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Newsletter

Governance, Transparency and Service to Members and Students

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meets & events

Post Budget Seminar 2015-16, Karachi



From L to R: Dr. Salman Shah, Dr. Muhammad Irshad, Naeem Akhtar Sheikh and Shabbar Zaidi at the Post Budget Seminar 2015-16, Karachi

The Institute of Chartered Accountants of Pakistan (ICAP) Southern Regional Committee (SRC) organised **Post Budget Seminar 2015-16** on June 11, 2015 at the Pearl Continental Hotel, Karachi. The seminar was attended by around 1,300 participants, including members and non-members.

Abdul Rab, FCA Continuing Professional Development (CPD) Committee convener SRC, commenced the program with the recitation from the Holy Quran and his brief opening remarks. Adnan Mufti, FCA partner, Shekha & Mufti Chartered Accountants delivered a presentation on **Key Changes-Proposed in Indirect Tax Regime**. He gave an insight on the effects of budget on indirect taxes.

The second speaker, Saqib Masood, FCA member ICAP Taxation Committee, delivered a presentation on **Key Changes proposed in Direct Tax Regime**. He gave a detailed presentation highlighting the key features of the Finance Bill 2015 while giving his critique in respect of each significant feature.

Dr. Salman Shah, former caretaker finance minister, shared his views on the **Impact of 2015-16 Budget on the Economy of Pakistan**. He gave a detailed overview of the factors influencing the economy of Pakistan via the Federal Budget 2015-16. The guest of honour, Dr. Muhammad Irshad Ahmed, chief commissioner, Large Taxpayer Unit (LTU), Federal Board of Revenue (FBR) addressed some of the common queries and complaints regarding taxation matters.

A panel discussion followed to highlight various aspects of the budget and the proposed way forward. Among the panelists were Shabbar Zaidi,



Group photograph at the Post Budget Seminar 2015-16, Karachi



FCA partner A.F. Ferguson & Co. Chartered Accountants, Naeem Akhter Sheikh, FCA chairman ICAP Taxation Committee, Khalid Mansoor chief executive, The Hub Power Company Limited (HUBCO) and Iftikhar Allawala, director National Bank of Pakistan and Speciality Printers and Dr. Salman Shah, former caretaker finance minister. The session chairman, Dr. Miftah Ismail, special assistant to the prime minister/chairman Board of Investment also joined the panel. The panel discussion was moderated by Mehmood Abdul Razzak, FCA, partner Baker Tilly Mehmood Idress Qamar Chartered Accountants. The panel discussion was highly interactive with a lot of pressing matters directed by the moderator towards the panelists. The discussions led to debates amongst the panelists which were followed by a Q&A session from the audience.

Mementos were distributed by Dr. Miftah Ismail to the speakers, panelists and moderator. President ICAP

Yacoub Suttar, FCA, presented a memento to Dr. Miftah Ismail as a gesture of appreciation. Abdul Rab thanked the participants and invited them for dinner.

Post Budget Seminar 2015-16, Lahore

The Institute of Chartered Accountants of Pakistan (ICAP) Northern Regional Committee (NRC) organised **Post Budget Seminar 2015-16** on June 13, 2015 at Royal Palm Lahore. The objective of the seminar was to discuss and deliberate on the possible consequences of the Federal Budget 2015-16 on the economy of Pakistan.

Chief guest Waqar Masood Khan appreciated ICAP for holding such events. He also narrated the efforts of Ministry of Finance in preparation of the budget and improvements made over the years. The guests of honour were Shahid Hussain Asad, member Inland Revenue



Post Budget Seminar 2015-16 at Lahore

Federal Board of Revenue (FBR) and Safdar Hussain, chief commissioner Large Taxpayer Unit (LTU) Lahore.

The secretary NRC Asad Feroze, FCA commenced the seminar with his opening remarks and a brief introduction. He invited Rashid Ibrahim, FCA Council member ICAP for his presentation on the effects of the changes introduced in direct taxes. Rashid Ibrahim gave a detailed presentation highlighting the key features of the changes in Finance Bill 2015 while giving his critique in respect of each significant feature.

Mohammad Awais, FCA gave a presentation on indirect taxes and a detailed overview in respect of the budget 2015-16 as proposed by the government. Certain proposals were appreciated and a few changes were also proposed in the budget 2015-16. Dr. Ali Cheema, prominent economist, sector research advisor Institute of Development and Economic Alternatives (IDEAS)



and faculty member Lahore University of Management Sciences (LUMS) also gave a presentation on **Pakistan's Growth Conundrum** and challenges for the budgetary strategy. He highlighted key economic challenges and ways to tackle them. His presentation was appreciated by the audience.



A panel discussion followed to highlight various aspects of the budget and the proposed way forward. Among the panelists were Shahid Hussain Asad, member Inland Revenue FBR, Naem Akhtar Sheikh FCA, chairman ICAP Taxation Committee, Mustafa Ashraf and speakers. Some of the common queries and complaints regarding taxation matters were explained. The panel discussion was highly interactive and moderated by Asad Feroze.



Shahid Hussain Asad also explained various policy related matters and appreciated the input from the speakers. The discussions led to intense debate amongst the panelists which were followed by a Q&A session from the audience. Ali Latif, member NRC, in his closing remarks, thanked the members and the guests.



Post Budget Seminar 2015-16, Faisalabad

Post Budget Seminar 2015-16, Faisalabad

The Institute of Chartered Accountants of Pakistan (ICAP) Continuing Professional Development (CPD) Committee Faisalabad along with Pakistan Institute of Public Finance Accountants (PIPFA) arranged a **Post Budget Seminar 2015-16** on June 15, 2015.



The seminar chief guest was Dr. Khalid Malik, commissioner (Appeals) Faisalabad while the speakers were Rashid Ibrahim, FCA (on direct taxes) and Muhammad Awais, FCA (on indirect taxes). Asad Feroze, FCA (honorary secretary Northern Regional Committee (NRC)), Usman Ahsan, ACA (member Board of Governors, PIPFA) were guests and Ahmad Jabbar, FCA was the moderator. More than 80 participants from ICAP,

PIPFA, Faisalabad Tax Bar Association (FTBA) and other professional bodies joined the activity.

Ahmad Jabbar, FCA delivered the welcome note and introduced the chief guest and the speakers to the participants. Speakers highlighted the changes in the budget 2015-16 through their presentations on direct taxes and indirect taxes. The chief guest also discussed the current issues and shared his views with the participants. An interactive Q&A session was held at the end. Participants appreciated the effort of the speakers and the organising committee.

Post Budget Seminar 2015-16, Multan

The Institute of Chartered Accountants of Pakistan (ICAP) Continuing Professional Development (CPD) Committee Multan and MBC of Institute of Cost and Management Accountants of Pakistan (ICMAP) jointly organised a **Post Budget Seminar 2015-16** on June 16, 2015 at ICAP Multan office. The seminar aimed to create awareness and understanding amongst the corporate sector and business community about the changes in regulatory and reporting requirements for individual and corporate sector. The event comprised of three sections. Shaukat Amin Shah, FCA, former president ICAP and M. Younis Ghazi, FCA, chairman CPD Committee Multan covered the area of income tax of the Federal Budget 2015-16. They briefly discussed proposed income tax amendments in the Federal Budget 2015-16 and its impact on individual and corporate sector in Pakistan. Ch. Shahid Saleem, advocate High Court, covered Sales Tax proposed amendments and their effective implementations. In the end, Dr. Imran Sharif, chairman Economics department, Bahauddin Zakariya University, Multan briefly described economics effects of Federal Budget 2015-16.

Excel Workshop



Saad Usman conducting the Power Excel workshop

The Institute of Chartered Accountants of Pakistan (ICAP) Southern Regional Committee (SRC) organised a 2-days **Workshop on Power Excel – An Advance Excel 2010 Program** on June 15 and 16, 2015 at ICAP House, Karachi. The workshop was attended by 15 participants, comprising both members and non-members.

Abdul Rab, FCA Continuing Professional Development (CPD) Committee convener SRC commenced the workshop with his opening remarks and recitation from the Holy Quran and introduced the workshop facilitator Saad Usman, ACA, head of controlling department and company secretary Sanofi Pakistan. His immense command over the subject and interactive style



kept the participants engaged during the workshop. To conclude the session, Abdul Rab presented a memento as a gesture of appreciation to Saad Usman and thanked him for his participation. Certificates were also distributed to the participants.

ICAP Launches Certification on Board Evaluation Techniques

The Institute of Chartered Accountants of Pakistan (ICAP) launched a day long program, **Certification on Board Evaluation Techniques (CBET)** on June 16, 2015 at Marriott, Karachi. According to the Code of Corporate Governance 2012, the board has to put in place a mechanism for undertaking annual evaluation of the performance of the board within two years of the implementation of the code. Being the regulatory



Participants and trainer of Certification on Board Evaluation Techniques

body, ICAP launched the CBET keeping in mind SECP requirements as well as to cater to the needs of the professionals.

The trainer was Huma Pasha, former head Internal Audit, Dawood Hercules Group and currently the chairperson and director of Workstream Automation Ltd. The course was based on case studies, theory as well as interactive exercises. The presentation covered key aspects related to evaluation and kept the participants engaged. A total of 25 participants from private and public sector companies attended the program and appreciated the initiative.

CA Toastmasters Club Meeting Lahore

After successfully holding elections of its Executive Committee (EC), Chartered Accountants Toastmasters Club Lahore (CATMCL) organised a meeting of outgoing and incoming EC members to review the progress of the goals achieved during the term i.e. July 1, 2014 to June 30, 2015 and to set goals for the forthcoming year i.e. July 1, 2015 to June 30, 2016.

This review revealed that CATMCL has achieved eight goals set forth at the beginning of the session, which has enabled it to become eligible to receive highest recognition award named **President's Distinguished Club** given by Toastmasters International worldwide to any club. EC members celebrated this success, which is the second consecutive achievement of the club in two years. This award is given to clubs that are able to achieve the following:

- Improvement in the membership during the year over the base number set at the start of the year;
- Achievement of awards by members on their communication and leadership tracks; and

- Successful filing of achievements and particulars including annual membership fees.

This progress review entailed goal setting for the next year, which covered the setting of the following goals:

- Increase in membership including its retention;
- Availability of more opportunities for new members to ensure sustainability of club;
- Achievement of highest recognition award for the club in the forthcoming session.

The meeting concluded with the premise to review the progress on the goals set on monthly basis to ensure effective monitoring of club activities.

Family Gala 2015



The Institute of Chartered Accountants of Pakistan (ICAP) Northern Regional Committee (NRC) organised **Family Get Together** for its members on June 12, 2015 at Greens Hut, Peshawar. Saifullah, chairman NRC welcomed the guests. The evening was filled with exciting and engaging activities for kids like magic show, puppet show, face painting, tall-man, cartoon characters, jumping castle, musical chair and quiz competition. The event had buffet dinner, and provided socialising and networking opportunities for members and their families. The members and their families actively participated and appreciated the efforts of NRC for organising such events.

Directors Training Program

ICAP held the fifteenth series of the **Directors Training Program (DTP)** in Karachi in June 2015 exclusively

for the AKD Group. The Institute remains steadfast in its commitment to the corporate governance and the Director Training Program is one such initiative. The program provides the directors' training to familiarise with the code, applicable laws, their duties and responsibilities to enable them to effectively manage the affairs of the listed companies for and on behalf of shareholders.

Since the launch, 260 directors have been certified across Karachi, Lahore Islamabad and Faisalabad. Out of the total certified professionals, 157 are from the non-member while 103 are from the member fraternity. This speaks volume of the trust and the repute of the Institute amongst the industry and business professionals. The participants appreciated the interactive approach and unique blend of knowledge content and experience sharing provided by the trainers.

DTP List of Certified Directors Karachi

Certificate # 0254
Muhammad Siddiq Khokhar
Non-Executive Director
Golden Arrow Selected Stocks Fund Ltd.



Certificate # 0255
Abdul Karim Memon
Non-Executive Director
Golden Arrow Selected Stocks Fund Ltd.



Certificate # 0256
Muzammil Abdul Karim
Non-Executive Director
Golden Arrow Selected Stocks Fund Ltd.



Certificate # 0257
Anum Dhedhi
Chief Investment Officer
AKD Investment Management Ltd.



Certificate # 0258
Nadeem Saulat Siddiqui
Head of Public Relations
AKD Investment Management Ltd.



Certificate # 0259
Muhammad Waseem, FCA
Partner
Rahman Sarfaraz Rahim Iqbal Rafiq



Certificate # 0260
Arsalan Aftab, ACA
Senior Manager
Institute of Chartered Accountants of Pakistan



 member news

ICAP Benevolent Fund

Renewal of Term Life Insurance Policy 2015-16 for ICAP Members (local and overseas):

Group term life insurance policy for the year 2015-16 has been renewed with Adamjee Life. Maximum protection/sum insured under the policy is Rs. 7 million. There is no requirement for medical examination up to the age of 60 years.

Members in the age group of 61-64 will be enrolled against standard premium rates provided they were covered in the preceding term. Others will be required to submit health questionnaire. Members over the age of 65 years may also be considered for the coverage after submission of health questionnaire and assessment and (or) medical examination. Premium will be communicated by insurers after assessment on case to case basis.

Rates of premium for various sum insured categories have been provided in the table.

Sr.#	Sum Insured (Rupees)	Annual premium Up to 60 years (Rupees)	Annual premium 61 to 64 years (Rupees)
1.	7 million	23,590	28,000
2.	5 million	16,850	20,000
3.	4 million	13,480	16,000
4.	3 million	10,110	12,000
5.	2 million	6,740	8,000
6.	1 million	3,370	4,000

Members (local and overseas) are encouraged to participate in the assessment. For further details please follow the link: <http://www.icap.org.pk/members/bf/gbs/>

Renewal of Group Health Policy August 2015-July 2016 for ICAP Members & Employees of CA Firms:

Rates of premium and terms are being negotiated with Habib Insurance Co. Ltd. (the existing insurers), as well as other leading service providers. Details of the policy will be finalised by early July 2015 and will be communicated to members through email. In the meantime, expenses can be claimed by submitting claim form with relevant documents to secretary of the fund.

Financial assistance:

Financial assistance is being extended to deserving members and families of deceased members in order to provide them a respectable living support the education of their dependent children, marriage of daughters and to address their medical needs.

During the year 2014-15, financial assistance of Rs.13.079 million has been disbursed among 25 families; 23 deceased and three living members.

The Management Committee of the ICAP Benevolent Fund will re-evaluate the level of assistance for July 2015 onwards to make adjustments on case to case basis.

Members of the Institute are requested to inform the Benevolent Committee of deserving cases. For details about Group Benefit Schemes or activities of the Fund, please contact:

Shakeel Ahmad, manager/secretary, ICAP Benevolent Fund. Tel: 021-99251630 Email: bfund@icap.org.pk or visit: <http://www.icap.org.pk/members/bf/>

Winners are
not people
who never fail,
but people who
never quit

Top 5 CPD Earners

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

S. No.	Name and R-No.	Location	Hours
1.	Ramesh Lal, ACA (7787)	Karachi	117
2.	Salman Gogan, ACA (5985)	Karachi	88
3.	Shahid Latif Dar, FCA (2690)	Lahore	72
4.	Tahir Shah, ACA (5819)	Islamabad	52
5.	Jackson Wilson, ACA (6224)	Karachi	48

Annual Membership Fee for the Year 2015-16

Annual Membership fee for the year 2015-16 of the following members are still outstanding. Members can log on to <http://www.icap.org.pk/my-account/> to view the status of outstanding amounts appearing in their name.

Please note that the Council in its 264th meeting held on May 8-9, 2015 has set the deadline of **August 31**, for all types of fee payments through Directive 3.03. Further, every member shall be required to submit annually to the Institute a declaration in a specified format by post or through website confirming compliance with the CPD Directive 8.01. On failure to comply with the requirement of this Directive, the CPD Committee will refer the non-compliant cases to the Council.

The following modes of payment can be adopted for clearing the dues:

(i) Website

You can pay through Visa/Master Credit Card through ICAP's Secured website (SSL) <https://online.icap.org.pk/online-payment.php> without any additional charges.

(ii) Cheque

The amount can be paid through cheque (drawn on any bank in Pakistan) or a bank draft payable to "The Institute of Chartered Accountants of Pakistan" and be sent to the Institute's office at Karachi. Please add Rs. 1,500/- for overseas cheques (except for cheques in USD).

(iii) Deposit

You may deposit the cash due in any branch of Faysal Bank Limited and designated branches of MCB Limited in your city and forward the blue copy of the 'paid' Bank Credit Voucher to the Institute.

S.No.	R-No.	11.	0352	23.	0535	35.	0807	47.	0896	101.	1183	155.	1403	209.	1652
		12.	0357	24.	0542	36.	0808	48.	0902	102.	1184	156.	1410	210.	1653
1.	0055	13.	0377	25.	0556	37.	0818	49.	0909	103.	1194	157.	1416	211.	1654
2.	0068	14.	0408	26.	0583	38.	0823	50.	0922	104.	1195	158.	1419	212.	1656
3.	0089	15.	0419	27.	0602	39.	0825	51.	0929	105.	1196	159.	1427	213.	1672
4.	0095	16.	0439	28.	0622	40.	0834	52.	0944	106.	1201	160.	1432	214.	1673
5.	0096	17.	0447	29.	0654	41.	0840	53.	0949	107.	1205	161.	1438	215.	1676
6.	0201	18.	0459	30.	0657	42.	0872	54.	0953	108.	1213	162.	1441	216.	1679
7.	0206	19.	0464	31.	0689	43.	0879	55.	0958	109.	1218	163.	1453	217.	1681
8.	0222	20.	0465	32.	0696	44.	0883	56.	0969	110.	1221	164.	1454	218.	1691
9.	0226	21.	0470	33.	0711	45.	0890	57.	0973	111.	1223	165.	1456	219.	1695
10.	0272	22.	0494	34.	0738	46.	0893	58.	0983	112.	1227	166.	1467	220.	1696
								59.	0985	113.	1229	167.	1468	221.	1697
								60.	0988	114.	1238	168.	1476	222.	1709
								61.	0991	115.	1240	169.	1480	223.	1710
								62.	1005	116.	1242	170.	1483	224.	1717
								63.	1028	117.	1245	171.	1488	225.	1718
								64.	1036	118.	1247	172.	1495	226.	1724
								65.	1038	119.	1268	173.	1497	227.	1726
								66.	1040	120.	1279	174.	1503	228.	1732
								67.	1055	121.	1280	175.	1506	229.	1733
								68.	1057	122.	1292	176.	1513	230.	1736
								69.	1061	123.	1295	177.	1515	231.	1737
								70.	1064	124.	1297	178.	1517	232.	1739
								71.	1065	125.	1302	179.	1519	233.	1742
								72.	1066	126.	1305	180.	1522	234.	1746
								73.	1072	127.	1312	181.	1524	235.	1747
								74.	1073	128.	1321	182.	1525	236.	1750
								75.	1075	129.	1322	183.	1535	237.	1764
								76.	1077	130.	1324	184.	1538	238.	1767
								77.	1079	131.	1327	185.	1539	239.	1768
								78.	1080	132.	1328	186.	1540	240.	1770
								79.	1081	133.	1329	187.	1546	241.	1772
								80.	1089	134.	1333	188.	1554	242.	1773
								81.	1093	135.	1334	189.	1564	243.	1774
								82.	1095	136.	1340	190.	1569	244.	1778
								83.	1099	137.	1341	191.	1584	245.	1779
								84.	1101	138.	1342	192.	1588	246.	1782
								85.	1103	139.	1347	193.	1598	247.	1783
								86.	1107	140.	1350	194.	1601	248.	1784
								87.	1109	141.	1352	195.	1602	249.	1785
								88.	1114	142.	1368	196.	1608	250.	1788
								89.	1115	143.	1369	197.	1610	251.	1789
								90.	1118	144.	1370	198.	1614	252.	1791
								91.	1139	145.	1376	199.	1615	253.	1792
								92.	1140	146.	1378	200.	1618	254.	1793
								93.	1148	147.	1381	201.	1622	255.	1797
								94.	1149	148.	1385	202.	1624	256.	1799
								95.	1154	149.	1387	203.	1625	257.	1800
								96.	1156	150.	1389	204.	1627	258.	1804
								97.	1157	151.	1392	205.	1636	259.	1807
								98.	1159	152.	1393	206.	1641	260.	1808
								99.	1169	153.	1397	207.	1648	261.	1813
								100.	1178	154.	1402	208.	1650	262.	1821

263.	1827	317.	2011	371.	2199	425.	2346	479.	2493	533.	2649	587.	2778	641.	2901	695.	3046
264.	1833	318.	2012	372.	2204	426.	2347	480.	2498	534.	2651	588.	2779	642.	2903	696.	3047
265.	1834	319.	2014	373.	2206	427.	2349	481.	2500	535.	2652	589.	2780	643.	2908	697.	3048
266.	1835	320.	2016	374.	2207	428.	2351	482.	2506	536.	2655	590.	2785	644.	2911	698.	3049
267.	1839	321.	2021	375.	2208	429.	2352	483.	2507	537.	2659	591.	2788	645.	2912	699.	3051
268.	1843	322.	2023	376.	2210	430.	2354	484.	2512	538.	2660	592.	2789	646.	2913	700.	3053
269.	1846	323.	2031	377.	2211	431.	2355	485.	2513	539.	2662	593.	2793	647.	2915	701.	3055
270.	1847	324.	2034	378.	2213	432.	2356	486.	2515	540.	2667	594.	2794	648.	2921	702.	3060
271.	1849	325.	2038	379.	2214	433.	2357	487.	2516	541.	2671	595.	2796	649.	2932	703.	3061
272.	1850	326.	2039	380.	2221	434.	2362	488.	2517	542.	2672	596.	2800	650.	2933	704.	3065
273.	1852	327.	2041	381.	2226	435.	2366	489.	2520	543.	2673	597.	2803	651.	2935	705.	3066
274.	1856	328.	2047	382.	2227	436.	2367	490.	2521	544.	2674	598.	2813	652.	2937	706.	3067
275.	1857	329.	2051	383.	2228	437.	2369	491.	2523	545.	2678	599.	2815	653.	2939	707.	3068
276.	1862	330.	2052	384.	2230	438.	2372	492.	2526	546.	2679	600.	2818	654.	2940	708.	3069
277.	1867	331.	2056	385.	2232	439.	2381	493.	2528	547.	2681	601.	2819	655.	2941	709.	3074
278.	1868	332.	2057	386.	2238	440.	2382	494.	2529	548.	2682	602.	2820	656.	2943	710.	3080
279.	1870	333.	2062	387.	2240	441.	2383	495.	2530	549.	2683	603.	2822	657.	2944	711.	3081
280.	1873	334.	2063	388.	2241	442.	2384	496.	2531	550.	2684	604.	2823	658.	2947	712.	3083
281.	1876	335.	2070	389.	2242	443.	2385	497.	2534	551.	2687	605.	2825	659.	2948	713.	3085
282.	1878	336.	2073	390.	2246	444.	2394	498.	2536	552.	2689	606.	2830	660.	2949	714.	3087
283.	1879	337.	2083	391.	2247	445.	2398	499.	2550	553.	2693	607.	2835	661.	2952	715.	3089
284.	1880	338.	2084	392.	2248	446.	2401	500.	2555	554.	2695	608.	2842	662.	2954	716.	3090
285.	1886	339.	2088	393.	2258	447.	2402	501.	2558	555.	2698	609.	2843	663.	2957	717.	3091
286.	1888	340.	2091	394.	2263	448.	2405	502.	2559	556.	2699	610.	2847	664.	2964	718.	3092
287.	1890	341.	2092	395.	2265	449.	2406	503.	2560	557.	2701	611.	2848	665.	2965	719.	3093
288.	1895	342.	2093	396.	2267	450.	2407	504.	2568	558.	2703	612.	2850	666.	2970	720.	3098
289.	1896	343.	2095	397.	2268	451.	2409	505.	2570	559.	2704	613.	2852	667.	2971	721.	3104
290.	1901	344.	2101	398.	2273	452.	2410	506.	2571	560.	2708	614.	2853	668.	2977	722.	3105
291.	1902	345.	2112	399.	2275	453.	2411	507.	2573	561.	2709	615.	2854	669.	2981	723.	3106
292.	1908	346.	2114	400.	2281	454.	2413	508.	2578	562.	2711	616.	2858	670.	2984	724.	3110
293.	1910	347.	2115	401.	2282	455.	2416	509.	2579	563.	2712	617.	2860	671.	2986	725.	3111
294.	1911	348.	2121	402.	2284	456.	2417	510.	2584	564.	2713	618.	2862	672.	2988	726.	3112
295.	1917	349.	2123	403.	2287	457.	2418	511.	2587	565.	2718	619.	2864	673.	2989	727.	3114
296.	1921	350.	2125	404.	2293	458.	2423	512.	2590	566.	2719	620.	2867	674.	2997	728.	3116
297.	1930	351.	2139	405.	2301	459.	2426	513.	2595	567.	2722	621.	2868	675.	3005	729.	3118
298.	1936	352.	2143	406.	2303	460.	2431	514.	2596	568.	2727	622.	2869	676.	3008	730.	3122
299.	1944	353.	2144	407.	2305	461.	2433	515.	2601	569.	2729	623.	2872	677.	3010	731.	3123
300.	1952	354.	2147	408.	2306	462.	2441	516.	2606	570.	2736	624.	2874	678.	3012	732.	3131
301.	1953	355.	2149	409.	2308	463.	2443	517.	2608	571.	2739	625.	2875	679.	3014	733.	3132
302.	1955	356.	2152	410.	2310	464.	2444	518.	2609	572.	2742	626.	2876	680.	3017	734.	3134
303.	1960	357.	2156	411.	2311	465.	2445	519.	2610	573.	2743	627.	2877	681.	3019	735.	3136
304.	1962	358.	2158	412.	2313	466.	2451	520.	2614	574.	2749	628.	2881	682.	3020	736.	3138
305.	1964	359.	2162	413.	2314	467.	2458	521.	2618	575.	2750	629.	2882	683.	3022	737.	3139
306.	1975	360.	2164	414.	2316	468.	2461	522.	2619	576.	2751	630.	2883	684.	3024	738.	3143
307.	1978	361.	2166	415.	2318	469.	2464	523.	2620	577.	2754	631.	2884	685.	3025	739.	3144
308.	1981	362.	2167	416.	2319	470.	2469	524.	2625	578.	2758	632.	2885	686.	3026	740.	3145
309.	1982	363.	2169	417.	2320	471.	2471	525.	2627	579.	2761	633.	2888	687.	3027	741.	3147
310.	1986	364.	2180	418.	2324	472.	2472	526.	2629	580.	2762	634.	2890	688.	3029	742.	3150
311.	1992	365.	2184	419.	2326	473.	2476	527.	2634	581.	2766	635.	2892	689.	3032	743.	3151
312.	1996	366.	2186	420.	2329	474.	2481	528.	2637	582.	2767	636.	2894	690.	3037	744.	3152
313.	1999	367.	2190	421.	2331	475.	2485	529.	2638	583.	2769	637.	2896	691.	3038	745.	3154
314.	2002	368.	2195	422.	2333	476.	2486	530.	2640	584.	2771	638.	2897	692.	3039	746.	3155
315.	2006	369.	2196	423.	2342	477.	2489	531.	2643	585.	2772	639.	2899	693.	3041	747.	3156
316.	2009	370.	2197	424.	2344	478.	2491	532.	2644	586.	2775	640.	2900	694.	3044	748.	3161

749. 3163	803. 3303	857. 3424	911. 3563	965. 3675	1019. 3778	1073. 3908	1127. 4026	1181. 4145
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753. 3172	807. 3311	861. 3436	915. 3571	969. 3684	1023. 3795	1077. 3914	1131. 4042	1185. 4156
754. 3173	808. 3313	862. 3439	916. 3572	970. 3685	1024. 3798	1078. 3916	1132. 4047	1186. 4158
755. 3177	809. 3318	863. 3445	917. 3573	971. 3687	1025. 3799	1079. 3917	1133. 4049	1187. 4161
756. 3179	810. 3320	864. 3451	918. 3574	972. 3690	1026. 3801	1080. 3919	1134. 4050	1188. 4162
757. 3181	811. 3323	865. 3456	919. 3575	973. 3691	1027. 3802	1081. 3923	1135. 4051	1189. 4164
758. 3182	812. 3324	866. 3460	920. 3578	974. 3692	1028. 3805	1082. 3928	1136. 4052	1190. 4165
759. 3188	813. 3326	867. 3463	921. 3579	975. 3693	1029. 3807	1083. 3929	1137. 4056	1191. 4166
760. 3191	814. 3329	868. 3464	922. 3582	976. 3696	1030. 3809	1084. 3930	1138. 4057	1192. 4167
761. 3192	815. 3330	869. 3465	923. 3584	977. 3698	1031. 3810	1085. 3931	1139. 4058	1193. 4168
762. 3193	816. 3331	870. 3466	924. 3585	978. 3699	1032. 3811	1086. 3932	1140. 4059	1194. 4169
763. 3194	817. 3333	871. 3467	925. 3586	979. 3700	1033. 3814	1087. 3933	1141. 4061	1195. 4170
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767. 3210	821. 3339	875. 3481	929. 3592	983. 3709	1037. 3822	1091. 3944	1145. 4066	1199. 4179
768. 3211	822. 3340	876. 3486	930. 3595	984. 3713	1038. 3824	1092. 3949	1146. 4067	1200. 4184
769. 3214	823. 3341	877. 3488	931. 3596	985. 3714	1039. 3827	1093. 3952	1147. 4068	1201. 4185
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778. 3238	832. 3365	886. 3509	940. 3618	994. 3734	1048. 3842	1102. 3975	1156. 4093	1210. 4197
779. 3240	833. 3368	887. 3511	941. 3620	995. 3735	1049. 3848	1103. 3977	1157. 4096	1211. 4198
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782. 3245	836. 3375	890. 3515	944. 3625	998. 3739	1052. 3857	1106. 3983	1160. 4101	1214. 4203
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785. 3253	839. 3381	893. 3526	947. 3630	1001. 3744	1055. 3869	1109. 3987	1163. 4106	1217. 4206
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798. 3293	852. 3412	906. 3550	960. 3665	1014. 3765	1068. 3899	1122. 4010	1176. 4138	1230. 4234
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802. 3300	856. 3420	910. 3562	964. 3674	1018. 3776	1072. 3906	1126. 4023	1180. 4143	1234. 4243

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1239. 4253	1293. 4380	1347. 4509	1401. 4618	1455. 4734	1509. 4835	1563. 4939	1617. 5050	1671. 5188
1240. 4254	1294. 4384	1348. 4510	1402. 4619	1456. 4737	1510. 4840	1564. 4940	1618. 5051	1672. 5191
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1242. 4256	1296. 4391	1350. 4519	1404. 4622	1458. 4742	1512. 4847	1566. 4942	1620. 5055	1674. 5194
1243. 4257	1297. 4394	1351. 4521	1405. 4623	1459. 4743	1513. 4848	1567. 4951	1621. 5063	1675. 5195
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1721. 5293	1775. 5404	1829. 5519	1883. 5624	1937. 5744	1991. 5852	2045. 5937	2099. 6048	2153. 6160
1722. 5295	1776. 5408	1830. 5522	1884. 5625	1938. 5745	1992. 5854	2046. 5942	2100. 6049	2154. 6161
1723. 5296	1777. 5409	1831. 5529	1885. 5627	1939. 5746	1993. 5855	2047. 5946	2101. 6053	2155. 6162
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1725. 5299	1779. 5411	1833. 5538	1887. 5632	1941. 5748	1995. 5857	2049. 5954	2103. 6055	2157. 6166
1726. 5305	1780. 5413	1834. 5543	1888. 5635	1942. 5749	1996. 5858	2050. 5959	2104. 6059	2158. 6167
1727. 5309	1781. 5415	1835. 5544	1889. 5636	1943. 5753	1997. 5861	2051. 5963	2105. 6063	2159. 6168
1728. 5312	1782. 5416	1836. 5546	1890. 5638	1944. 5754	1998. 5863	2052. 5970	2106. 6065	2160. 6169
1729. 5318	1783. 5419	1837. 5547	1891. 5639	1945. 5755	1999. 5864	2053. 5971	2107. 6066	2161. 6170
1730. 5320	1784. 5420	1838. 5548	1892. 5643	1946. 5756	2000. 5865	2054. 5972	2108. 6067	2162. 6172
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1732. 5323	1786. 5423	1840. 5551	1894. 5651	1948. 5759	2002. 5870	2056. 5974	2110. 6073	2164. 6177
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1734. 5330	1788. 5428	1842. 5556	1896. 5656	1950. 5763	2004. 5873	2058. 5976	2112. 6076	2166. 6179
1735. 5331	1789. 5430	1843. 5557	1897. 5659	1951. 5766	2005. 5876	2059. 5978	2113. 6078	2167. 6180
1736. 5332	1790. 5431	1844. 5559	1898. 5660	1952. 5769	2006. 5879	2060. 5982	2114. 6079	2168. 6181
1737. 5333	1791. 5432	1845. 5560	1899. 5664	1953. 5773	2007. 5880	2061. 5983	2115. 6082	2169. 6185
1738. 5334	1792. 5437	1846. 5561	1900. 5665	1954. 5775	2008. 5882	2062. 5985	2116. 6083	2170. 6190
1739. 5335	1793. 5440	1847. 5562	1901. 5666	1955. 5776	2009. 5884	2063. 5986	2117. 6085	2171. 6192
1740. 5340	1794. 5441	1848. 5563	1902. 5667	1956. 5778	2010. 5885	2064. 5990	2118. 6086	2172. 6194
1741. 5342	1795. 5443	1849. 5565	1903. 5669	1957. 5780	2011. 5887	2065. 5991	2119. 6087	2173. 6195
1742. 5344	1796. 5446	1850. 5566	1904. 5672	1958. 5781	2012. 5888	2066. 5994	2120. 6088	2174. 6196
1743. 5345	1797. 5448	1851. 5567	1905. 5674	1959. 5785	2013. 5889	2067. 5995	2121. 6091	2175. 6200
1744. 5346	1798. 5451	1852. 5568	1906. 5679	1960. 5791	2014. 5891	2068. 5996	2122. 6092	2176. 6203
1745. 5355	1799. 5453	1853. 5570	1907. 5680	1961. 5793	2015. 5896	2069. 5997	2123. 6095	2177. 6204
1746. 5357	1800. 5456	1854. 5571	1908. 5683	1962. 5794	2016. 5897	2070. 5998	2124. 6096	2178. 6205
1747. 5358	1801. 5458	1855. 5572	1909. 5688	1963. 5799	2017. 5898	2071. 5999	2125. 6097	2179. 6209
1748. 5359	1802. 5461	1856. 5574	1910. 5689	1964. 5800	2018. 5899	2072. 6001	2126. 6098	2180. 6210
1749. 5361	1803. 5467	1857. 5576	1911. 5690	1965. 5802	2019. 5900	2073. 6002	2127. 6099	2181. 6212
1750. 5363	1804. 5468	1858. 5581	1912. 5691	1966. 5805	2020. 5901	2074. 6004	2128. 6101	2182. 6213
1751. 5365	1805. 5470	1859. 5582	1913. 5694	1967. 5807	2021. 5902	2075. 6007	2129. 6102	2183. 6218
1752. 5366	1806. 5472	1860. 5583	1914. 5695	1968. 5810	2022. 5904	2076. 6009	2130. 6103	2184. 6221
1753. 5367	1807. 5473	1861. 5584	1915. 5700	1969. 5812	2023. 5905	2077. 6010	2131. 6104	2185. 6222
1754. 5373	1808. 5480	1862. 5586	1916. 5701	1970. 5813	2024. 5906	2078. 6014	2132. 6106	2186. 6228
1755. 5375	1809. 5481	1863. 5587	1917. 5702	1971. 5815	2025. 5908	2079. 6015	2133. 6108	2187. 6231
1756. 5376	1810. 5482	1864. 5588	1918. 5704	1972. 5816	2026. 5909	2080. 6016	2134. 6109	2188. 6233
1757. 5379	1811. 5483	1865. 5590	1919. 5705	1973. 5819	2027. 5910	2081. 6019	2135. 6112	2189. 6237
1758. 5380	1812. 5485	1866. 5591	1920. 5710	1974. 5820	2028. 5911	2082. 6020	2136. 6116	2190. 6239
1759. 5382	1813. 5486	1867. 5592	1921. 5712	1975. 5825	2029. 5912	2083. 6022	2137. 6119	2191. 6240
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Note: This list is as of July 23, 2015.

 **feedback**

SAVE THE ENVIRONMENT

Reading the ICAP Newsletter reinforces the link with the Institute on a monthly basis, and for that I am thankful for this publication. However, I always felt that receiving a hard copy of the Newsletter is a waste of resource. It only results in additional environmental impact (the plastic wrapping, printing, paper, etc). I do read the Institute's annual financial statement and I understand that the Institute has cash to spare, but this is hardly the right way to spend it. Instead of asking for Members' preferences, it's time for the Institute to take a stand on ethical and environmental basis and shed the primitive printing preferences.

A new section of Newsletter, **meet of the month**, is very welcome. The format in which this section is written, the writing style and the theme of conversations, remind me of the racy style of the once very popular Urdu weekly. I can feel the writer is innovative, but this at times feels like its deviating from the professional guidelines.

- Bilal Ahmed ACA, R-6242

INSENSITIVE

Teenagers are a very sensitive lot and in my opinion it seems uncaring on our part to disclose that Abdul Ghafoor's daughter is getting education based on charity from ICAP. I believe that the intention of the article was recognition of his dedication, but it's important that we understand that scholarship arrangements should not be disclosed publicly, especially for the sake of self-respect and confidence of the students who are the recipients. I hope that in future we'll be more careful in such matters.

- Taysab Owais ACA, R-5722

PLEASE EXPLAIN WHY?

ICAP Faisalabad Toastmasters Club was formed in March 2015. And since March we have conducted several meetings; and last month we also conducted the election. But ICAP newsletter never publishes our news, and only the Lahore Toastmasters Club news is in the Newsletter. Please explain why?

- Haroon Sulaman ACA, R-5178



technical update

IASB Proposes Amendments to IAS 19 and IFRIC 14 on Pension Accounting

The International Accounting Standards Board (IASB) has published Exposure Draft **Re-measurement on a Plan Amendment, Curtailment or Settlement/ Availability of a Refund from a Defined Benefit Plan (Proposed amendments to IAS 19 and IFRIC 14)**, open for comments until October 19, 2015. Following amendments are proposed:

Re-measurement on a plan amendment, curtailment or settlement

- When the net defined benefit liability or asset is re-measured on a plan amendment, curtailment or settlement, the current service cost and the net interest for the period after the re-measurement are determined using the assumptions used for the re-measurement.
- The net interest for the remaining period is determined based on the re-measured net defined benefit liability or asset.
- The current service cost and the net interest in the current reporting period before a plan amendment, curtailment or settlement are not affected by the past service cost or a gain or loss on settlement.
- These amendments should be applied retrospectively, but the IASB proposes providing an exemption for adjustments of the carrying amount of assets outside the scope of IAS 19.

Availability of a refund from a defined benefit plan

- When an entity determines the availability of a refund from a defined benefit plan, amounts that other parties can use for other purposes are not included in the amount of the surplus that an entity recognises as an asset on the basis of a future refund.
- A gradual settlement should not be assumed if other parties can wind up the plan without the entity's consent.
- The availability of a refund is not affected by other parties' power to make investment decisions without changing the benefits for plan members.
- When an entity determines the availability of a refund and a reduction in future contributions, the entity

takes into account the statutory requirements that are substantively enacted as well as constructive obligations and terms and conditions that have been contractually agreed.

- Regarding the interaction between the asset ceiling and the past service cost or a gain or loss on settlement, IAS 19 shall clarify that the past service cost or a gain or loss on settlement is measured and recognised in profit or loss in accordance with the existing requirements in IAS 19 and changes in the effect of the asset ceiling are recognised in other comprehensive income.



I do not
believe in
taking the
right decision,
I TAKE A
DECISION AND
MAKE IT RIGHT
– Quaid-e-Azam

IASB Completes Post-implementation Review of Business Combinations Standard

The IASB conducts Post-implementation Reviews (PIR) of its new standards and major amendments two years after they become effective. The purpose of the review is to consider whether the new standard is functioning as anticipated. On the basis of the PIR report, the IASB has added to its agenda two research projects that will focus on:

- the effectiveness and complexity of testing goodwill for impairment;
- the subsequent accounting for goodwill;
- challenges in applying the definition of a business; and
- identification and fair value measurement of intangible assets such as customer relationships and brand names.

 hr news

Workplace Harassment Prevention Policy

Under the leadership of COO/secretary Feroz Rizvi, **Workplace Harassment Prevention Policy** was approved by the Council and was launched on June 29, 2015.

Orientation was provided in small groups to employees based in Karachi by Feroz Rizvi himself followed by Q&A session. The training was provided to create awareness among employees on what constitutes workplace harassment and procedure of reporting. Going forward the training will be provided in Lahore and Islamabad after Ramadan.

The objective of the Policy is to create a safe working environment for employees, which is free of harassment, abuse and intimidation with a view towards fulfillment of their right to work with dignity.

Hailm-ur-Rashid Farewell

Human Resource Department (HRD) arranged a small farewell in honour of Halim ur Rashid, assistant manager Administration, who served ICAP for 40 years. In the ceremony, Syed Masood Akhtar, executive director Examination and Education and Shoaib Ahmed, executive director Legal and Membership Affairs recollected their association with Halim-ur-Rashid. Senior manager Human Resources Shahma Zahid, on behalf of HR and Administration department employees, presented a gift to Halim ur Rashid.

Quotes

“The best way to predict your future is to create it.” - Abraham Lincoln

Welcome on Board

Human Resource Department welcomes new members to the ICAP family:

1. Muhammad Waqar Zeeshan, officer examination
ICAP Head office, Karachi

2. Zarmeena Khan, officer examination
ICAP Head office, Karachi

Training and Development

Training and Development helps in optimising the utilisation of human resource that further helps the employee to achieve the organisational goals as well as their individual goals. Human Resources department arranged the following workshops and trainings for the employees of ICAP during June 2015.

• Problem Solving and Decision Making

Development centre of National University of Sciences and Technology (NUST) organised a professional training workshop on June 9 and 10, 2015 at NUST Islamabad. In this two day workshop, participants learned to use problem solving techniques to address issues as a group and used a number of established brainstorming techniques to search for solutions by maximising idea generation, participation and creativity.

• Director's Training Program

The Institute of Chartered Accountants of Pakistan (ICAP) **Director's Training Program (DTP)** was held on June 10-13, 2015. DTP is a specifically designed course by the Securities and Exchange Commission of Pakistan (SECP) that aims to create familiarity with global principles of corporate governance.

• First Pakistan Internal Audit Summit (PIAS)

The first **Pakistan Internal Audit Summit (PIAS)** took place on June 16, 2015 at Karachi Marriott Hotel. The workshop was attended by employees of Internal Audit department. This summit was a unique and invaluable source of inspiration to assist in guiding an organisation's audit, risk and governance issues through this period of economic buoyancy.

• Post Budget Seminar

The Southern Regional Committee (SRC) of the Institute of Chartered Accountants of Pakistan (ICAP) has organised a **Post Budget Seminar** to discuss and deliberate on the possible consequences of the 2015-16 budgets on the economy of Pakistan. The seminar was held on June 11, 2015 at Pearl Continental hotel, Karachi. This seminar was well attended by ICAP employees.

4 Essential Skills of a Master Manager

Some supervisors are great motivators, but lack a strategic vision. Others are experts at piecing together a team, but can't stay organised. Studies of top managers have found that it is hard to be an effective team leader without having some mastery of the following four skill sets.

1. Interpersonal skills

- Set and communicate goals.
- Manage projects.
- Make fair and fast decisions.
- Motivate team members

2. Strategic skills

- Watch for opportunities.
- Relentlessly solve problems.
- Maintain technical superiority.

3. Operational skills

These are the skills most commonly thought of as "supervision." These are fundamental responsibilities:

- Identify work to be done.
- Plan, schedule and assign work to others.
- Monitor the work process.

4. Empowering skills

- Delegate responsibility for assigning and scheduling work.
- Pass on more of your decisions. Judge employees more on what they do than how they do it.



student section

Counselling Sessions at IBA Sukkur

To generate awareness among the students of Institute of Business Administration Sukkur, four career counselling sessions were conducted during July through which around 180 students of foundation batch were counselled about the Institute of Chartered Accountants of Pakistan (ICAP) and CA. ICAP presentation covered CA education, its subjects, training and exemptions and also explained the ICAP MOU with IBA Sukkur. Students were also informed about the scope of Chartered Accountancy and stardom a Chartered Accountant enjoys when he enters the professional world.

Effective Teaching Training Program



Dr. Shahida Sajjad conducting Effective Teaching Training Program

The Institute of Chartered Accountants of Pakistan (ICAP) Islamabad organised **Effective Teaching Training Program** for the faculty of Registered Accounting Education Tutors (RAETS) on June 3, 2015 at ICAP House Islamabad. The course facilitator was Dr. Shahida Sajjad and the training session concentrated on the effective learning/teaching, teaching methods, audio visual supports and question-answer techniques.



Twenty one faculty members from Rawalpindi, Islamabad and Peshawar attended this training session. Certificates were distributed to the participants at the end of the ceremony. The chief guest Abul Jamal Khan, FCA, addressed the session and gave a memento to Dr. Shahida Sajjad.

Help Desk

The Institute of Chartered Accountants of Pakistan (ICAP) during June 2015 organised **Help Desks** at the leading institutions to educate the potential students about ICAP and the Chartered Accountancy profession. Through these help desks students were informed about CA qualification, its local and international acceptance, linkages with government and other accounting bodies, education scheme, study routes, exemptions, scholarships, Registered Accounting Education Tutors (RAETs) and opportunities and benefits after CA qualification. Students' queries were answered and souvenirs were given as a token of remembrance about CA Pakistan. Around 500 students visited the three help desks arranged at:



Hyderabad



Quetta

Help Desks at Colleges and Universities	Education System	Students Counsellled
Lahore		
University of Lahore	4 years Accounting & Finance	250
University of Management Sciences	4 years Accounting & Finance	100
Mirpur		
At examination center in College of Medical Technology, Mirpur	Intermediate	150

They were briefed on the eligibility criteria, exemptions, studies, examinations, financial assistance and CA Talent program.

ICAP in News Education Expo 2015

The **News Education Expo**, over the years, has emerged as one of the biggest education shows in Pakistan bringing together big national and international educational institutions under one platform. This year too, the mega event of the Jang Group started from Peshawar and ended in Multan in a big way.

To represent the Institute of Chartered Accountants of Pakistan, ICAP's Marketing and Communication (MARCOM) Department and passionate young CA trainee students participated in the News Education Expo along with over 70 national and international universities, higher educational institutes and colleges. After inaugurating the event in Lahore, senator Pervaiz Rashid visited the stalls of the educational institutions. At the ICAP stall, the minister appreciated the arrangements of ICAP team terming it a great education-friendly initiative which could easily be differentiated from the rest and serve the youth in building careers and shaping dreams.

ICAP in Dawn Education Fair 2015

The Institute of Chartered Accountants of Pakistan (ICAP) participated in **The Dawn Education Fair 2015** Hyderabad on May 30 and 31, 2015 and Quetta on June 3 and 4, 2015. This expo draws authentic attention from serious students and concerned parents. Around 800 students visited the ICAP stall in Hyderabad and Quetta.



Peshawar



Islamabad



Lahore



Faisalabad



Karachi



Multan

Despite sizzling days at each station, the ICAP stalls attracted thousands of visitors, including people from various walks of life particularly students. A large number of parents also accompanied their children.

Besides giving updated information about the CA stream, fee structure, exemptions and scholarship opportunities, potential aspirants were also informed about unique characteristics of CA Pakistan such as global mobility, high starting salary and employability.

Examinations to be Conducted in Jeddah, Saudi Arabia

The Institute of Chartered Accountants of Pakistan (ICAP) has decided to conduct the **final examinations** in Jeddah, Saudi Arabia. The first examination will be conducted in December 2015.

It may be noted that the Institute would initially hold the examinations in Jeddah for two attempts i.e. December 2015 and June 2016. Thereafter, the examinations would only be held if a reasonable number of students appear in the above examinations.

Assessment of Fundamental Competencies (AFC) Stage Examinations

AFC Examinations from September 2015 onwards would be entirely computer based and would be held four times in one year. Tentative commencement dates of the examinations for 2015–16 sessions are as follows:

Month	Tentative Commencement Dates
September 2015	14–19 September 2015
December 2015	14–19 December 2015
March 2016	14–19 March 2016
June 2016	13–18 June 2016

Details of the subjects, marks and duration are given below:

Paper ID	Subject	Marks	Duration
AFC-1	Functional English	50	1 hour 30 minutes
AFC-2	Business Communications	50	1 hour 30 minutes
AFC-3	Quantitative Methods	100	3 hours
AFC-4	Introduction to Information Technology	50	1 hour 30 minutes

Exact date and timings of the above examinations would be communicated to the students 15 days prior to the commencement of the examinations.