The Institute of Chartered Accountants of Pakistan

CA PAKISTAN

www.icap.org.pk Volume 38 Issue 10 | October 2015

Newsletter

Governance, Transparency and Service to Members and Students

contents

meets & events

CAWF's Session on Women's Attire at Workplace

Adil Moosajee sharing his ideas on attire for professional women

The Institute of Chartered Accountants of Pakistan (ICAP) Chartered Accountants Women's Forum (CAWF) held its regular quarterly session with the theme **Workplace Attire – A Women's Nightmare!** on October 3, 2015 at ICAP House, Karachi.

The event started with a short discussion by Huma Pasha, chairperson CAWF on Fortune's Most Powerful Women 2015. The first guest speaker was Adil Moosajee, owner of Ego. Adil hails from the Moosajee family that owns the retail brand that is synonymous with quality menswear and suiting. However, he wanted to do something different and now owns the successful brand, Ego. He also owns The East End, a restaurant in Clifton, and is director at Moosajees.

Saadia Naveed, COO English Biscuit Manufacturers (EBM) was the second guest speaker. She has been associated with EBM since 1991 and has been awarded the Wonder Women Award 2012 for her outstanding accomplishments and leadership in the field of Business Entrepreneur while at EBM by National Hero Foundation, an NGO.

While Adil was casual and shared useful tips on what women should wear at workplace, Saadia explained the do's and don't's of dress code for professional women.

The most exciting part of the event was the Best Dressed Award for the participants, which was won by Sonam Devi, trainee at Deloitte Yousuf Adil.

Sonam Devi, winner of the Best Dressed Award, with CAWF Committee Members

The winner was shortlisted by senior members of CAWF committee; Roshan Mehri and Khursheed Kotwal, and Saadia Naveed. The final selection was made by the audience.

A good number of people turned up for the event. For those who missed out, kindly email at amber.anwar@icap.org.pk to receive updates and invitation for upcoming CAWF events.

CA Pakistan Olympiad

Lahore: Council member Muhammad Maqbool addressing the participants

Knowledge and competitiveness, the two elements that play a key role in our evolution. Undoubtedly, education makes us better but it's very roots lie in our competitiveness. So we can say that without competition there can be no education. This ideology served as the basis for the **CA Pakistan Olympiad 2015**. The Institute of Chartered Accountants of Pakistan (ICAP) reached out to students of Intermediate (F.Sc, F.A, I.CS and I.COM) all across Lahore, Islamabad and Karachi to arrange a quiz competition at their respective ICAP houses on October 15, 2015. The event was intended to promote intangible skills like intellectual competition, concrete decision making and camaraderie among students.

Lahore

Lahore

The master of ceremony started the competition with the recitation of holy Quran and national anthem of Pakistan. Badia Raza, ICAP director Marketing and Communication (MARCOM) welcomed the students with an inspiring speech about career decisions and how the premium education of chartered accountancy can play a pivotal role in their lives.

The competition was held in two stages i.e., Initial stage, and Final round. The format of the event kept the participants on the edge of their seats throughout the day.

From Lahore: Government College University stood first, Central Group of Colleges and Punjab Group of Colleges were first and second runner-ups respectively.

From Islamabad: Punjab Group of Colleges (Ayub Park campus) stood first, Islamabad Model College for Boys and Islamabad Model College for Girls were first and second runner-up respectively.

In Karachi: The competition was won by Defence Authority Degree College for Women. First and second runner-up positions were secured by Bahria College and St. Patricks College respectively.

Muhammad Maqbool, FCA in Lahore, Sajjad Hussain Gill, FCA in Islamabad and Feroz Rizvi, secretary and

Islamabad

Islamabad

Karachi: Feroz Rizvi, ICAP COO/Secretary addressing the participants

Karachi

chief operating officer ICAP in Karachi graced the event with their presence as chief guests and encouraged the participants by distributing certificates, trophies and cash prizes of Rs. 30,000, Rs. 20,000 and Rs.10,000 to the top three contestants.

CA Olympiad was a contest where the brightest students converged together but only the winners took home the bragging rights and honour of being Olympiad champions. Overall, it was a win-win for all participants as they witnessed a great event, got some goody bags and left with useful information of an elite education that is chartered accountancy.

Seminar on Islamic Banking

The Institute of Chartered Accountants of Pakistan (ICAP) Continuing Professional Development (CPD) committee Peshawar organised a seminar on **Islamic Banking** on October 9, 2015 at ICAP House, Peshawar. The speaker of the seminar was Safdar Shabir Awan, FCA. The seminar was attended by ICAP members and students. The speaker discussed about the significance of Islamic Banking and the difference between conventional and Islamic Banking. The speaker gave a presentation in which he comprehensively explained various products of Islamic Banking. The speaker conducted the seminar in a highly engaging and interactive manner where he encouraged the participants to ask questions. Abdul Salam Jan, FCA presented a memento to Safdar Shabir Awan, as a gesture of appreciation, after which the participants were invited for dinner.

Annual Dinner for Members








The Institute of Chartered Accountants of Pakistan (ICAP) Southern Regional Committee (SRC) organised the **Annual Dinner** for members at the D.H.A. Country & Golf Club on October 9, 2015. The dinner was attended by around 500 members. The concept of the annual dinner was conceived last year to provide a members -only social networking platform. The dinner was attended by broad demographics of members; ranging from senior professionals to the recently qualified chartered accountants. Also, the participation inherently includes members working in various segments of the industry and those working in public practice. This gives members a unique opportunity to interact with various cross sections of the broad membership. The evening was also graced by many past and present members of the Council and office bearers. The evening was thoroughly enjoyed by the members and the Southern Regional Committee was encouraged to organise similar events in the future to enhance social interaction amongst the members.

First CPD Event of ICAP KSA Chapter

A workshop on **SOCPA IFRS Transition Plan Update** was held on October 8, 2015 at Hilton Garden Inn Hotel, Riyadh, Kingdom of Saudi Arabia.

In February 2012, the Saudi Organisation for Certified Public Accountants (SOCPA) Board announced their plan to bring Saudi Arabia's accounting in line with IFRSs. After completing the due process, SOCPA has issued 25 standards, with some additional disclosures mainly explaining the nature of transactions in more detail. This workshop provided an update on the status of aforementioned SOCPA project and also focused on the additional disclosures suggested by SOCPA.

The workshop was conducted by Muhammad Asif Iqbal, who is a fellow member of ICAP and currently working as director accounting standards in SOCPA since April 2010. At SOCPA, Asif Iqbal is handling the SOCPA project for transition to IFRS. In recognition of his contribution at SOCPA, he has also been nominated as the technical advisor to the IFRS Foundation Trustee from Saudi Arabia since 2013.

The workshop was attended by over 65 ICAP members and accounting professionals. The presentation was very well received by the audience that culminated in a very engrossing Q&A session.

The event ended with a sumptuous dinner in the honor of speaker and the guests.

Fourth AGM of Pakistani Chartered Accountants Chapter in Riyadh

The premier accountancy body, the Institute of Chartered Accountants of Pakistan's Saudi Chapter organised its 4th Annual General Meeting on October 8, 2015 at a local hotel in Riyadh, which was attended by a number of ICAP members.

The chief guest of the event, Muhammad Hassan Wazir, deputy head of mission, Embassy of Pakistan, was appreciative of the most representative and active platform for the Pakistani accountants in the Kingdom. He thanked the management committee for their dedication and selfless efforts.

Muhammad Iqbal, ICAP-KSA Chapter president in his address highlighted the achievements of the Chapter including opening of a bank account, first submission of the audited financial statements, the 4th annual Saudi-Pak Symposium, SOCPA and ICAP joint conference at Jeddah, organising 16 CPD events, family event in Al-Khobar, contribution towards CA talent program of ICAP, Best Overseas Chapter award and organising ICAP final exams in Riyadh. Muhammad Iqbal thanked the Pakistan embassy and SOCPA for their continued support and patronage. He also thanked Talal Abu Ghazaleh & Co. for conducting the audit on an honorary basis. The president also praised the efforts of members of all committees.

The audited financial statements of ICAP KSA Chapter for the year ended June 30, 2015 were presented by Khurram Amanullah, head of Financial Affairs with an unqualified audit report. The meeting approved the last AGM minutes, audited financial statements and reappointment of external auditors for next financial year.

The AGM was followed by a CPD session, which included a presentation on **SOCPA IFRS Transition Plan Update** by Asif Iqbal.

The event ended with a sumptuous dinner in honour of the speakers and guests.

Webinar on Mergers and Acquisitions

The Institute of Chartered Accountants of Pakistan (ICAP) Southern and Northern Regional Committees organised a live webinar on **Enterprise Valuation for Mergers and Acquisitions Overview** on October 6, 2015. The webinar was attended by around 185 participants. Majority of the participants attended via remote location, whereas the regional committees had also made arrangements for members at the ICAP House.

The speaker, Dr. Michael J Ho, Darden Business School, University of Virginia, is the founder and managing director of Praxis Partners, LLC, a financial advisory firm focused on providing mergers and acquisitions advisory services to middle-market companies and custom executive education programs for financial institutions.

ICAP Directors Training Program in Lahore

Participants of DTP Session 1 held on September 29 & 30, 2015

The Institute of Chartered Accountants of Pakistan (ICAP) held the 16th DTP session on September 29 and 30, 2015 at Avari Hotel, Lahore.

A total of 11 professionals from prestigious organisations attended the first session. Amongst the speakers in the first session were Rana Usman, Iftikhar Taj Mian, Usman Tahir, Abdul Rahim Suriya and Kamran Azim. The session was energetic with various exercises and discussion of case studies during the modules. As always, the first session concluded with the certificate distribution ceremony. The participants appreciated the interactive approach and unique blend of knowledge content and experience sharing provided by the trainers.

The second session is scheduled to be held on October 26 and 27, 2015 at Avari Hotel, Lahore.

CA Toastmasters Club Meeting Lahore

Members of any club lose their interest when the proceedings of the club become stagnant. In cognisance of this, the executive committee of CA Toastmasters Club Lahore (CATMCL) decided to review meeting practices in the light of international best practices through a specifically designed five-hour session to train its members. The focus of the session was mainly on the following thematic areas:

CATMC Lahore

- How to conduct effective speech evaluations;
- What does mentoring entail and how to effectively do it;
- How to manage time in the meeting; and
- How to perform different roles in the meeting.

The meeting was very well and all members actively participated with the commitment to bring innovation in the proceedings of meetings. Members were enthusiastic to make the club even better and make it more useful for their needs to improve public speaking and leadership skills.

> "We all need people who will give us feedback. That's how we improve."

CA Toastmasters Club Meeting Faisalabad

The Institute of Chartered Accountants of Pakistan (ICAP) Toastmasters Club Faisalabad held its seventh meeting on September 18, 2015 at ICAP house Faisalabad. The presiding officer TM Ahmad Jabbar welcomed the members and the guests. The toastmaster of the meeting, TM Haroon Sulaman briefly explained the program of the meeting and introduced the role players.

The awards were given to: Best Prepared Speech: TM Zia ur Rehman; Best Table Topic Master: TM Junaid Subhani; Best Evaluator: TM Haroon Sulaman. The General Evaluator TM Zeeshan Abid evaluated the entire meeting in a professional manner.

10 Things Successful People Never Do Again

We all make mistakes but the people who thrive from their mistakes are the successful ones.

"Never go back." What does that mean? From observations of successful people, a clinical psychologist has discovered certain "awakenings" that people have — in life and in business — that once they have them, they never go back to the old way of doing things. And when that happens, they are never the same. In short, they got it.

Although life and business have many lessons to teach us, there are 10 "doorways" of learning that high performers go through, never to return again.

Successful people never again…

1. Return to what hasn't worked.
2. Do anything that requires them to be someone they are not.
3. Try to change another person
4. Believe they can please everyone.
5. Choose short-term comfort over long-term benefit.
6. Trust someone or something that appears flawless.
7. Take their eyes off the big picture.
8. Neglect to do due diligence.
9. Fail to ask why they are where they find themselves
10. Forget that their inner life determines their outer success.

Source: Web search

member news

Managing Committee of ICAP KSA Overseas Chapter

Members of managing committee of ICAP KSA Overseas Chapter were elected unopposed in September 2015.

Following are the designations of elected members in the managing committee: Muhammad Iqbal Ibrahim (1550) president; Muhammad Asif Iqbal (3052) vice president; Mohammad Farhan (4513) secretary; Khurram Amanullah (5213) head of financial affairs; Kashif Iftikhar (3553) joint secretary; Shahid Mahmood (3563) chairman of eastern province CPD committee; Umair Murtaza (5268) chairman of placement committee and Syed Abid Hassan (1755) MC nominee to Jeddah CPD Committee.

Election of Managing Committee Canada Overseas Chapter

Members of managing committee of Canada Overseas Chapter of ICAP members have also been elected unopposed, for which results are expected to be announced within one week, after formal approval of Election Oversight Committee.

Top 5 CPD Earners

The Institute is pleased to acknowledge following members who have earned maximum CPD hours in the month of September 2015

S. No.	Name and R-No.	Location	Hours
1.	Umer Zahoor, ACA (7352)	Karachi	126
2.	Kashif Raza, ACA (7089)	Islamabad	64
3.	Mona Khan, FCA (4069)	Karachi	63
4.	Sajjad Ahmad, FCA (4057)	Perth	60
5.	Bilal Ahmed, ACA (7751)	Karachi	52

New Fellow/Associate Members

Fellow Members

S. No.	R-No.	Name
1.	2868	Muhammad Javaid
2.	2915	Zulfiqar Ahmad
3.	3406	Syed Misbahuddin Ahmed
4.	3538	Ahmed Fraz Khan
5.	3562	Abdul Hameed
6.	3616	Muhammad Shafeeque Ahmad
7.	3628	Mohsin Muzaffar
8.	3801	Uzair Aziz Dawood
9.	4071	Faisal Abdul Sattar
10.	4115	Khurram Muhammad Siddiqui
11.	4127	Hammad Rabbani
12.	4137	Asif Suleman
13.	4208	Kashif Maqbool Sehgal
14.	4238	Arif Akmal Saifie
15.	4273	Kauser Parveen
16.	4320	Saqib Hameed
17.	4323	Muhammad Ali Pervaiz
18.	4328	Asim Nazir Sheikh
19.	4340	Athar Mahmood
20.	4345	Tauseef Ahmed Siddiqui
21.	4376	Obaidullah Siddiqui
22.	4384	Adnan Salabat Ali Naz
23.	4390	Kamran Ilyas
24.	4399	Mian Mehmud Ul Hassan
25.	4402	Syed Haider Raza
26.	4403	Rahim Kanjiani
27.	4407	Khurram Shahzad Khan
28.	4409	Shujjah Ur Rehman Awan
29.	4412	Mansoor Zaighum
30.	4418	Muhammad Yahya Wasi
31.	4421	Shafiq Ahmed
32.	4422	Farhan Ansari
33.	4431	Muhammad Shamim Ahmed
34.	4435	Muhammad Zaid
35.	4441	Raza Nazir Khawaja
36.	4479	Waqar Aslam
37.	4678	Tariq Mahmood
38.	4941	Talib Hussain
39.	5947	Muhammad Badar Ul Munir
40.	6001	Zahid Anwar
41.	6146	Tanzil Ahmed

Associate Members

S. No.	R-No.	Name
1.	8171	Syed Mahir Alam
2.	8172	Muhammad Farhan
3.	8173	Asad Ijaz
4.	8174	Anum Alam Khan
5.	8175	Mariam Soomro
6.	8176	Hasham Hanif
7.	8177	Moin
8.	8178	Moiz
9.	8179	Muhammad Kashif
10.	8180	Muhammad Lutfullah Ghaffar
11.	8181	Awais Mahmood

12.	8182	Tayyab Saeed
13.	8183	Muhammad Asfandyar
14.	8184	Muhammad Jasir Rehmat
15.	8185	Jai Kumar Lakhwani
16.	8186	Saad Noor
17.	8187	Saad Salman
18.	8188	Ali
19.	8189	Ayyaz Zafar
20.	8190	Saad Kakakhel
21.	8191	Abdullah Altaf
22.	8192	Ebrahim Mustafa
23.	8193	Nazzrh Batool
24.	8194	Burhan Arshad
25.	8195	Muhammad Usman Farooqui
26.	8196	Danish Jaleel Shaikh
27.	8197	Nisar Ahmad Alvi
28.	8198	Marwah Ali
29.	8199	Muhammad Ibrahim Amin
30.	8200	Burhan Arif
31.	8201	Aemon Khan
32.	8202	Muhammad Azam Awan
33.	8203	Akber Ehtesham
34.	8204	Alina Khan
35.	8205	Syed Turab Haider
36.	8206	Muhammad Moeez Siddiqui
37.	8207	Salman Tariq
38.	8208	Sabir Saleem
39.	8209	Muhammad Usman Amjad
40.	8210	Gohar Shahzad
41.	8211	Imran Zafar
42.	8212	Neelam Khan
43.	8213	Ahmad Saad
44.	8214	Nimra Afaq
45.	8215	Hina Afzal
46.	8216	Asad Ali
47.	8217	Muhammad Atif
48.	8218	Faraz
49.	8219	Muhammad Asim
50.	8220	Muhammad Sajid
51.	8221	Muhammad Asif Javed
52.	8222	Muhammad Zohaib Siddiqui
53.	8223	Shahzaib Shahzad
54.	8224	Syed Zainulabdin Shah
55.	8225	Amin
56.	8226	Ali Murtza
57.	8227	Muhammad Farrukh Siddiqui
58.	8228	Raheel Rehman
59.	8229	Umair Aziz
60.	8230	Mirza Fahim Baig
61.	8231	Shariq Ahmed
62.	8232	Ali Hassan
63.	8233	Huzaifa Ahmed
64.	8234	Muhammad Umer Farooq
65.	8235	Sulman Iqbal
66.	8236	Qaiser Abbas
67.	8237	Ali Saeed Raza
68.	8238	Faiza Ahmed
69.	8239	Jahanzeb Qadeer
70.	8240	Kashif Khursheed
71.	8241	Maha Yousufi
72.	8242	Sameer Ali Shah
73.	8243	Saqibuddin Shaikh
74.	8244	Salman Bari
75.	8245	Noman Ahmed
76.	8246	Rabia Tasaddaq
77.	8247	Abdul Muqeet
78.	8248	Muhammad Affan Ilyas
79.	8249	Waqas Shabbir Ahmed
80.	8250	Shoaib Ahmed Siddiqui
81.	8251	Ahmed Asif Jah
82.	8252	Muhammad Usman Akram
83.	8253	Safina Ashraf
84.	8254	Salman Raza
85.	8255	Abdul Naeem Shaikh
86.	8256	Mohammad Umer Javaid Ansari
87.	8257	Muhammad Adnan
88.	8258	Muhammad Rizwan Akram
89.	8259	Arwa Mushtaq Hussain
90.	8260	Fayyaz Muhammad
91.	8261	Muhammad Zafarullah Siddiqui
92.	8262	Shakir Saeed
93.	8263	Rana Rizwan Ali
94.	8264	Muhammad Faheem Akhtar
95.	8265	Muhammad Wajahat Khan
96.	8266	Umer Shamshir
97.	8267	Ahmed Ali
98.	8268	Qasim Ali Ghuman
99.	8269	Muhammad Arsalan Yousuf
100.	8270	Syed Hasnain
101.	8271	Zara Nadeem
102.	8272	Talha Ahmed Zaidi
103.	8273	Saad Ilyas
104.	8274	Waqas Naseer
105.	8275	Muhammad Usman Amin
106.	8276	Muhammad Hammad
107.	8277	Fatima Tayyeb
108.	8278	Uzair Ahmed Khan
109.	8279	Muhammad Danish Farooqui
110.	8280	Muhammad Masood
111.	8281	Muhammad Iqbal
112.	8282	Muhammad Ali Murtaza
113.	8283	Sami Ullah Abbasi
114.	8284	Zaman Yousaf
115.	8285	Muhammad Atiq Ur Rahman
116.	8286	Kiran Safia
117.	8287	Muhammad Farooq

118.	8288	Madeeha Soomro
119.	8289	Muhammad Shoaib
120.	8290	Muhammad Ali
121.	8291	Ziad Adnan
122.	8292	Aqsa Rafique
123.	8293	Asker Ali
124.	8294	Faisal Ali Butt
125.	8295	Manik Ahmed
126.	8296	Madiha Mahmood
127.	8297	Hafiz Jawwad Lakhani
128.	8298	Waseem
129.	8299	Ammad Malik
130.	8300	Umer Aabis
131.	8301	Ajay Kumar Birjani
132.	8302	Atif Ahmad
133.	8303	Nauman Naeem
134.	8304	Ahmer Hussain
135.	8305	Abdullah Azzam
136.	8306	Moheel Ali Khan
137.	8307	Wahaj
138.	8308	Hotchand
139.	8309	Ghansham
140.	8310	Muhammad Jawwad
141.	8311	Nauman Ashfaq Qureshi
142.	8312	Sulaiman Liaquat
143.	8313	Amin
144.	8314	Faisal Amjad
145.	8315	Ata Ullah Daud
146.	8316	Muhammad Rashid
147.	8317	Aijaz Ali
148.	8318	Anam Saeed
149.	8319	Pooran
150.	8320	Muhammad Farman Saeed
151.	8321	Mujassam Ali
152.	8322	Mueezud Din
153.	8323	Muhammad Kazim
154.	8324	Zafar Ullah
155.	8325	Muhammad Waqas
156.	8326	Muhammad Fahim
157.	8327	Muhammad Ahsan
158.	8328	Muhammad Umar Saleem
159.	8329	Munawar Ali Shah
160.	8330	Syeda Fatima Naqvi
161.	8331	Umair Ali Bhatti
162.	8332	Abdul Mateen Muhammad Munaf
163.	8333	Siraj Aftab
164.	8334	Imran Shaikh
165.	8335	Muhammad Salman Jangda

Life Members

S. No.	R-No.	Name
1.	0222	Sanaullah Qureshi
2.	0542	Syed Muhammad Asghar
3.	0738	Ashfaq Ahmad
4.	0882	Syed Yousuf Hashmi
5.	1066	Muhammad Sami Siddiqui
6.	1174	Majid Abdullah Khandwala
7.	1305	Khalid Usman
8.	1403	Naeem Akhter
9.	1436	Mohammad Amjad Sheikh
10.	1627	Imtiaz Ahmed Husain Laliwala

New Firms

S. No.	Firm Name	Location
1.	Imran Hadi Murtaza & Co.	Islamabad
2.	Jamal A. Nasir	Islamabad
3.	Khizer Mustafa & Co.	Islamabad
4.	Waqas Shabbir & Co.	Islamabad
5.	Ahmed Saif & Co.	Karachi
6.	Mohiuddin & Co.	Karachi
7.	Muhammad & Co.	Karachi
8.	Haroon Asim Zahid & Co.	Lahore
9.	M. J. Zafar & Co.	Lahore
10.	Anwar Javed Waqar Ali	Peshawar

Continuing Professional Development (CPD) Program

Held & Planned	Seminar/Workshop	Speaker/Session Chairman	Venue
Oct 2, 2015	Creating a Work-Life Balance	Max Babri	Lahore
Oct 3, 2015	Advance Excel	Aisha Javed	Islamabad
Oct 8, 2015	SOCPA IFRS Transition Plan Update	Muhammad Asif Iqbal	KSA-Chapter Riyadh
Oct 9, 2015	Islamic Financing	Safdar Shabir Awan	Peshawar
Oct 18, 2015	Auditing Standards	Muhammad Nasir Muneer	Lahore
Oct 28, 2015	Developments in Integrated Reporting	Vincent Tophoff	Karachi

Membership of Overseas Coordination Committee

The Council in its meeting held on October 14, 2015 has approved names of following members of the Overseas Coordination Committee (OCC), for the term 2015-16:


Sarmad Ahmad Khan

Sarmad Ahmad Khan (R-3721): Chairman; Mohammad Maqbool (R-1574); Rashid Ibrahim (R-1504); Riaz A. Rehman Chamdia (R-2074); and M. Sharif Tabani (R-1649).

OCC members, being ex-officio presidents of Overseas Chapters of ICAP members: Muhammad Iqbal: president KSA Chapter; Khalid Mahmood: president UAE Chapter; Kamran Qazi: president UK Chapter: Abdul Aziz Abdul Qadir: president Bahrain Chapter.

Canada Chapter president is still to be named by the managing committee of the chapter, as the result of Canada chapter election was announced on October 14, 2015.

Professional Misconduct

Findings and Decisions of the Council under Section 20I of the Chartered Accountants Ordinance, 1961

1. It was noted that the then practicing member, Aamer Amin, FCA (R-1910) failed to provide certain information required by the Institute in relation to a matter.

The Council after considering the report of the Investigation Committee, on the said matter, provided an opportunity of hearing to the member which he did not avail.

In view of the above, after considering the report of the Investigation Committee and the information and evidence available on record, the Council decided to hold Aamer Amin, FCA guilty of professional misconduct under Clause (3) of Part 4 of Schedule I of the Chartered Accountants Ordinance, 1961 for not supplying the information called for by the Institute.

Accordingly, the Council decided to reprimand Aamer Amin, FCA (R-1910) under Section 20D of the Chartered Accountants Ordinance, 1961.

2. It was noted that a practicing member, Amir Hussain, FCA (R-2306) failed to address the following irregularities during the audit of financial statements of a private limited company resulting in non-compliance with the relevant requirements of the Companies Ordinance, 1984 and the International Standards on Auditing (ISAs).

i) The Statement of Changes in Equity was not prepared/annexed with the financial statements of the Company and the member failed to express his opinion on the true and fairness of the Cash Flow Statement and the Statement of Changes in Equity;

ii) The member did not address the aforesaid non-compliances of the Accounting & Financial Reporting Standards for Small & Medium Sized Entities and did not evaluate properly whether the financial statements are prepared in all material respects in accordance with the requirements of the applicable financial reporting framework resulting in non-compliance of the International Standards on Auditing (ISA) 200 and ISA 700.

iii) The audit report issued by the member on the subject financial statements was not dated resulting in non-compliance of Section 257 of the Companies Ordinance, 1984.

iv) The member also failed to provide certain information which was required by the Institute in respect of the matter.

During the hearing, it was revealed to the Council that blank pre-signed letterheads of the member's firm were maintained for issuing reports on those letterheads which in view of the Council was not appropriate and this aspect has further intensified the sensitivity of the offence of the member.

In view of the above, after considering the report of the Investigation Committee, the information and evidence available on record and the submissions made during hearing, the Council decided to hold Amir Hussain, FCA guilty of professional misconduct under Clause (3) of Part 4 of Schedule I of the Chartered Accountants Ordinance, 1961 for not supplying the information called for by the Institute and for not complying with the fundamental principles of 100.4(c) (Professional Competence & Due Care) and 100.4(e) (Professional Behaviour) of the Code of Ethics for Chartered Accountants (May, 2008) contained in Directive 6.04 of the Institute.

Accordingly, the Council decided to reprimand Amir Hussain, FCA (R-2306) under Section 20D of the Chartered Accountants Ordinance, 1961.

3. It was noted that a practicing member failed to address the following irregularities during the audit of financial statements of a private limited company resulting in non-compliance with the relevant requirements of the Companies Ordinance, 1984 and the International Standards on Auditing (ISAs).

i) The Cash Flow Statement and the Statement of Changes in Equity were not prepared/annexed with the financial statements of the Company and the member failed to express his opinion on the true and fairness of the Cash Flow Statement and the Statement of Changes in Equity;

ii) The member did not address the aforesaid non-compliances of the Accounting & Financial Reporting Standards for Small & Medium Sized Entities and did not evaluate properly whether the financial statements are prepared in all material respects in accordance with the requirements of the applicable financial reporting framework resulting in non-compliance of the International Standards on Auditing (ISA) 200 and ISA 700.
iii) The audit report issued by the member on the subject financial statements was not dated resulting in non-compliance of Section 257 of the Companies Ordinance, 1984.

The Council after considering the report of the Investigation Committee provided an opportunity of hearing to the member which he did not avail.

In view of the above, after considering the report of the Investigation Committee and the information and evidence available on record, the Council decided to hold the member guilty of professional misconduct under Clause (3) of Part 4 of Schedule I of the Chartered Accountants Ordinance, 1961 for not complying with the fundamental principles of 100.4(c) (Professional Competence & Due Care) and 100.4(e) (Professional Behaviour) of the Code of Ethics for Chartered Accountants (May, 2008) contained in Directive 6.04 of the Institute.

Accordingly, the Council decided to reprimand the member under Section 20D of the Chartered Accountants Ordinance, 1961.

4. It was noted that a practicing member did not address certain irregularities in the financial statements of a Welfare Society for certain years in his audit reports. The member also failed to provide complete explanations to the Institute in respect of the matter.

The Council after considering the report of the Investigation Committee provided opportunity of hearing to the member which he did not avail.

In view of the above, after considering the report of the Investigation Committee and the information and evidence available on record, the Council decided to hold the member guilty of professional misconduct under Clause (3) of Part 4 of Schedule I of the Chartered Accountants Ordinance, 1961 for not supplying the information called for by the Institute and for not complying with the fundamental principle of 'Professional Competence & Due Care' of the Directive relating to the Code of Ethics for Chartered Accountants issued by the Institute.

Accordingly, the Council decided to reprimand the member under Section 20D of the Chartered Accountants Ordinance, 1961.

5. It was noted that a practicing member failed to address the following irregularities during the audit of financial statements of a private limited company resulting in non-compliance with the relevant requirements of the Companies Ordinance, 1984 and the International Standards on Auditing (ISAs):

- The Cash Flow Statement and the Statement of Changes in Equity were not prepared/annexed with the financial statements by the Company;

- The note relating to the Statement of Compliance was not provided in the financial statements of the Company which identifies the framework under which the financial statements were prepared;

- The disclosure regarding the domicile and legal form of the entity, its place of incorporation, the address of the registered office (or principal place of business, if different from the registered office), a description of the nature of the entity's operations and its principal activities; and the name of the parent and the ultimate parent of the group, was not provided in the financial statements of the Company;

- The required information including those relating to the accounting policies of the Company were not properly disclosed in the financial statements;

- The information regarding the date on which the financial statements were approved and the authority who approved the financial statements was not disclosed in the financial statements.

The member did not address the aforesaid non-compliances of the Accounting & Financial Reporting Standards for Small & Medium Sized Entities and did not evaluate properly whether the financial statements are prepared in all material respects in accordance with the requirements of the applicable financial reporting framework resulting in non-compliance of the International Standards on Auditing (ISA) 200 and ISA 700. In addition, the member failed to provide certain information which was required in respect of the matter, signed his audit report on the unsigned/unapproved financial statements of the company and placed the signatures/stamp of his firm on the financial statements of the Company whereas the authentication and approval of the financial statements is the responsibility of the management of the company as per the provisions of Section 241 of the Companies Ordinance, 1984.

The Council after considering the report of the Investigation Committee provided an opportunity of hearing to the member which he did not avail.

In view of the above, after considering the report of the Investigation Committee and the information and evidence available on record, the Council decided to hold the member guilty of professional misconduct under Clause (3) of Part 4 of Schedule I of the Chartered Accountants Ordinance, 1961 for not supplying the information called for by the Institute and for not complying with the fundamental principles of 100.4(c) (Professional Competence & Due Care) and 100.4(e) (Professional Behaviour) of the Code of Ethics for Chartered Accountants (May, 2008) contained in Directive 6.04 of the Institute.

Accordingly, the Council decided to reprimand the member under Section 20D of the Chartered Accountants Ordinance, 1961.

6. It was noted that the audit report issued by a practicing member, Muhammad Ahmad Shahid, FCA (R-1943) on the financial statements of a private limited company was not in accordance with the requirements of Section 255 of the Companies Ordinance, 1984 and Rule 17-A of the Companies (General Provision and Forms) Rules, 1985 (Form 35-A). Further, the member did not address the following irregularities committed by the Company in the preparation of its financial statements resulting

How To Take The Drag Out Of Jet Lag

Frequent flying and regularly crossing time zones disrupts your circadian rhythm, or internal clock, and causes jet lag. You're knocked out of sync with your environment, making you tired and wired at the same time. Symptoms include headaches, irratability, brain fog and low energy. To outrun your body clock, try the following expert advice:

1. In the days before your flight, stick to a consistent sleep schedule to set a pattern for your body.
2. While on board, drink at least two glasses of water every hour to combat dehydration caused by the plane's dry air.
3. Move around the cabin every so often to improve circulation and prevent swelling. Doing seated stretches by straightening your legs and pointing and flexing your toes will help lessen muscle stiffness.
4. If you land before noon, head outdoors. Exposure to sunlight in the morning helps move your circadian rhythm forward.
5. During long flights, try to sleep using eye masks, sunglasses, earplugs, neck support and pillows for maximum comfort and to ensure you have an unintereupted rest.
6. Once you land, stick to high-protein, high-fibre meals, and avoid salty, sugary or fatty foods. Eat every four hours to keep your blood sugar and energy levels stable.

Courtesy: Readers Digest

in non-compliance with the relevant requirements of the Companies Ordinance, 1984 and the International Standards on Auditing (ISAs):

- The Cash Flow Statement and the Statement of Changes in Equity were not prepared/annexed with the financial statements by the Company;

- The note relating to the Statement of Compliance was not provided in the financial statements of the Company which identifies the framework under which the financial statements were prepared;

- The depreciation policy of the Company was not in accordance with the requirements of the Accounting & Financial Reporting Standards for Small & Medium Sized Entities.

The member did not address the aforesaid non-compliances of the Accounting & Financial Reporting Standards for Small & Medium Sized Entities and did not evaluate properly whether the financial statements are prepared in all material respects in accordance with the requirements of the applicable financial reporting framework resulting in non-compliance of the ISA 200 and ISA 700. The member also failed to respond to the Institute's letter and did not provide certain information which was required in respect of the matter.

In view of the above and after considering the report of the Investigation Committee, the information and evidence available on record, and the submissions made by the member during his hearing, the Council decided to hold Muhammad Ahmad Shahid, FCA guilty of professional misconduct under Clause (3) of Part 4 of Schedule I of the Chartered Accountants Ordinance, 1961 for not supplying the information called for by the Institute and for not complying with the fundamental principles of 100.4(c) (Professional Competence & Due Care) and 100.4(e) (Professional Behaviour) of the Code of Ethics for Chartered Accountants (May, 2008) contained in Directive 6.04 of the Institute.

Accordingly, the Council decided to reprimand Muhammad Ahmad Shahid, FCA (R-1943) under Section 20D of the Chartered Accountants Ordinance, 1961.

7. It was noted that a practicing member failed to address the following irregularities during the audit of financial statements of a private limited company resulting in non-compliance with the relevant requirements of the Companies Ordinance, 1984 and the International Standards on Auditing (ISAs):

- The Cash Flow Statement and the Statement of Changes in Equity were not prepared/annexed with the financial statements of the Company;

- Information about the basis of preparation of financial statements and accounting policies were not properly disclosed in the financial statements;

- The disclosure about the date when the financial statements were authorised for issue was not mentioned in the financial statements.

The member did not address the aforesaid non-compliances of the Accounting & Financial Reporting Standards for Small & Medium Sized Entities and did not evaluate properly whether the financial statements are prepared in all material respects in accordance with the requirements of the applicable financial reporting framework resulting in non-compliance of the International Standards on Auditing (ISA) 200 and ISA 700.

In view of the above and after considering the report of the Investigation Committee, the information and evidence available on record, and the submissions made by the member during his hearing, the Council decided to hold the member guilty of professional misconduct under Clause (3) of Part 4 of Schedule I of the Chartered Accountants Ordinance, 1961 for not complying with the fundamental principles of 100.4(c) (Professional Competence & Due Care) and 100.4(e) (Professional Behaviour) of the Code of Ethics for Chartered Accountants (May, 2008) contained in Directive 6.04 of the Institute.

Accordingly, the Council decided to reprimand the member under Section 20D of the Chartered Accountants Ordinance, 1961.

8. It was noted that a practicing member failed to address the following irregularities during the audit of financial statements of a private limited company resulting in non-compliance with the relevant requirements of the Companies Ordinance, 1984 and the International Standards on Auditing (ISAs):

- The Cash Flow Statement and the Statement of Changes in Equity were not prepared/annexed with the financial statements of the Company;

- The note relating to the Statement of Compliance was not provided in the financial statements of the Company which identifies the framework under which the financial statements were prepared;

- The accounting policies were not properly disclosed in the financial statements;

- The address of registered office of the Company was not provided in the financial statements;

- The required disclosure relating to the Director's remuneration was not provided in the financial statements; and

- The depreciation policy of the Company was not in accordance with the requirements of the Accounting & Financial Reporting Standards for Small & Medium Sized Entities.

The member did not address the aforesaid non-compliances of the Companies Ordinance, 1984 and the Accounting & Financial Reporting Standards for Small & Medium Sized Entities and did not evaluate properly whether the financial statements are prepared in all material respects in accordance with the requirements of the applicable financial reporting framework resulting in non-compliance of the ISA 200 and ISA 700.

In view of the above and after considering the report of the Investigation Committee, the information and evidence available on record, and the submissions made by the member during his hearing, the Council decided to hold the member guilty of professional misconduct under Clause (3) of Part 4 of Schedule I of the Chartered Accountants Ordinance, 1961 for not complying with the fundamental principles of 100.4(c) (Professional Competence & Due Care) and 100.4(e) (Professional Behaviour) of the Code of Ethics for Chartered Accountants (May, 2008) contained in Directive 6.04 of the Institute.

Accordingly, the Council decided to reprimand the member under Section 20D of the Chartered Accountants Ordinance, 1961.

technical update

IPSASB issues Exposure Drafts

Exposure Draft ED: 57 Impairment of Revalued Assets proposes to bring property, plant and equipment, and intangible assets on the revaluation model within the scope of PSAS 21 Impairment of Non-Cash-Generating Assets and IPSAS 26 Impairment of Cash-Generating Assets.

This is intended to provide users with relevant information on impairments to these assets. The ED also proposes to clarify that an impairment to one or more individual assets within a class of property, plant, and equipment does not necessitate a revaluation of the entire class to which that impaired asset belongs.

ED 58 Improvements to IPSASs 2015 contains proposed minor changes that are consequential amendments arising from the first four vhchapters of the IPSASB Conceptual Framework, general improvements to IPSAS, improvements to increase consistency with Government Finance Statistics reporting guidelines, and improvements to maintain convergence with International Financial Reporting Standards (IFRSs).

In respect of IFRS convergence, the IPSASB proposes to follow the IASB on its June 2014 amendments to IAS 16 and IAS 41 regarding bearer plants as the IPSASB generally concurred that there was no public sector specific reason for not adopting the amendments.

Comments on both EDs are requested by January 15, 2016.

Guide to Compilation Engagements

The International Federation of Accountants has issued the Guide to Compilation Engagements. The guide aims to help professional accountants in practice, especially those operating in small and medium-sized practices (SMPs), in conducting compilation engagements in compliance with ISRS 4410 (Revised), an International Standard on Related Services developed by the International Auditing and Assurance Standards Board (IAASB).

The guide includes practical guidance on the application of the requirements in the standard and offer suggestions to facilitate efficiency and address areas where practitioners often encounter difficulties. Featuring illustrative examples alongside relevant extracts from the standard, the guide also includes appendices with key checklists and forms that practitioners can use as is or modify to meet the requirements of their particular jurisdiction.

hr news

How to Attract, Inspire and Retain the Best Talent in the Industry?

People, People, People – is the secret formula that can either make or break your business. We know finding good people – who you like, and who match-up to your expectations – is never easy. Yes, hiring people is relatively easy, but hiring **great** people is a real challenge.

In today's ultra-competitive market, the most compelling way to overcome this challenge is to use your 'culture' as a magnet.

A great Culture has the power to create extraordinary value for your company. Here are three immediate amazing outcomes of your culture:

1. Attract and retain great talent
2. Inspire your team to innovate and create new things
3. Active communication with one another

The importance of hiring for culture: Your culture consists of many things: What you stand for. Your behaviours. Your actions. Your attitude. Your leadership style. Your words. Your mindset: Your mission. Your values. Your vision. Your activities. Your goals. Your norms, and much more. It is the stuff you 'feel' – not just a set of words in your business plan. A culture has the power to inspire, energise, and enable your team to be the best they can. A great culture brings out greatness in your people. It compels each and every person to 'go the extra mile.' It can be the secret sauce that gives you and your brand a unique edge in the market; something that your competitors cannot replicate. It is a strong barrier to entry and competitive differentiator. Examples of 'magnetic cultures': Google and Facebook.

Training & Development

Human Resources department arranged the following workshop and training for the employees of ICAP during September and October 2015:

- **Big Data & Analytics for Finance Professionals**

This Continuing Professional Development event was held on September 3, 2015 and was organised by Southern Regional Committee (SRC). The session was conducted by Aubrey Joachim. The training covered the understanding of Big Data and explored the concepts of business analytics.

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- **Strategic Time Management**

This two day training program was held on September 19-20, 2015 and was organised by Timelenders. The session was conducted by Suleman Ahmar. The training delivered ground-breaking concepts and ideas that help in managing time effectively. It also included challenges of inability to fulfil commitments, over-whelmed with endless lists of tasks, inability to manage time effectively, experiencing difficulties in managing different roles in life. The session was highly engaging and interactive.

- **First Aid**

This one day training was provided by Sarfaraz Hussain Jafery on October 16, 2015. The purpose of this training was to train Emergency Response Team members and other staff for first aid treatment in emergency situations and also to create awareness among employees how to respond in such a situation.

- **Salary Taxation (via E-Filing, Planning & Technical Matters)**

This one day workshop held on October 20, 2015 and was organised by IntelAct. The session was conducted by Asif Kasbati. The purpose of the workshop was to understand significant aspects of salary taxation which is inevitable for professionals who are either e-filing their own return as well as HR/payroll professionals with complete knowledge and skills needed to understand the important areas.

- **Developments in Integrated Reporting**

This one day seminar held on October 28, 2015 and was organised by Southern Regional Committee (SRC). The session was conducted by Vincent Tophoff. The seminar covered the significant role in implementation, execution, monitoring and review of finance, accounting and internal audit functions. The participant learned the fundamental concepts and integrated thinking developed by International Integrated Reporting Council and identify ways to ensure effective and efficient reporting processes.

- **Training Need Assessment**

Focus group session for Training Need Assessment (TNA) was held on October 12, 2015. This interactive session helped in identifying gaps in training provision with understanding the areas of training that should be given more importance.

ICAP Picnic 2015

The annual picnic for ICAP Head office staff was arranged on October 3, 2015 at Palm Village Farm House by the HR department. The event was well attended by the staff members.

Quotes

"Great vision without great people is irrelevant."
– Jim Collins, American business consultant, author, and lecturer

Welcome on Board

Human Resource Department welcomes new members to the ICAP family:

1. Muhammad Amir Altaf
   assistant manager MARCOM, Lahore
2. Asif Nawaz
   officer Examination

Bad Temper?

10 Tips to Help You Keep Your Cool

Make sure your angry side doesn't get the best of you

1. **Understand that anger is a problem.** About 80 percent of anger is directed at people we care about, but heart-to-hearts, cajoling, incentives or calm assertiveness are more persuasive approaches.

2. **Monitor your madness.** For three weeks, log the things that trigger your anger, the intensity of each flare-up on a scale of 1-10, your rage impulses, your actual reaction and other accompanying feelings. Revisit the log as a detached observer to assess and develop calmer responses.

3. **Don't react in anger.** Anger compromises judgment, so leave that mad email in drafts for a day before sending it. You'll probably back off.

4. **Perform a rage replay.** People often see their angry responses as righteous. Replay your fit in a mirror, and you'll see what others see.

5. **Look after yourself.** Your stress level, hunger, energy level and so on will contribute to the severity of your mood. Take care of your needs, especially if a difficult situation is brewing.

6. **Reframe the situation.** External events alone don't foment anger; it's how you appraise them.

7. **Don't judge.** If you view some of your rules as "how I was raised" or "my way of doing things," then it seems unnatural to judge others for disobeying them.

8. **Think like a scientist.** Explain people's behavior rather than condemning it. A scientific approach nurtures your understanding and can make the behavior easier to influence or accept.

9. **Empathise.** It's hard to condemn someone if you understand where they're coming from.

10. **Get the facts.** Angry people often misinterpret others' behavior as hostile or deliberate. Before going nuclear, find out whether that is truly the case.

Source: Web search

student section

Career Fairs 2015

Karachi

Gujranwala

Career fairs arranged by schools are a good option to provide students with an excellent opportunity to evaluate various career choices for their future. The Institute of Chartered Accountants of Pakistan (ICAP) participated in career fairs arranged by the following schools, through which more than 270 students from various academic backgrounds were counselled.

- Career Gaints Session at Agha Khan University Hospital, Karachi
- PTC Education Expo 2015 at Beaconhouse Gujranwala

ICAP displayed promotional literature of CA and provided various aspects of information regarding the admission routes to CA qualification, exemptions, fee structure, registered accounting education tutors (RAETS), scholarships and career prospect of chartered accountancy. ICAP representatives responded to queries from visitors. The young students were very eager to know about the career prospects of CA qualification.

Lunch & Learn Session

Karachi

Karachi

Lunch & Learn – an educational networking session was arranged for principals and student counsellors from different schools offering A-Levels. The objective of this meeting was to bring together advisors and counsellors and educate them about the routes to CA qualification for A-Level students. This get-together succeeded in creating awareness and providing guidelines about CA qualification and invited the audience to join hands with The Institute of Chartered Accountants of Pakistan (ICAP) for a better future of the next generation. The event was attended by the top most prestigious schools and colleges at Islamabad, Lahore and Karachi on October 6, 7 & 13, 2015 respectively. Director Marketing and Communication Badia Raza briefed about the objectives of ICAP and gave a presentation to the distinguished guests to inform them about CA Pakistan, ICAP and its role, global associations/ recognitions, its linkages with government and where Pakistani chartered accountants work around the globe. The sessions were extremely interactive at all stations. Israr Khan, senior manager Islamabad gave a presentation in Islamabad. Omair Jamal, director Education, Training

Islamabad

Lahore

and CPD joined the session to respond to queries coming from academicians. These sessions were followed by lunch and invitations from several institutions for counselling session by ICAP.

Career Counselling Session

The Institute of Chartered Accountants of Pakistan (ICAP) Marketing and Communication (MARCOM) department conducted career Counselling Sessions nationwide to empower students to make informed career choices. Sixteen counselling sessions were conducted at Karachi, Islamabad, Sukkur, Shikarpur, Jacobabad, Khairpur and Pano Aqil, through which 1488 students were counselled.

The sessions were conducted by Asad Taj, deputy manager MARCOM, Haroon Yaqoob, assistant manager MARCOM, and Sayed Shaiq Ali Musavi, assistant manager ICAP Sukkar office. Potential students were informed about ICAP and its role, CA study scheme, cost of studies, various scholarships based on need and merit and the ultimate job opportunities of CAs. Interested students made several inquiries about CA. CA brochures were given out to the participants and ICAP posters were placed on notice boards of the institutions visited

Pano Aqil

Sukkur

Karachi

Islamabad

Schools and colleges visited are as follows:

Karachi
The City School Defence Campus A-levels; and Beacon House PECHS.

Islamabad
Bahria College; and Model College for Boys (4 sessions).
Sukkur
Public School Sukkur (Boys); Public School Sukkur (Girls); and ESCRIBIR College of Advanced Studies.
Shikarpur
Unique Center Academy.
Jacobabad
Deedar Educational Academy.
Khairpur
Khairpur Coaching Academy; and Student Inn Academy.
Pano Aqil
Ideal Academy Pano Aqil; and Pano Aqil Educational Academy.

Examination News

Assessment of Fundamental Competencies Stage Examinations

The result of Assessment of Fundamental Competencies (AFC), Autumn 2015 was declared on October 12, 2015. 1,898 (53.4%) students passed the AFC as compared to 3,943 (55.5%) students in the previous session.

Winter 2015 AFC will commence from December 14, 2015. Detail of examination fee submission deadlines may be downloaded from ICAP's website. Exact date and time of AFC will be communicated to each student through his/her admit card.

Certificate in Accounting and Finance Stage Examinations

The result of Certificate in Accounting and Finance Examinations, Autumn 2015, will be declared on November 17, 2015.

Test of Writing Skills

The test of writing skills will be held on December 11, 2015.

Admit Cards

With effect from Winter 2015 examinations, **all examinees MUST bring their admit cards in the examination hall**. No examinee would be allowed to enter the examination hall without the admit card. Admit cards will be dispatched 10 days before commencement of examination. In order to ensure that each student receives the admit card, a copy of the admit card will be placed in the student's secure area at the ICAP website. Students who do not receive admit cards through mail, may print their admit cards from their secure area and bring it with them in the examination hall.

Admit cards for CA final Winter 2015 examinations will be dispatched by November 27, 2015. Admit cards for Dubai, Riyadh and Jeddah centres will be sent through email. Admit cards for Writing Skills Test will be dispatched by December 1, 2015 and admit cards for AFC will be dispatched by December 4, 2015.

> Education is what remains after one has forgotten what one has learned in school.
>
> **Albert Einstein, theoretical physicist**

Prohibition of Mobile Phones in the Examination Hall

It has been mentioned in the instructions to the candidates that are sent along with the admit cards that candidates carrying mobile phones at the examination premises shall be required to switch them off before entering the examination hall and place them on their desk. However, it has been observed that many students do not switch off their phones and violate the examination discipline. In order to ensure better compliance of examination discipline, from now onwards, **students will NOT be allowed to bring mobile phones into the examination hall**. Students bringing mobile phones with them will have to leave their mobile phones outside the examination premises at their own risk.

Editorial & Layout Design: ICAP Publications Team
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Printer: Adenis Prepress