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Inclusion of 'Transfer Pricing'- a Revolutionary Step



From (L-R): Mr. MA Baree FCA Past President, ICAB (paper presenter); Syed Aminul Karim, Member, NBR (Guest of Honour); Mr. M. J. Abedin FCA, Past President, ICAB; Mr. Md. Syful Islam FCA, President, ICAB; Dr. Nasir Uddin Ahmed, Chairman, NBR (Chief Guest); Mr. Md. Humayun Kabir FCA, Council Member & Past President, ICAB (Session Chairman); Mr. Md. Alauddin, Member, NBR (Guest of Honour); Mr. Md. Abdus Salam FCA, Vice President, ICAB.

A Members' Conference was held on 30, August 2012 at the ICAB Auditorium, C A Bhaban, Dhaka on "An analytical study of amendments made in the Income Tax Ordinance 1984 and the VAT Act 1991 by Finance Act, 2012 and SROs issued thereunder". Dr. Nasir Uddin Ahmed, Chairman, National Board of Revenue (NBR), GOB was present at the conference as Chief Guest. The Chief Guest said that Income Tax Ordinance 1984 is the instrumental hand of the government which plays paramount role in mobilizing resources for the upliftment of the country. Mr Nasir indicated that the Govt. has been gradually streamlining and reforming the resource mobilization strategy and mechanism keeping in view with the greater interest of the people. Mr Nasir expected that new measures suggested and incorporated in the 'Income Tax Ordinance 1984' and in the Finance Act 2012 will be of great help for the Revenue Administration as well as resource mobilization. He also informed that the aim of the new acts are to strengthen tax administration of Govt. At the sametime 'self analysis' is also important which we should not forget. He further said "our duty is to spread out the compliance issue as widely as possible".



Dr. Nasir Uddin Ahmed
Chairman, NBR

Syed Aminul Karim, Member, NBR appreciated CA professionals for assisting in the collection of Govt. Revenue side by side with the Tax Officials. He said that the level of interaction needed was not maintained in previous years. It is now time to increase the interaction and grow intimate working relationship between ICAB & NBR.

"In some country Tax payers & Tax Department are combinedly known as Tax Advocate Forum and they interact frequently". He said. He informed that the SRO's are made after deep thought and analysis. He then talked about Transfer Pricing which can ensure a very big revenue generation and these are all required to achieve economic efficiency beside forming a secured tax policy, he added. "But it is to be kept in mind that to form such policies, internal demand, political acceptability together with administrative feasibility is required to take into consideration. We are trying to move out of the path of tax exemptions. Now tax expenditure is reduced to 2.5% of the GDP. We are implementing harmonious

tax policy. Tax holiday is equally applicable for private EPZ" he further said.

Key Note Speaker Mr M A Baree FCA presented the Keynote paper at the Conference. The Key note



Mr. MA Baree FCA
Paper Presenter

paper presenter explained tidbits of Income Tax, Transfer Pricing, Tax Rates etc. He appreciated recent policy taken by NBR, the provision of transfer pricing, in particular. He said that this would be a revolutionary pieces of legislation.

He pointed out few sections which needs clarity. He was critical about the judicial role in the dispensation of tax cases.

Mr. Baree discussed different amendments



Mr. M.J. Abedin FCA
Past President, ICAB

like Section 2, Clause (15), sub-clause (c), item (i); Section 19, sub section (21); sub-section (21B); sub-section (26); Section 25, sub-section (1) clause (4); Section 30, inadmissible deductions; Section 46B, tax exemption; Section 46C, tax exemption for infrastructure facility; Section 47, sub-section (1), tax exemption for co-operative societies; Section 49, clause (d), deduction at source; Section 52, sub-section (1), deduction from payment to contractor; Section 52K, collection of tax by City Corporation or Pourashava at the time of renewal of trade licence; Section 52N, Collection of tax on account of quick rental power; Section 53A, sub-section (1) - deduction at source from house property;

Section 53BB, collection of tax from exports; Section 53DD, deduction from payment to actors, producers etc; Section 53F, deduction from interest on savings and fixed deposits; Section 53FF, collection from real estate or land developers; Section 53H, Collection of tax on transfer of property; Section 53J, deduction from rental value of vacant land, plant or machinery; Section 53K, deduction from advertising bill of newspaper, magazine or private TV Channel; Section 75, return of income; Section 82BB, University Self Assessment; Section 82C, tax on income of certain persons; Section 93, income excaping assessment; Section 94, limitation for assessment.

He also discussed the provision of new sections like sub-section (28); Section 19E, voluntary disclosure of income; Clause (m); Clause (ZKK); Clause (ZY); Section 52R, deduction on international phone calls; Section 53DDD, deduction from export cash subsidy; Section 75A, sub-section 4, return of withholding tax; Clause (ee); Clause (ff); Clause (mm) and highlighted the effects of all those amendments and new inclusions.

The key note speaker in his closing remarks quoted an statement of Mr. Chidambaran which was made upon his assumption of office as Indian Finance Minister for second time "Clarity in tax laws, a stable tax regime, a non-adversarial tax adminstration, a fair mechanism for dispute resolution and an independent judiciary will provide great assurance to investors".

In the last part of the speech, the key note speaker said that the effort should be on how to make the provisions palatable or reasonable. He also drew the attention on

imposing 15% VAT on the institution like



Mr. Md. Syful Islam FCA
President-ICAB



Syed Aminul Karim
Member, NBR

ICAB and requested to exempt it, if not, then reduce it to bear minimum as the institution is the breeding ground of future accountants.

Mr. Alauddin, Member of NBR, was present as 'Guest of Honour' and said "the main challenge of tax law is to make it



Mr. Md. Alauddin
Member, NBR

practicable in its application. The change/amendments/ addition is happening after 1992. We are working to prevent money laundering, transfer pricing and many more. The guidance are taken after thoughtful analysis following the provision of OECD & UN model".

At the beginning of the Conference, Mr. Md. Syful Islam FCA, President-ICAB expressed his gratefulness to the Chief Guest, Guests of Honour, Session Chairman and Paper Presenter for their valuable time. He said that the practicing members are tax payers and CA firms are paying VATs. Therefore, the practicing members are considered as the highest rated tax payers. "Moreover, the members and the Articled students are contributing in maintaining the tax and VAT related issues of the corporate sector as they are trained with highly technical education



Mr. Md. Humayun Kabir FCA
Session Chairman

related to Accounting and Auditing. The firms are instrumental in inspiring the corporate community to be aligned with the laws and pay their taxes to NBR rightly. In the current fiscal year 2011-2012, NBR charged 4.5% VAT on the CA firms but for the year of 2012-2013, 15% VAT has been proposed which in fact is going to act as an obstacle as the expense of the firms

increases and intern likely to demotivate the practicing members", he said.

He further said that the proposed 15% VAT on this small number of CA firms is a minor part of budget revenue which would not enhance the collection of revenue, significantly. In 2012-2013, it is proposed that the highly Technical Educational Institutes like Medical Colleges and Engineering Colleges are totally exempted from the network of VATs. "So, the CA firms should be exempted as they are sincerely contributing to the Govt. revenue collection and providing internationally recognized Accounting Education following the IFAC- SMO 2: International Education Standard to the CA students", he urged.

In the Conference Mr. M J Abedin FCA, Past President-ICAB was honoured for his outstanding contribution to the CA profession of Bangladesh and awarded ICAB Crest.

The Conference was conducted by Mr Md. Humayun Kabir FCA, Member Council &



Mr. Abdus Salam FCA
Vice President, ICAB

Past President-ICAB who is also the Chairman, Taxation and Corporate Laws Committee. He at times, came forward to make the subject matter comprehensive to the audiences and smoothly moderated the conference with his deep knowledge and wisdom. Mr. Md. Abdus Salam FCA, Vice President-ICAB with his colloquial tone and paraphrasing offered the 'Vote of

ICAB Honours Her Past President M J Abedin



Dr. Nasiruddin Ahmed, Chairman NBR is seen presenting a memento to Mr. M J Abedin FCA, Council Member & Past President-ICAB, commemorating his long and outstanding career in CA Profession, full of devotion and commitment and in recognition of his work to develop the institution in a Members Conference at CA Bhaban, Auditorium, Dhaka. Mr. M Syful Islam FCA, President-ICAB, Mr. Md. Abdus Salam FCA, Vice President-ICAB, Mr. Md. Syed Aminul Karim, Member NBR, Mr. Md. Humayun Kabir FCA, Council Member & Past President-ICAB were also present during the occasion.

President's Communication – August 2012

**Dear Fellow Members,
Assalamu Alaikum,**

Hope you all had a pleasant Eid with the family.

As the biggest religious festival Eid-ul-Fitre fell in this month and number of working days were very minimum, this affected our activities. However, we tried our best to use all working days to keep it eventful like any other months of the year.

Now, let me update you on some major activities accomplished and initiatives we have undertaken during August 2012.

Major Activities in August 2012

Election Commission Activities

In accordance with the Bangladesh Chartered Accountants Order 1973 and the ICAB Bye-Laws 2004, the next ICAB Council Election 2012 to scheduled to be held on 24 November 2012. Council ICAB in its meeting held on 02 August 2012, has constituted 5-Member Election Commission in accordance with the Section 13 of ICAB Bye-Laws 2004 to hold Council Election 2013-15 and Regional Committees of the Institute for the same tenure. Mr. Zahir Uddin Ahmed FCA, Past President ICAB and SAFA has been appointed as the Chief Election Commissioner. Other Election Commissioners are Mr. Abul Kashem FCA(Enrl. No.74), Mr. Md. Idris Ali FCA(Enrl No.95), Mr. Qudrate Khuda FCA(Enrl. No.191) and Mr. Haradhan Dey FCA(Enrl No.620). Election Commission has already published 'Provisional Voter List' on 18 August 2012 and circulated among all members for corrections and suggestions (if any) within 02 September 2012 for the preparation of final voter list.

We Mourn

I am very sorry to inform you that four senior ICAB members including one Past President of ICAB died in one month i.e. during this month which was never happened in ICAB history.

Mr. Md. Mufazzal Hossain Chowdhury FCA, Past President ICAB, passes away. We were deeply shocked and saddened to hear the news of the death of our respected Past President-ICAB Mr. Md. Mufazzal Hossain Chowdhury FCA (Enrolment No.5) He died on 02 August 2012 in USA due to old age complications.(Inna Lillahe Wa Innah Illahe Rajeun). Late Mr. Md. Mufazzal Hossain Chowdhury FCA was the President of ICAB in 1973-74. I, on behalf of the profession, express profound grief on his demise and pay heartfelt tribute to the departed soul. I hope that his boundless energy and selfless contribution to the Institute and the profession will inspire younger generations. In a condolence message of President ICAB to his daughter, expressed our deepest sympathy to family members and prayed to Almighty Allah for the eternal peace of the departed soul. A Doa Mahfil to pray for the departed soul of late Mr. Md. Mufazzal Hossain Chowdhury FCA was held at ICAB Auditorium on 11 August 2012 evening. A good number of senior members and Past Presidents of ICAB attended the Doa Mahfil and remembered the valuable contribution of Late Chowdhury for the Institute and the profession. After ending the discussion, we all prayed for the eternal peace of late Mr. Chowdhury.

Mr. Sankar Ranjan Saha FCA(Enrl No. 367) died on 09 August 2012. We extremely shocked and saddened for the death of Mr. Sankar Ranjan Saha FCA(Enrolment No.367). In a condolence message of President ICAB to his wife, expressed our deepest sympathy to the family members and prayed for the eternal peace of the departed soul.

Mr. ATM Rashiduzzaman FCA (Enrl. No.554) expired on 17 August 2012. We extremely shocked and saddened to hear the news of the death of our senior member Mr. ATM Rashiduzzaman FCA. (Inna Lillahe Wa Innah Illahe Rajeun). In a condolence message of President ICAB to his wife, expressed our deepest sympathy to family members and prayed to Almighty Allah for the eternal peace of the departed soul.



Mr. Shahe Alam Chowdhury FCA(Enrl No.198) expired on 20 August 2012 evening. We are extremely shocked and saddened to hear the news of the death of our senior Member Mr. Shahe Alam Chowdhury FCA(Enrl No. 198). (Inna Lillahe Wa Innah Illahe Rajeun). In a condolence message of President ICAB to his wife, expressed our deepest sympathy to family members and prayed to Almighty Allah for the eternal peace of the departed soul.

Participated Live Talk Show at ATN Bangla

I participated a live TV Talk Show on the topic: Dasher shamogric Arthonity, Unnayan along Share Bazar" in the 'ATN Business & Finance Program' on Sunday, 5 August 2012 morning. This live Talk Show was telecasted from 11.20 am to 12.00 noon on 5 August 2012. Under the presentation of Ms. Ismat Zarin Khan, Prof. M. Shahjahan Mina, Faculty of Business Studies, University of Dhaka also participated at this Talk Show along with me. During discussion, I strongly gave the emphasis on present share market situation, its impact on the general investors and the role of different regulatory bodies like SEC, Bangladesh Bank, Ministry of Finance and present situation of commercial banks etc. I also replied some questions received through telephone call regarding the topic.

Members' Conference Held in Chittagong

A Members' Conference on "Financial Instrument: Recognition, Measurement and Accounting for-with Special Reference to IAS-39" was held on 08 August 2012 at Hotel Agrabad, Chittagong. Professor Amal Bhusan Nag, Ex-Professor, Department of Accounting & Information Systems, University of Chittagong and visiting Scholar, University of Illinois, Urban-Campaign Campus, USA was the Chief Guest in the seminar. Dr. Mohammad Saleh Jahur, Professor & Chairman, Department of Finance and Banking, University of Chittagong presented the Keynote paper. Mr. Showkat Hossain FCA, Vice-President ICAB & Resident Partner, Hoda Vasi Chowdhury & Co., Chartered Accountants was present as Session Chairman in the Seminar. Mr. Md. Shaifur Rahman Mazumder FCA, Chairman, Chittagong Regional Committee gave the address of welcome. A good number of members in Chittagong Region were present in the seminar and many of them participated in the floor discussion.

CA Professional Exam results published

Results of CA Professional Examinations held on May-June 2012 were published on 12 August 2012. A total number of 107 candidates qualified in Professional Examination Level-III(under old syllabus) and 02 candidates qualified in Advanced Stage (Case Studies) to become Chartered Accountants. Besides, large number of students also qualified partly in different level of examinations. Warm congratulations to qualified and partly qualified students. My special thanks to 02 qualified candidates who passed in Advanced Stage (Case Studies) in first attempt. Warm congratulations to qualified and partly qualified students.congratulations

Summary results are given below:

Level	Appeared	Successful	Partly passed
PE-III	324	107	145
Advanced (Case Study)	4	2	0
Advanced (Integration)	16	8	7
Application	668	22	309
Knowledge	4157	404	1637 (including 8 students who will require to appear conversion course on accounting)

We are trying our best to improve the quality of education and I request the students to give focus more on studies. I hope newly qualified members are going to take our legacy ahead.

Recruitment of New Employees

To strengthen the capacity building of different departments like Technical, Learning & Professional Development, IT and Press & Publication Department of ICAB, recruitment advertisement has been published in some national dailies this month. I hope that after recruitment of new officers & staff, ICAB's in house capacity will be improved further.

Courtesy call with the Director General, NGO Bureau

A 4-Member ICAB delegation comprising of myself, Mr. Md. Abdus Salam FCA, Vice President(E&T)-ICAB, Mr. Abbas Uddin Khan FCA, Member Council & Past President ICAB and Mr. Masih Malik Chowdhury FCA, Member Council-ICAB made a courtesy call with Mr. Md. Nurun Nabi Talukder, Director General, NGO Bureau at his office on 30 August 2012. We discussed various professional issues with him.

Draft ICAB Action Plan for 2012 on IFAC SMOs submitted

ICAB Action Plan on IFAC SMOs were last updated on August 2011 and posted in the IFAC website www.ifac.org. Now, it is due to update ICAB Action Plan for 2012. Accordingly, draft Action Plan for 2012 on IFAC SMOs has been sent to IFAC Compliance Staff for their review. After getting feedback from the IFAC Compliance Advisory Panel, final version of Updated ICAB Action Plan for 2012 on IFAC SMOs will be prepared and will be sent to IFAC for necessary posting in IFAC website.

Members' Conference Held in Dhaka

Members' Conference on "An Analytical study of Amendments made in the Income Tax Ordinance 1984 and the VAT Act 1991 by Finance Act 2012 and SROs issued thereunder" was held on 30 August 2012 at ICAB Auditorium, CA Bhaban, Dhaka. Dr. Nasir Uddin Ahmed, Chairman, NBR graced the conference as the Chief Guest. Mr. Syed Md. Aminul Karim, Mr. Md. Farid Uddin and Mr. Md. Alauddin, Members of NBR were present as the Guest of Honours. Mr. M A Baree FCA, Past President ICAB presented the Key note paper. In my address of welcome I drew attention to the NBR Chairman about the proposed 15% VAT on the CA firms for FY2012-13 which was 4.5% in FY2011-12 and demanded withdrawal of 15% VAT on the income of CA firms. Chairman NBR in his address as the Chief Guest assured us that NBR will think positively over the demand and over the issue of moving back to the previous 4.5% VAT on CA firms considering their significant contribution to training and education in the accounting sector. Mr. Md. Humayun Kabir FCA, Member Council & Past President ICAB summing up the session as Session Chairman. Large number members participated the Members' Conference and many of them participated floor discussion. The program ended with a vote of thanks by Mr. Md. Abdus Salam FCA, Vice President ICAB.

I am delighted to inform you that reduction of proposed 15% VAT on the income of CA Firms is under process which we were informed during our latest discussion with Dr. Nasir Uddin Ahmed, Chairman, NBR and Mr. Md. Farid Uddin, Member NBR.

Other major activities of the month

Updates about signing MOU/MRA with prospective Accountancy Bodies

All through my last couple of months, my earnest endeavour has been to ensure that the international presence of ICAB and Bangladeshi Chartered Accountant is more widespread and strong. CGA Canada: ICAB is working closely with CGA Canada for getting more subject exemptions for ICAB Members specially in CGA Advanced Studies(Level 4). CGA Canada is now reviewing our revised proposal. It may be mentioned here that we had a fruitful discussion with CGA Canada officially and I am confident that within November 2012 we would be able to finalize the MoU. CPA Ireland: We are working closely to finalize the MRA with CPA Ireland. I am also delighted to inform you that we have also started negotiation with Malaysian Institute of Accountants(MIA) for signing MRA/MoU in near future.

Training Activities

Training of 2nd Batch NBR Officials: I would like to share you that ICAB Training facility has already been widely recognized. Having full confidence, training of 2nd batch of NBR officials will be started in the next month in ICAB.

Training of Bangladesh Bank officials: A fruitful discussion with the Bangladesh Bank Authority is held; they will send their senior officials at ICAB to receive training on IFRSs. I hope that this training will start shortly.

Marking evaluation work for ICAB Best Presented Annual Reports

Like previous years, marking evaluation work of Annual Reports of listed companies and NGOs under different categories set by SAFA to finalize nominees has been completed this month and list of top 3 Annual Reports of Bangladeshi companies under each category has been sent to SAFA member countries on 30 August 2012.

Standing and Other Committee Meetings Held

The following Standing and other Committees meetings were held in August, 2012:

Standing Committees:

- o 6th Meeting for 2012 of the Executive Committee of Council-ICAB was held on 02 August 2012 at 1.00 p.m.
- o 12th Meeting for 2012 of the Council ICAB was held on 02 August 2012 at 3.00 p.m.
- o 2nd Meeting for 2012 of the Examination Committee of Council-ICAB was held on 12 August 2012 at 11.00 a.m.
- o 3th Meeting for 2012 of the Council-ICAB was held on 12 August 2012 at 12.30 p.m.
- o 3rd Meeting for 2012 of the Board of Studies of Council-ICAB was held on 13 August 2012 at 3.00 p.m.
- o 7th Meeting for 2012 of the Executive Committee of Council-ICAB was held on 27 August 2012 at 4.30 p.m.

Non-Standing Committees

- o 1st Meeting of Resource Persons for Training Program on Customize Accounting for Bangladesh Bank officials was held on 01 August 2012 at 3.00 p.m.
- o 1st meeting of the RCPAR Sub-Committee(Manufacturing) of the Council-ICAB was held on 04 August 2012 at 3.30 p.m.
- o 2nd Meeting of the Audit Committee of the Council-ICAB was held on 05 August 2012 at 3.30 p.m.
- o 1st Meeting for 2012 of the Editorial Board of the Council-ICAB was held on 06 August 2012 at 2.30 p.m.
- o Meeting of the Member Services and Welfare Committee of the Council-ICAB was held on 07 August 2012 at 3.00 p.m.
- o 2nd meeting of the RCPAR Sub-Committee(Manufacturing) of the Council-ICAB was held on 08 August 2012 at 3.30 p.m.
- o Meeting of Resource Persons for Training Program on Customize Accounting for Bangladesh Bank officials was held on 08 August 2012 at 3.00 p.m.
- o 1st meeting of the Election Commission of ICAB was held on 18 August 2012.
- o 1st meeting of the Conveners of RCPAR Sub-Committees of Council-ICAB was held on 26 August 2012 at 5.30 p.m.

Major outcome of the reported meetings will be made available in monthly ICAB News Bulletin.

With best wishes.

Sincerely yours,



Md. Syful Islam FCA
Dhaka, September 10, 2012

Meeting with DG, NGO Bureau



ICAB delegation led by Mr. Md. Syful Islam FCA, President-ICAB met Mr. Md. Nurun Nabi Talukder, Director General, NGO Bureau on 30 August 2012 at later's office. The other members of the delegation were Mr. Md. Abdus Salam FCA, Vice President-ICAB; Mr. Abbas Uddin Khan FCA, Council Member & Past President-ICAB; Mr. Masih Malik Chowdhury FCA, Council Member-ICAB; The delegates discussed various issues of professional interest.

A Good Number of CA Students Qualify in Final Exams

The May-June 2012 ICAB Professional Examinations saw a good number of students qualifying their final exams. As many as 109 students passed in their Final Examinations and qualified to be eligible for the membership of ICAB. Results of these examinations were published recently. The members of the Editorial Board congratulate the successful

candidates and wish them all success in their future endeavours.

It is noteworthy that in the new syllabus, 02 (two) candidates namely Mr. Md Abdul Ahad & Mr. Sajib Sarkar have passed Advanced Stage (Case Studies) successfully for the 1st time. ICAB Management & Editorial Board congratulate them, in particular, for their achievement.



Md Afsar Uddin

Hasina Deen Rizvi

HM Ashraf-uz-Zaman

Mahmudur Rahman

Maruful Islam Bhuiyan



Md Abdullah Al Amin

Md Abu Hurayra

Md Akber Hossain Khan

Md Anisuzzaman

Md Anwar Hossain



Md Arif Uddin

Md Belayet Hossain

Md Didarul Islam

Md Emran Hossain

Md Feroz Iftekhar



Md Moniruzzaman

Md Mosiur Rahman

Md Omar Faruk

Md Razib Hossin

Md Shariful Islam



Md Syedul Islam

Md. Abdul Ahad

Sajib Sarkar

Md. Abdur Rahman

Md. Farid Uddin



Md. Jashim Uddin

Md. Roknuzzaman

Md. Shafequl Amin

Md. Shaiful Alam

Milton Bepari



Mohammad Alamgir Kabir

Mohammad Anwarul Hoque

Mohammad Golam Shahriar

Mohammad Rakib Uddin Ahammad

Mosttafa Shazzad Hasan



Muhammad Enamul Huq



Muhammad Moniruzzaman



Naimul Huda



Nasreen Ahmad



Nazmul Hussan Siddique



Naznin Sultana



Nirmal Chandra Biswas



Prasenjit Dev



Ramdas Howlader



Romana Ahmed



Ruhul Amin



Shaikh Mamunur Rashid



Shiahir Kumar Shil



Shukanta Kumar Debnath



Sk. Hasibur Rahman



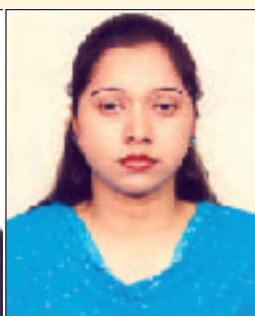
SM Saiful Hassan Chowdhury



Sohadeb Kumer Das



Sujon Barua



Tahmina Akter



Jahangir Alam



Ahmed Arefin



Mahammad Monowar Hossain



Parymal Kumer Sarker



Md. Arshadul Kabir



Abu Yusuf



Md. Kaji Mahabub Murshed



Feroza Azim



Md. Shafiqul Islam



Md. Zohurul Islam



Fouz Ilahi



Muhammad Main Uddin



Probir Chandra Das



Abu Jafar



Shayema Akter



Abdullah Al Mahfuz



Md. Yeasin Mollah



Mohammad Abu Kawsar



Kazi Shah Omar Faruk



Salma Begum



Mohammad Muklesur Rahman



Md. Sazzal Hossain



S M Khaled



A H Mostafa Kamal



Uttam Kumar Saha



Minhaz Shahid



Muhammad Nurul halil



Md.Ziaur Rahaman



Billal Hossain



Md. Salahuddin



Md. Mijanur Rahman



Sajib Kumar Saha

Md. Ashik Khan Razeed

Anika Sultana

Md. Aman Ullah

Muhammad Ashiqur Rahman



Mohammad Monowar Hossain

Mostafa Kamal Ahmed

Md. Narir Uddin

Md. Sarwar Hossain

Md. Mahfuz Sumon



Gorachad Kundu

Aisha Siddiqua

AKM Zahir Hossain

Amar Krishna Shil

Arjun Kumar Das



Biddut Chandra Gupta

Chow.Md. Rakibul Kamal

Ashraf Uddin

Asma Akhter

Badal Chandra Rajbangshi



Evana Hoque

Farhana Islam

Abdul Jabbar

Dipto Dipayan Paul

Results of Professional Stage Knowledge & Application Level Exams Published

In pursuance of Section 123 of the Bangladesh Chartered Accountants Bye-lay 2004, the Council of the Institute of Chartered Accountants of Bangladesh (ICAB) declared the following results of the Professional Stage (Knowledge Level) and Professional Stage (Application Level) of the Institute held in May-June 2012.

Professional Stage-Knowledge Level				Sl #	Reg #	Name of Candidates	Roll #
Sl #	Reg #	Name of Candidates	Roll #	50	19217	Liza Akhter	784
1	19242	Arif Mahmood	35	51	19824	Mustafa Waki Chowdhury	794
2	19241	Md Hasan Sarkar	37	52	19839	S M Ashfaqur Rahman	795
3	18430	Rajia Sultana Shimu	163	53	19249	Sujit Basak	815
4	17615	Kaoser Ul Islam Chowdhury	245	54	19245	Avee Das	829
5	16446	Umme Kulsum	450	55	19247	Rajshekhhar Debnath	835
6	15770	Russel Barua	473	56	19182	Tofayel Ahmed	844
7	17489	A H M Saifur Rahman	501	57	19580	Naima Sultana	859
8	15312	Md. Asgar Bin Roup Mazumder	506	58	19293	Fatema-Tuz-Zohra	900
9	18570	Tasnova Shahjabin	525	59	19840	Md. Anamul Hoq	941
10	18572	Asif Md. Tanvir Hossain	531	60	18757	Sitara Ferdous Shimla	1129
11	17328	S.M Asraf Ul Amin	533	61	18662	Proshanta Mallick	1177
12	12290	S M Sirajul Munir	552	62	10122	Mohammad Quayum Sarkar	1183
13	18605	Arijit Paul	559	63	12865	Md. Sultan Mahmud Mondol	1290
14	9807	Pankoj Kumar Dey	582	64	19090	Fatema - Tuz - Zohora	1362
15	7584	Muhammad Arifur Rahman	593	65	18004	Shuk Dev Kumar Paul	1401
16	12401	Md Alamgir	621	66	19110	Md. Mijanur Rahman	1605
17	17084	Mohammed Monoarul Hoque	622	67	17826	Aminul Islam	1652
18	13369	Sunam Kumar Barua	626	68	18991	Rakibul Hassan	1727
19	18233	Jweel Nath	635	69	18667	Fahmida Akther	1829
20	11059	Abu Mohammad Saifuddin	638	70	18814	Mohammad Shahinur Islam	1838
21	11655	Golam Sarwar	639	71	19094	Sajeed Iqbal Chowdhury	1886
22	8372	Mohammad Shafiul Azam	642	72	18630	Mohammad Afnan Bin Abdullah	1932
23	14730	Afsar Uddin	643	73	18940	Mohammad Zulfiquir Haider	1939
24	8447	Md. Mahabubur Rahaman	645	74	13957	Monirujjaman Gazi	1947
25	15656	Md Abul Hasnat	646	75	11377	Mohammad Yousuf Uddin	1951
26	18825	Shakawat Hossain	647	76	17517	Suman Chandra Das	1986
27	14516	Abu Yusuf Mohammad Fazlul Hoque	649	77	18727	Imran Hassan	1990
28	13371	Ataul Hoque Sikder	651	78	12875	Uzzal Kumar Sarker	2004
29	4204	Salahuddin Md. Tarek	653	79	18239	Mahbuba Sultana Munya	2008
30	13331	Amzad Hossain Shayed	656	80	18296	Md. Mosharraf Hossain	2087
31	17591	A H M Belal Chowdhury	657	81	14889	Tapan Chandra Karmaker	2088
32	13712	Md. Takibur Rahman	662	82	18271	Mohd. Abu Sayem Shake	2206
33	16178	Rajib Dey	663	83	17684	Mohammad Ibrahim Robin	2218
34	11639	Munir Al Sayed	666	84	18555	Nasrin Ahmed Hela	2232
35	11493	Md Khairuzzaman	667	85	18734	Md. Israfil Bakhtiar	2242
36	16596	A H M Ehsanul Bahar	673	86	18185	Md. Motaleb Khan	2263
37	14611	Subrata Dey	675	87	17410	Sahedul Islam	2345
38	10832	Muhammad Azim Ullah	676	88	18853	Yiasin Arafat	2378
39	13642	Jannatul Ferdous	681	89	18524	Md. Rafiqul Islam	2398
40	9706	Manzurul Islam Bhuiyan	688	90	16407	Ripan Kumar Biswas	2429
41	15181	Md Wali Ullah	689	91	18522	Md. Azadur Rahman	2432
42	18125	Farida Yesmin	690	92	17209	Kandokar Md Filckul Ahmed	2497
43	14691	Ajoy Seal	696	93	18620	Abdullah Saquib	2553
44	15052	Mohammad Joynal Abedin Khan	699	94	17969	Tania Akter	2572
45	19649	Sayed Ashraf Mohammed Iqbal	736	95	19164	Md. Abdullah-Al-Mamun	2583
46	19387	Yeasir Yeamin	739	96	17837	Shovona Nilufar Shahid	2624
47	19266	Md Tareq Kamal	750	97	19025	Farhana Zihan	2705
48	19388	Md. Tarique Abdullah	757	98	17607	Md Main Uddin	2761
49	19244	Md Shahinur Alam	764	99	14510	Salil Kumar Roy	2792
				100	14709	Probal Paul	2793
				101	17621	Zinia Akter	2797

Sl #	Reg #	Name of Candidates	Roll #	Sl #	Reg #	Name of Candidates	Roll #
102	17622	Fatema Yasmin	2820	158	12588	Mahmuda Yasmin	3665
103	15685	Irin Akther	2825	159	12099	Md. Jamal Uddin Sarker	3666
104	7803	Kazi Md. Shafiqur Rahaman	2830	160	15849	Balaram Roy	3672
105	18850	Md. Masum Hossain	2861	161	14602	Masud Alam Chowdhury	3676
106	12269	Khandaker Quddusur Rahman	2865	162	18998	Rajaul Karim	3678
107	9439	Binay Bushan Nath	2884	163	9060	Mohammad Shamim Iqbal	3680
108	14502	Priashis Basak	2897	164	18595	Md. Masud Rana	3685
109	19070	K.M. Salehin Ela	2951	165	16549	Md Amirul Islam	3686
110	18461	Md. Mahbub Ullah	2978	166	19009	Shahnaj Akter	3696
111	13684	Jahed ul Alam	2982	167	19046	Tapan Kumar Biswas	3711
112	15795	Md Faruquzzaman	3008	168	16234	Nazrul Islam	3720
113	9813	Asraf Uddin Ahmed	3015	169	19155	Md. Emran Hossain Faysal	3726
114	19022	Md. Ashraful Alam	3032	170	8576	Md. Hasanuzzaman	3727
115	18852	Ranjit Kumar Das	3045	171	17076	Md. Husen Ali	3728
116	15850	Nikolas Biswas	3064	172	19152	Muhammad Amzad Shakil	3730
117	19057	Md. Riaj Hossain	3106	173	15240	Jatan Kumar Nath	3746
118	17645	Md Afzal Hossen	3107	174	19017	Tanjila Mahabub	3749
119	9351	Mohammad Amirul Hasan	3111	175	17508	Jahedul Islam Rasel	3750
120	18439	Sharmin Shultana	3122	176	19156	Zobaer Ahmed	3752
121	14893	Hafiz Mohammad Sultan Mahmud	3148	177	11897	Md. Mahfujur Rahman	3753
122	12087	Mohammed Aliur Rahman	3223	178	18970	Kanak Chandra Malakar	3755
123	9900	Mohammad Gias Uddin	3225	179	17214	Md. Ali Gowhar	3756
124	18391	Md. Rezwanul Haque	3228	180	18986	Md. Shah Alam	3757
125	17049	Mohammad Arshadul Hoque	3314	181	15857	Md Nazmul Khan	3758
126	19149	Anamul Haque	3315	182	16108	Md Tareq Mahmud	3761
127	18655	Md. Monirul Islam	3325	183	19306	Sharmin Sultana	3762
128	17483	Md Sharif Ullah	3329	184	19026	Anju Manara Sumi	3764
129	13719	Shihabuddin Mahmud	3333	185	9967	Muhammad Khaliqel Haider	3767
130	12630	Muhammad Al Amin	3335	186	15193	Md Moklesur Rahman	3768
131	18224	Md. Aminur Rahman	3401	187	13320	Kaniz Fatima Chowdhury	3780
132	18054	Md. Maruf Hasan	3409	188	10556	Md Miroz Ur Rahman	3781
133	18509	Md. Nazmul Karim	3444	189	4744	Md Mutakabber Hossain	3808
134	18266	Md. Salahuddin Riyad	3448	190	4829	Sushanta Kumar Sarker	3812
135	12757	Md Shamim	3475	191	9797	Md. Bashir Uddin Ahmed	3833
136	15027	Mir Mahmud Ali	3476	192	17840	Mossammat Sanjida Rimi	3835
137	18045	Harunor Rashid	3491	193	12285	Md Rasel Kabir	3858
138	16103	Sujan Kumar Kundu	3502	194	16239	Tapos Kumar Dey	3861
139	5320	Md Mizanur Rahman	3508	195	17696	Ahmed Rezwan Asif	3863
140	15990	Shima Sen Gupta	3542	196	17242	Muhammad Gaus Samdani	3871
141	15628	Md Sofikul Islam	3555	197	10511	Md. Sazzad Salam	3881
142	18441	S M Rakibul Hasan	3562	198	15722	Md Zainul Arefin Bhuiyan	3932
143	16277	Md Emdad Hossain	3566	199	14371	Kamrun Nahar	3950
144	17493	Md Kowshik Hossain Prince	3568	200	12898	Mohammad Rashedul Islam	3991
145	19171	Md. Jahid Humayun	3587	201	13503	Md. Alamgir Hossain Khan	4005
146	16220	Md Sydul Islam	3593	202	18082	Muhammad Jahangir Alam	4011
147	12866	Muhammad Mostafa Kamal	3596	203	14469	Md. Nazrul Islam	4036
148	12620	Mohammad Bellal Hossain	3603	204	12789	Sayed Gulnar Ahmad	4041
149	14313	Nabila Tabassum	3609	205	10407	Nazrul Islam Mollah	4042
150	5956	A. K. M. Sirazul Islam	3610	206	16078	Mohammad Ibne Faruk	4050
151	9687	Tahmina Akther	3628	207	17516	Md Mamun Ahmed	4079
152	18083	Sushanta Kumar Paul	3634	208	16091	Shameema Nasrin Trina	4091
153	17426	Md. Zubayer Bin Gulzer	3647	209	17491	Md Mostafizur Rahman	4107
154	12187	Sabbir Alam Khan	3648	210	16902	Md Rabiul Islam	4113
155	17275	Azharul Islam	3653	211	14282	Shamim Ahamed	4124
156	17714	Md. Abu Hanif	3654	212	16317	Muhammad Mostafa Kamal	4129
157	14385	Mostofa	3663	213	15177	Rubaba Ferdous	4130

Sl #	Reg #	Name of Candidates	Roll #	Sl #	Reg #	Name of Candidates	Roll #
214	9586	Md Mehedi Hasan	4136	269	9216	Mohammad Abu Hanif	4443
215	17825	Suman Kumar Saha	4139	270	11030	Imam Hossain	4445
216	4326	Md. Raquibul Islam Akanda	4149	271	19071	Kazi Saleh Ahmed	4446
217	17337	Roashon Ara Begum	4163	272	16247	Kaykubad	4447
218	17042	Md Abdul Baten Siddiki	4166	273	16016	Mohammad Noman Fakir	4449
219	19024	Dinaiya Yasmeen Tooli	4173	274	17347	Samina Nahar	4450
220	17459	Salma Siddika	4183	275	15161	Aslam Mia	4455
221	12901	Mohammad Solaiman	4187	276	9719	Shah Muhammad Neamat Ullah	4456
222	14529	Sabina Yesmin	4202	277	18974	Tahani Tarannum	4460
223	6726	Giash Uddin Ahmed	4203	278	17946	Shahariar Alam	4464
224	20399	A K M Mesbahul Karim	4239	279	16917	Marufa Jahan Bubly	4470
225	18050	Shahadat Hossain	4323	280	11171	Mohammad Monir-uz-Zaman	4472
226	15199	S M Salahuddin Yusuf	4325	281	19189	Raman Kumar Sarker	4477
227	13729	Md. Mamun Sarwar	4339	282	14527	Md. Omar Faruque	4478
228	17043	Ferdousi Akter	4340	283	18883	Afratul Kawsar	4479
229	10629	Manik Das	4341	284	18011	Md. Asif Newaz	4481
230	15391	Muhammad Maruf Kabir	4343	285	17388	Masudul Haque	4482
231	11180	Mohammad Shahadat Hossain	4344	286	16475	Nazmul Islam	4485
232	14126	Shambhu Chandra Pal	4348	287	12686	Md. Lutfor Rahman	4486
233	17546	Mahmuda Sultana	4350	288	17656	Khadem Ahmed	4487
234	15745	Md Rowshan Ali	4351	289	18736	Md. Omar Faruk	4488
235	17580	Abdullya Faruq	4356	290	17948	Md. Shariful Islam Kadir	4491
236	12262	Md Amin Ullah	4357	291	19008	Md. Hasan Imam Siddiki	4492
237	12984	Md. Anwar Hossain	4361	292	18001	Farhad Hossain	4497
238	9625	Rizwana Tabassum	4363	293	4570	Md. Ferdous Hossain Chowdhury	4502
239	11638	Mohammad Rasel Ahammad	4368	294	10761	Kazi Muhammad Ziauddin	4504
240	17978	Salman Qudrat	4373	295	19045	Md. Ali Sajed	4505
241	12684	Golam Hasnine Babor	4377	296	10536	Md. Shahariar Khan	4506
242	15666	Mohammad Ali	4378	297	17511	Tahmina Haque	4510
243	7896	Fahmida Akter Chowdhury	4380	298	9771	Md Khabir Uddin	4512
244	11004	Md Bozlur Rahman	4383	299	16046	Md Sazzad Hossain	4513
245	14817	Md Sabbir Ibney Mizan	4384	300	14558	Mohammad Bazlul Karim	4514
246	17665	Md. Hasan Murad	4386	301	10193	Abu Muhammad Hannan	4515
247	10100	Mohammad Azizur Rahman	4388	302	18394	Faysal Jahangir	4516
248	13233	Mohammad Mahfujul Alam	4393	303	16641	Sheik Md Ariful Islam	4518
249	9248	Md. Rezaul Azad	4395	304	10087	Mohammad Razequl Haque	4519
250	19016	Md. Mahfuzul Hoque	4396	305	11546	Mohammad Anower Hossain	4524
251	13755	Sajal Kumar Bala	4397	306	18294	Kamrul Hasan	4525
252	17774	Khalid Bin Shahid	4398	307	12418	Mohammad Moniruzzaman	4527
253	12331	Sardar Mostafa Ali	4401	308	10569	Jahidul Islam Shah	4528
254	16951	Ruhul Amin	4402	309	15675	Md Abir Hossien	4532
255	19151	Md. Shafiqul Islam	4406	310	12049	Mohammad Shafat Hossain	4533
256	18455	Mohammad Mutasim Hossain	4407	311	8987	Mohiuddin Ahmed	4536
257	14011	Md Rezwan Zihadi	4408	312	17945	Md. Basharat Hasan	4539
258	16215	Abdul Quayum	4409	313	16312	Rafia Sabrin	4540
259	19014	Mosrak Farzana	4410	314	19136	Arifur Rahman	4543
260	13215	Didarul Islam	4414	315	10213	Md. Hasan Imam	4544
261	10439	Mohammad Kamrul Hasan	4416	316	13627	Md. Selim Talukdar	4551
262	11386	Shahinoor Sultana	4420	317	18114	Md. Main Uddin	4553
263	5771	Siraj Ahmed	4423	318	7636	Mohammad Shohidul Islam	4554
264	17966	Md. Rasel Rahman	4431	319	5198	Md Shafiul Alam	4555
265	8358	Mohammed Saiful Islam	4434	320	14479	Md. Sadek Sikder	4556
266	13028	Md Misbahul Kabir Chy	4436	321	18922	Nastaran Tasnim	4560
267	15667	Md Jamal Hossen	4437	322	10898	Mohammad Omar Faruk	4561
268	13410	Pinu Rani Saha	4440	323	14130	Bishwagit Kumer Shaha	4563

Sl #	Reg #	Name of Candidates	Roll #	Sl #	Reg #	Name of Candidates	Roll #
324	18805	Md. Sajedul Haque	4564	379	12997	Mohammed Muraduzzaman	4771
325	7741	Syed Moniruzzaman	4565	380	14121	Md Tarikul Islam	4772
326	17743	Silvia Naznin Chowdhury	4570	381	17195	Mustah Hasan	4774
327	11055	Md. Suman	4571	382	11579	Shahrear Ferdous	4776
328	10196	Muhammad Saruare Alam	4577	383	18061	Abu Zafor Al-Mahmud	4779
329	15198	Md. Sahadat Hossain	4579	384	10210	Mohammad Asad-Uz-Zaman	4782
330	8927	Md Jahirul Islam Mazumder	4583	385	16575	Proshanto Kumar Kundu Shaha	4783
331	15604	Md Jashim Uddin	4601	386	15582	Md Sayedul Islam	4784
332	17457	Sadid Khan Chowdhury	4604	387	12170	Uttam Kumar Dey	4785
333	18442	Md. Sazedul Kabir	4605	388	15751	Taslima Nasrin	4790
334	12323	Md. Abdul Kuddus Rony	4607	389	15594	Najim Uddin Bhuian	4796
335	8888	Muhammad Sajedul Islam	4619	390	6175	Md Amirul Islam	4799
336	17100	Amith Saha	4624	391	12638	Md Nazim Uddin	4801
337	9634	Mohammad Fazlur Rahman	4625	392	11643	Md. Abu Sayeed	4811
338	9810	Abu Zafor Mohammed Abdullah	4626	393	13340	Mohammad Salah Uddin	4812
339	11895	Md Rafiqul Islam	4631	394	14259	Iftexhar Ahmed	4813
340	5596	Avijit Saha	4636	395	16379	Uzzal Kanti Sen	4817
341	13478	Lingcon Mondol	4637	396	16605	Md Mosharrf Hossain	4818
342	14123	Md Jahangir Alam	4639	397	13449	Md. Nuruzzaman	4821
343	15008	Md Ruhul Amin Sarder	4643	398	16640	Muhammad Munzurul Islam	4837
344	12642	Ashim Kumar Sarkar	4645	399	13509	A.S Md. Manjur	4838
345	13106	Syed Ashiqul Alam	4646	400	14204	Shilpi Rani Dutta	4840
346	9950	Mohammad Ali-Ul Huq Chowdhury	4647	401	15515	Md Asadul Haque	4842
347	17037	Naznin Akhter	4650	402	16040	Md Saiful Islam	4847
348	15819	Sanatan Kumar Rudra	4657	403	10295	Salimullah Chowdhury	4848
349	18389	Md. Raisul Islam	4658	404	20438	Md Nazrul Islam	4873
350	18387	SK Zami Chowdhury	4659				
351	18390	Marzia Hossain	4660				
352	7341	Mohammed Mahabubur Rahman	4661				
353	10978	Mintu Kumar Das	4662				
354	11392	Muhammad Nayeem Chowdhury	4665				
355	18670	Md. Zahidul Islam	4666				
356	13983	Md Syful Islam Mallik	4668				
357	3111	Md. Shahidul Islam	4669				
358	15972	Sabah Afrin	4680				
359	2641	Syed Kaamraan Manzoor	4681				
360	8057	Md. Imtiaz Uddin	4685				
361	4571	A.K.M. Ahsanul Kabir	4694				
362	18971	Md. Mahedi Masud	4695				
363	18665	Md. Nazrul Islam	4696				
364	9043	Mohammad Delour Hossen	4697				
365	14923	Biplab Chandra Karmakar	4701				
366	18456	Md Ripon Sikder	4705				
367	15598	Rownak Ahamad	4709				
368	18183	Md. Tohidul Islam	4711				
369	15373	Kajal Basak	4718				
370	17741	Kashfee Mahmood	4727				
371	6465	Harbilas Mandal	4735				
372	10585	Md Motasin Billah	4747				
373	10701	Mohammad Rezaul Karim	4748				
374	13360	Md: Mejanur Rahman	4749				
375	19168	Sharmin Perven	4750				
376	16142	Md Shamsul Huda	4756				
377	12017	Litan Chandra Saha	4766				
378	5707	Monirul Islam Talukdar	4767				

Professional Stage-Application Level			
Sl #	Reg #	Name of Candidates	Roll #
1	17697	Md Iqbal Hossain	5357
2	17644	Faruq Ibn Hossain	5441
3	18443	Bhaskar Chakraborty	5443
4	17959	Md. Eshaque Ali Khondakar	5482
5	16036	Shishier Kanti Das	5495
6	19040	Md. Mahedi Hasan	5531
7	14764	Md Atiqur Rahaman	5537
8	19034	Nur Ahammed Suprim	5614
9	18445	Farhana Sultana	5620
10	16175	Md. Zakir Hosen	5647
11	18356	Rubayat Sadik	5655
12	17654	Md. Al Mahmud	5657
13	17735	Rasedul Islam	5666
14	17272	Md. Ezazul Islam	5671
15	17359	Shankar Kumar Das	5673
16	18565	Nagma Andalib	5675
17	18354	Joydeb Samadder	5677
18	17222	K M Atiqul Islam	5679
19	17360	Ismat Jahan	5680
20	16360	Manish Kanti Sarkar	5681
21	16389	Tasnuva Ahmed	5685
22	17907	Amitav Deb Nath	5686

We Mourn



We are deeply saddened by the news that **Mr. Md. Mufazzal Hussain Chowdhury FCA**, Enrl: 05, Past President, ICAB has died on 02 August 2012. (Innah LillaheRajeun).

He will always be remembered for his good works and wisdom. The members of the Institute expressed deep sorrow at the demise of Mr. Chowdhury and prayed to almighty Allah, the merciful for salvation of his departed soul and give the bereaved

family the strength and courage to bear the irreparable loss.

Late Md. Mufazzal Hussain Chowdhury was the past president of ICAB and worked in various capacities at the national level. A discussion on his life and work and Milad Mahfel was held at ICAB on 11 August 2012 in remembrance of late Mufazzal Hussain Chowdhury. Before the milad started, ICAB President recalled the memories of late members who have been passed away. He also prayed for the early recovery of the members who are ill.



A 'Milad and Doa Mahfil for the salvation of departed soul of late Md. Mufazzal Huossain Chowdhury FCA, was held at the Institute of Chartered Accountants of Bangladesh (ICAB) on Sunday, 11 August 2012 at CA Bhaban, Kawran Bazar, Dhaka. ICAB members and his well wishers attended the Mahfil.

We are also deeply grieved by the demise of **Mr. ATM Rashiduzzaman FCA**, Enrl: 554, Partner, A B Shaha & Co., ICAB who died on 17 August 2012. (Innah LillaheRajeun).

He is remembered for his virtues and wisdom. The members of the Institute expressed deep sorrow at the demise of Mr.



Rashiduzzaman and prayed to almighty Allah, the merciful for salvation of his departed soul and give the bereaved family the strength and courage to bear the irreparable loss.

Late ATM Rashiduzzaman was the member of ICAB and worked in various capacities at the national level and will be living in the heart of ICAB members by his work.

We also had to see the demise of another member named **Mr. Shankar Ranjan Shaha FCA**, Enrl: 367, Executive Director (F&A), Shovon Group of Industries, ICAB with heavy heart who breathed last on 09 August 2012.

He will also be remembered for his good works and comradeship. The members of the Institute expressed profound grief at the death of Mr. Shaha and prayed to almighty, the merciful for salvation of his departed soul and give the bereaved family the strength and courage to bear the irreparable loss.

Late Shankar Ranjan Shaha was the member of ICAB and worked in various capacities at the national level.

We once again had to bear the grief and sorrow with the news that **Mr. Shahe Alam Chowdhury FCA**, Enrl: 198, Partner, Alam Chowdhury Mostafa & Co., ICAB has died on 20 August 2012. (Innah LillaheRajeun).

He was a man of good heart and known for his kindness. The members of the Institute expressed

deep sorrow at the demise of Mr. Chowdhury and prayed to almighty Allah, the merciful for salvation of his departed soul and give the bereaved family the strength and courage to bear the irreparable loss.

Late Shahe Alam Chowdhury was the member of ICAB and worked in various capacities with good name and fame.

Admission as Associates

Name	Effective Date		
Mr. Md Afsar Uddin ACA (1409) Deputy Chief Accountant The Institute of Chartered Accountants of Bangladesh (ICAB) 100 Kazi Nazrul Islam Avenue Dhaka-1215	14 August 2012	Mr. Md. Mosiur Rahman ACA (1418) Manager (Audit & Assurance) Basu Banerjee Nath & Co Chartered Accountants Dhaka Trade Centre (11 th Floor) 99, Kazi Nazrul Islam Avenue Dhaka-1215	14 August 2012
Mr. Md. Salahuddin ACA (1410) Manager (Audit) A Qasem & Co Chartered Accountants Gulshan Pink City, Suites # 01-03 Level-7, Plot # 15, Road # 103 Block-CEN(C), Gulshan Avenue Dhaka-1206	14 August 2012	Mr. Ruhul Amin ACA (1419) Project Manager Emerging Credit Rating Limited SHAMS Rangs House # 104, Park Road Level-A1 & A2 Baridhara, Dhaka-1212	14 August 2012
Mr. Md. Didarul Islam ACA (1411) Manager (Audit) A Qasem & Co Chartered Accountants Gulshan Pink City, Suites # 01-03 Level-7, Plot # 15, Road # 103 Block-CEN(C), Gulshan Avenue Dhaka-1206	14 August 2012	Mr. Badal Chandra Rajbangshi ACA (1420) United Insurance Co. Ltd 100 Camellia House 22, Kazi Nazrul Islam Avenue Dhaka-1000	14 August 2012
Mr. Milton Bepari ACA (1412) Audit In Charge Computer Source Ltd. House # 11/B, Road # 12 (New) Dhanmondi, Dhaka-1209	14 August 2012	Mr. Muhammad Ashiqur Rahman ACA (1421) Financial Analyst & Incharge Compliance BSRM Group of Companies Mahbub Castle (2 nd & 4 th Floor) 35/A, Purana Paltan Line VIP Road, Dhaka-1000	14 August 2012
Ms. Shayema Akter ACA (1413) Audit Manager S F Ahmed & Co Chartered Accountants House # 25, Road # 13A Block-D, Banani, Dhaka-1213	14 August 2012	Mr. Kazi Shah Omar Faruk ACA (1422) Assistant Vice President Islami Bank Bangladesh Ltd. 40, Dilkusha C/A Dhaka-1000	14 August 2012
Mr. Md. Shaiful Alam ACA (1414) Associate Manager The City Bank Ltd. Head Office (ICC Division) 11, Dilkusha C/A (3 rd Floor) Dhaka-1000	14 August 2012	Mr. Sajib Kumar Saha ACA (1423) OG-III Habib Bank Ltd. House # 9B, Road # 3 Gulshan-1, Dhaka	14 August 2012
Mr. Md. Anwar Hossain ACA (1415) Senior Manager S F Ahmed & Co Chartered Accountants House # 25, Road # 13A Block-D, Banani, Dhaka-1213	14 August 2012	Ms. Aisha Siddiqua ACA (1424) 18/26/6, Suklal Das Lane Sutrapur, Dhaka-1100	14 August 2012
Md. Shishir Kumar Shil ACA (1416) Principal Officer One Bank Limited Corporate HQ (Treasury Operations) HRC Bhaban 46, Kawran Bazar C/A Dhaka-1215	14 August 2012	Mr. Abdul Jabbar ACA (1425) Manager (F&A) Information Solutions Ltd. Concord Tower (13 th Floor) 113, Kazi Nazrul Islam Avenue Dhaka	14 August 2012
Mr. Md. Razib Hossain ACA (1417) Assistant General Manager Al-Noor Group of Industries 5/1, French Road, Naya Bazar Dhaka-1100	14 August 2012	Mr. Md. Arshadul Kabir ACA (1426) Manager (A&F) The ACME Laboratories Ltd. Corporate Office 1/ 4, Kallaynpur, Dhaka	14 August 2012
		Mr. Md Nazmul Hussain Siddique ACA (1427) Manager (A&F) The ACME Laboratories Ltd. Corporate Office 1/ 4, Kallaynpur, Dhaka	14 August 2012
		Mr. Md Asraf Uddin ACA (1428) Manager (Audit) Saha Mazumder & Co Chartered Accountants 21, Purana Paltan Line (4th Floor) Dhaka-1000	14 August 2012

Mr. Md Shafequl Amin ACA (1429) Senior Accounts Executive Bangladesh Telecommunications Co. Ltd. 37/E, Eskaton Garden Dhaka-1000	14 August 2012	Mr. Mohammad Rakib Uddin Ahammad ACA (1440) SAVP & Head of Business Finance The City Bank Ltd. Head Office 136, Gulshan Avenue Gulshan-2, Dhaka	14 August 2012
Mr. Md Kazi Mahabub Murshed ACA (1430) Finance Director American International School, Dhaka 12, U. N. Road Baridhara, Dhaka-1212	14 August 2012	Mr. Md. Yeasin Mollah ACA (1441) Deputy Manager (Accounts) General Pharmaceuticals Ltd. House # 48A, Road # 11/A Dhanmondi Dhaka	14 August 2012
Mr. Sohadab Kumer Das ACA (1431) Finance Manager American International School, Dhaka 12, U. N. Road Baridhara, Dhaka-1212	14 August 2012	Mr. S M Khaled ACA (1442) Financial Controller Homebound Packers & Shippers Ltd. SW(A)-26 Gulshan Avenue Dhaka	14 August 2012
Mr. Shaikh Mamunur Rashid ACA (1432) DGM (Finance & Accounts) AG Automobiles Ltd. 87-88, Abdullahpur Uttara, Dhaka	14 August 2012	Mr. Md. Akber Hossain Khan ACA (1443) Chief Financial Officer (CFO) Bonding Vista Ltd. North Tower (12th Floor) 107, Mymensingh Road, Uttara, Dhaka-1230	14 August 2012
Mr. Mohammad Mostafa Shazzad Hasan ACA (1433) Manager (Finance Division) Robi Axiata Limited Robi Corporate Office 53, Gulshan South Avenue Gulshan-1, Dhaka-1212	14 August 2012	Mr. Uttam Kumar Saha ACA (1444) Assistant Manager Rangs Group 387, Tejgaon I/A Dhaka-1208	14 August 2012
Mr. Mohammad Shariful Islam ACA (1434) Senior Officer Save The Children International in Bangladesh House # CWN(A) 35, Road # 43, Gulshan-2 Dhaka-1212	14 August 2012	Ms. Feroza Azim ACA (1445) Deputy Manager Runner Group 138/1, Tejgaon I/A Dhaka-1208	14 August 2012
Mr. Md. Feroz Iftekher ACA (1435) Assistant Manager Prime Finance & Investment Ltd. 63, Dilkusha Dhaka-1000	14 August 2012	Ms. Minhaz Shahid ACA (1446) House # 27, Apt # 404, Road # 4, Dhanmondi Dhaka	14 August 2012
Mr. Md. Farid Uddin ACA (1436) Deputy General Manager (Accounts) Anwar Group of Industries Baitul Hossen Building (14th Floor) 27, Dilkusha, Motijheel, Dhaka-1000	14 August 2012	Mr. Probir Chandra Das ACA (1447) CFO Sandhani Life Finance Ltd Taranga Complex (3 rd Floor) 19, Rajuk Avenue Motijheel C/A, Dhaka-1000	14 August 2012
Mr. Md. Mijanur Rahman ACA (1437) Deputy Manager Ispahani Foods & Beverage Ispahani Building 14-15, Motijheel C/A (5th Floor) Dhaka	14 August 2012	Ms. Salma Begum ACA (1448) Manager A Qasem & Co Chartered Accountants Gulshan Pink City, Suites # 01-03 Level-7, Plot # 15, Road # 103 Block-CEN(C), Gulshan Avenue Dhaka-1212	14 August 2012
Mr. Nirmal Chandra Biswas ACA (1438) Senior Manager Ahmed Mashuque & Co., Chartered Accountants 62/1, Purana Paltan (Level-04) Motijheel C/A, Dhaka	14 August 2012	Mr. Md. Nasir Uddin ACA (1449) Director (Audit) Islam Jahid & Co Chartered Accountants 128/1, East Tejturi Bazar (2 nd Floor) Kawran Bazar, Dhaka-1215	14 August 2012
Mr. Md. Abdur Rahman ACA (1439) Senior Executive (Internal Audit) Square Pharmaceuticals Ltd. Square Center 48, Mohakhali Dhaka	14 August 2012		

Mr. Mostafa Kamal Ahmed ACA (1450) Head Taxation Airtel Bangladesh Ltd Road # 19/A, House # 34 Banani, Dhaka-1213	14 August 2012	Mr. AKM Zakir Hossein ACA (1460) First Assistant Vice President Eastern Bank Ltd. Jiban Bima Bhavan 10, Dilkusha C/A, Dhaka-1000	14 August 2012
Mr. Muhammad Nurunnabi ACA (1451) Sr. Manager (A&F) National Development Engineers Ltd. House # 20/A, Road # 44 Gulshan-2, Dhaka	14 August 2012	Mr. Sujan Barua ACA (1461) Associate Manager (Financial Reporting & Analysis) Eastern Bank Ltd. 10, Dilkusha C/A Motijheel, Dhaka-1000	14 August 2012
Ms. Asma Akhter ACA (1452) Executive Officer The City Bank Ltd. 1, Darus Salam Road Mirpur-1, Dhaka	14 August 2012	Mr. Shukanta Kumar Debnath ACA (1462) Manager (Accounts) Apex Holdings Ltd. 99, Gulshan Avenue (5 th Floor) Dhaka-1212	14 August 2012
Mr. Maruful Islam Bhuiyan ACA (1453) Specialist Grameenphone Ltd. GP House, Bashundhara R/A, Dhaka	14 August 2012	Mr. Md. Abdullah-Al-Amin ACA (1463) First Executive Officer Shahjalal Islami Bank Limited FAD, Head Office Plot # 2/B, South Avenue Gulshan-1, Dhaka-1212	14 August 2012
Mr. Muhammad Main Uddin ACA (1454) Manager Nurul Faruk Hasan & Co Chartered Accountants JHK Windcel Eastern Block, Level-4 KA-90, Pragoti Sarani (Bishwa Road), Dhaka-1229	14 August 2012	Mr. Mohammad Monowar Hossain ACA (1464) Senior Accountant Sena Hotel Developments Ltd. Radisson Water Garden Hotel Complex Airport Road Dhaka Cantonment, Dhaka	14 August 2012
Mr. Muhammad Moniruzzaman ACA (1455) Chief Financial Officer Padma Cement Ltd Sara Parul House # 20, 21 (1 st Floor) Road # 01, Block # C Kadiribad Housing Society Estate Ltd. Katasur, Mohammadpur, Dhaka-1207	14 August 2012	Mr. Md. Shofiqul Islam ACA (1465) Head of Accounts Padma Group of Converters 32/1, Padma Center Dilu Road, Eskaton Ramna, Dhaka	14 August 2012
Mr. Parymal Kumer Sarker ACA (1456) Assistant Manager A Qasem & Co Chartered Accountants Gulshan Pink City, Suites # 01-03 Level-7, Plot # 15, Road # 103 Block-CEN(C), Gulshan Avenue Dhaka-1212	14 August 2012	Mr. Md. Abdul Ahad ACA (1466) Assistant Audit Manager Nurul Faruk Hasan & Co Chartered Accountants JHK Windcel Eastern Block, Level-4 KA-90, Pragati Sarani (Bishwa Road), Dhaka-1229	14 August 2012
Mr. Ramdas Howlader ACA (1457) Financial Accountant Chevron Bangladesh Bay's Galleria (4 th Floor) 57, Gulshan Avenue Gulshan-1, Dhaka-1212	14 August 2012	Mr. Sajib Sarkar ACA (1467) Audit Supervisor (Audit & Advisory Services) Rahman Rahman Huq Chartered Accountants 9, Mohakhali C/A (11 th & 12 th Floors) Dhaka-1212	14 August 2012
Mr. Mohammad Anwarul Hoque ACA (1458) Director S K Barua & Co Chartered Accountants House # B-181, Lance # 23 New DOHS, Mohakhali, Dhaka-1206	14 August 2012	Mr. Gorachad Kundu ACA (1468) Manager, Financial Reporting (Finance) Standard Chartered Bank Ltd. SCB House (Level-5) 67, Gulshan Avenue Gulshan-1, Dhaka-1212	14 August 2012
Ms. Evana Hoque ACA (1459) Manager (Audit & Consultancy) Zaman Hoque & Co Chartered Accountants 78, Kakrail, Dhaka	14 August 2012	Mr. Md. Syedul Islam ACA (1469) Senior Principal Officer Eastern Bank Limited Uday Tower (1 st Floor) 57-57A, Gulshan Gulshan-1, Dhaka	14 August 2012

Mr. Md. Sazzad Hossain ACA (1470) Manager Ananta Group House # 20, Road # 99 Gulshan-2, Dhaka-1212	14 August 2012	Mr. Mohammad Belayet Hossain ACA (1480) House # 79, East Rosulpur, Dania, Dhaka-1236	22 August 2012
Mr. Muhammad Enamul Huq ACA (1471) DGM (Accounts) BRAC BRAC Center 75, Mohakhali, Dhaka-1212	14 August 2012	Mr. Naimul Huda ACA (1481) House # 568, Road, 9 Baitul Aman Housing Adabor, Dhaka	22 August 2012
Mr. Md. Ashik Khan Razeed ACA (1472) Manager (Budget & Budgetary Control) Augere Wireless Broadband Bangladesh Limited (Qubee) Alauddin Tower Road # 113/A, Plot # 17 Gulshan-2, Dhaka-1215	22 August 2012	Mr. Mohammad Monowar Hossain ACA (1482) Deputy General Manager Corporate Governance & Financial Reporting Compliance (CGFRC) Dhaka Stock Exchange Ltd. Stock Exchange Building 9/F, Motijheel C/A, Dhaka-1000	22 August 2012
Mr. Amar Krishna Shil ACA (1473) Audit Supervisor Hussain Farhad & Co., Chartered Accountants House # 15, Road # 12 Niketer, Gulshan-1 Dhaka	22 August 2012	Mr. Mohammad Alamgir Kabir ACA (1483) Assistant Manager Metlife Alico 18-20, Motijheel C/A Ramna, Dhaka-1000	22 August 2012
Mr. Md. Aman Ullah ACA (1474) Sr. Accounts Manager DFID-Shiree Road # 10, House # 05 Baridhara, Dhaka-1212	22 August 2012	Ms. Anika Sultana ACA (1484) House # 23, Road # 6/A Sector # 5, Uttara, Dhaka	22 August 2012
Mr. Md. Sarwar Hossain ACA (1475) Manager (Internal Audit) M & J Group RCC Tower 17, Mohakhali C/A Dhaka	22 August 2012	Mr. Jahangir Alam ACA (1485) Principal Officer Eastern Bank Ltd. 10, Dilkusha, Dhaka	22 August 2012
Mr. Abdullah Al-Mahfuz ACA (1476) Assistant Manager (F&A) Vidyut Bangladesh Pvt. Ltd. Simrail, Siddirgonj Narayangonj	22 August 2012	Mr. Ahmed Arefin ACA (1486) Deputy Chief Executive Officer Rupali Investment Ltd. (A Subsidiary of Rupali Bank Ltd.) Sadharan Bima Tower 37/A Dilkusha C/A (7th Floor) Dhaka-1000	22 August 2012
Mr. Abu Yusuf ACA (1477) Manager & Head Internal Audit Rangs Industries Ltd. 184, Tejgaon 1/A, Dhaka-1208	22 August 2012	Ms. Hasina Deen Rizvi ACA (1487) Head of Accounts NEC Corporation, Dhaka Branch Doreen Tower (6th Floor) North Avenue, Gulshan-2, Dhaka-1215	22 August 2012
Mr. Md. Emran Hossain ACA (1478) Manager (F&A) Abul Khair Ceramic Industries Ltd. Fahim Mamble, Balinagar, Kaligong, Gazipur-1720	22 August 2012	Mr. Mahfuz Sumon ACA (1488) Chief Accountant Nuvista Pharma Limited Mascot Plaza (8th Floor) 107/A, Sonargaon janapath Sector-7, Uttara C/A, Dhaka-1230	22 August 2012
Mr. Md. Jashim Uddin ACA (1479) Business Manager The World Fish Centre House # 22B, Road # 7, Block-F, Banani, Dhaka-1213	22 August 2012	Mr. Billal Hossain ACA (1489) Audit Manager Nurul Faruk Hasan & Co., Chartered Accountants JSK Windcel, KA-90, Level-4, Progati Sarani, Biswa Road, Dhaka	22 August 2012
		Ms. Farhana Islam ACA (1490) Assistant Manager (A&F) MBM Group Mirpur-13, Dhaka	22 August 2012
		Mr. Mahmudur Rahman ACA (1491) Manager ACNABIN Chartered Accountants BDBL Bhaban (Level-13) 12, Kawran Bazare, Dhaka-1215	22 August 2012

Mr. Dipto Dipayan Paul ACA (1492) Audit Manager Hussain Farhad & Co., Chartered Accountants House # 15, Road # 12 Block-F, Niketon, Gulshan-1, Dhaka-1212	22 August 2012	Ms. Tahmina Akter ACA (1502) In Charge (Accounts) Abul Khair Steel Melting Ltd. Abul Khair Group BP Road, Pahartoli, Chittagong	26 August 2012
Mr. Md. Zohurul Islam ACA (1493) 41/23/C, Naton Sarak (2nd Floor) Zikatola, Dhaka	22 August 2012	Mr. Mohammed Arif Uddin ACA (1503) House # 7, New-1, Block Halishahor, Chittagong	26 August 2012
Ms. Romana Ahmed ACA (1494) Senior Officer One Bank Limited 2/F, HRC Bhaban 46, Kawran Bazar C/A Dhaka-1215	22 August 2012	Mr. Chowdhury Md. Rakibul Kamal ACA (1504) August 2012 30/B, High Level Road Lalkhan Bazar, Chittagong	26
Mr. Mohammad Muklesur Rahman ACA (1495) G M (F&A) Bismillah Textile Baitul Moazzem Mosjeed Complex Nurjahan Road Mohammadpur, Dhaka	22 August 2012	Mr. Md. Anisuzzaman ACA (1505) Manager (A&F) & Asst. Co. Secretary M. M. Ispahani Ltd Agrabad C/A Chittagong-4100	26 August 2012
Mr. Biddut Chandra Gupta ACA (1496) Audit Officer Singer Bangladesh Ltd. Wahab Complex (2nd Floor) 55, Zoar Shahara Nikunjo-2, Uttara, Dhaka	23 August 2012	Mr. H M Ashraf-Uz-Zaman ACA (1506) Chief Financial Officer Western Fishers Shipyard Ltd. Issanagar, Aziumpara Karnaphuli, Chittagong	26 August 2012
Mr. Mohammad Abu Kawsar ACA (1497) DGM (F&A) Alltex Industries Ltd. Sadharan Bima Bhaban-2 139, Motijheel C/A (9th Floor) Dhaka-1000	23 August 2012	Ms. Nasreen Ahmed ACA (1507) House # 13, Lane # 4, Road # 2, Block-K, Halishahar H/E, Chittagong	26 August 2012
Mr. Prasenjit Dev ACA (1498) Manager, Internal Audit GlaxoSmithKline Bangladesh Ltd. House # 2A, Road # 138, Gulshan-1, Dhaka	23 August 2012	Mr. Md. Moniruzzaman ACA (1508) AGM (Finance) R. M. Interlinings Ltd. Plot # 36, Sector 4, EPZ, Chittagong	26 August 2012
Mr. Md. Abu Hurayra ACA (1499) Deputy Manager (F&A) Apex Pharma Ltd. House # 06, Road # 137, Block-SE (D), Gulshan-1, Dhaka	23 August 2012	Mr. Arjun Kumar Das ACA (1509) Assistant Professor, FBS Premier University Academic Building-3 WASA Circle, Chittagong	26 August 2012
Mr. A H Mostafa Kamal ACA (1500) Assistant Vice President Reedisha Knitex Ltd. 36, Shaheed Tajuddin Sarani Tejgoan Ind. Area Dhaka-1208	26 August 2012	Mr. S M Saiful Hassan Chowdhury ACA (1510) C/o. Md Abu Isa Chowdhury 1069 Shirajul Islam Chy Road, Bahaddar Bari, P.O.- Chandgoan, East Sholashahar, Chittagong 4212	26 August 2012
Mr. Mohammad Omar Faruk ACA (1501) House # 5/2, Road # 03, Kallyanpur, Dhaka	26 August 2012	Mr. Abu Jafar ACA (1511) Assistant Finance Manager Plan International Bangladesh House # CWN(B) 14, Road # 35, Gulshan-2, Dhaka-1212	26 August 2012
		Mr. Shaikh Hasibur Rahman ACA (1512) 437/9, Muradpur, Kadomtoli, Dhaka	26 August 2012
		Mr. Fouz Ilahi ACA (1513) Consultant Bokhteyar Humayun & Co., Chartered Accountants 13-17, Shantinagar Bazar Road Dhaka-1217	26 August 2012

Admission as Fellows

The following members have been admitted as Fellows of the Institute with effect from the dates mentioned against their names:

Name	Effective Date
Mr. Mohammad Redwanur Rahman FCA (999) Flat # 5/E 35/10/1, Peer Shaheb Gali Shantinagar Dhaka	26 August 2012
Mr. Md. Yasin Miah FCA (1001) 932/C, Khilgaon Taltola Dhaka-1219	26 August 2012
Mr. Chandra Shakhar Pal Chowdhury FCA (1004) S.P. Chowdhury & Co., Chartered Accountants House # 6, Road # 7, Block-C Niketon, Gulshan-1 Dhaka-1212	27 August 2012
Mr. Khokan Chandra Das FCA (1005) Renata Ltd. Plot # 01, Milk Vita Road Section-7, Mirpur Dhaka-1216	27 August 2012
Mr. MBM Lutful Hadee FCA (1006) Howlader Yunus & Co., Chartered Accountants 67, Dilkusha Com. Area Dhaka-1000	26 August 2012
Mr. Abdul Hamid FCA (1014) Deputy Managing Director & CFO Eastland Insurance Company Ltd. 13, Dilkusha Com. Area Dhaka-1000	12 August 2012
Mr. Mohammad Shariful Shiplu FCA (1018) Unilever Bangladesh Ltd. ZN Tower, Plot # 2 Road # 8, Gulshan-1 Dhaka	22 August 2012
Mr. Chowdhury Mohammad Wasiuddin FCA (1019) Deputy Managing Director (F&A) Head Office, Surma Tower (11th Floor) 59/2, Purana Paltan Dhaka-1000	25 August 2012

Mr. Mahbub Ahmed Siddique FCA (1020) **26 August 2012**

Sr. Deputy Director (Technical)
The Institute of Chartered Accountants
Of Bangladesh (ICAB)
100 Kazi Nazrul Islam Avenue
Dhaka-1215

Mr. Md. Musfiqur Rahman FCA (1023) **26 August 2012**

Baitul Mesbah
Building # 1 (2nd Floor)
Unit # B, House # 79,
Road # 12A
Dhanmondi
Dhaka-1209

Mr. Syed Abdul Hamid FCA **25 July 2012**

Managing Director & CEO
Agrani Bank Ltd.
9-D, Dilkusha C/A
Dhaka-1000

Merger of Firms

M/s. Alamgir & Idris, Chartered Accountants, M/s. M. Huque & Co., Chartered Accountants, M/s. M. Abdus Salam & Co., Chartered Accountants and M/s. S. Reza & Co., Chartered Accountants stand dissolved and merged under the name and style as follows:

Name	Effective Date
M/s. ARTISAN - Huque Chartered Accountants BSEC Bhaban (Level-10) 102, Kazi Nazrul Islam Avenue Kawran Bazar Dhaka-1215.	27 August 2012

The Partners of the Firm:

Mr. AFM Alamgir FCA (268)
Mr. Mujibul Huque FCA (180)
Mr. Joerder Nowsher Ali FCA (330)
Mr. M. Zabeed Ali Mridha FCA (478)
Mr. Mohammad Anwarul Karim FCA (522)
Mr. Md. Abdus Salam FCA (570)
Mr. Md. Abdul Momin Khan Lohani FCA (575)
Mr. Azharul Hoque FCA (664)
Mr. Md. Selim Reza FCA (939) and
Dr. ASM Hossain Tayiab FCA (977)

CPD Seminar Held at Chittagong



From (L-R): Mr. Md. Shaifur Rahman Mazumdar FCA, Chairman, CRC-ICAB; Mr. Professor Amal Bhusan Nag, MBA, Ex. Professor, Department of Accounting & Information System, University of Chittagong; Mr. Showkat Hossain FCA, Vice President-ICAB & Resident Partner, Hoda Vasi Chowdhury & Co., and Dr. Mohammad Saleh Jahur, Professor and Chairman, Department of Finance and Banking, University of Chittagong.

The Institute of Chartered Accountants of Bangladesh-ICAB, Chittagong Region organized a CPD seminar on "Financial Instrument: Recognition, Measurement and Accounting with Special Reference to IAS-39" on Wednesday, August 08, 2012 at Karnapuli Hall, Hotel Agrabad Limited, Chittagong.

Professor Amal Bhusan Nag, MBA, Ex-Professor, Department of Accounting & Information Systems, University of Chittagong and visiting Scholar,

University of Illinois, Urban-Champaign Campus, USA was the Chief guest in the seminar.

Mr. Showkat Hossain FCA, Vice-President, ICAB & Resident Partner, Hoda Vasi Chowdhury & Co. Chartered Accountants was present as Session Chairman in the Seminar.

The key note paper was presented by Dr. Mohammad Saleh Jahur, Professor & Chairman, Department of Finance and Banking, University of Chittagong.

The address of welcome was made by Mr.

Md. Shaifur Rahman Mazumdar FCA Chairman, Chittagong Regional Committee- ICAB and vote of thanks was offered at the end of the seminar.

A large number of the Members of the Institute were present in the seminar and most of them participated in floor discussion. The key note speaker focused on different aspects like converting IAS 32 to IFRS 9, Recognition and Measurement of Financial Instruments, Derecognition issues, Hedge Accounting, Disclosures etc.



Member's Achievement

Under a Government Notification of Ministry of LGRD and Cooperative, Mr. Showkat Hossain FCA, Vice

President-ICAB has been appointed as Member, WASA Board, Chittagong. He is given the assignment as Representative Members of the Institute of Chartered Accountants of Bangladesh (ICAB) under Section 6 (1) (e) of Water Supply and Swerage Authority Act 1996.

ICAB Election Commission Formed

In accordance with the Bangladesh Chartered Accountants Order 1973 and the ICAB Bye-Laws 2004, the next ICAB Council Election 2012 to scheduled to be held on 24 November 2012. Council ICAB in its meeting held on 02 August 2012, has constituted 5-Member Election Commission as per Section 13 of ICAB Bye-Laws 2004 to hold Council Election 2013-15 and Regional Committees of the Institute for the same tenure. Mr. Zahir Uddin Ahmed FCA, Past President ICAB and SAFA has been appointed as the Chief Election Commissioner. Other Election Commissioners are Mr. Abul Kashem FCA(Enrl. No.74), Mr. Md. Idris Ali FCA(Enrl No.95), Mr. Qudrate Khuda FCA(Enrl. No.191) and Mr. Haradhan Dey FCA(Enrl No.620). Election Commission has already published 'Provisional Voter List' on 18 August 2012 and circulated among all members for corrections and suggestions (if any) within 02 September 2012 for the preparation of final voter list.

ICAB President attends Live TV Talk Show



Mr. Md. Syful Islam FCA, President-ICAB made his lively presence in a talk show of ATN Business & Finance Program titled 'Interest Rates on Bank Loans'. The live talk show was telecasted on 5th August 2012 at 11:20 am. That show of ATN basically talks about the overall economy, development and share market of the country. The show was conducted by Ms. Ismat Zerin Khan of ATN Bangla. The other guest of the programme was Prof. M. Shahjahan Mina, Faculty of Business Studies, University of Dhaka. The participants encountered critical questions on policies of banks, Bangladesh Bank, in particular, the malpractices of share market etc. Some of the investors of share market specially raised questions and queries on their sufferings.

QUALITY ASSURANCE DEPARTMENT (QAD)

NEWS

Firms Visited

The followings Firms have been visited by QAD, ICAB in the month of August 2012

Sl #	Name of the CA Firms	Visit Date
01	MASH Haque	01-08-2012
02	Masud Altaf & Co	06-08-2012
03	Anisur Rahman & Co	27-08-2012
04	Nurul Faruq Hasan & Co	28-08-2012

QAD Visit Schedule for September-October 2012

Month	Visit in Dhaka	Visit in Ctg.
August 2012	16	--
September 2012	08	--

QAD Updates

The Quality Assurance Board (QAD) of the Council-ICAB based on the reports of the quality assurance visits conducted in 2011 and Jan-June 2012 recommended the Council-ICAB to refer 33 firms to the Investigation and Disciplinary Committee (IDC) of the Council-ICAB to take necessary actions against those firms who could not provide the working files at the time of QAD visits and having major deficiency in compliance with quality assurance requirements in line with the conditions for Certificate of Practice.

CAMPUS NEWS

Resource Persons: ICAB Academic Campus (Session: Sept-Nov 2012)

Name of the Teachers (Section-I of PS-KL)

Mr. Tofayel Ahmed FCA
Mr. Akram Uddin Ahmed FCA
Mr. Kamruzzaman ACA
Mr. Kutub Uddin Ahmad ACA
Mr. Nirmol Chandra Sarker FCA
Mr. Anup Kumar Mukherjee ACA
Mr. Mahbub Alam ACA
Mr. Uttam Kumar Saha ACA
Mr. Muhammed Forkan Uddin FCA
Mr. Rakesh Saha ACA
Mr. Tofayel Ahmed FCA
Mr. Md Amirul Islam FCA
Mr. Abdulla-Al-Mahmud FCA, FCMA, FCS

Name of the Teachers (Section-II of PS-KL)

Mr. Md Raghib Ahsan FCA
Mr. Gopal Chandra Ghosh FCA, FCMA
Mr. Muhammed Moshir Rahman FCA
Mr. Shaheduzzaman Chowdhury FCA
Mr. Masud Parvez FCA
Mr. Mohammad Showket Akber ACA
Mr. Masud Khan
Mr. Mahmudul Hasan Khusru FCA
Mr. Md. Mohiuddin Ahmed ACA
Mr. Md. Din Islam Miah FCA
Mr. Mohammed Ariful Hoque ACA

Name of the Teachers (Section-III of PS-KL)

Mr. Mohammed Sabir Ahmed FCA
Mr. Md Zakaria FCA
Mr. Mohammad Redwanur Rahman ACA
Mr. Mohammad Shahidul Islam ACA
Mr. Mustaq Ahammed FCA
Mr. Chitta Ranjan Halder ACA
Mr. Shankar Chandra Karmaker FCA
Mr. Muraheb Malik Chowdhury ACA (ICAEW), ACCA (UK)
Mr. Ranjan Kumar Bhowmik FCMA
Mr. Snehasish Barua FCA
Mr. Shyamal Krishna Roy FCA
Mr. Md Selim Reza FCA
Mr. Sabbir Ahmed FCA
Dr. ASM Hossain Tayiab FCA

Name of the Teachers (Section-IV of PS-KL)

Mr. Md Mahsudur Rahman FCA, FCMA
Mr. Md Fokrul Islam FCA

Mr. Shib Pada Dey ACA
Mr. Shekhar Kumar Halder ACA
Mr. Shahriar Istiaq Halim ACA
Mr. Faker Ahmed ACA
Mr. Md Mominul Karim FCA
Mr. Raihan Uddin Ahammad ACA
Mr. S M Rahmatul Mujeeb ACA
Mr. Md. Mahamud Hosain FCA
Mr. Md. Reajul Islam ACA
Mr. Imtiaz Lutful Baset FCA, FCMA
Mr. Md. Jasim Uddin ACA
Mr. Shamim -Al- Mamun ACA

Name of the Teachers (Section-V of PS-KL)

Mr. Mohammed Tofazzul Hussain FCA
Mr. Abdulla-Al-Mamun ACA
Mr. Md Abdur Rouf FCA
Mr. Muhammad Aminul Hoque ACA
Mr. Md Shahidul Islam ACA
Mr. Bibhuti Bushan Biswas ACA
Mr. Sujit Kumar Das ACA
Mr. Mohammad Salahuddin Chowdhury ACA
Mr. Md Shafiqul Alam ACA
Mr. Tapan Bala ACA
Mr. Mohammad Fakhru Alam Patwary ACA
Mr. Mohammad Abdul Ohab Miah FCA
Mr. Jone Kumer Gupta ACA
Mr. Wahid Murad ACA
Ms. Sharmina Tasneem ACA
Mr. Md Abdur Razzaque ACA

Name of the Teachers (Section-VI of PS-KL)

Mr. Mohammad Ebadat Hossain Bhuiyan ACA
Mr. Muhammad Mahfuzur Rahman ACA
Mr. Md Kishlur Rahman ACA
Mr. Shah Muhammad Ashequr Rahman ACA
Mr. Md Humayan Kabir ACA
Ms. Maria Howlader FCA
Mr. Mohammad Nazim Uddin ACA
Mr. Md Monjurul Ahmed ACA
Mr. Sayeed Ahmed FCA, FCMA
Mr. Shibly Ahmed FCA
Mr. Zafar Ullah Khan FCA
Mr. Mosharraf Hossain, Ph.D, FCA
Mr. Tanvir Hasan ACA
Mr. Md Anisur Rahman
Mr. Mohammad Hossain

Name of the Teachers (Section-VII of PS-KL)

Mr. Md Mizanur Rahman FCA
Mr. Mohammad Aminul Hoque ACA
Mr. Md Al-Amin Siddiki ACA
Mr. Obaidur Rahman ACA
Mr. Mostak Ahmmed ACA
Ms. Afrin Akhter FCA
Ms. Yesmin Hosna ACA
Ms. Mashruna A. Chowdhury ACA
Mr. Masud Bin Majid ACA
Sheikh Tareq Zahir ACA
Mr. Mohammad Imtiaz Khan ACA
Mr. Abdulla-Al-Mamun FCA
Mr. Khairul Basher FCA
Mr. Muhammad Shariful Islam Shiplu ACA
Mr. Palash Mollick

Visiting Faculties

Name of the Visiting Faculties

Mr Md Syful Islam FCA
Mr Md Abdus Salam FCA
Mr Anwaruddin Chowdhury FCA
Mr M A Baree FCA
Mr Abdul Khalek FCA
Mr Dewan Nurul Islam FCA
Mr Md Raghib Ahsan FCA
Mr Md Harun-or-Rashid FCA
Mr Mahmudul Hassan Khusru FCA
Mr Masud Parvez FCA
Mr Imran Ahmed FCA
Mr Md Mahamud Hosain FCA
Mr Sayeed Ahmed FCA
Mr Yasin Miah FCA
Mr Md Golam Kibria FCA
Mr Md Abdul Momin Khan Lohani FCA
Mr Masud Khan FCA (India)

Announcement

The New Session (September-November 2012) for the Students of Professional Stage-Application Level (5th Batch), Advanced Stage (4th Batch) has started from Saturday, 01 September 2012 at ICAB Academic Campus.

CAMPUS NEWS (cont'd)

On Going Events

The Pre-Examination Evening Coaching Classes of Professional Stage-Knowledge Level (6th Batch, Section: I-V) for Examination Session: November-December 2012 have started from 02 June 2012 and will be concluded on 29 August. There are 499 students for the Class Session of June-August 2012. As a result, the cumulative number of participated students of ICAB new curriculum has been aggregated as 3,843, as of 31 June 2012.

Another Class Session for the remaining students of Section: VI & VII of Professional Stage-Knowledge Level (6th

Batch) will commence from 01 September 2012. There are 198 students for the Class Session of September-November 2012. Meanwhile, Teachers' & Students' Orientation Meeting for the both-Session of Professional Stage-Knowledge Level (6th Batch) held on 16 July 2012 at ICAB Auditorium at CA Bhaban, Dhaka.

On the other hand, for starting the classes of Conversion Course of PS-KL (8th Batch), PS-AL (4th Batch), Professional Stage-Application Level (4th Batch) and Advanced Stage (3rd Batch), 2-Notices have already been issued for enrolment of

classes, and all the concerned students are advised to attend the classes from 01 September 2012 at ICAB Academic Campus.

The Programme on the mentioned Level classes have been organized by the Senior Deputy Director at ICAB Academic Campus under the guidance of Secretary-ICAB and overall supervision of the Vice President (Education & Training)-ICAB, Mr Md Abdus Salam FCA with the consent and guidance of the President- ICAB, Mr Md Syful Islam FCA.

Resource Persons: CRC Academic Campus (Session of July-September' 2012)

Knowledge Level		
Sl	Name	Subjects
01	Mr. Md. Abdus Salam FCA	Business & C. Law
02	Mr. Md. Liaquat Hossain Chowdhury FCA	Taxation
03	Mr. Mohammed Abul Kashem ACA	Taxation
04	Mr. Delwar Hossain ACA	Accounting
05	Mr. Suranjit Dhar FCA	Accounting
06	Mr. Imran Abu Hasan FCA	Assurance
07	Mr. Arafat Kamal ACA	Management Information
08	Mr. Fuad Uddin ACA	Management Information
09	Mr. Md. Kamrul Islam ACA	Business & Finance
10	Engr. Fazlul Kader	Information Technology
Application Level		
11	Mr. Haradhan Dey FCA	Audit & Assurance
12	Mr. Shekhar Ranjan Kar FCA	Taxation
13	Mr. Mohammad Arif ACA	Taxation
14	Mr. Md. Kamrul Islam ACA	Financial Accounting
15	Mr. Arjun Kumar Das ACA	Financial Accounting
16	Mr. Suranjit Dhar FCA	Financial Managemet
17	Mr. Mohd. Abul Kashem ACA	Financial Managemet
18	Mr. Ahmed Dawood FCA	C. Law & Practices
19	Mr. Imran Abu Hasan FCA	C. Law & Practices
20	Engr. Fazlul Kader	Information Technology
21	Mr. Suman Chandra Dey ACA	Business Strategy
Conversion Couse		
22	Mr. Md. Liaquat Hossain Chowdhury FCA	

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