




ICAB News Bulletin


No. 251


Monthly News briefing from the Institute of Chartered Accountants of Bangladesh

MEMBER OF:

 International Federation of Accountants (IFAC)

 International Accounting Standards Board (IASB)

 South Asian Federation of Accountants (SAFA)

 Confederation of Asian and Pacific Accountants (CAPA)

Orientation for Teachers and Students on New Syllabus



Dr. Jamaluddin Ahmed FCA, President, ICAB moderated the orientation programme organized for teachers and students.

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The Institute of Chartered Accountants of Bangladesh organized a Teachers' and Students' Orientation Meeting of Pre-examination Evening Coaching Class on 20 September 2010 at the ICAB Auditorium.

The orientation programme was organized for the students who are taking the CA course under new syllabus and the teachers who will conduct classes for them. Main objective of the programme was to make the new syllabus clear to the students as well as to the teachers.

ICAB President Dr Jamaluddin Ahmed FCA moderated the orientation which was also attended by Vice President Abdus Salam FCA, Past President Humayun Kabir FCA, Council Member Masih Malik Chowdhury FCA and Secretary NI Chowdhury FCA.

Dr. Jamaluddin Ahmed FCA, President, ICAB said in his speech that under the Twinning Project sponsored by the World Bank and implemented by the Ministry of Commerce,

Government of Bangladesh through the technical collaboration between the Institute of Chartered Accountants of Bangladesh (ICAB) and the Institute of chartered Accountants in England and Wales (ICAEW) the ICAB has been rigorously working to strengthen the accounting profession for compliance and practices of the standards and codes in the corporate sector.

In October 2009 the ICAB signed a Memorandum of Understanding (MOU) with the ICAEW. As part of implementation of the MOU the ICAB has adopted and introduced a new Syllabus and introduced a new examination system parallel to the Syllabus and Examination System of the ICAEW.

During the question-answer session, students wanted to know details about the new syllabus from the ICAB members. Many questions were raised on P-II, P-III and conversion of course.

Answer to a question Dr. Jamaluddin Ahmed

FCA said that last time for P-II is November-December 2010 and last time for P-III is May-June 2010.

Past President Md. Humayun Kabir FCA spoke in details about the conversion of course including the eligibility of students and benefits of the course. Answer to question on conversion course Mr. Kabir said, students will be assessed by a combination of

end-of-course test, attendance records and in-course test(s) by teachers. If on assessment a student does not pass, he/she will have to pass the re-sit test to be arranged within 02 months after the end-of-course test. Students who do not satisfactorily complete the course will have to sit the main paper(s) for which they were working to obtain exemption.



A section of audience of the Teachers' and Students' Orientation Programme on New Syllabus.

IFAC News



IFAC News in Brief Business Reporting Project: Recommendations from the investment community

IFAC has published the third article in its five-article series on how to improve business reporting, corporate governance, and auditing in the aftermath of the financial crisis. In the third article, *Business Reporting Through the Lens of the Investor*, six specialists with close ties to the investment community present their views on overcoming complexity in financial reports, the use of management commentary, and how to integrate sustainability reporting, among other topics.

The articles in this series feature recommendations taken from interviews with 25 key business leaders from around the world. The interviews were conducted as part of the next phase in IFAC's business reporting initiative, following its 2008 report on the financial reporting supply chain.

We invite our member bodies to publish or post the articles on their websites and in their magazines or journals. Readers are also encouraged to comment on the recommendations of individual business leaders via a brief survey. The articles, along with transcripts of the full interviews and links to the surveys, are available at www.ifac.org/frsc. Based on the recommendations and reader input, IFAC plans to develop an overall concluding article and a follow-up action plan.

IFAC enhances International Center for professional Accountants in business

IFAC recently completed improvements to the professional accountants in business (PAIB) section of its website to improve access to tools, resources, and key projects and initiatives conducted by the PAIB Committee. Known as the International Center for Professional Accountants in Business, the PAIB section of the IFAC website also provides access to select member body resources and websites.

The information in this area of the site has been reorganized by topic areas to improve usability and navigation. Each of the following key topic areas corresponds with a navigational tab along the top of the page:

- Governance and ethics
- Risk management and control
- Sustainability and corporate responsibility
- Financial management
- Business reporting

To explore the newly redesigned site and access the many resources, including relevant links, the PAIB eNews, and PAIB Committee reports and initiatives, see www.ifac.org/PAIB/.

New IAASB Exposure Drafts Coming on Compilation Engagements and Auditing Complex Financial Instruments

In September, the International Auditing and Assurance Standards Board (IAASB) approved a proposal to revamp its International

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Standard on Related Services (ISRS) addressing compilation engagements for historical financial information. Proposed ISRS 4410 (Revised), *Compilation Engagements*, is an important part of the IAASB's broader project to develop standards related to assurance and related services engagements other than audits. This initiative is particularly relevant to small- and medium-sized entities (SMEs) and those practitioners who serve them.

The IAASB also approved for exposure a proposal for a new International Auditing Practice Statement (IAPS). IAPS 1000, *Special Considerations in Auditing Complex Financial Instruments*, is intended to provide background information and guidance for audits of entities of all sizes, and address audit considerations highlighted in the global financial crisis. The Exposure Draft (ED) will be accompanied by a proposal on the authority of the new IAPS and the status of existing IAPSs.

SMP Committee Approves its Strategy for 2011–2014

At its September meeting, the SMP committee approved its *Strategy and Work Plan for 2011–14*. This plan reflects the recommendations from the IFAC Board's review on how IFAC can best support SMPs. It includes new objectives for providing input into regulation and policy making and communicating the value of SMPs, and will take effect on January 1, 2011. The strategy reflects the SMP Committee's commitment to collaborate with member bodies. The work plan includes initiatives to position and equip SMPs as business advisors and help member bodies share and collaborate on products and services aimed at supporting SMPs.

IFAC Consultation Paper Highlights Changing Roles and Employer Expectations of Professional Accountants in Business

The Professional Accountants in Business (PAIB) Committee of the International Federation of Accountants (IFAC) released for comment a Consultation Paper, *Competent and Versatile: How Professional Accountants in Business Drive Sustainable Organizational Success*, that highlights how employer expectations of professional accountants in business are expected to change in light of global trends and evolving organizational needs.

The paper analyzes these expectations in relation to eight drivers of sustainable organizational success what companies need to do to achieve and sustain success in the changing global economic landscape. The drivers were defined based on an analysis of three long-term trends influencing organizations: globalization, complexity, and technology. The drivers provide the framework for key activities that professional accountants will be expected to perform. These activities are highlighted under the following four roles that form the cornerstones of the services provided by professional accountants: creators, enablers, preservers, and reporters of sustainable value. Previously defined in the [PAIB Strategy and Work Plan 2010-12](#), these roles have received wide support so far.

The deadline for comment submissions is **November 30, 2010**. To access the Consultation Paper, or submit a comment, see www.ifac.org/PAIB/ExposureDrafts.php.

Linda De Beer Appointed Chair of IAASB Consultative Advisory Group

Prof. Linda de Beer has been appointed chair of the Consultative Advisory Group (CAG) of the International Auditing and Assurance Standards Board (IAASB). A representative of the Johannesburg Stock Exchange (JSE), Prof. de Beer was elected by the CAG membership to succeed the current chair, David Damant, who since June 2004 has served as the first independent IAASB CAG chair. Prof. de Beer's appointment a three-year term effective October 1, 2010 has been approved by the Public Interest Oversight Board (PIOB).

Prof. de Beer is an independent financial reporting and corporate governance advisor and a visiting professor at the University of the Witwatersrand in Johannesburg. She serves as an independent non-executive director on the boards of Afagri Holding Ltd (listed on the JSE) and Royal Bafokeng Platinum Ltd. She is a member of the King Committee on Corporate Governance, the Issuers' Services Advisory Committee of the JSE, and the Committee for Auditing Standards of the Independent Regulatory Board for Auditors in South Africa.

Coming soon... a new IFAC Net!

IFAC is continuing to expand and improve its Knowledge Net for Professional Accountants (IFAC net), the global search engine for the accountancy profession. As part of our ongoing commitment to our members, we have some exciting new updates.

In October, we will roll out the new IFAC net. We have heard member feedback and suggestions, and we can assure you that the new IFAC net will be fresher, more intuitive, easier to navigate, and better than ever before.

A New Focus: Strategic Plan 2011–2014

IFAC's Board has approved its Strategic Plan for 2011–2014, which will go to the Council for approval in November. The plan seeks to increase momentum, seize new opportunities, and establish sufficient resources. It calls for the accountancy profession to take an active role in the development of strong and sustainable organizations, financial markets, and economies. The plan will focus on the following key areas:

The Development, Adoption, and Implementation of International Standards

In order for the financial system to be truly global, there must be universal adoption of high-quality standards that are clear, consistent, and relevant. IFAC will continue to develop high-quality international standards in auditing, assurance, and quality control; ethics; public sector accounting; and accounting education, while also facilitating adoption and high-quality implementation of these standards.

An Enhanced Focus on Public Sector Financial Reporting

The need for greater transparency and accountability in public sector finances has increased significantly as governments assumed expanded financial responsibilities in the financial crisis, and as the sovereign debt crisis unfolds. IFAC and the IPSASB plan to respond to these challenges during 2011–2014.

An Enhanced Focus on Regulation and Public Policy

As a significant global accountancy body, IFAC is uniquely positioned to research and represent the views of the profession and its stakeholders. The financial crisis provided IFAC with new opportunities to be the voice of the global professional position that IFAC intends to expand during 2011–2014.

IFAC News



Accountancy Summit on Corporate Governance Reform Looks Beyond the Global Financial Crisis

The International Federation of Accountants (IFAC) and the United Nations Conference on Trade and

Development (UNCTAD) host participants from more than 50 countries

Accountancy leaders from around the world met in Geneva on October 12 to discuss next steps for global corporate governance reforms. With an eye to helping prevent future financial crises, they collectively supported the following points:

- The accountancy profession has a key role to play in strengthening corporate governance and facilitating the integration of governance and sustainability into the strategy, operations, and reporting of an organisation.
- Boards should be focused on the long-term sustainability of their businesses. As such, corporate governance reform must include strengthening board oversight of management, positioning risk management as a key board responsibility, and encouraging remuneration practices that balance risk and long-term (social, environmental, and economic) performance criteria.
- Governance is more than having the right structures, regulation and principles in place it is about ensuring that the right behaviors and processes are in place.
- Governance mechanisms need to be strengthened at banks and other companies to ensure better oversight of risk management and executive compensation.
- More dialogue is needed between policy makers, the accounting profession, and other financial industries to consider how we can work together effectively on a global

level.

The conference, hosted by the International Federation of Accountants (IFAC) and the United Nations Conference on Trade and Development (UNCTAD), took place at the United Nations Office in Geneva, Switzerland.

Professor Mervyn King, author of the King Code on Corporate Governance, was the keynote speaker. Participants from more than 50 countries were on hand to address key questions including: What lessons has the financial crisis revealed about corporate governance? What corporate governance reforms should be developed on a global basis? And what role should the accountancy profession play?

“Professional accountants can serve as a critical link to ensure that good corporate governance is practiced,” said IFAC President Robert L. Bunting. “Accountants provide strategic direction to boards and governing bodies, aiming to ensure that risks are managed appropriately and resources are used responsibly all key processes for facilitating sound corporate governance.”

The IFAC/UNCTAD conference was designed to allow professional accountants, corporate governance experts, and other participants to challenge current practices, exchange views on essential elements of corporate governance, and discuss best practices that will improve the current and future business and economic climate.

Mervyn King, professor at the University of South Africa, who specializes in corporate citizenship, said: “Our businesses impact society, the economy, and the environment. We are no longer distant bystanders of these organizations, but we are the stakeholders, because business impacts our society, environment, and economy.”

Meetings, Programmes held in the Month of Sept 2010

Date	Meetings/Programmes
18.9.2010	EC Meeting
20.9.2010	Orientation Programme of Teachers and Students
26.9.2010	EC Meeting
27.9.2010	Council Meeting

Articles Wanted

We are inviting articles from our valued members for publishing in the Quarterly Journal "The Bangladesh Accountant" on the following topics:

- Capital Market
- Banking, Finance
- Taxation
- Audit Practices (Local & International)
- Public Finance
- Any other topic of interest to our readers

Attractive honorarium will be paid for the published articles.

New Arrivals in the ICAB Central Library in September 2010

Sl. #	Author	Title
01	Md. Zakir Hossain	Value Added Tax: Act, Rules and Usage
02	Md. Mahbubur Rahman FCA	The Value Added Tax Act & Rules
03	Md. Zakir Hossain	The Customs Law
04	Nirmalendu Dhar	Company Law
05	Md. Liton	VAT-Booklet
06	Nikhil Chandra Shil	Bangladesh Income Tax: Theory and Practice
07	Bangla Academy	Dictionary (English-Bengali)
08	Sen & Mitra	Commercial Law
09	Md. Saiful Karim	Securities & Exchange Law
10	VAN Horn	Financial Management
11	I. M. Pandey	Financial Management
12	ACCA	ACCA, F-7 (Financial Reporting)
13	Barron's	GMAT
14	Barron's	GRE
15	Saifur's	GRE (6 books = 1 set)
16	Abdur Rashid	Company Law
17	Md. Liton	Shulka SRO Booklet

Library Attendance September 2010

Total Attendance was **2447** from the Chartered Accountants firms in the ICAB Central Library during the month of September 2010. The list is given below:

Sl. #	Name of Firm	Total	Sl. #	Name of Firm	Total	Sl. #	Name of Firm	Total
1	A. B. Saha & Co.	8	52	G Kabir & Co.	40	103	Masud Altaf & Co.	0
2	ABBAS KHAN & Co.	0	53	G Mostafa & Co.	13	104	Mijan Rahman Bhuiyan & Co.	5
3	A Hoque & Co.	4	54	G Nabi & Co.	6	105	Mizan Islam & Co.	7
4	A K Azad & Co.	19	55	Habib Sarwar & Co.	5	106	Mohammad Ata Karim & Co.	3
5	A K Deb & Co.	8	56	Hafiz Ahmed & Co.	1	107	Mohammed Quddus & Co.	11
6	A Mannan & Co.	14	57	Haque Shahalam Mansur & Co.	57	108	Mohibullah & Co.	9
7	A Matin & Co.	35	58	Hoda Vasi Chowdhury & Co.	165	109	Mollah Quadir Yusuf & Co.	11
8	A Qasem & Co.	42	59	Hossen Delwar & Co.	4	110	Muhammad Shaheedullah & Co.	27
9	A T Talukder & Co.	1	60	Howladar Yunus & Co.	50	111	N Chakraborty & Co.	6
10	A Wahab & Co.	11	61	Huda & Co.	18	112	N K Roy & C67	32
11	ACNABIN	128	62	Huda Hossain & Co.	41	113	N L Roy & Co	4
12	Aftab Ahmed & Co.	10	63	Hussain Farhad & Co.	9	114	Nurul Azim & Co.	2
13	Ahmad & Akhtar	20	64	Irshadullah Patwary & Co.	13	115	Nurul Faruk Hasan & Co.	5
14	Ahmed Khan & Co.	41	65	Islam Aftab Kamrul & Co.	16	116	OCTOKHAN	0
15	Ahmed Mashuque & Co.	38	66	Islam Quazi Shafique & Co.	36	117	Pinaki & Company	54
16	Ahmed Shahid & Co.	14	67	J R Chowdhury & Co.	15	118	Quasem Abul & Co.	0
17	Ahmed Zaker & Co.	7	68	J U Ahmed & Co.	14	119	Rahman Anis & Co.	10
18	Ahsan Ataul Azim & Co.	0	69	K B Newaz & Co.	6	120	Rahman Kashem & Co.	28
19	Ahsan Kamal Sadeq & Co.	19	70	K M Alam & Co.	5	121	Rahman Mostafa Alam & Co.	23
20	Ahsan Manzur & Co.	0	71	K M Hassan & Co.	67	122	Rahman Mustafiz Haq & Co.	10
21	Ahsan Rashid & Co.	22	72	Kanchi Lal Das & Co.	2	123	Rahma Rahman Huq	47
22	Ahsan Zamir & Co.	3	73	Kazi Zahir Khan & Co.	24	124	Rahman Thakur & Co.	9
23	Aktar Amir & Co.	2	74	Khaja Shiraj & Co.	6	125	Razzaque & Co.	24
24	Alamgir & Idris	6	75	Khaleque Jamal Halder & Co.	40	126	S F Ahmed & Co.	126
25	Alam Chowdhury Mostafa & Co.	48	76	Khan Ayub	7	127	S H Khan & Co.	10
26	Ali Zahir & Co.	0	77	Khan Wahab Shafique Rahman & Co.	20	128	S K Barua & Co.	6
27	AMAL & LEENA	6	78	M A Fazal & Co.	14	129	S M Zakaria & Co.	4
28	Andrew Gomes & Co.	0	79	M A Hussain & Co.	5	130	S N Meahji & Co.	11
29	Anisur Rahman & Co.	6	80	M A Malek Siddiqui Wali & Co.	12	131	Sadhan Das & Co.	4
30	Anwar Ahmed & Co.	1	81	M A Quader Kabir & Co.	0	132	Saha Mazumder & Co.	26
31	Asad Zaman & Co.	0	82	M A Taleb & Co.	2	133	Sarwar Salamat & Co.	3
32	Ashraf Uddin & Co.	12	83	M A Zaman & Co.	31	134	Shafiq Basak & Co.	11
33	Ashraful Haque Nabi & Co.	18	84	M Abdus Salam & Co.	2	135	Shafiq Mizan Rahman & Co.	2
34	Ata Khan & Co.	16	85	M Ahmed & Co.	4	136	Shah Alam & Co.	0
35	Atik & Wahid	5	86	M Hafiz & Co.	0	137	Shaha & Co.	4
36	Atik Khaled & Co.	4	87	M I Chowdhury & Co.	34	138	Shahadat Rashid & Co.	18
37	Ayub & Mahmood	0	88	M J Abedin & Co.	57	139	S Q Khan & Co.	0
38	Aziz Halim Khair Chowdhury	60	89	M M Hossain & Co.	3	140	S R Bose & Co.	5
39	Azad Abul Kalam & Co.	0	90	M M Rahman & Co.	4	141	S R Islam & Co.	3
40	B Alam & Co.	12	91	M N Islam & Co.	12	142	Shiraz Khan Basak & Co.	1
41	Baree Pear Shafiq Khan	22	92	Mowla Mohmmad & Co.	2	143	Syful Shamsul Alam & Co.	15
42	Basu Banerjee Nath & Co.	15	93	M R Khan & Co.	8	144	T Hussain & Co.	18
43	Bokhteyar Humayun & Co.	3	94	M Ruhul Amin & Co.	4	145	Tofayel Ahmed & Co.	1
44	C M Alam	1	95	M Huque & Co.	1	146	Toha Anwar Rouf & Co.	7
45	Chowdhury Bhattacharjee & Co.	17	96	M Z Islam & Co.	13	147	Toha Khan Zaman & Co.	1
46	Chowdhury Hossain Rashid & Co.	18	97	Mahbub Mohsin & Co.	15	148	Zahir Ahmed & Co.	14
47	Das Chowdhury Dutta & Co.	10	98	Mahfel Huq & Co.	23	149	ZAHUR & MOSTAFIZ	0
48	Dewan Nazrul Islam & Co.	3	99	Mandal & Co.	16	150	Zaman Hoque & Co.	24
49	DHAR & Co.	9	100	MARHK & Co.	11	151	Zoha Zaman Kabir Rashid & Co.	27
50	Fazlul Hoque & Co.	2	101	MASH Haque	0			
51	G Biswas & Co.	3	102	Masih Muhith Haque & Co.	83			Total 2447

Admission as Associate

The following members have been admitted as Associates of the Institute with effect from the date as shown against their names.

Name	Effective Date	Name	Effective Date
Mr. Abdul Mannan ACA (1156) Manager (Audit) M J Abedin & Co. Chartered Accountants National Plaza (6th floor) 109, Bir Uttam C.R. Datta Road Dhaka-1205	29 August 2010	Mr. Subrata Gupta ACA (1163) Assistant General Manager (Audit) Summan Group of Companies CDA Annex Building (2nd floor) Chittagong-4000	30 August 2010
Mr. Md. Hasnat Sudruddin Roomi ACA (1157) Deputy Manager Business Consulting Services KA-90 Pragati Sarani Kuril Bishwa Road (Level-4) Dhaka	29 August 2010	Mr. Md. Al Amin Siddiki ACA (1164) Company Secretary L.S.I. Industries Ltd. 42, Gulshan Avenue Jabber Tower (12th floor), Gulshan-1 Dhaka	30 August 2010
Mr. Mohammad Aminul Haque ACA (1158) Assistant Chief Accountant KAI Group House # 1, Road # 5 Block-J, Baridhara Dhaka-1212	29 August 2010	Mr. Zahir Ahmmad ACA (1165) 103, (2nd floor) Crescent Road, Khatal Bagan Dhaka-1205	30 August 2010
Mr. Shamim Al Mamun ACA (1159) Manager Fareast Finance & Investment Ltd. L-9, Building 5, Rajuk Avenue Motijheel, Dhaka-1000	29 August 2010	Mr. Muhammad Mahbub Alam ACA (1167) Audit 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	31 August 2010
Ms. Khadija Yeasmien ACA (1160) Audit Manager C/o. A Matin & Co. Chartered Accountants 91, Kakrail Dhaka-1000	29 August 2010	Mr. Md. Mijanur Rahman ACA (1168) AGM (Finance & Accounts) Bestway Group Priyo Prangon Tower 19, Kamal Ataturk Avenue Banani, Dhaka-1213	31 August 2010
Mr. Md. Monjurul Ahmed ACA (1161) Sr. Associate Manager Internal Control & Compliance Eastern Bank Ltd. Jiban Bima Bhaban 10, Dilkusha C/A Dhaka-1000	29 August 2010	Mr. Md. Zahidul Islam Khan ACA (1169) Flat # C-4, Grand Plaza 227, Bara Moghbazar Dhaka-1217	31 August 2020
Mr. Md. Masudur Rahman ACA (1162) DGM (A/C) Bashundhara Group Bashundhara Ind. Complex Ltd. Madangonj Bandar Narayangonj	30 August 2010	Mr. Abhijit Kumar Saha ACA (1170) Manager (Audit & Advisory Services) Hoda Vasi Chowdhury & Co. Chartered Accountants BTMC Bhaban (8th Level) 7-9, Kawran Bazar Com. Area Dhaka-1215	31 August 2010

Name	Effective Date	Name	Effective Date
Mr. Md. Shahidul Islam ACA (1171) Manager (Fixed Assets, Finance) Warid Telecom International Ltd. House # 34, Road # 19/A Banani Dhaka-1213	31 August 2010	Mr. Monotosh Chandra Roy ACA (1179) House # B-93, Road # 7 Hill Veiv R/A, Panchlaish Chittagong	05 September 2010
Mr. Md. Sirajul Haque ACA (1172) Audit 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	31 August 2010	Mr. Kazi Mottakin Hossain ACA (1180) Manager (Group Compliance) Rahimafrooz (Bangladesh) Ltd. 1A, Gulshan Avenue Gulshan-1, Dhaka-1212	05 September 2010
Mr. Biplob Kanti Banik ACA (1173) Deputy Manager (Accounts & Finance) M. M. Ispahai Ltd. Ispahani Building (4th floor) Agrabad, Chittagong	02 September 2010	Mr. Md. Jahangir Azad ACA (1181) 13/1, Tallabagh Sukrabad (1st floor) Dhaka-1207	09 September 2010
Mr. Md. Faruk Hossain ACA (1174) Manager (Audit & Consultancy) ACNABIN Chartered Accountants BDBL Bhaban 12, Kawran Bazar Dhaka-1215	02 September 2010	Mr. Azhar Ali ACA (1182) Head of Finance & Accounts (In Charge) Institute of Micro Finance (INM) 2/1, Block-D, Lalmatia Dhaka	30 September 2010
Mr. Anjan Kumer Roy ACA (1175) Associate Branch Operations Manager The City Bank Ltd. Sylhet Road, Mowlavibazar	02 September 2010	Mr. Md. Ali Akther Rezvi ACA (1183) Assistant Manager (Audit, Tax & Advisory) Rahman Rahman Huq Chartered Accountants 9, Mohakhali C/A (11th & 12th floors) Dhaka-1212	13 September 2010
Mr. Uzzal Deb Nath ACA (1176) Head of Marketing Finance AKS Abul Khair Steel Ind. Ltd. DT Road, Pahartali Chittagong	02 September 2010	Mr. Arafat Kamal ACA (1184) Manager (Accounts) GPH Ispat Limited 325, Asadgonj Crown Chamber (7th floor) Chittagong	15 September 2010
Mr. Mohmmad Masud Karim Majumder ACA (1177) Sr. Manager (Accounts & Taxation) IDLC Finance Limited Corporate Head Office Bay's Galleria (1st floor) 57, Gulshan Avenue Dhaka-1212	02 September 2010	Mr. Abhijit Gupta ACA (1185) Audit Incharge Rahman Rahman Huq Chartered Accountants 102, Agrabad Com. Area Chittagong	19 September 2010
Mr. Md. Forhad Hossain ACA (1178) Executive Group Compliance Rahimafrooz (Bangladesh) Ltd. 1A, Gulshan Avenue Gulshan-1, Dhaka-1212	05 September 2010	Mr. Ahmed Yusuf Mozadded ACA (1166) Consultant Consultants Valley 95, Kazi Nazrul Islam Avenue Dhaka-1215	30 August 2010

Admission as Fellow Members

The following members have been admitted as Associates of the Institute with effect from the date as shown against their names.

Name	Date
Mr. Mohammad Saif Uddin FCA (847) C/o. Rahman Rahman Huq Chartered Accountants 102, Agrabad C/A, Chittagong	26 September 2010
Mr. Mohammed Ashfaul Hoque FCA (870) House # 261, Flat # 4B, Senpara Parbata Mirpur-10, Dhaka-1216	26 September 2010
Mr. Suranjit Dhak FCA (880) CFO KDS Accessories 191-192, Baizid Bostami Road Nasirabad I/A, Chittagong-4210	26 September 2010
Mr. Mohammed Forkan Uddin FCA (886) Partner Masih Muhith Haque & Co. Chartered Accountants UTC Building (Level-13) 8, Panthopath, Dhaka-1215	26 September 2010
Mr. Mohammed Zahirul Kium FCA (887) Flora Limited Adamjee Court Annex-2 119-120, Motijheel C/A, Dhaka-1000	26 September 2010
Mr. Md. Kamrul Hasan FCA (888) CFO KDS Group Garment & Textile Division 255 Nasirabad I/A, Chittagong	26 September 2010
Mr. Md. Fokrul Islam FCA (890) Ahsan Kamal Sadeq & Co. Chartered Accountants Dhaka Trade Centre (5th floor) 99, Kazi Nazrul Islam Avenue Kawran Bazar, Dhaka-1215	26 September 2010
Mr. Snehasish Barua FCA (894) Sr. Manager Audit & Advisory Services Rahman Rahman Huq Chartered Accountants 9, Mohakhali C/A (11th floor), Dhaka-1212	26 September 2010
Mr. Nanda Dulal Saha FCA (895) Associate Director & Head of Internal Audit BRAC BRAC Centre 75, Mohakhali C/A, Dhaka	26 September 2010
Mr. Md. Anisuzzaman FCA (869) Finance Operation Manager GlaxoSmithKline Bangladesh Ltd. House # 2A, Road # 138 Gulshan-1, Dhaka-1212	26 September 2010

Permission to Train Articled Students

The following member has been granted permission to train Articled Students with effect from the date as shown against his name.

Name	Effective Date
Mr. Mohammed Forkan Uddin ACA (886) Partner Masih Muhith Haque & Co. Chartered Accountants UTC Building, Level No. 13 8, Panthopath, Dhaka-1215	15 March 2010

Permission to Start Practice

The following member has been granted permission to Start Practice as Public Accountant with effect from the date as shown against his name.

Name	Effective Date
Mr. Rakesh Saha ACA (1011) Partner Ahmed Mashuque & Co. Chartered Accountants 20, Comrade Moni Singha Road Old: 62/1, Purana Paltan, Level # 4 Motijheel C/A, Dhaka-1000	17 July 2010

Permission to Join as Partner

Mr. Rakesh Saha ACA (1011) was permitted to join as partner with **M/s Ahmed Mashuque & Co.**, Chartered Accountants, 20, Comrade Moni Singha Road, Old: 62/1, Purana Paltan, Level # 4, Motijheel C/A, Dhaka-1000 and practice as Public Accountant with effect from **17 July 2010**.

New Branch

M/s Chowdhury Arup & Co., Chartered Accountants has been permitted to open a new branch at Chittagong with **Mr Avijit Bhattacharjee (824)** as partner and Branch In-charge to practice and public accountants. Details are as follows:

Name and Address	Effective Date
Mr Avijit Bhattacharjee FCA (824) M/s Chowdhury Arup & Co., Chartered Accountants 522 Sheikh Mujib Road (2nd floor) Agrabad, Chittagong	26 September 2010

M/s Huda Hossain & Co., Chartered Accountants has been permitted to open a new branch at Chittagong with **Mr. Md. Belayet Hossain FCA (771)** as partner and Branch In-charge to practice and public accountants. Details are as follows:

Name and Address	Effective Date
Mr. Md. Belayet Hossain FCA (771) M/s Huda Hossain & Co., Chartered Accountants 1628/1671 Ramjoy Mohagan Lane (3rd floor) Asadgonj, Chittagong	26 September 2010

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