



THE ORACLE

Mangaluru Branch of SIRC of ICAI



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ICAI MANGALURU IN
MEDIA

CHAIRMAN'S MESSAGE

August brought together three things that define our profession: learning that looks to the future, service to the community, and pride in our nation. As members worked through tax audits and return filings, the Branch kept its calendar active and purposeful.

The month opened with the three-day Data Protection Compliance and Audit Certification (DPCAC) programme from 1st to 3rd August. With India's data protection framework becoming operational, organisations will need professionals who understand both the law and the audit of compliance with it. I am also pleased that the programme received coverage in the regional press, including Vijayavani, carrying the work of the Branch to a wider audience.



CA. Daniel Marsh
Pereira
Chairman- ICAI
Mangaluru Branch

On 15th August, we celebrated the 80th Independence Day at ICAI Bhawan, Padil, with flag hoisting, a cultural programme and the felicitation of newly qualified members. Standing together with students and staff, we were reminded that the Chartered Accountant's work in building transparent, well-governed businesses is itself a quiet form of nation-building.

On 21st August, the Branch conducted the CAFY Super Mega Career Counselling Programme (Season 5) across educational institutions, including M.D.S. Pre-University College, Kulai, introducing students to the Chartered Accountancy course. At the start of this year, we spoke of career guidance and talent retention as a priority, so that bright young people from our region see a future in the profession and in Mangaluru itself.

On 22nd August, the Tax Audit Seminar was addressed by Adv. (CA) Pankaj Saraogi and CA V Ramnath. Coming at the peak of the season, their practical insights on reporting requirements, documentation and common pitfalls were of immediate value to members.

A Note for Our Students: SICASA had a busy month. The Half-Day Seminar on Mastering Tax Audit 2026 by CA Rashmi Nahata gave articled assistants practical grounding just as the season peaked, while the webinar Let's Talk Money focused on personal financial planning and another on public speaking and writing professionally on LinkedIn reminded students that knowledge is most powerful when communicated well. Reel the Feels celebrated friendship through creativity, and Copa SICASA 2026, our football tournament for CAs and students, ended with SAC Waves (B) as champions. To every student: as the career counselling drive showed, young people choosing their careers will look to you, so carry the course with pride.

As the tax audit season reaches its peak, I wish every member strength and success in completing their assignments. Let us honour the deadlines without compromising on the quality that clients and regulators expect of us.

CA Daniel Marsh Pereira

Chairman

Mangaluru Branch of SIRC of ICAI



Dear Members,
Warm greetings to all.

August brings with it a unique blend of patriotism, tradition, and professional responsibilities. As we celebrate the 80th Independence Day of our nation, it is an opportunity to reflect on India's remarkable journey and the responsibility each one of us carries in contributing towards its continued growth and progress.

The monsoon season in coastal Karnataka also brings alive the rich cultural traditions of the region. The observance of Aati, which holds a special place in the cultural identity of Tulunadu, along with the festivities of the Shravana month, adds colour and vibrancy to the social fabric of Mangaluru. The coming weeks will also witness celebrations such as Krishna Janmashtami and related cultural programmes, followed by the festive spirit of Gowri-Ganesha celebrations in September.

From the professional front, August continues to be an important month for Chartered Accountants with members engaged in tax audit assignments, income-tax return preparations, GST compliances, and various certification and advisory engagements. The increasing complexity of regulations and growing expectations from businesses reinforce the need for continuous learning and adoption of technology in professional practice.

The economic environment continues to remain dynamic. While India's domestic fundamentals remain resilient, global developments, including geopolitical tensions and movements in international commodity markets, continue to influence business sentiment. As professionals, our role extends beyond compliance to providing meaningful insights and helping clients make informed decisions in a changing environment.

The sporting arena has also witnessed exciting developments. Indian sportspersons have continued to make their mark across various disciplines, demonstrating the importance of dedication, preparation, and perseverance. The recently concluded sporting events and the upcoming international calendar provide further opportunities for athletes to showcase their talent on the global stage.

I am happy to share that this edition also carries an article contributed by one of our members. I appreciate the initiative taken to share knowledge with the fraternity and encourage more members to contribute their professional insights and experiences through future editions of our Newsletter.

As we continue our professional journey, let us remain committed to the values of integrity, excellence, and service that define the Chartered Accountancy profession.

Warm regards,
CA. B. Krishnananda Pai
Editor, Newsletter
Mangaluru Branch of SIRC of ICAI



Rahul Sharma

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External Evidence in Audit

Executive Overview

External evidence is information originating outside the audited entity and used by the auditor in forming conclusions. It is especially persuasive because it may challenge records created or controlled by management. However, the article rejects the assumption that every document bearing an external name is automatically reliable. Reliability depends on the independence and knowledge of the source, authenticity of the document or response, direct auditor control, relevance to the financial-statement assertion and security of the transmission channel. A confirmation sent to an unverified address, routed through management or answered by an unauthorised person may create only the appearance of assurance.

An audit cannot be limited to agreeing internal records with one another. A fictitious sale may appear consistently in the sales register, debtor ledger, trial balance and financial statements. A fabricated deposit receipt may be repeated in the treasury file, bank reconciliation and accounts. Internal consistency therefore does not necessarily establish economic truth. The decisive audit question is whether independent information supports the recorded occurrence, balance, right, obligation, valuation, cut-off or disclosure.

Concept and Scope

SA 500 defines audit evidence as information used by the auditor to reach conclusions on which the opinion is based. Evidence includes accounting records and information from other sources, and it is cumulative: persuasive assurance usually arises from a combination of procedures. SA 505 defines an external confirmation more narrowly as a direct written response to the auditor from a third party in paper, electronic or another medium. Every external confirmation is external evidence, but external evidence also includes supplier invoices, customs records, market quotations, transport data, regulator databases, independent inspection reports and professional opinions that were not prepared in response to a confirmation request.

External evidence may be obtained directly by the auditor or may already be held by the entity. A bank reply sent directly to the auditor is ordinarily stronger than a bank document handed over by management because the auditor controls the request, address and receipt. Nevertheless, origin alone does not guarantee reliability. A genuine external source may lack knowledge, an email may be impersonated, a document may have been altered and collusion may defeat a confirmation. Every item must therefore be authenticated and evaluated in its circumstances.

Primary and Corroborative Evidence

The Standards on Auditing do not prescribe a formal hierarchy called primary and secondary evidence. The article uses “primary external evidence” to describe information that directly addresses an assertion and bears the main persuasive burden.

Examples include a bank confirmation for cash, deposits, borrowings, liens and guarantees; a customer confirmation for a material receivable; a warehouse confirmation for goods in its custody; or a lawyer's communication on significant litigation.

Even primary evidence has boundaries. A bank confirms its own records, but not the commercial purpose of every transaction. A warehouse may confirm quantity without proving ownership, condition or net realisable value. A customer may confirm a balance but not collectability, or may collude with management. The auditor must apply source-to-assertion fit: identify the exact assertion, choose a knowledgeable and authorised respondent, and clearly define what the response proves and what further work remains.

Corroborative evidence strengthens, tests or contradicts another item. An equipment sale recorded internally through an invoice and gate pass may be corroborated by transporter records, proof of delivery, customer acknowledgement, subsequent receipt and confirmation that no installation obligation remains. Together these items address occurrence, cut-off, rights and valuation more persuasively than any one document. Commodity indices can corroborate a margin explanation; laboratory reports can support quality claims; subsequent sales can test net realisable value; and dealer quotations can challenge management estimates. Returned mail, invalid domains, repeated non-response and management resistance are not proof of fraud, but they may increase risk and require stronger procedures.

Usefulness by Financial-Statement Assertion

External evidence must be matched with the assertion it is capable of addressing. For existence, the auditor may use bank, customer, custodian and third-party warehouse confirmations. For completeness, the direction of testing is often reversed: supplier statements, subsequent payments, invoices received after year-end, unmatched goods-received notes, bank loan confirmations and legal correspondence may reveal liabilities omitted from the books. For rights and obligations, title records, lease agreements, warehouse documents, bank-charge records and contracts are relevant. For valuation, subsequent collection, market prices, insurer assessments, actuarial reports, engineering reports and customer disputes may provide evidence. For occurrence and cut-off, proof of delivery, customer acknowledgements, transport records, port data and customs information can be decisive.

No external item proves all assertions. A debtor confirmation supports existence and possibly rights but does not establish collectability. A subsequent receipt supports existence and valuation but does not prove correct year-end cut-off where goods were dispatched after year-end. A warehouse confirmation shows that goods are present at a location but not necessarily that the entity owns them, that they are usable or that their carrying value is recoverable. The working paper must identify the assertion addressed and residual procedures required.

External Evidence in a Manufacturing Audit

Manufacturing operations create numerous external relationships. Cash, deposits, loans, fixed deposits, guarantees, letters of credit, sanctioned limits and liens should be confirmed directly with banks. Receivables and revenue may be tested through customer confirmations, customer portals, proof of delivery, subsequent receipts and correspondence about returns, rebates, price protection or side agreements.

Purchases and payables require supplier confirmations, statements, subsequent invoices, payments, credit notes, contracts and goods-received evidence, with particular focus on completeness.

Raw materials and finished goods held outside the factory may be supported by warehouse, cold-storage, job-worker or collateral-manager confirmations, independent inspection and weighment records. Goods in transit may be evidenced by lorry receipts, railway receipts, bills of lading, airway bills, customs status and electronic delivery records. Imports and exports require bills of entry, shipping bills, port records, bank realisation certificates and freight-forwarder documents. Property, plant and equipment can be supported by land records, lessor confirmations, vendor invoices, installation certificates, insurance schedules and lender charge records.

Utilities and production plausibility may be tested through electricity, gas, water and fuel bills, meter data and laboratory results. Insurance evidence includes policies, endorsements, premium confirmations, surveyor reports and claim settlements. GST portals, e-way bill data, customs systems, tax notices, licences and environmental approvals address statutory matters. Litigation and contingent liabilities may require direct communication with legal counsel and court records. Employee-benefit obligations can be corroborated through trust statements, fund confirmations, insurer or actuary reports and bank-payment evidence.

Controlled Process for Obtaining External Evidence

SA 505 requires the auditor to maintain control over confirmation requests. Management may provide schedules and authority, but the auditor must determine the purpose, select the respondent, design the request, dispatch it and receive the reply. The process begins with identifying the assertion, assessed risk and reason for seeking external evidence. A request asking only whether a balance agrees may miss side agreements, disputed invoices, guarantees, pledges or unrecorded obligations.

The confirmation population should be reconciled with the general ledger and financial statements and tested for completeness and accuracy, including zero, credit, dormant and written-off accounts. Selection may be risk-based, statistical or complete. Large, unusual, old, related, negative, year-end and newly created balances deserve special attention. The auditor must independently verify addresses, domains, telephone numbers and portal links instead of relying solely on details supplied by client employees.

The request should state the date, account, currency and exact information required. Positive confirmations request a reply in all cases; blank positive requests require the respondent to insert the amount and may be stronger, though response rates may fall. Negative confirmations are suitable only in limited low-risk circumstances. The request should ask about returns, disputes, rebates, side agreements, security, guarantees and other terms that may alter accounting.

Where authorisation is necessary, management may sign the request, but auditor control must remain intact. Management's refusal requires investigation and assessment of fraud risk and reporting implications. Dispatch should be direct, with controlled envelopes, return addresses, secure email or authenticated platforms, unique identifiers and follow-up records. Replies should reach the auditor's office, controlled email or secure portal. A response routed through management ordinarily requires verification or replacement by a direct reply.

Authenticity procedures include checking domains, metadata, digital signatures, portal controls, authority of the respondent and unusual language. A callback may be made using an independently verified telephone number. Non-responses to positive confirmations are not agreement. Follow-up requests and assertion-specific alternatives are required: subsequent receipts, dispatch and delivery records for receivables; supplier invoices, statements, later payments and goods-received notes for payables. Differences must be analysed as timing items, clerical errors, disputes, returns, rebates, omitted transactions or misstatements. The final working paper records the objective, population, selection, dispatch, receipt, authentication, results, exceptions, alternatives and conclusion.

Electronic Evidence and Third-Party Platforms

Electronic responses create risks of interception, alteration and impersonation. Reliability improves through encryption, digital signatures, secure authentication and verified websites. The auditor should understand who operates a platform, how respondents are authenticated, whether responses are complete and whether management can view, modify or suppress them. Direct access to genuine bank, customs or customer portals may be strong when access rights, filters, completeness and downloads are controlled. Screenshots supplied by management are weaker because filters and underlying populations may be concealed.

Numerical Illustrations

The receivable illustration involves ₹24 crore due from 480 customers. Sixty positive confirmations covered ₹15 crore. Replies and alternative procedures revealed ₹14 lakh of actual misstatement after excluding a verified timing difference. Where ₹4 lakh arose in a representative ₹1 crore sample from a ₹5 crore stratum, projection produced ₹20 lakh; adding ₹10 lakh of specific high-risk errors resulted in an estimated ₹30 lakh misstatement, exceeding performance materiality of ₹25 lakh. The result required expanded testing, review of credit notes, reassessment of cut-off and possible adjustment.

In the inventory illustration, a warehouse confirmed only 1,140 tonnes against 1,200 tonnes recorded at ₹55,000 per tonne. Thirty tonnes had been dispatched, twenty were moisture-damaged and ten were missing. Depending on transfer of control, the direct adjustment could reach ₹27.40 lakh, and the exception required recounts, insurance review, collateral-manager confirmation and broader control reassessment.

The unrecorded-liability illustration found ₹72 lakh of invoices absent from the purchase ledger. Goods and services of ₹58 lakh related to the year under audit, reducing profit before tax from ₹4.20 crore to ₹3.62 crore, a decline of 13.8 percent. Supplier statements therefore did more than verify recorded creditors; they exposed a completeness failure that internal ledger testing might miss.

Corporate Lessons

Parmalat demonstrates that a document carrying a bank's name is not equivalent to evidence obtained under auditor control. Extraordinary deposits should be confirmed directly and corroborated with statements, movements, interest, regulatory information and cash-flow plausibility. Satyam similarly shows the danger of internally supplied bank statements and deposit certificates. Reported non-existent cash and bank balances of ₹5,040 crore and accrued interest of ₹376 crore illustrate why balances, deposit terms, interest rates, liens, guarantees and related cash flows must be independently tested.

The integrated Alpha Engineering example combines customer, transporter and bank evidence. Sales of ₹8 crore increased profit sharply at year-end, but confirmations disclosed commissioning conditions and a price-protection arrangement, transporter records showed post-year-end dispatch, and the bank revealed pledged deposits. The combined evidence could require deferral or reversal of ₹4.50 crore revenue, recognition of a ₹50 lakh rebate, restoration of inventory and disclosure of restricted deposits. The strongest conclusion arose from multiple consistent external sources, not one confirmation.

Documentation and Conclusion

A sound external-evidence working paper records the assertion, risk, population reconciliation, selection, coverage, independently verified contact details, dispatch and receipt control, authentication, platform evaluation, non-responses, exceptions, alternatives, adjustments and effect on the audit opinion. Practical discipline rests on four rules: authenticate origin, match evidence to the assertion, preserve auditor control and resolve contradictions rather than averaging them away.

External evidence is indispensable because many financial-statement facts exist beyond the entity's accounting system. Its value is not ritualistic and it does not replace judgement. Properly designed and authenticated, it enables the auditor to look beyond internally consistent records and test the economic reality of cash, revenue, liabilities, inventory, rights, restrictions and disclosures.

DISCLAIMER

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THE MONTH GONE BY - AUGUST 2026

DATA PROTECTION COMPLIANCE AND AUDIT CERTIFICATION (DPCAC)

ON 1ST , 2ND & 3RD OF AUGUST 2026





THE MONTH GONE BY - AUGUST 2026

**CAREER COUNSELLING ACROSS
VARIOUS EDUCATIONAL INSTITUTIONS
ON 21.08.2026**



THE MONTH GONE BY - AUGUST 2026

TAX AUDIT SEMINAR

BY ADV (CA.) PANKAJ SARAOGI & CA. V RAMNATH

ON 22.08.2026



ವಿಜಯವಾಣಿ

ಸಂಚಿಕೆ 1

ಪಡೀಲ್‌ನಲ್ಲಿ ಡೇಟಾ ಸಂರಕ್ಷಣೆ, ಆಡಿಟ್ ಪ್ರಮಾಣೀಕರಣ



ಐಸಿಎಐ ಮಂಗಳೂರು ಶಾಖೆ ವತಿಯಿಂದ ನಡೆಯುವ ಡೇಟಾ ಪ್ರೊಟೆಕ್ಷನ್ ಕಂಪ್ಲಯನ್ಸ್ - ಆಡಿಟ್ ಸರ್ಟಿಫಿಕೇಶನ್ ಕಾರ್ಯಕ್ರಮಕ್ಕೆ ಚಾಲನೆ ನೀಡಲಾಯಿತು. ಸಿಎ ಡೇನಿಯಲ್ ಮಾರ್ಷ್ ಪೆರೇರಾ, ಸಿಎ ಆನಂದ್ ಜಾಂಗಿಡ್, ಮಮತಾ ರಾವ್ ಮೊದಲಾದವರು ಇದ್ದರು.

ಮಂಗಳೂರು: ದಕ್ಷಿಣ ಭಾರತ ಪ್ರಾದೇಶಿಕ ಮಂಡಳಿ ವ್ಯಾಪ್ತಿಯ ದಿ ಇನ್ ಸ್ಟಿಟ್ಯೂಟ್ ಆಫ್ ಬಾರ್ಟರ್ಡ್ ಅಕೌಂಟೆಂಟ್ಸ್ ಆಫ್ ಇಂಡಿಯಾ (ಐಸಿಎಐ) ಮಂಗಳೂರು ಶಾಖೆ ವತಿಯಿಂದ ಡೇಟಾ ಪ್ರೊಟೆಕ್ಷನ್ ಕಂಪ್ಲಯನ್ಸ್ - ಆಡಿಟ್ ಸರ್ಟಿಫಿಕೇಶನ್ ಕಾರ್ಯಕ್ರಮಕ್ಕೆ ಭಾನುವಾರ ಪಡೀಲ್‌ನಲ್ಲಿರುವ ಐಸಿಎಐ ಭವನದಲ್ಲಿ ಚಾಲನೆ ನೀಡಲಾಯಿತು.

■ ಮಂಗಳೂರು ಮಂಗಳೂರು ಶಾಖೆ ವತಿಯಿಂದ ಡೇಟಾ ಪ್ರೊಟೆಕ್ಷನ್ ಕಂಪ್ಲಯನ್ಸ್ - ಆಡಿಟ್ ಸರ್ಟಿಫಿಕೇಶನ್ ಕಾರ್ಯಕ್ರಮಕ್ಕೆ ಭಾನುವಾರ ಪಡೀಲ್‌ನಲ್ಲಿರುವ ಐಸಿಎಐ ಭವನದಲ್ಲಿ ಚಾಲನೆ ನೀಡಲಾಯಿತು.

ಶಾಖೆ ಅಧ್ಯಕ್ಷ ಸಿಎ ಡೇನಿಯಲ್ ಮಾರ್ಷ್ ಪೆರೇರಾ ಮಾತನಾಡಿ, ಡೇಟಾ ಸಂರಕ್ಷಣಾ ಅನುಸರಣೆ ಕ್ಷೇತ್ರವು ಬಾರ್ಟರ್ಡ್ ಅಕೌಂಟೆಂಟ್‌ಗಳಿಗೆ ವೃತ್ತಿಪರವಾಗಿ ಮಹತ್ವದ ಅವಕಾಶ ಒದಗಿಸುವುದರ ಜತೆಗೆ ಅವರ ವೃತ್ತಿ ಕ್ಷೇತ್ರದಲ್ಲಿ ಅಗತ್ಯವಾದ ಪರಿಣತಿಯ ಭಾಗವಾಗುತ್ತಿದೆ ಎಂದರು.

ಮೊದಲ ತಾಂತ್ರಿಕ ಅಧಿವೇಶನವನ್ನು ಕೃತಕ ಬುದ್ಧಿಮತ್ತೆ ಕ್ಷೇತ್ರದ ತಜ್ಞ ಸಿಎ ಆನಂದ್ ಜಾಂಗಿಡ್ ನಡೆಸಿದರು. ಎಐ, ಡೇಟಾ ಅಡಳಿತ ಹಾಗೂ ಗೌಪ್ಯತಾ ಅನುಸರಣೆಯ ನಡುವಿನ ಬದಲಾಗುತ್ತಿರುವ ಸಂಬಂಧದ ಕುರಿತು ವಿವರಿಸಿದರು.

ಈ ಪ್ರಮಾಣೀಕರಣ ಕಾರ್ಯಕ್ರಮ ಡಿಪಿಡಿಪಿಎ ಅನುಸರಣೆ, ಸಿದ್ಧತೆ ಮೌಲ್ಯಮಾಪನ, ನೀತಿ ರೂಪಿಸುವಿಕೆ, ಅನುಸರಣೆ ಪರಿಶೀಲನೆ ಹಾಗೂ ಆಡಿಟ್‌ಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಭಾಗವಹಿಸುವವರಿಗೆ ಪ್ರಾಯೋಗಿಕ ಜ್ಞಾನ ಒದಗಿಸುವ ಉದ್ದೇಶ ಹೊಂದಿದೆ ಎಂದವರು ಹೇಳಿದರು.

ಶಾಖೆ ಉಪಾಧ್ಯಕ್ಷ ಸಿಎ ಮಮತಾ ರಾವ್, ಖಜಾಂಚಿ ಸಿಎ ನಿತೀನ್ ಬಾಳಿಗಾ, ವ್ಯವಸ್ಥಾಪಕ ಸಮಿತಿ ಸದಸ್ಯ ಸಿಎ ಬಿ.ಕೃಷ್ಣಾನಂದ ಪೈ, ಶಾಖೆಯ ಇತರ ಪದಾಧಿಕಾರಿಗಳು, ಸದಸ್ಯರು ಹಾಗೂ ಕರ್ನಾಟಕದ ವಿವಿಧ ಭಾಗಗಳ ತರಬೇತುದಾರರು ಭಾಗವಹಿಸಿದ್ದರು. ಡೇನಿಯಲ್ ಮಾರ್ಷ್ ಪೆರೇರಾ ಸ್ವಾಗತಿಸಿದರು. ಸಿಎ ನಿತೀನ್ ಬಾಳಿಗಾ ವಂದಿಸಿದರು.

ಐಸಿಎಐನಿಂದ ಡೇಟಾ ಸಂರಕ್ಷಣೆ ಅನುಸರಣೆ, ಆಡಿಟ್ ಪ್ರಮಾಣೀಕರಣ ಕಾರ್ಯಕ್ರಮಕ್ಕೆ ಚಾಲನೆ

ಪಡೀಲ್, ೨.೨: ದಕ್ಷಿಣ ಭಾರತ ಪ್ರಾದೇಶಿಕ ಮಂಡಳಿ ವ್ಯಾಪ್ತಿಯ ದಿ ಇನ್ ಸ್ಟಿಟ್ಯೂಟ್ ಆಫ್ ಬಾರ್ಟರ್ಡ್ ಅಕೌಂಟೆಂಟ್ಸ್ ಆಫ್ ಇಂಡಿಯಾ ಮಂಗಳೂರು ಶಾಖೆಯ ವತಿಯಿಂದ ಮೂರು ದಿನಗಳ ಡೇಟಾ ಪ್ರೊಟೆಕ್ಷನ್ ಕಂಪ್ಲಯನ್ಸ್ ಆಂಡ್ ಆಡಿಟ್ ಸರ್ಟಿಫಿಕೇಶನ್ ಕಾರ್ಯಕ್ರಮಕ್ಕೆ ಪಡೀಲ್ ನಲ್ಲಿರುವ ಐಸಿಎಐ ಭವನದಲ್ಲಿ ಚಾಲನೆ ನೀಡಲಾಯಿತು.

ಕರ್ನಾಟಕದ ವಿವಿಧ ಭಾಗಗಳಿಂದ 35ಕ್ಕೂ ಅಧಿಕ ಬಾರ್ಟರ್ಡ್ ಅಕೌಂಟೆಂಟ್ ಗಳು ಕಾರ್ಯಕ್ರಮದಲ್ಲಿ ಭಾಗವಹಿಸಿದ್ದು ಡೇಟಾ ಸಂರಕ್ಷಣೆ ಹಾಗೂ ಗೌಪ್ಯತಾ ಅನುಸರಣೆಯ ಕ್ಷೇತ್ರದಲ್ಲಿ ಹೆಚ್ಚುತ್ತಿರುವ ಅಸಕ್ತಿಯನ್ನು ಕಾರ್ಯಕ್ರಮ ಪ್ರತಿಬಿಂಬಿಸಿದೆ.

ಶಾಖೆಯ ಅಧ್ಯಕ್ಷ ಸಿಎ ಡೇನಿಯಲ್ ಮಾರ್ಷ್ ಪೆರೇರಾ ಸ್ವಾಗತಿಸಿ ಮಾತನಾಡಿ, ಡಿಜಿಟಲ್ ಪರ್ಸನಲ್



ಡೇಟಾ ಪ್ರೊಟೆಕ್ಷನ್ ಆಕ್ಟ್ 2023ನ ಹೆಚ್ಚುತ್ತಿರುವ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ, ಡೇಟಾ ಸಂರಕ್ಷಣೆ ಅನುಸರಣೆ ಕ್ಷೇತ್ರವು ಬಾರ್ಟರ್ಡ್ ಅಕೌಂಟೆಂಟ್‌ಗಳಿಗೆ ವೃತ್ತಿಪರವಾಗಿ ಮಹತ್ವದ ಅವಕಾಶಗಳನ್ನು ಒದಗಿಸುವುದರ ಜತೆಗೆ, ಅವರ ವೃತ್ತಿ ಕ್ಷೇತ್ರದಲ್ಲಿ ಅಗತ್ಯವಾದ ಪರಿಣತಿಯ ಭಾಗವಾಗುತ್ತಿದೆ ಎಂದು ಹೇಳಿದರು. ಮೊದಲ ತಾಂತ್ರಿಕ ಅಧಿವೇಶನವನ್ನು ಕೃತಕ ಬುದ್ಧಿಮತ್ತೆ ಕ್ಷೇತ್ರದ ಮುಂಚೂಣಿ ತಜ್ಞ ಸಿಎ ಆನಂದ್ ಜಾಂಗಿಡ್ ನಡೆಸಿದರು. ಕಾರ್ಯಕ್ರಮದಲ್ಲಿ ಶಾಖೆಯ ಉಪಾಧ್ಯಕ್ಷ ಸಿಎ ಮಮತಾ ರಾವ್, ಖಜಾಂಚಿ ಸಿಎ ನಿತೀನ್ ಬಾಳಿಗಾ, ವ್ಯವಸ್ಥಾಪಕ ಸಮಿತಿ ಸದಸ್ಯ ಸಿಎ ಬಿ. ಕೃಷ್ಣಾನಂದ ಪೈ, ಶಾಖೆಯ ಇತರ ಪದಾಧಿಕಾರಿಗಳು, ಸದಸ್ಯರು ಹಾಗೂ ಕರ್ನಾಟಕದ ವಿವಿಧ ಭಾಗಗಳಿಂದ ಆಗಮಿಸಿದ ತರಬೇತುದಾರರು ಭಾಗವಹಿಸಿದ್ದರು. ಸಿಎ ನಿತೀನ್ ಬಾಳಿಗಾ ವಂದಿಸಿದರು.

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