk addressed via additional procedures on slow-moving SKUs.

Illustration C — Banking Provisioning (Concurrent/Internal Audit)  
Borrower A: Cash Credit limit ₹50 crore; Stock statements inflated by 25%. Drawing Power (DP) should be computed at lower of (eligible stock × margin) and sanctioned limit. Reported stock: ₹60 crore; eligible margin: 25%. True stock (after deflation): ₹48 crore. Eligible DP = ₹48 crore × (1 - 0.25) = ₹36 crore. Outstanding is ₹44 crore → Excess drawing ₹8 crore. As

per policy, classify SMA-1 if >30 days and insist on partial recovery; additional provision impact estimated at ₹1.2 crore. Independence ensured the finding was escalated despite borrower's stature.

**Illustration D — Fee Dependence and Safeguards**  
 A firm's top client contributes ₹1.9 crore out of total firm revenue of ₹12 crore (15.8%). Policy threshold is 15%. Safeguards instituted: partner rotation, EQCR by an external reviewer, and a standing rule that any fee-linked contingency proposals be vetted by the Ethics Partner. The firm also pursues diversification to bring the single-client share below 10% over two years.

## 11. Documentation, Communication with TCWG, and Reporting

Independence must be visible in the audit file. SA 230 requires sufficient and appropriate documentation to enable an experienced auditor to understand the work performed, evidence obtained, and significant matters. Communications with TCWG include: (i) threats identified and safeguards applied, (ii) scope limitations resisted, (iii) disagreements with management, and (iv) independence confirmations. Reporting under SA 700/705/706 should transparently explain Basis for Opinion, Key Audit Matters (KAMs), and any modified opinions. For internal and operational audits, reports should state scope, limitations, rating of findings, management responses, and follow-up procedures.

## 12. Practical Checklists and Independence Declarations

**Checklist A — Pre-Engagement Independence**

- 1) Confirm no prohibited financial interests in the client by partners, spouses, or dependent family.
- 2) Confirm no loans or guarantees from/to the client other than permitted in ordinary course.
- 3) Evaluate non-audit services: bookkeeping, design/implementation of IT, valuation, internal audit outsourcing — restrict as applicable.
- 4) Consider partner rotation and cooling-off requirements.
- 5) Obtain independence confirmations from engagement team and network firms.
- 6) Assess fee dependence and contingency.
- 7) Document threats and safeguards; communicate to TCWG.

**Checklist B — During the Engagement**

- 1) Maintain a conflicts register; update for new relationships.
- 2) Route all hospitality and gifts through a central log; decline above de minimis limits.
- 3) Require consultation on contentious judgments; seek EQCR sign-off where mandated.
- 4) If scope limitations arise, escalate to TCWG; consider modification or withdrawal.
- 5) Rotate staff in long-running engagements; introduce 'fresh eyes' reviews.

**Checklist C — Post-Engagement**

- 1) Prohibit employment discussions with client personnel until cooling-off period lapses.

- 2) Review management's use of the auditor's name in offering documents; ensure consent and context.
- 3) Archive independence documentation; capture lessons learned for the Quality Management System (QMS).

### **13. Conclusion — A Non-Negotiable Ethic**

Independence is not only a regulatory requirement; it is the profession's covenant with the public. For statutory, internal, concurrent, management, and operational auditors, as well as consultants, independence sustains credibility and value. The practitioner's challenge is to operationalise independence through governance, methodology, and daily behaviour: saying 'no' when needed, documenting scepticism, and communicating forthrightly with TCWG. In an environment of heightened expectations and rapid regulatory evolution, firms that invest in independence systems will deliver superior assurance and advisory outcomes — ethically and sustainably.

### **Appendix — Extended Examples, Templates, and Elaboration**

A1. Independence Threat Mapping by Engagement Type

- Statutory Audit: self-review (non-audit services), fee dependence, long association with CFO.

- Internal Audit: role creep into process ownership, pressure from operations to pre-clear exceptions.

- Concurrent Audit: hospitality from branch vendors, familiarity with branch staff, replacement threats.

- Management/Operational Audit: joint KPIs with management, success fees.

- Consulting: reseller commissions, referral fees, white-labeled products.

A2. Sample Independence Declaration (Team Member)

"I, [Name], declare that I hold no direct or indirect financial interest in [Client], have no loans or guarantees from/to the client, and will promptly disclose any potential conflict that may arise. I confirm I have read the firm's independence policy and agree to comply with it."

A3. KAM Examples Reflecting Independence and Scepticism (Statutory Audit)

- Impairment of CGUs in a cyclical industry — challenged cash flow forecasts, discount rates, and sensitivity analyses.

- Revenue recognition in multi-element contracts — assessed allocation and transfer-of-control criteria.

- ECL modelling under Ind AS 109 — independently validated PD/LGD/EAD assumptions and overlays.

A4. Internal Audit Reporting Template with Objectivity Markers

- Each finding carries (a) Risk Rating, (b) Root Cause, (c) Quantification, (d) Management Response, (e) Auditor's Rejoinder, (f) Follow-up date.

- Objectivity marker: the report states evidence, not conjecture; cites policy/standard; quantifies impact.

A5. Consulting Proposal Clause on Independence

- “The Firm does not receive any commission, referral fee, or other consideration from software or hardware vendors. Any future conflict shall be declared in writing prior to commencement, failing which the Client may terminate without penalty.”

A6. Numerical Sensitivity — Going Concern Stress Test

Base case: EBITDA ₹180 crore; interest ₹130 crore; principal due next 12 months ₹220 crore; cash ₹60 crore; undrawn lines ₹40 crore. DSCR (pre-principal) = 1.38. Stress: EBITDA down 20% → ₹144 crore; interest +50 bps → ₹138 crore; DSCR = 1.04. Independent judgement recommends Emphasis of Matter on refinancing risk and tightened covenant monitoring.

## Supplement — Deep-Dive Elaboration on Selected Standards and Governance Interfaces

SA 200 and SA 220 emphasise professional scepticism and quality management at the engagement level. The practical expression is a culture that rewards questioning, permits escalation without retaliation, and recognises that audit evidence includes contradictory indicators that must be explored. SA 240 requires the auditor to maintain an alert mind for fraud; independence is what allows the auditor to resist rationalisation pressures when red flags appear. SA 315/330 tie risk assessment to responsive procedures; independence ensures that responses are risk-proportionate rather than convenience-driven. SA 600 addresses use of component auditors; the group auditor’s independence includes assessing component auditors’ independence. SA 700/705/706 guide reporting; transparent modifications are a hallmark of genuine independence when scope limitations or pervasive misstatements exist. SA 570 (Going Concern) often tests independence most severely; the auditor must be willing to issue MURGC or adverse opinions despite commercial discomfort.

Governance Interfaces: The Audit Committee is the primary counterparty for independence matters — approving audit and non-audit services, fees, and scope; resolving disagreements; and overseeing rotation. For banks and NBFCs, concurrent audit independence is reinforced by centralised empanelment and allocation, avoiding local influence. For internal auditors, a direct reporting line to the Committee and periodic in-camera sessions protect objectivity. Consultants should present a Conflicts of Interest Statement at kick-off and include it in every deliverable.

# GLIMPSES OF EVENT



## SEMINAR ON FINANCIAL REPORTING FOR NON-CORPORATE ENTITIES – IMPROVING AUDIT QUALITY 02.08.2025



## SEMINAR ON INCOME TAX AUDIT 08.08.2025



# GLIMPSES OF EVENT



## ZED CERTIFICATE PROCEDURE FOR MSME BUSINESSES

08.08.2025



## INDEPENDENCE DAY

15.08.2025



# GLIMPSES OF EVENT



## INDEPENDENCE DAY AT INCOME TAX

15.08.2025



## CIRC INDOOR SPORTS

15.08.2025



# GLIMPSES OF EVENT



## AI SUMMIT HOSTED BY JAIPUR BRANCH 22.08.2025



**दैनिक नवज्योति**

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**दो दिवसीय एआई. इनोवेशन समिट में लिया भाग**

नवज्योति/जोधपुर। सीआईआरसी की जोधपुर शाखा की प्रबंध समिति के सदस्यों ने जयपुर में आयोजित दो दिवसीय ए.आई. इनोवेशन समिट में सहभाग किया। जोधपुर शाखा अध्यक्ष सीए. हेमन्त लोहिया ने बताया, कार्यक्रम का उद्घाटन मुख्यमंत्री भजनलाल शर्मा तथा खेल एवं युवा मंत्री राजवर्धन सिंह राठी ने किया। दोनों ने आर्टिफिशियल इंटेलिजेंस को समय की मांग बताते हुए कहा, आने वाले समय में इसके माध्यम से अनेक नवाचार एवं अवसर खुलेंगे, जिनका लाभ चार्टर्ड अकाउंटेंट्स एवं प्रैक्टिस कर रहे मैम्बर्स को मिलेगा। सीआईआरसी चेयरमैन (सिकासा) सीए. धवल कोठारी ने कहा, यह सम्मेलन जेएआई, ऑटोमेशन, एथिकल ए.आई. जैसे विषयों पर इंटरएक्टिव पैनल्स एवं डेमो प्रस्तुतियों से भरपूर रहा। इसमें नई तकनीकों को प्रदर्शित किया जा भविष्य के लिए चार्टर्ड अकाउंटेंट्स की प्रैक्टिस को और अधिक आधुनिक एवं प्रभावी बनाएंगे। जोधपुर शाखा सचिव सीए. विकास भूतड़ा ने कहा, यह समिट राजस्थान भर की फर्मस एवं प्रेक्टिशनर्स के लिए उपयोगी साबित होगी। इसमें बताया एडवॉन्स ए.आई. टूल्स जैसे अटो-रिक्विजिटेशन व स्मार्ट रिपोर्टिंग में नए लुटियों को कम कर दक्षता बढ़ाएंगे।



जोधपुर 25-08-2025

**टेबल टेनिस में हिमांशु जीते**

सिटी रिपोर्टर. सीआईआरसी रीजन की ओर से जयपुर में तीन दिवसीय इनडोर स्पोर्ट्स टूर्नामेंट आयोजित किया गया। जोधपुर शाखा अध्यक्ष सीए. हेमन्त लोहिया ने बताया कि टेबल टेनिस पुरुष सिंगल्स में हिमांशु मालवीया विजेता रहे और डबल्स में हिमांशु मालवीया व देवेश मालवीया की जोड़ी ने जीत दर्ज की। बैडमिंटन महिला डबल्स में छवि भूतड़ा एवं रश्मिता मेहता की जोड़ी उपविजेता रही। बैडमिंटन पुरुष सिंगल्स में रजनीश सिंघवी व रितेश भूतड़ा, पुरुष डबल्स में टीम अनिल भसाली एवं अमित कर्णावत, रजनीश सिंघवी एवं रितेश भूतड़ा ने हिस्सा लिया। महिला सिंगल्स में रश्मिता मेहता, महिला डबल्स में रश्मिता एवं छवि भूतड़ा ने भी अपनी प्रतिभा दिखाई।

**गैर-कॉरपोरेट संस्थाओं की वित्तीय रिपोर्टिंग ऑडिट गुणवत्ता में सुधार पर सेमिनार**

**ऑडिट प्रक्रिया को मजबूत और सुव्यवस्थित बनाने पर जोर**



कार्यक्रम में संबोधित करते बक्ला।

पत्रिका न्यूज नेटवर्क patrika.com

जोधपुर। इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (सीआईआरसी) की जोधपुर शाखा (सीआईआरसी) की ओर से गैर-कॉरपोरेट संस्थाओं की वित्तीय रिपोर्टिंग ऑडिट गुणवत्ता में सुधार पर जागरूकता कार्यक्रम सेंटर फॉर ऑडिट क्वालिटी निदेशालय के सहयोग से आयोजित किया गया।

साझेदारी फर्मों, ट्रस्ट्स और गैर लाभकारी संगठनों की ऑडिट गुणवत्ता को नए मानकों के अनुरूप बेहतर बनाना था। कार्यक्रम की अध्यक्षता करते हुए जोधपुर ब्रांच के अध्यक्ष सीए. हेमन्त लोहिया बतया कि सीए सदस्यों के तकनीकी ज्ञान को अद्यतन रखने और पेशेवर गुणवत्ता में सुधार के लिए इस प्रकार के सेमिनार अत्यंत महत्वपूर्ण हैं। मुख्य सत्र बक्ला सीए कार्तिक जिंदल ने जिंदल ने संबोधित करते हुए कहा कि आज के समय में पारदर्शिता और

कॉरपोरेट इकाइयों की ऑडिट प्रक्रिया को मजबूत और सुव्यवस्थित बनाने पर जोर दिया जा रहा है। कार्यक्रम का संचालन जोधपुर ब्रांच के उपाध्यक्ष सीए. महिपाल लड्डा ने किया। अध्यक्ष सीए. विकास कोठारी ने कहा कि चार्टर्ड अकाउंटेंट्स को मजबूत करने के लिए निदेशालय, समयबद्ध रिपोर्टिंग और जोड़ियम-आधारित ऑडिट योजना जैसे प्रक्रियाएं अपनाने में निरंतर प्रयास किए जा रहे हैं, चाहे वह छोटे या मध्यम दर्जे के संस्थाएं हैं अथवा न हों।

**ब्रीफ न्यूज**

**इनकम टैक्स ऑडिट पर सेमिनार का आयोजन**



जोधपुर @ पत्रिका. द इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया की जोधपुर शाखा (सीआईआरसी) की ओर से इनकम टैक्स ऑडिट एवं जेड सर्टिफिकेट प्रक्रिया विषय पर सेमिनार आयोजित किया गया। कार्यक्रम का संचालन शाखा कोषाध्यक्ष सीए. पंकज राठी ने किया। शाखा अध्यक्ष सीए. हेमन्त लोहिया ने बताया कि इस सेमिनार में सीए. रवि जाजू ने इनकम टैक्स

ऑडिट पर तथा गिरिराज गौड़ ने जेड सर्टिफिकेट प्रक्रिया पर विस्तृत स: लिए। सीए. धवल कोठारी ने कहा कि यह सत्र सीए. मैम्बर्स को इन दोनों महत्वपूर्ण विषयों पर व्यावहारिक मार्गदर्शन, स्पष्टता और अनुपालन की समझ प्रदान करेगा। कार्यक्रम में जोधपुर शाखा के उपाध्यक्ष सीए. महिपाल लड्डा, कार्यकारिण सदस्य सीए. मनीष राठी सहित क सदस्य उपस्थित रहे।

**दैनिक नवज्योति**

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**गैर-कॉरपोरेट संस्थाओं की वित्तीय रिपोर्टिंग में पारदर्शिता और ऑडिट गुणवत्ता बढ़ाने पर जोधपुर ब्रांच में सेमिनार आयोजित**

**गैर कॉरपोरेट इकाइयों की ऑडिट प्रक्रिया को मजबूत बनाने पर दिया जा रहा जोर: सीए. जिंदल**

नवज्योति/जोधपुर। इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया (सीआईआरसी) की जोधपुर शाखा (सीआईआरसी) द्वारा गैर-कॉरपोरेट संस्थाओं की वित्तीय रिपोर्टिंग-ऑडिट गुणवत्ता में सुधार विषय पर एक जागरूकता कार्यक्रम का आयोजन सेंटर फॉर ऑडिट क्वालिटी निदेशालय के सह-भाग से किया गया।

**RGHS सभी इलाज निःशुल्क**  
विनायका अस्पताल  
गोसा धवन के शासन, उमाद हॉस्पिटल के पास जोधपुर, सम्पर्क : 94685-69933  
DN-JOD 362754

लिए इस प्रकार के सेमिनार अत्यंत महत्वपूर्ण हैं। मुख्य सत्र बक्ला सीए. कार्तिक जिंदल ने कहा कि आज के समय में पारदर्शिता और जवाबदेही बढ़ाने के लिए गैर-कॉरपोरेट इकाइयों की ऑडिट प्रक्रिया को मजबूत और सुव्यवस्थित बनाने पर जोर दिया जा रहा है। उन्होंने कहा कि मजबूत वित्तीय रिपोर्टिंग विषयसंबंधी ऑडिट सुनिश्चित करने, क्लिआरन्स का भरोसा बढ़ाने और नियामक अनुकूलता के लिए आवश्यक है। कार्यक्रम का संचालन जोधपुर ब्रांच के उपाध्यक्ष सीए. महिपाल लड्डा ने किया। सिकासा अध्यक्ष सीए. धवल कोठारी ने कहा कि चार्टर्ड अकाउंटेंट्स को मानकीकृत दस्तावेजीकरण, समयबद्ध रिपोर्टिंग



और जोड़ियम-आधारित ऑडिट योजना जैसे प्रक्रियाएं अपनाने के लिए प्रेरित किया जा रहा है, चाहे वह छोटे या मध्यम दर्जे की संस्थाएं ही क्यों न हों। इस अवसर पर

जोधपुर ब्रांच सचिव सीए. विकास भूतड़ा, जोधपुर विकास अध्यक्ष सीए. राहुल कालानी एवं कार्यसमिति सदस्य सीए. मनीष राठी, सीए. आशीष फोफलिवा भी उपस्थित रहे।

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