



Welcome Change in Journal

I am happy to see the welcome change in the content selection & quality and the overall look and feel of our journal in the last few months. Both March and April 2014 issues of the journal, which focused on refreshing themes of 'Moving Towards New Frontiers' and 'Women CA Empowerment', were very informative and thought provoking. Particularly, the editorials and President's messages of these issues, complimented the good overall content and presentation. All the articles presented under the new themes were worth preserving for long term reference. I eagerly wait for more such good work in the forthcoming issues of the journal too.

-CA. S. Gulati

President's Messages are Inspiring and Motivating

The president's message of April 2014 issue of the journal, which covered various aspects of the profession, was really motivating to the members and students at large. The ICAI's new initiative regarding its women members is a welcome sign. However, I think that the rate of campus recruitment needs to widely enhanced.

-CA. S. N. Babugovindaraj

It was indeed a pleasure reading through president's views and actions undertaken by the ICAI in March and April 2014 issues of the journal. I request the ICAI to also look into the matter concerning some students who are dropping out of Chartered Accountancy course and strengthen the student counseling mechanism in this regard. I appreciate and welcome the recent upgrading of journal content, look and feel. Keep up the good show.

-CA. Anurag Sureka

Cloud Campus Initiative is Welcome

I welcome the change in look and feel and content selection of the journal. Particularly, the message from the president was indeed inspiring and prompted me to write this letter. Any 'change' needs buy-in & unflinching commitment right at the top. Given our President's commitment to take personal interest in technology led innovations, I sincerely hope that the 'Cloud Campus' dream for CA students soon becomes a reality, obviating the need to attend private coaching classes. I used to work (2006-2008) for a global leader in custom e-learning solutions in a senior position. I was responsible for managing

a portal hosting 160 business simulations accessed by leading universities worldwide. In this course, I used to wish then that if ICAI could also come up with a cloud campus since as a student I never attended private coaching classes but always wished if ICAI could offer comprehensive on-site/online coaching. I look forward to fulfillment of that wish now.

-CA. Jaishankar M. Talreja

Let's Think of Saving Paper

As the time goes by, we have seen the hard copy and print material are getting reduced. As such, I feel it will be good if the journal is sent by email to all the members and only to those who wish to have hard copy should get the hard copy to save paper.

-CA. Arvind V. shah

Corrigendum:

Readers please note that the author of April 2014 issue article titled 'Guarantee by Holding Company to Banks with Regard to Its Subsidiary Company,' Sanjay Lalit, is not a Chartered Accountant but a Chartered Secretary. The error is regretted.

EDITOR

For the Attention of Readers

Readers' attention is specifically invited to the fact that the views and opinions expressed or implied in The Chartered Accountant journal are those of the respective authors only, and not of the ICAI. The ICAI bears no responsibility of any sort whatsoever in case of any action taken by any reader based on any article published in the Journal.

Write to Editor

'Information is Power' and our ever-evolving profession needs more and more of that today than ever before. Do you have any relevant points to make, experiences to share, and views to spread among the CA fraternity? If yes, e-mail us at eboard@icai.org/nadeem@icai.org or write to: The Editor, The Journal Section, ICAI, A-29, Sector 62, Noida (UP) - 201309