



E – NEWS LETTER



Tuticorin Branch of Southern India Regional Council of The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

January 2009

STUDENTS SPECIAL

Voice of the Chairman



Dearest esteemed members & students

Greetings for peace and prosperity

Happy New Year 2009 & Happy Pongal and Tamil New Year

A year gone by was a bundle of significance, memorable, beautiful, ugly and also worst into certain extent. We witnessed good and bad happenings – we watched the sporting and human spirit and endurance of the individuals and nations at Beijing Olympics in China, we witnessed severe economic melt down, failure of financial service institutions and downtrend of Global markets and the horror of terrorist attacks in India.

The New Year has dawn with lots of found hope and faith. This is an election year for our great nation and the World's largest democracy is getting ready for the Lok Saba elections.

Indian Chartered Accountants fraternity has to do lot of reflection and rediscover ourselves. The financial fiascoes and the happenings at Satyam has raised many eyebrows and the integrity of CA's is being questioned and debated everywhere. There is a feeling of anger and anguish within the investor's community in regard to role of Auditors and their accountability. It is easy to point of finger but at the same time we must ask ourselves certain questions for which there may be unpleasant answers. Our role as ordinary citizens and also as watch dogs and professionals trained with specific skills and knowledge should continue to help this great nation grow stronger.

At our Branch level we have decided to have many more activities during the days to come as part of our Diamond Jubilee celebrations and we solicit your continued co-operations.

Wishing you all a Happy walk through in this New Year 2009

With warm regards

CA.G.Xavier Fernando

CASH FLOW STATEMENT

Introduction:

Cash flow statement is an additional information along with the financial statements. The summary of cash receipts and cash payments during an accounting period is called “Cash flow statement”

Uses of cash flow statement:

The cash flow statement is to the users of financial statements. Because,

- a) It exhibits the flow of incoming and outgoing cash.
- b) The ability of an enterprise to
 - Generate cash
 - Utilize the cash can be assessed by using this statement.
- c) It is a tool for assessing the liquidity of an enterprise. The liquidity of an Enterprise, exhibits it's ability to settle it's maturing debts and to conduct it's regular operations in a smooth manner.

Perplexity of the traditional financial statements creates the need for cash flow statement:

Due to use of accrual basis of accounting, the traditional financial statements like Balance sheet and statement of income fail to inform the following

- a. The way an enterprise has generated cash.
- b. The way these cash were utilized by the enterprise.

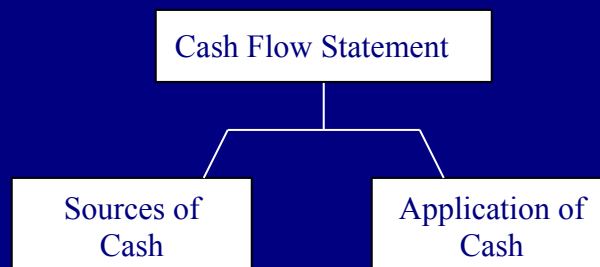
This may create confusion, when an enterprise is left with very little cash, though it earned a profit. Therefore due to above reasons the need for the inclusion of cash flow statement was recognized.

Applicability of AS-3:

This standard is mandatory to the following:

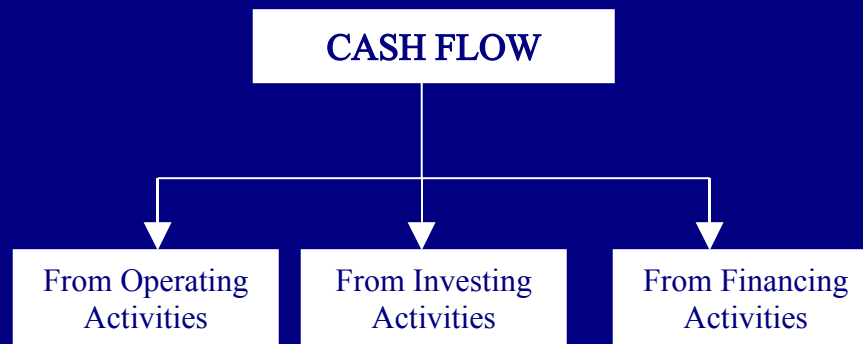
1. Enterprise having turnover of more than Rs.50 crores in the previous year.
2. For all listed companies in India - cash flow statement of these enterprises should be prepared in the indirect method.

Cash flow statement is prepared to explain the cash movements between two points of time:



- | | |
|-----------------------------------|---|
| 1. Issue of shares and debentures | 1. Redemption of preference shares and debentures |
| 2. Raising long term loans | 2. Repayment of long term debts |
| 3. Sale of Investments and Assets | 3. Purchase of Investment and fixed assets |
| 4. Cash from operations. | 4. Payment of Tax. |

Types of Cash Flow :



Cash flow statement explains the cash movement under the above heads.

1) Operating Activities :

These are the principal revenue producing activities of an enterprise.

Example:

1. Cash receipts from
 - i) Sale of goods and services.
 - ii) Royalties, fees, commissions and other revenue.
2. Cash payments to
 - i) Suppliers of goods and services.
 - ii) Payments to employees.

2) Investing Activities :

The activities of acquisition and disposal of long term assets and other investments not included in cash equivalents.

- a) Cash payments to acquire fixed assets. It includes payments relating to
 - i) Capitalization
 - ii) Research and development costs.
 - iii) Self constructed fixed assets.
- b) Cash receipts from disposal of fixed assets.
- c) Payments to acquire shares, warrants etc of the other enterprises.
- d) Receipts from disposal of shares, warrants etc of other enterprises.

3) Financing Activities :

These are the activities which result in change in size and composition of owners capital and it's borrowings.

Example:

- a) Sale of shares
- b) Buy back of shares
- c) Long term loans / payments thereof.
- d) Dividend and Interest paid.

Determining the type of cash flow:

The type of cash flow depends on the nature of business and other factors

Sr.No.	Activities	Financial Enterprises	Non-financial Enterprises
1	Loans and advances given and interest earned on them.	Operating cash flow	Investing cash flow
2	Loans and advances given to subsidiaries	Investing cash flow	Investing cash flow
3	Loans and advances given to employees	Operating cash flow	Operating cash flow
4	Advance payments to suppliers and interest earned on them	Operating cash flow	Operating cash flow
5	Loans and advances taken and interest paid	Operating cash flow	Financial cash flow
6	Loans and advances from subsidiaries and interest paid	Investing cash flow	Investing cash flow
7	Interest paid to suppliers	Operating cash flow	Operating cash flow
8	Investments made and dividend earned on them	Operating cash flow	Investing cash flow
9	Investment in subsidiaries and dividend earned	Investing cash flow	Investing cash flow
10	Dividend paid	Financing cash flow	Financing cash flow
11	Tax paid on Operation income	Operating cash flow	Operating cash flow

Cash flow from foreign currency transaction:

If the change in exchange rate affects the cash and cash equivalents of an enterprise, it should be reported as separate part of the reconciliation cash and cash equivalents.

Note: Unrealized gains or losses from change in foreign exchange rates are not cash flows.

Extraordinary items:

The cash flows associated with extraordinary items should be classified as arising from operating, investing or financing activities as appropriate and separately disclosed.

Reporting cash flow on net basis:

- Cash receipts and payments on behalf of customers when cash flow results the activities of the customer can be reported on the net basis.
- Cash receipts and payments for items in which turnover is quick, the amounts are large and the maturities are short – can be reported on net basis.

Non-cash transactions should be excluded from cash flow statement.

Methods of presenting operating cash flows:

There are two methods:

- Direct method
- Indirect method

Direct method - Gross receipts and gross payments are disclosed.

Indirect method – Profit and loss account is adjusted for the effects of transaction of non-cash nature.

Proforma of “Cash flow from Operating activities” by indirect method:

Net Profit for the year	Rs.
Add: Non- cash expenses:	_____
Depreciation	_____
Share discount written off	_____
Loss on sale of Assets	_____
Provision for Taxation	_____
Less: Non-cash incomes:	_____
Profit on sale of Assets	_____
Net Profit after adjustment for Non-cash items	_____
Cash from operation = Net profit (after adjustment of Non-cash items)	
- Increase in Current Assets	
+ Decrease in Current Assets	
+ Increase in Current Liabilities	
- Decrease in Current Liabilities	

- Ms. S.Sundari
[Student – PCC]

Personal Cleanliness and Hygiene Practices

What is Cleanliness?

Cleanliness is the absence of dirt, including dust, stains, bad smells and garbage. Everyone knows that "Cleanliness is next to Godliness"

Purpose and Importance:-

Purposes of cleanliness include health, beauty, absence of offensive odour, avoidance of shame, and to avoid the spreading of dirt and contaminants to oneself and others. It helps to improve your personality and makes people admire at you. If you are clean, your action is also clean. It will provide an easy flow of verbal communication and discussion. It helps to improve hygiene and enhances self-discipline. It reduces accidents and absenteeism.

Overall Personal Appearance:-

Overall Personal Appearance includes combed and trimmed hair style, trimmed nails, clean dresses, clean Shoes/Chappals, clean teeth, eyes etc. You must speak in a Clear voice giving easy flow of communication. Sitting Posture and Mannerisms are also very important. Don't Show irritant or stiff face. Maintain Self discipline.

Keep your Office clean:-

It is necessary to keep your work place clean. Try to keep your office tools, instruments, tables, chairs, files, phones etc. clean. Never allow dust accumulation. Don't feel shy in cleaning your tables by yourselves.

Using Toilets:-

Use toilets in proper ways. Don't forget to use more water to avoid smell and stains. Wash your hands and mouth after you use the toilet. Always close the doors of toilets. And remember to open the doors of ventilation

Hygiene Practices:-

Don't throw your waste eatables in your baskets. Use clean water glasses. Keep your tea cups on a plastic plate and don't waste any food. Try to avoid taking full jug and drink water from it. Remember this water is being used by all your colleagues. If you drink by using common glass, have it cleaned before and after you drink water.

Avoid:-

You must avoid smoking inside your office and don't share your smoke with others. Don't chew any pawns inside your office. Try to avoid wearing others' dresses. Don't spit as you like. Avoid biting Pencil/Pen or keeping them in your mouth and using scales for scratching on your body. Don't allow your fingers to get inserted in your hairs. Don't use saliva for turning pages and pasting envelopes. Avoid coughing openly. Use your hands or kerchief. Don't write on the walls of company premises.

Conclusion:-

Our Health mainly depends on our hygiene. Personal Cleanliness has to be inculcated in our simple day-to-day acts which will ultimately make us improve our personality to a large extent and make us achieve greater heights.

- Mr. A.Antony Joshua
[Student – PCC]

DECISION MAKING

"Somewhere along the line of development we discover what we really are, and then we make our real decision for which we are responsible. Make that decision primarily for yourself because you can never really live anyone else's life."

- Eleanor Roosevelt

Introduction:-

Decisions, decisions and more decisions! The fear of making serious decisions is a new kind of fear, called decidophobia. Mind is what your brain does consciously. Our minds perform a series of information processing in order to form strategies needed to live our daily lives. This process is known as decision making. Decisions are at the heart of success, and at times there are critical moments when they can be difficult, perplexing, and nerve racking. Decision-making is about facing a question, such as, "To be or not to be?", i.e., to be the one you want to be or not to be? That is a decision. Humanity has always lived in the shadow of fears. A decision usually involves three steps:

1. A recognition of a need: A dissatisfaction within oneself--a void or need;
2. A decision to change--to fill the void or need;
3. A conscious dedication to implement the decision.

How People avoid making serious Decisions?

False hope and fear are two sides of the same coin. We can promise according to our hopes that are under our control only (and have some degree of certainty on its outcome); however, we avoid making decisions according to our fears of the outcomes. The decision-makers, who are waiting for something to turn up, might start with their shirt sleeves. You can either take action, or you can hang back and hope for a miracle. Whatever we pray for, we pray for a miracle. Every prayer reduces itself to this: "Great God, grant that twice two be not four." A miracle is an event described by those to whom it was told by men who did not see it. As Emerson said, "As men's prayers are a disease of the will, so are their creeds a disease of the intellect."

When One Should Not Make Serious Decisions?

Do not make any serious decisions because you are angry, hurt, depressed, desperate, or frightened. Do not make decisions just to get revenge or to harm someone else. Do not make decision when you are incapable of rational thought. Make decision for the right reasons and when you are calm and thoughtful. Even at these states of mind you must decide whether making any decision is necessary or desirable. Spend some careful thought before acting, so that you will not end up making unnecessary problems. The "happy-hours" are followed by the misery of addiction. Every solution may have a problem.

How to Make Good Decisions?

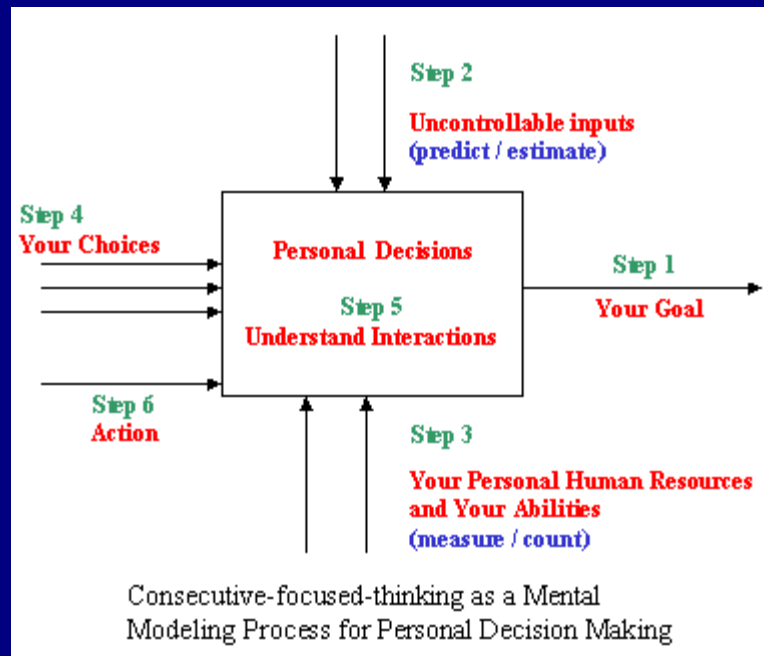
It is possible to learn how to make good decisions. It is possible to learn the process of making good strategic decisions by practiced deciding. You must learn how to use your own abilities within a focused and structured decision process to actively and pro-actively make decisions. Active decision-making involves a responsible choice that you must make, while pro-active decision making is the practice of making decisions in advance just like "in the case of fire".

Subjective and Objective Decision-Making:-

Your decisions might be categorized in two groups with possible overlaps in some cases. One category is subjective decision-making which are private, such as how you want to live your life, or decide on something just because "It feels good". The other group of decisions is objective, purely unemotional decision-makings, which are public, and require one to "Step outside one" so that you can discount your emotions.

The Decision-Making Process:-

A decision-maker must first decide on his/her values and set goals to insure a fruitful decision-making process. The environment you fashion out of your decisions is the only climate you will ever live in. Therefore, before taking any course of action one must discover/create a set of alternative courses of action and gather information about each. Having gathered the information with which to make a decision, one must apply information for each course of action to predict the outcomes of each possible alternative and make a decision for implementation. Out of every good decision, comes forth a new problem that will require another effort. Each success only buys an admission ticket to a more difficult decision problem.



Humankind and the Self:-

Nature's relation to human beings is neutral while human's relation to nature is very complex process and yet undetermined. Consider for example in the animal kingdom, all creatures are striving to eat, survive, and reproduce. However, when it comes to man, he wonders and hopelessly looking for hidden purpose "as if" nature has a purpose. The following table contains the main instinctive drives constituting the wild animals' life and the main personal and social decisions concerning humans' life.

Instinctive Drives in Animals' Life	Decisions Concerning Humans' Life
To Survive	To Live ON, How?
To Eat	To Live WITH, Whom?
To Reproduce	To Live FOR, What?

How to Distinguish among Rumor, Belief, Opinion, and Fact?

In constructing a model of reality, factual information is therefore needed to initiate any rational strategic thinking in the form of reasoning. However, we should not confuse facts with beliefs, opinions, or rumors. The following table helps to clarify the distinctions.

Rumor, Belief, Opinion, and Fact				
	Rumor	Belief	Opinion	Fact
One says to oneself	I need to use it anyway	This is the truth. I'm right	This is my view	This is a fact
One says to others	It could be true. You know!	You're wrong	That is yours	I can explain it to you

The Impact on Decision Making:-

There are six key stages identified in the decision making process which includes in order the Identification of the Problem, Identifying the Goal, the Possible Actions, Predicting the outcome, the best alternative and Implementing the Decision.

Finally:-

Decisions are at the heart of success, and at times there are critical moments when they can be difficult, perplexing, and nerve-racking. However, the boldest decisions are the safest. This source provides useful and practical guidance for making efficient and effective decisions in both public and private life. Nothing succeeds a success better than another sweet success. Most of your decisions can be made using your past experiences and some strategic thinking. You may encounter problems where one wrong decision could have adverse long-term effects and lead to severe mistakes and considerable failures. Remember everybody makes a mistake; that's why they put erasers on pencils.

- Mr. A.Antony Joshua
[Student – PCC]

ANGER MANAGEMENT:

We all know what anger is, and we've all felt it: whether as a fleeting annoyance or as full-fledged rage. Anger is a completely normal, usually healthy, human emotion. But when it gets out of control and turns destructive, it can lead to problems—problems at work, in our personal relationships, and in the overall quality of our life. And it can make us feel as though we are at the mercy of an unpredictable and powerful emotion. This article is meant to help you understand and control anger.

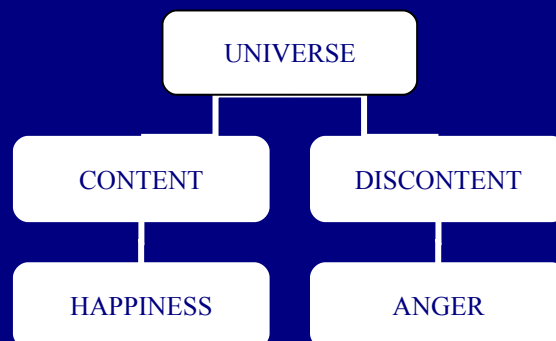
Goal:

The goal of anger management is to reduce both the emotional feelings and the physiological arousal that anger causes. One can't get rid of, or avoid the things or the people responsible for anger, nor can change them, but one can learn to control the reactions.

Anger:

Anger is one letter short of "DANGER". According to Charles Spielberger, a psychologist who specializes in the study of anger, Anger is "an emotional state that varies in intensity from mild irritation to intense fury and rage". It is the response when some expectation is not met thereby resulting in the form of Shouting, Scolding, Striking, Hatred and also by Silence. Anger can be caused by both external and internal events. Memories of traumatic or enraging events can also trigger angry feelings. Anger is the condition by which the Tongue works faster than the Mind. Therefore Anger is the younger Brother of Lunacy. Like other emotions, it is accompanied by physiological and biological changes; when one gets angry, the heart rate and blood pressure goes up, as so do the levels of energy hormones, adrenaline.

In a Nut Shell:



Why should we get Angry?

Why should we get angry and get upset and immobilized about a thing that stand, not even 1% chance of changing? If observed closely we would realise that by expressing anger we have not been able to bring out the desired change in people. Funny thing is we get Angry with the same person for the same reason. But never get Angry with Strangers even if they are wrong. For every minute you are Angry with someone, you lose 60 Seconds of happiness, that you can never get back. Therefore anger has the effect of pouring another glass of sweet water into the Ocean.

Why Are Some People Angrier Than Others?

According to Jerry Deffenbacher, a psychologist who specializes in anger management, some people really are more "hotheaded" than others are; they get angry more easily and more intensely than the average person does. There are also those who don't show their anger in loud spectacular ways but are chronically irritable and grumpy. Easily angered people don't always curse and throw things; sometimes they withdraw socially, sulk, or get physically ill.

People who are easily angered generally have what some psychologists call a low tolerance for frustration, meaning simply that they feel that they should not have to be subjected to frustration, inconvenience, or annoyance. They can't take things in stride, and they're particularly infuriated if the situation seems somehow unjust: for example, being corrected for a minor mistake.

What makes these people this way? A number of things. One cause may be genetic or physiological: There is evidence that some children are born irritable, touchy, and easily angered, and that these signs are present from a very early age. Another may be socio cultural. Research has also found that family background plays a role. Typically, people who are easily angered come from families that are disruptive, chaotic, and not skilled at emotional communications.

WHAT CAN ANGER DO?

At the least, anger can cause hurt feelings. It can destroy peace and harmony. Anger can end in tragedies. It can also make us less productive at work by causing stress which in turn leads to illness and absenteeism. Uncontrolled anger can lead to arguments, physical fights, physical abuse, assault and self-harm. We increasingly hear of instances of employees "losing it." Workplace violence has been on the rise in recent years. It is important to diffuse your anger before it goes too far. This is especially true in the workplace, where losing your temper can result in termination. When anger turns violent, you may find yourself facing legal action. It can even produce Ulcers, Insomnia, Heart Diseases and Hypertension. At times it may even lead to nervous breakdown.

Dealing with Anger:

The instinctive, natural way to express anger is to respond aggressively. Anger is a natural, adaptive response to threats; it inspires powerful, often aggressive, feelings and behaviors, which allow us to fight and to defend ourselves when we are attacked. A certain amount of anger, therefore, is necessary to our survival.

On the other hand, we can't physically lash out at every person or object that irritates or annoys us. People use a variety of both conscious and unconscious processes to deal with their angry feelings. The following three main approaches can be used to deal with anger.

Expressing:

Expressing anger feelings in an assertive—not aggressive—manner is the healthiest way to express anger. Being assertive doesn't mean being pushy or demanding; it means being respectful of oneself and others.

Suppressing:

Anger can be suppressed, and then converted or redirected. The aim of this is to inhibit or suppress anger and convert it into more constructive behavior. The danger in this type of response is that at times the anger may turn inward on oneself. Anger turned inward may cause hypertension, high blood pressure, or depression. Unexpressed anger can create other problems. It can lead to pathological expressions of anger, such as passive-aggressive behavior (getting back at people indirectly, without telling them why, rather than confronting them head-on) or a personality that seems perpetually cynical and hostile. People who are constantly putting others down, criticizing everything, and making cynical comments haven't learned how to constructively express their anger. Not surprisingly, they aren't likely to have many successful relationships.

Calming:

Finally, one can calm down inside. This means not just controlling the outward behavior, but also controlling the internal responses, taking steps to lower heart rate, calm down and let the feelings subside. As Dr. Spielberger notes, "when none of these three techniques work, that's when someone—or something—is going to get hurt."

Strategies To Keep Anger At Bay:

Proper following of these techniques would keep anger at bay.

90/10 Principle:

Application of 90/10 Principle in life would help to control anger. According to this principle 10% of life is made up of what happens to us (uncontrollable) and 90% of life is made up of how we react to the happenings (controllable).

Using Humour:

During Anger body becomes stiff but during humour the body is totally relaxed. Silly humour can help defuse rage in a number of ways. Laughter is God's Sunshine. Laughter reduces stress hormone and enhances immunity by improving the mood of the person overtaken by anger.

Better Communication:

Angry people tend to jump to and act on conclusions, and some of those conclusions can be very inaccurate. But the best thing that one can do at this time is to slow down, think well and then react assertively. Further positive dialogue with the person responsible for anger can fence anger off.

Relaxation:

Simple relaxation tools, such as deep breathing and relaxing imagery, can help calm down angry feelings. Applying Lion's Posture helps in installing the peace back. Some simple steps you can try:

- Breathe deeply, from your diaphragm; breathing from your chest won't relax you. Picture your breath coming up from your gut.
- Slowly repeat a calm word or phrase such as relax, take it easy. Repeat it to yourself while breathing deeply.
- Visualize a relaxing experience, from either your memory or your imagination.
- Slow yoga-like exercises can relax your muscles and make you feel much calmer.

Practice these techniques daily. Learn to use them automatically when you're in a tense situation.

Changing Your Environment:

Sometimes it is the immediate surrounding that causes irritation and fury. Problems and responsibilities can weigh on you and make you feel angry at the 'trap' you seem to have fallen into and all the people and things that form that. So it is better to move away from the place of anger.

Proper Diet:

Satisfaction of the basic needs viz. eating, sleeping etc. are highly essential. As far as possible it is advisable to reduce the intake of tamarind, salt and chillies.

Guide your Mind:

Guide your mind on to Peace and Equanimity. "Shaanthih! Shaanthih! Shaanthih!"-The Above mantra will calm down the waves of anger.

To lead a good Life follow this basic principle and try to hang this message at every corner of your house." SACRIFICE YOUR RIGHTS FOR THE SAKE OF HAPPINESS".

Some Other Tips for Easing Up on Yourself:

Avoidance: If your child's chaotic room makes you furious every time you walk by it, shut the door. Don't make yourself look at what infuriates you. Don't say, "well, my child should clean up the room so I won't have to be angry!" That's not the point. The point is to keep yourself calm.

Finding alternatives: If your daily commute through traffic leaves you in a state of rage and frustration, give yourself a project—learn or map out a different route, one that's less congested or more scenic. Or find another alternative, such as a bus or commuter train.

Counseling:

If you feel that your anger is really out of control, if it is having an impact on your relationships and on important parts of your life, you might consider counseling to learn how to handle it better. A psychologist or other licensed mental health professional can work with you in developing a range of techniques for changing your thinking and your behavior. You can go in for this only if you feel that the other above stated techniques are not effective.

To conclude, remember, you can't eliminate anger—and it wouldn't be a good idea if you could. In spite of all your efforts, things will happen that will cause you anger; and sometimes it will be justifiable anger. Life will be filled with frustration, pain, loss, and the unpredictable actions of others. You can't change that; but you can change the way you let such events affect you. Controlling your angry responses can keep them from making you even more unhappy in the long run.

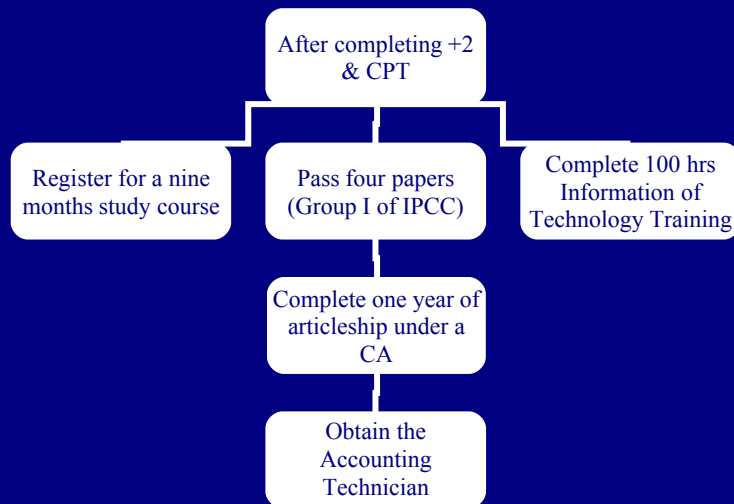
**Ms.J.S.Deepikka Veermathi
[Student – PCC]**

ANNOUNCEMENTS

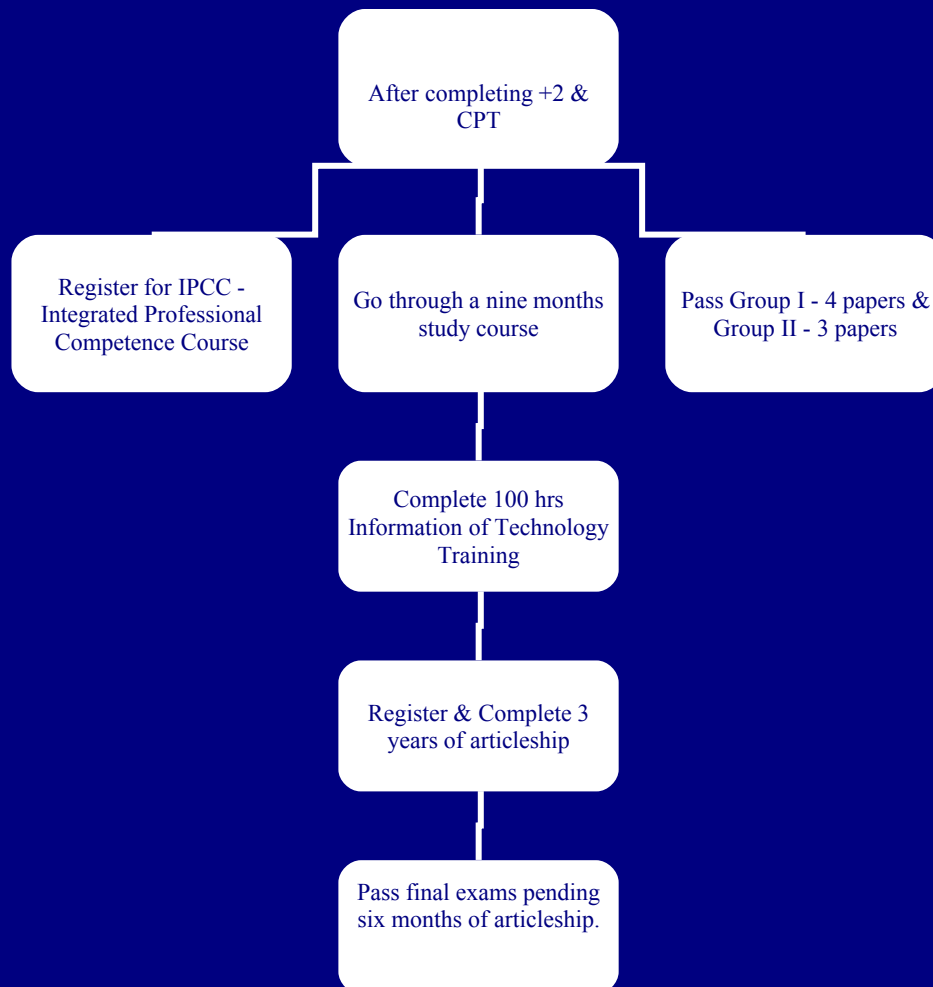
**CPT Coaching
Classes will
commence on
February 1,
2009 at our
Branch
premises.**

**100 Hours
ITT Classes
commence on
first week of
every month
at our branch
premises.**

Procedure for the Accounting Technician Course Launched by ICAI



Recently modified structure of the Chartered Accountancy Course



FORTHCOMING PROGRAMME FOR THE MONTH OF January – 2009

CPE Seminar

Day & Date : 20.01.2009 Tuesday
Time : 9.00 am - 1.00 pm
Venue : ICAI Bhawan
Subject : "International Financial Reporting Standards (IFRS)"
Speaker : CA.K.Kanagaraj Antonyamsy (Chennai)

3 Hrs

Day & Date : 31.01.2009 Saturday
Time : 9.00 am - 5.00 pm
Venue : ICAI Bhawan
Subject : "Audit of Charitable Institution & Soft Skills"
Speakers :

5 Hrs

CPE Teleconference

Day & Date : 28.01.2009 Wednesday
Time : 10.00 am - 12.00 pm
Venue : ICAI Bhawan
Subject : "AS-15 (Revised) on Employee Benefits with inputs on Actuarial Sciences"
Speaker : Panel of Eminent Speakers

2 Hrs

Managing Committee Meeting

Day & Date : 09.01.2009 Friday
Time : 6.00 pm - 7.00 pm
Venue : ICAI Bhawan

Study Circle Meeting

Day & Date : 09.01.2009 Friday
Time : 7.00 pm - 9.00 pm
Venue : ICAI Bhawan
Subject : " Exposure Drafts - Standard on Internal Audit"
(Enterprise Risk Management & Internal Control Evaluation)
Speaker : CA.A.C.G.Venantius

Day & Date : 10.01.2009 Saturday
Time : 5.00 pm - 6.00 pm
Venue : ICAI Bhawan
Subject : "Accounting Standards (AS) 1 & 2"
Speaker : Ms.M.Rajalakshmi & Ms.J.Deepa [CA students]

Day & Date : 24.01.2009 Saturday
Time : 5.00 pm - 6.00 pm
Venue : ICAI Bhawan
Subject : "Accounting Standards (AS) 3, 4 & 5"
Speaker : Mr.A.Antony Joshua, Ms.J.Anne Jose & Ms.S.Sundari [CA Students]

Other Activity – ICAI Bhawan

Day & Date : 26.01.2009 Monday
Time : 8.00 am - 9.00 am
Venue : ICAI Bhawan
Subject : Republic Day Flag Hoisting



The Institute of Chartered Accountants of India

CENTRE-WISE Examination Result

Exam **Common Proficiency Test**

Centre **TUTICORIN**

Centre Code **231**

Examination Result, Dec'2008

Total Marks : 200

Minimum Marks : 100

RollNo	Name	Marks Obtained	Result
137002	SUBRAMANIAN V	67	FAIL
137003	RAJESH KUMAR	72	FAIL
137004	PARAMASIVAN S	90	FAIL
137005	AMALA RAMYA A	35	FAIL
137006	SANKAR RAM R	123	PASS
137007	ESAKKIMUTHULAKSHMI A SUVEDA S	120	PASS
137008	MURUGESAN P	35	FAIL
137009	PATHMAVATHI S	59	FAIL
137010	MAHARAJA S	70	FAIL
137011	HEMARAJ	110	PASS
137012	SASIKALA A	69	FAIL
137013	SELYAKUMAR S	37	FAIL
137014	PADMA REKHA K	39	FAIL
137015	MARIYOGESHWARI M	65	FAIL
137016	PACKIYA RAJ	45	FAIL
137017	SUBASELVI RAJENDRAN	143	PASS
137018	K N SARAVANAN	41	FAIL
137019	VIJAYA SHENBAGAM A	73	FAIL
137020	V VIJAYALAKSHMI	70	FAIL
137021	ANTONY SNOWSON I	70	FAIL

137022	GURUDOSS A	64	FAIL
137023	REVATHI P	50	FAIL
137024	VIJAY	29	FAIL
137025	S KRISHNAMOORTHY	93	FAIL
137026	ESAKKI AMMAL K	66	FAIL
137027	RAMALAKSHMI S	100	PASS
137028	MURUGARAJ S	29	FAIL
137029	M RAGAVENDREN	43	FAIL
137030	BERNADINE GNANAM PREETHA	74	FAIL
137031	SARAVANA PERUMAL	100	PASS
137032	KALYANASUNDARAM T	63	FAIL
137033	VAIRAMANI G	103	PASS
137035	MURUGESH V	73	FAIL
137036	ARUNACHALAM S	85	FAIL
137037	INPENCICA A	53	FAIL
137038	A BEER MOHAMED	57	FAIL
137039	M SHUNMUGAM	78	FAIL
137040	BALASHUNMUGAVEL	20	FAIL
137041	KARTHICKUMAR P	28	FAIL
137042	SINGARAVEL J	55	FAIL
137043	ALWIN PAUL RAJA S	73	FAIL
137044	KANTHARUBAN C	27	FAIL
137045	ANITHA JENIFER M	66	FAIL
137046	K KARTHICK	33	FAIL
137047	SENTHIL GANESH S	107	PASS
137048	R ESTHER NIVETHA	73	FAIL
137049	KARTHIC	72	FAIL
137050	THANGA PRINCE J	86	FAIL
137051	JOYCE MARY K	48	FAIL
137052	R VIDHYA	54	FAIL
137053	J SARANYA	121	PASS

137054	DEIVANAYAGAM P	54	FAIL
137055	VIJAYA KUMAR A	81	FAIL
137056	BALAKRISHNAN	47	FAIL
137057	NARASIMMA RAO R	112	PASS
137058	LAKSHMANAN J	69	FAIL
137059	G R MALA	94	FAIL
137060	SAKTHIDEVI S	64	FAIL
137061	R VEERASUBBULAKSHMI	77	FAIL
137062	PEER MOHAMED RIYAZ M	66	FAIL
137063	RAJINI VICTORIA C	72	FAIL
137064	MURUGESWARI K	101	PASS
137065	MARIMUTHU J	62	FAIL
137066	PON SUBRAMANIYAN C	66	FAIL
137067	JULIET GRACE SUGANTHI J	59	FAIL
137068	UMA MAHESWARI	31	FAIL
137069	A AKILA	113	PASS
137070	M MOHAMEDALAIMRAN	29	FAIL
137071	S MUHAMMED FATHIMA	146	PASS
137072	SAMUTHIRAKANI P	25	FAIL
137073	SUMITHA V	81	FAIL
137074	BALASUBRAMANIAN S	90	FAIL
137075	A JERLIN MARY SORNA	64	FAIL
137076	KALEESWARI M	35	FAIL
137077	S USHAKUMARI	56	FAIL
137078	MANO	19	FAIL
137079	MARI SANKAR C	115	PASS
137080	SRITHAR HP	37	FAIL
137081	TAMMYSETTYVENKATESWARARAO	14	FAIL
137082	AKILARASU A	66	FAIL
137083	M PARVATHI	18	FAIL
137084	RANJITH A	57	FAIL

137086	MOHIDEEN A	113	PASS
137087	MARI KANNAN B	76	FAIL
137088	KALRAJA	25	FAIL
137089	SACHIN PM	89	FAIL
137090	DEVI RAJALAKSHMI	54	FAIL
137091	JOCKIMRAJ D	47	FAIL
137092	H INBA MAHESWARI	37	FAIL
137093	SEENIVASAN M	69	FAIL
137094	CHOCKALINGAM R	112	PASS
137095	PITCHAMMAL G	123	PASS
137096	JEBAMANI JEBERSON J	102	PASS
137097	KARTHIKA S	45	FAIL
137098	ATHINARAYANAN R	106	PASS
137099	GOPALA ARASI P	112	PASS
137100	SENTHIL GANESAN B	95	FAIL
137101	ESWARAKANNAN M	60	FAIL
137102	S SUCILA SELVADEVI	69	FAIL
137103	SHUNMUGATHAI M	21	FAIL
137104	MUTHU KUMAR	59	FAIL
137105	UMAYURUBAGAM M	32	FAIL
137106	MARISELVI T	90	FAIL
137107	SELVAKUMAR C	89	FAIL
137108	MUTHU KUMAR M	44	FAIL
137109	BALAKRISHNAN V	100	PASS
137110	VELUCHAMY M	35	FAIL
137111	MOHAMMED ABBAS	76	FAIL
137112	SARAVANAN R	57	FAIL
137113	ARULMARIAPPAN S	14	FAIL
137114	GANTHIMATHI M	57	FAIL
137115	MUTHUKRISHNAN S	100	PASS

Exam Final

Centre TUTICORIN

Centre Code 231A

Examination Result, Nov'2008

Roll No	Name	GROUP 1				Total	Result	GROUP 2				Total	Result	Grand Total
		Paper 1	Paper 2	Paper 3	Paper 4			Paper 5	Paper 6	Paper 7	Paper 8			
18041	INNISAI	034	033	021	046	134	FAIL	039	041	035	029	144	FAIL	278
18042	BHAGYALAKSHMI S	031	019	022	049	121	FAIL	021	011	033	033	098	FAIL	219
18043	NEILGAR KOIL DASAN S	037	021	037	033	128	FAIL	025	020	036	025	106	FAIL	234
18045	MUTHUKUMAR S	029	040	044	028	141	FAIL							141
18046	GOMATHI SANKAR V	075E	040	036	042	193	FAIL							193
18047	CRISILDA G	036	046	033	035	150	FAIL							150
18048	V SIVASUNDARAPANDIYAN	037	040	033	039	149	FAIL							149
18049	BALAMURUGAN	055	026	018	055	154	FAIL							154
18052	THILAK ARUL PRAKASH S	060	047	046	047	200	PASS							200
18054	B STALIN	045	047	046	045	183	FAIL							183
18055	RAMESH RAJ G	044	055	041	024	164	FAIL							164
18056	H S SEETHARAMAN							048	040	037	029	154	FAIL	154
18057	A BALAGANESAN							040	037	027	017	121	FAIL	121
18058	RAJA S							040	049	039	035	163	FAIL	163
18059	RAMANATHAN S							024	047	043	039	153	FAIL	153
18060	NITHYA S							046	061E	050	049	206	PASS	206
18061	SANKARASUBRAMANIAN D							023	019	027	023	092	FAIL	092
18062	S SANTHAKUMAR							042	044	063E	044	193	FAIL	193
18063	K RAHMATH							025	012	~A~	~A~	037	FAIL	037
18064	A ARIVUKUMAR							044	025	043	052	164	FAIL	164
18065	J THANGADURAI							046	018	036	037	137	FAIL	137
18066	KANYA KUMARI S							042	053	042	052	189	FAIL	189
18067	PRIYA M							057	052	043	050	202	PASS	202
18068	RAVICHANDRAN V T							031	026	~A~	~A~	057	FAIL	057
18069	THIVAGAR J							030	052	057	031	170	FAIL	170

Exam **Final (New Course)**

Centre TUTICORIN
Examination Result, Nov'2008

Centre Code 231A

RollNo	Name	GROUP 1				Total	Result	GROUP 2				Total	Result	Grand Total
		Paper 1	Paper 2	Paper 3	Paper 4			Paper 5	Paper 6	Paper 7	Paper 8			
35185	D DANIEL							038	036	045	034	153	FAIL	153