Vol. XXXIV



# Western India Chartered Accountants Students Association (WICASA) of The Institute of Chartered Accountants of India.

Powered by Professionalism Driven by Values

# NEWSLETTER DECEMBER 2019



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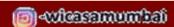
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## WIRC CHAIRPERSON'S COMMUNICATION

Dear Students.

"Action, not words. The path to success is to take massive, determined actions."

Action is the fundamental key to success. This means that, in order to get anything done, you have to do something about it. Dreaming and hoping will not get you the success you are looking for. It is good to have dreams to begin your journey and motivate you along the way but without your efforts no goal will be achieved. Fundamental Action has to take place, along with dreaming and hoping in order to create success in your life. Always remember, success doesn't come to you, you have got to go to it.

Recently, the most obvious sign of this positive, action related attitude was the students felicitation held by WIRC to welcome the new members into professional life. Each and every successful student is to be commended whether they be ranking students or those who finally passed all their papers. Commended not because they passed but because they understood that only pure, unadulterated action would get them results.

"Do you want to know who you are? Don't ask. Act! Action will delineate and define you." This is the truth because an idea not joined with action will never get any bigger than the space it occupied in your head. The reality is that inaction breeds doubt and fear while action breeds confidence and courage. If you want to conquer fear, don't sit home and think about it. Go out and get busy.

WICASA constantly endeavours to provide all the relevant tools to promote our students' succeed. The recent programmes organized by us are testimony to this fact. Last month, students attended a Half Day Seminar on GST Annual Return (Form 9) And GST Audit (Form 9 C). We also organised a free half day Seminar on GST, a half day Seminar on GST Audit and Annual

Return and a half day Seminar on Start-up to Scale-up. We also connected with the University towards jointly organizing a Seminar on 'Faculty Development program on GST'. We are proud to state that these programmes were very well attended by our students.

All these programmes are created towards ensuring that our students understand at an early stage the value of learning, assimilating, analyzing and lastly coming to constructive solutions towards keeping clients happy.

Everybody has a finite period of time to work towards achieving their goals. So my advice to all is to start from today itself. Do you want to know who you are? Don't ask. Act. Action will delineate and define you as nothing else will.

You have to decide for yourself which path to follow in life – the ethical, hardworking path or the lazy path of self-destruction. People may doubt what you say, but they will believe what you do. Let your performance do the talking for you. Remember, inaction breeds doubt and fear. Action breeds confidence and courage. If you want to conquer fear, do not sit home and think about it. Go out and get busy.

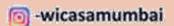
I look forward to the day when all our students make progress and take a step forward from students to finance professionals. I wish all our students and their parents a Merry Christmas and a Happy New Year.

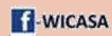
CA. Priti Savla

Chairperson, WIRC.













WICASA CHAIRMAN'S COMMUNICATION

Dear Students,

#### Greetings WICASA!!

"Vision looks inward and becomes Duty. Vision looks outward and becomes aspiration. Vision looks upward and becomes faith." Now, when vision of duty, aspiration and faith has become a reality, it is a proud moment for me to see thousands of students are connected with us. This is visible from students' day to day participation in Seminars, events, etc. conducted by us. Success of an event does not depend on the efforts of the organisers but by the impact it created and lives it changed.

November has just ended, I hope you all did well in exams. Various seminars were conducted on challenging topics like GST, Start Ups, Tax audit last month. These Seminars & industrial Visits are platform for the students to stay updated with the curriculum. Likewise crash courses, Coaching & Mock tests are conducted to build your confidence and vision towards exams in the upcoming month, we are organizing the "National Conference 2020: Path For Success- Learn, Adapt and accelerate." We are expecting a bunch of 3000 students to join us in the event and make it a huge success. Many prominent personalities like CA TN Manoharan, Padma Shree is going to speak on Role of Chartered Accountants in Transforming India and How to prepare for CA Exams. Vice Chairman of BOS, CA Durgesh Kabra is going to interact with students. We have also organized a Panel Discussion on Career Opportunities & Success Stories with the Panel Board of CA Sampada Suresh Mehta, IAS and MD of Haffkine Corporation Limited, CA Ashish Heliwal, IRS and Joint Commissioner of Income Tax and CA Kanu Doshi, Dean Finance of Welingkar Institute of Management. Many paper presentation on various topics like Face less Assessments, Areas of Harmonies between Ind AS and DT Provisions, etc are received from across the India. And at last we have an Open House Performance Session of Smt. Falguni Pathak, the Garba Queen. I request all the students to come and participate in the event and take the best benefit out of it. It is a nice platform for the students to create good networks, excel in learning, meet and interact with ICAI Personalities.

Hoping to see you all in Large number.

Also I request all the western region students that we are here for you all, take maximum benefit of the things especially organised for you. Here I would like to conclude with, When you travel the path of life, always remember "sea is common for all, some take pearls, some take fishes and some just come out with wet legs. Similarly world is common for all but we get what we try for".

Best Regards,

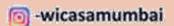


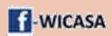
**CA Jayesh Kala** 

Chariman WICASA









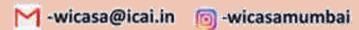


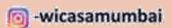


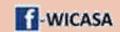
# **UPCOMING EVENTS**

Event	Date	Location	Fees
	7th & 8th		
	January,	Yogi Sabhagruh, Dadar East,	
National Conference for CA Students	2020	Mumbai	200
Half Day Students Seminars			
Free Half Day Students Seminar on Overview of GST and New GST Returns	4th Dec 2019	Auditorium, 5th Floor,Old SNDT College, Ghatkopar (West), Mumbai- 86	0
Free Half Day Seminar on Excel and GST in Tally for CA Students	9th Dec 2019	Gopuram Hall, R.P. Road, Near Gyan Sarita School, Mulund West, Mumbai	0
One Day Students Seminar on GST Audit, GST Annual Return and GST in Tally	10th Dec 2019	ICAI Tower, Bandra Kurla Complex, Bandra East	100
Joint Seminar with Universiety - Intellectural Property Rights at Bhurani College, Byculla	10th Dec 2019	Bhurani College, Byculla	0
Free One Day Students Seminar on DeRisking the CA Profession	13th Dec 2019	ICAI Tower, Bandra Kurla Complex, Bandra East	0
AAVTAR -Youth Festival -K C College	15th Dec 2019	K C College Churchgate	0
Free Half Day Seminar on GST Annual Return and GST Audit for CA Students	16th Dec 2019	Mysore Association Hall, Borivali	0
Free Half Day Students Seminar on Standards of Auditing, Internal Audit, TDS and effective use of tally for GST	18th Dec 2019	Bhaktivedanta Swami Mission School, Andheri W	0
Free Half Day Students Seminar on GST Annual Return and GST Audit for CA Students	18th Dec 2019	St. Xavier College, Churchgate	0
Free One Day Seminar on Practical Aspects of Tally and how to extract GST Return from Tally	19th Dec 2019	ICAI Tower, Bandra Kurla Complex, Bandra East	0
Free Half Day Seminar on Overview of TDS and Tally ERP for CA Students	19th Dec 2019	NEW SNDT, Bhuriben, Cama Lane, Ghatkopar West	0
Half Day Seminar on Next Generation Technologies & Interpersonal Skills for CA Students	20th Dec 2019	DSF's Samaj Kalyan Kendra, Dahisar East	0
Free One Day Seminar on Forensic Audit for CA Students	20th Dec 2019	ICAI Tower, Bandra Kurla Complex, Bandra East	0
Free Half Day Sem on future of CA Profession-Al(Deep Learn, Automation, BlockchainTech)	23rd Dec 2019	ICAI Tower, Bandra Kurla Complex, Bandra East	0
Free One Day Seminar on Concurrent Audit of Banks for CA Students	24th Dec 2019	ICAI Tower, Bandra Kurla Complex, Bandra East	0
Effective use of tally -BKC	26th Dec 2019	ICAI Tower, Bandra Kurla Complex, Bandra East	0

















#### Western India Regional Council of The Institute of Chartered Accountants of India (Set up by an Act of Parliament)



# NATIONAL CONFERENCE FOR CA STUDENTS

Path for Success—learn. Adapt and Accelerate

Dates: 7th-8th January, 2020 . Venue: Yogi Sabhagruha Hall, Dadar East, Mumbal Organised by: Board of Studies, ICAI . Hosted by: WIRC of ICAI

Day 1 - 7th January 2020



#### Inaugural Session

Chief Guest - Eminent Personality

CA Prafulla Chhaied CA Atul Kumar Gupta CA Kemisha Soni President, ICAI Vice President, ICAI Chairperson BOS, CA Durgesh Kabra CA Priti Savla CA Jayesh Kala Vice Chairman, BOS Chairperson, WIRC Chairman, WICASA

Technical Session: 1 - Direct Tax - Presented by students

- Impact of New Ordinance, 2019 on Economy & Business
  - 2) Faceless Assessments Boon or Curse
  - 3) Areas to Harmonise between IND AS & DT Provisions

Special Session: I - Presentation and Interaction with Board of Studies.

Special Session: II - "Role of Chartered Accountants in Transforming India" - How to Prepare for CA Exams by

Padma Shree CA T. N. Manoharan, Past President, ICAI

Technical Session II - Accounting and Auditing Standards - Presented by students

- Topics 1) Accounting Standards vs. Ind-AS: Historical Cost vs. Fair Value
  - Revised Reporting Standards (SA 700, 705, 706)
  - Analysis of SA 300-Planning an Audit of Financial Statements, SA 320-Materiality in Planning and Performing an Audit, SA 230 -3) Audit Documentation

Motivational Session: 1 - Importance of Ethics/ Ethical Values in the Profession

Special Session : III - Open House Parformance Session-Life Beyond Chartered Accountancy for Audience

Music - Special Guest - Smt. Falguni Pathak, Indian Playback Singer

# Day 2 - 8th January 2020

Technical Session : III - Indirect Tax - Presented by students

- Topics 1) GST 2.0- Expectations & Reality
  - Input Tax Credit & Related Controversies
- 3) GST Audit Critical Issues

Motivational Session: II - Panel Discussions on Career Opportunities & Success Stories

- CA Sampada Suresh Mehta, IAS, Managing Director, Haffkine Biopharmaceutical Corporation Limited, Mumbai.
- CA Ashish Heliwal, IRS, Joint Commissioner of Income Tax
- CA Kanu Doshi, Dean Finance, Welingkar Institute of Management

Technical Session: IV - Company Law - Presented by students

- Powers and Duties of Auditors
  - Role and Responsibilities of Independent Directors
  - Loans and Investments by Companies

Technical Session: V - Information Technology - Presented by students

- Topics 1) Blockchain Technology Is the Future of Accounting?
  - Importance of Artificial Intelligence in Current Environment
  - 3) Cyber Security Cyber Threats & Frauds

#### Valedictory Session - CA Nilesh Shivji Vikamsey, Past President, ICAI

Registration fees		
Payment Mode Link on the Students Activity Portal for Online Registration https://bosactivities.ical.org/		

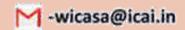
# For Registration Queries contact:

E-mail wircevents@icai.in | Website www.wirc-icai.org | Phone 022-33671424/17

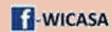
#### For online registration visit: https://bosactivities.icai.org/

CA. Kemisha Soni Conference Chairperson & Chairperson, Board of Studies, ICAI	CA. Burgesh Kabra Conference Co-Chairman & Vice-Chairman, Board of Studies, ICAI	CA. Priti Savia Conference Coordinator & Chairperson, WIRC of (CA)  CA. Jayesh Kala Conference Coordinator & Chairman, Western
CA. Anil Setyanarayan Bhandari CA. Tarun Jamnadas Ghia CA. Nihar Niranjan Jambusaria	CA, Jay Chhaira CA, Nandkishore Chidamber Hedge CA, Dheeraj Kumar Khandelwal	India Chartered Accountant Students Association CA: Chandrashekhar Vasant Chitale CA: Shriniwas Yeshwant Joshi CA: Aniket Surill Talati
	Central Council Member & Conference Direc	tor









**ARTICLES** 





Monil Gada

WRO0611144

### Blockchain Technology - The currency of Tomorrow!

In layman's language, Blockchain can be understood by a spreadsheet which is duplicated thousands of times across a network of computers. Then imagine that this network is designed to regularly update this spreadsheet and you have a basic understanding of the blockchain. The tech allows digital information to be distributed, but not copied. That means each individual piece of data or spreadsheet we are talking about can only have one owner at the most.

You may have heard people also describe it as a digital ledger. This is because the information is constantly reconciled into the database, which is stored in multiple locations and updated instantly. That means the records are public and verifiable. Since there's no central location, it harder to hack since the info exists simultaneously in millions of places.

Let's get into the way this technology works.

For this let us take an example -

Imagine a person (Jacob) wants to send money to another individual (Hazel) via a cryptocurrency platform.

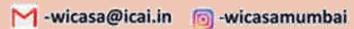
- The transaction is first represented online as a block (imagine the block as a Lego piece).
- Then the block gets distributed across the network (Lego piece's position is ascertained).
- Then the network itself verifies whether the transaction is valid or not (the builder verifies whether the Lego piece ascertained at the specific position is at the right position or not i.e. it basically gets audited).
- And not just a single transaction, every transaction gets verified by the network where millions of people are online.
- Once the block is verified by the network, it is added to the chain of other blocks, reconciling across the network and creating a permanent record of the transaction in the ledger (Lego piece is fixed in its place permanently.)
- And the ownership of block transfers from Jacob to Hazel permanently.

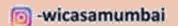
Blockchain technology was invented in 2008, but only came into the public conversation when Bitcoin launched. The first blockchain was conceptualized by a person (or group of people) known as Satoshi Nakamoto in 2008. Nakamoto improved the design in an important way using a Hashcash-like method to add blocks to the chain without requiring them to be signed by a trusted party. The design was implemented the following year by Nakamoto as a core component of the cryptocurrency Bitcoin, where it serves as the public ledger for all transactions on the network.

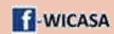
#### Applications of Blockchain

Main application of the blockchain technology is Cryptocurrency and not just bitcoin there may be many other cryptocurrencies built on the backbone of Blockchain and which use Blockchain for recording transactions.













Other interesting uses might be as follows -

#### Smart Contracts

Blockchain-based smart contracts are proposed contracts that could be partially or fully executed or enforced without human interaction.

# Banking and Financial Activities

Major portions of the financial industry are implementing distributed ledgers for use in banking. Banks are interested in this technology because it has the potential to speed up back-office settlement systems. Banks such as UBS are opening new research labs dedicated to blockchain technology in order to explore how blockchain can be used in financial services to increase efficiency and reduce costs.

# Chain of Supply

There are a number of efforts and industry organizations working to employ blockchains in supply chain logistics and supply chain management.

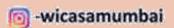
## Video games

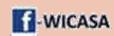
A blockchain game CryptoKitties was launched in November 2017. CryptoKitties illustrated scalability problems for games on Ethereum when it created significant congestion on the Ethereum network with about 30% of all Ethereum transactions being for the game.

Information for this article was sourced from the book Blockchain Revolution: How the Technology behind Bitcoin Is Changing Money, Business, and the World by Alex Tapscott and Don Tapscott.















Nikita Tanksali WRO0594039

# **ARTICLES**

#### **Shark Repellants**

Golden Parachute, Poison Pill, White Knight, Shark Repellant.... These may sound like board games children play on picnics or power ups on your latest video game. However, in the real world they are buzzwords for defense mechanisms used by companies to guard against hostile takeovers, often giving them a new lease of life or protective shield to survive another day in board room battles and corporate games of their own brought on by ambitious investors and competitors. The various defenses against hostile takeovers, or 'shark repellants' are -

# Pac-man Defense

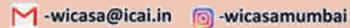
In this type of defense, the target company, counter purchases the shares of the acquirer company, reminding us of the manner in which Pac-man (in the video game) chases and overpower his enemies, the ghosts, after consuming a 'Power Pellet' dot. The company would have to have enough cash to acquire the shares required to halt the advances of the acquirer or in case the target company cannot acquire shares, the company or persons affiliated to the company may adopt other means of influence such as debt etc. The acquirer company is now faced with the hard choice of pursuing the takeover bid and risking control over its own company, or buying out the target company's share in itself, at a higher price. At the end of the day, whether the defense is successful or otherwise, the target company would be exhausted of a significant amount of its cash reserves which it could have put to better alternative use.

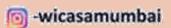
#### **Golden Parachute**

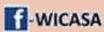
A Golden Parachute would refer to agreements between employers and high level managers on with respect to hefty compensation packages on termination of employment. Termination of employment would be specified to mean termination as a result of takeover or merger. Therefore, as a result of a takeover, the company's management would leave the company and the acquirer company would have to pay this increased cost. Similarly, a tin Parachute would refer to compensations payable to mid-level managers. The increased cost and loss of talent may deter acquirers.

# Poison Pill

A Poison Pill is a strategy in which a hostile takeover bid is upset by way of the whole process of takeover being made more problematic. Such a strategy may include rights issue i.e. shareholders can purchase shares of the company at a substantial discount or at a two for one scheme. Th is rights issue will be triggered only if a particular shareholder buys a certain percentage of shares, whereby he becomes a potential takeover bidder. The potential bidder himself is prohibited from exercising these rights. Such a









Rights Issue can be introduced and revoked only by the Board of Directors and thus the potential bidder would have to negotiate directly with the Board, otherwise the hostile takeover would become very expensive and tedious as shareholding would be diluted further. In such negotiations, the bidder and the company being targeted may agree on a mutually acceptable acquisition price which is high and can maximize shareholders' wealth or the takeover bid may fail altogether if the company is keen on retaining its current ownership and management structure. Poison Pills are unlawful without shareholder approval in some jurisdictions and lawful if done in a transparent manner but not a well-received tactic in others. Sometimes, from the point of view of a shareholder, a takeover may be financially rewarding. Poison Pills in Action - The term 'Poison Pill' was coined by investment banker Martin Siegel and was advocated by corporate lawyer Martin Lipton and became popular when the Delaware Supreme Court in the United States of America upheld its usage in Moranvs. Household International in 1985. The Court upheld the intention of the poison pill as a defense mechanism, to prevent hostile acquirers from achieving control by virtue of their deep pockets, rather than ballots, which is basically democracy in the corporate world.

#### **Blank Check**

In the USA, "blank check preferred stock" (preference shares) can be issued and it involves sale to a particular investor and would become redeemable upon a change of control. These may have special voting, conversion or control rights which can make a takeover more difficult.

#### <u>Greenmail</u>

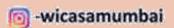
The term 'greenmail' is derived from the words 'blackmail' and 'greenback' (which refers to early American dollars). It is a measure adopted by a target company to reverse a potential takeover by an entity who has purchased a substantial stake. The target company purchases its own shares back from the purchasing entity, at a premium, which is also called a 'bon voyage bonus' or a 'goodbye kiss'. In return for the greenmail payment, the purchasing entity, who has now made a substantial profit, ideally stops pursuing the takeover and agrees to refrain from purchasing that company's shares for a specified number of years. Thus the target company is free from the threat of a hostile takeover, but at a cost, as it may lead to increased debt for the target company trying to protect itself and reduced cash reserves. Greenmails may also result in increased promoter shareholding or capital reduction as a result of repurchasing the shares. However, the company gets to retain its management and employees and other assets which otherwise would have been compromised had the hostile takeover gone through. Regulatory requirements and heavy tax obligations in certain jurisdictions have made greenmails less common nowadays.

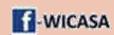
#### Staggered Board

A Staggered Board is one in which only a fraction of the members of the board are voted into office each time instead of all the directors having the same one year office. Therefore, if an acquirer wishes to capture a board in order to reverse the poison pill provision, it would have to wait for 2 cycles of directors to retire by rotation before it can gain control of the entire board. With a staggered board, an acquirer cannot win a proxy fight either (where the acquirer convinces shareholders to vote out members of the board of directors in a meeting).











# White Knight

A White Knight may be a company or an individual that acquires a target company at a fair consideration in which the target company acquired is facing a hostile acquisition from another potential acquirer (Black Knight). White Knights are preferred as acquirers as they act in good faith and may not replace the management, unlike hostile bidders whose intention is to take over the management and steer the company in a different direction. They arrive to rescue the target company from the hostile bidder by offering a more lucrative bid or more agreeable terms to the management. However, very ambitious Black Knight acquirers may allow the deal between the target company and the White Knight to go ahead and then may launch a hostile takeover bid on the White Knight itself, resulting in a corporate checkmate. A White Knight could also refer to the acquirer of a struggling firm that may not be under any threat of a hostile takeover but which is financially weak and possibly undergoing liquidation.

# **Grey Knight**

A Grey Knight is an acquiring entity that enters a bid for a hostile takeover and is perceived as more favourable than the Black Knight (but less favourable than the White Knight). The position of a Grey Knight is odd in the sense that it is neither welcome nor unwelcome in the acquisition bid. It is more a question of choosing the lesser of the evils, when faced with a diffi cult situation such as a hostile takeover. Also interesting to note is the term, Yellow Knight. It refers to a company that was once making a takeover attempt but results in discussing a merger with the target company, probably due to the target company's ability to fend off the takeover. The colour yellow refersto its association with cowardice, since the company has backed out of a takeover attempt and is now willing to listen to the target company's terms.

# Asset Stripping or Selling off the Crown Jewels

Here, the target company sells off its most attractive and advantageous assets to a friendly third party or spins off the assets into a separate entity, thus converting itself into a sort of 'shell company' that is unattractive to the acquirer. In case of a spin off, the existing shareholders would get shares in the new entity. Alternatively, the target company could take up heavy loans that would be due after the takeover, thus increasing the acquirer's fi nancial responsibility. In reality, it would be difficult to implement such a strategy as shareholders' resolution is required for disposal of a company's assets and they are unlikely to pass such a resolution as it would result in diluting the value of their shares.

#### **Macaroni Defense**

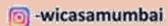
When adopting this defense mechanism, the company issues a large number of bonds on the condition that they must be redeemed at a higher price if the company is taken over. It is called Macaroni Defense because if the company is under threat of being taken over, the redemption price of the bond expands in the same manner as macaroni pasta does in boiling water.

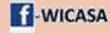
#### **Dual Capitalization**

This involves issuing another class of shares with differential voting rights i.e. a new class of shares is issued which has superior voting rights but inferior dividends, in addition to the current regular class. Current shareholders can exchange their old shares for these new ones. For example, the diff erential voting rights shares may have 10 voting rights per share but the regular shares may have one voting right





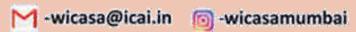


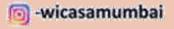


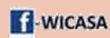


per share. Adopting a defense mechanism such as the ones mentioned above seem to be Pyrrhic victories for the companies adopting them as although the company is victorious in warding off the threat of a hostile takeover, it is harming its own shareholders' rights and value in the process either by making the investment more unattractive or by diluting shareholding pattern. This was probably the reason for the term 'Poison Pill' as such a pill not only harms the bidder or the aggressor, but also the target or the victim taking the pill. Thus, most defense mechanisms are 'no-win situations'. A corporate should evaluate the takeover offer in an unbiased manner, prioritizing its shareholders, over its management's own ego and long term plans i.e. if a takeover can unlock value in a corporate, get rid of lazy or bad management, utilize its idle cash reserves, then they should consider a deal with the bidder. Being a takeover target is inevitably beneficial for shareholders, as the stock price goes up, increasing shareholders' wealth. The target company management may try and adopt measures such as buy back or rights issue in order to ward off the takeover and these are again beneficial for the shareholders. If the takeover is successful, the new management would make changes in operations or financial management, thereby enhancing the wealth for the shareholders. As the proverb goes, when the going gets tough the tough get going. On the other hand, some companies, particularly family businesses, would want to protect their business from uninvited acquirers at any cost and would adopt such measures even if it meant rebuilding the company from its roots, if ravaged by a takeover war. Thus, in India, there is scope for poison pills and other such shark repellents. Staggered Boards are compulsory by law in India and while poison pills and others are not explicitly illegal, it might be prudent to have them in place in case a corporate raider comes calling.













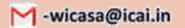


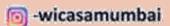
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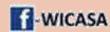












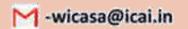


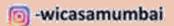


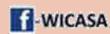
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