



Inspire to Impact...

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Quarterly News Letter

January - March 2019



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INDUCTION PROGRAMME - 2019





FROM THE EDITOR'S DESK...

A task well begun is half completed.

It gives me immense pleasure in placing before you the first copy of our Magazine – JEMZ.

I fondly remember that day 23 years ago, when I set up AJM & Co., We were eager to launch a magazine on our own. The idea at that time was uncommon and rather new. To dwell upon an idea of a newsletter by a start-up firm was looked upon with lit eyebrows as it was confined to big firms and corporates.

This was a dream I nurtured since then similar to my other visions of "One Village One CA", "Accident Free India" and "Self-sufficient and Sustainable SIRC Chapters". Today one of it – Magazine - has seen its daylight.

At this juncture we recollect with all humility and thanksgiving, the people within and external to our firm who have been associated with us in shouldering our ideas, work and family and making us what we are today.

A special word of thanks to CA. G. KUMAR, Senior Partner, AJM & Co., who has been our pillar of strength in all our ventures and it is more than apt his foreword features in our maiden issue.

It is with deep sense of pleasure and achievement we place before you this magazine in a fresh avatar. It is unique as our issue features not only articles /updates which are scorching up the minds and workplace of professionals and stakeholders across different spectrums – From Letter of credit to Artificial Intelligence and Hedge Accounting, From Registration of Charges to UDIN. But along with few light hearted, mind boggling and introspective write ups on lessons for life and current affairs viz., Income tax and GST amendments, Secret Shadows & Exploring life.

At AJM & Co., we have always believed in churning out professionals who are not just qualified but also socially committed and with leadership traits. The wide array of topics featured bears testimony to it. We take pride in mentioning this magazine is fruit of labour of all our students, staff and partners right from the ideas, design, content and publication. JEMZ is conceived, developed and published indigenously.

As Emerson observed, "Nothing great was ever achieved in this world without much enthusiasm", we believe that readers will share the same enthusiasm in reading as much as what has gone beyond in making of this magazine. Our meticulous planning and execution would ensure you a riveting reading experience.

I dedicate this maiden issue to the youth of India. Our nation is still in its prime of youth, with 65% of India's population below 35 years. I firmly believe the youth of India with all their acumen and power bestowed, will go on to build a better India, void of any divide and discrimination. We wish all the readers the very best in life and work.

GOD Bless.

CA. JOHN MORIS. A

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private circulation only.*

FOREWORD



It is with great pleasure and immense pride that we present forward this First Edition of AJME-Magazine which is an In-House magazine.

It has been the long-cherished dream of our Managing Partner C.A.A John Moris that such a magazine be commenced providing an opportunity to bring forth diverse views and developments relating to the practice of the profession of Chartered Accountancy.

There has been a lot of planning and efforts put in to bring out this First edition largely due to the active participation of CA. Vijay Stephen (Partner) and team members.

I exhort each and every member of the AJM Family to be an active participant by making contributions to this journal and ensure the continuance of this Magazine.

I wish the editorial team and its support cast all success.

CA. G. Kumar
Senior Partner