

Talent Corner

Poem — Teachers

Teachers are best,
In our class they take our test.
Some are strict,
And some are lovely.

They make us bright,
Because the way they us is always Right.
They think that we will always be first,
But some students in our class came last.

When they teaches us they are never at rest,
This is why for all of us they are best.
Teacher is our first God,
In their class we never bored.

Swastik Singh Rajput,
Class 6th A,
Stephen's International Public School.

Poem — My Father

Supports me like a pillar,
Guides me like a mentor,
Teaches me like a teacher,
He is none other than "My Father."

Plays with me like a kid,
Talks with me like a friend,
Sometimes, annoys me like my brother,
He is none other than "My Father."

Motivates me like a coach,
Protects me like a hero,
Cares for me just like my mother,

He is none other than "My Father."

Helps me everytime,
Encourages my strength,
Like whom there is no one other,
He is none other than "My Father."

Sneha Patwari
Kunjwani, Jammu

SUDOKU

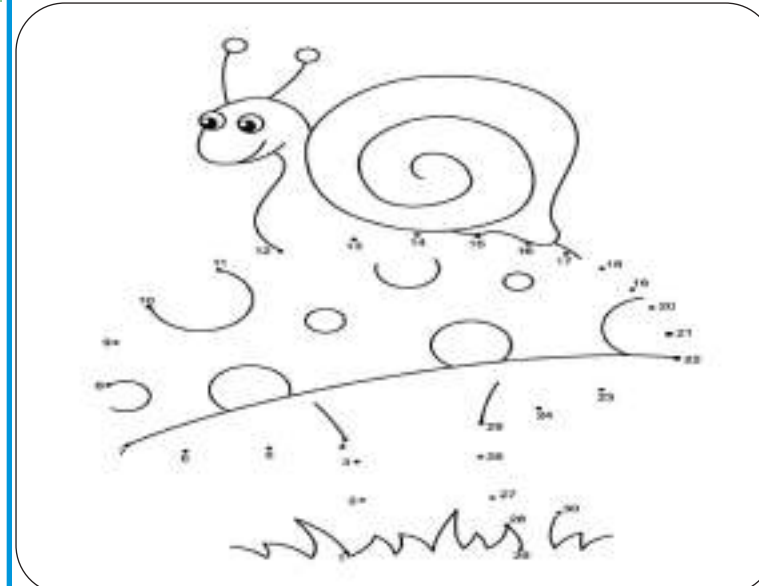
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SOLUTION OF LAST WEEK SUDOKU								
5	1	7	3	4	9	8	6	2
6	4	2	7	8	1	5	9	3
8	9	3	6	2	5	1	4	7
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9	5	1	4	8	3	7	2	6
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1	2	5	8	3	4	6	7	9
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4	8	6	9	7	2	3	5	1

MAZE



COMPLETE THE PICTURE



CAREER AID

Forensic Accounting

The growing number of cyber crimes, failure of regulators to track the security scams, successive busting of co-operative banks etc. lead to a rise in the need of utilizing accounting, auditing and investigative skills to assist in legal matters. Forensic accounting involves legal investigation and analysis of financial documents of any firm or client, who is involved in a legal dispute. It encompasses 3 main areas – litigation (law suit) support, investigation and dispute resolution. Litigation support represents the factual presentation of economic issues related to existing or pending litigation. In this capacity, the forensic accounting professional quantifies damages sustained by parties involved in legal disputes and can assist in resolving disputes, even before they reach the courtroom. If a dispute reaches the courtroom, the forensic accountant may testify as an expert witness. Investigation is the act of determining whether criminal matters such as employee theft, securities fraud (including falsification of financial statements), identity theft, and insurance fraud have occurred. Forensic accountant may recommend actions that can be taken to minimize future risk of loss. Investigation may also occur in civil matters. For example, the forensic accountant may search for hidden assets in divorce cases. This is a field wherein a professional estimates the damages and assists in settling various financial disputes before the cases step into the courtroom.

People who are professionals in this field are known as 'forensic accountants' or 'investigative accountants'. Forensic Accountant is a person who is one part accountant, one part detective and one part legal expert. Forensic accountants combine their knowledge of accounting and finance with law and investigative techniques to determine whether an activity is illegal. Many forensic accountants work closely with law enforcement personnel and lawyers during investigations and often appear as expert witnesses during trials. A forensic



accountant is an experienced auditor, who acts as a watch-dog of accounts of a company, in order to keep a check on the frauds. These experts are responsible for using technology and implementing investigative techniques to disclose fraudulence and illegal practices in the fields of accounting, banking, financial laundering, etc. They carry out elaborated audits, verify records, gather proof of financial malpractice, and question people related to the misconduct.

The base layer of forensic accounting is Accounting knowledge. Other layer of it is a dispersed knowledge of auditing, internal controls, risk assessment and fraud detection. It's more than simple accounting, and more than basic detective work. Because of its unique elements, it is a combination that will be in demand for as long as human nature exists. Those in a forensic accounting career combine their accounting, auditing and investigative skills to analyze and interpret business and financial evidence, and can participate in trials

as expert witnesses. Working on anything from bankruptcy and divorce cases to major fraud and capital crime cases it is the forensic accountant who is involved in all the squad.

Educational Qualification:

Most forensic accountants have a bachelor's degree in accounting, and many have additional academic preparation in fields like criminal justice or law enforcement. After bachelors degree in accounting one can go for diploma or certificate course in Forensic accounting. As part of Law in some institutes forensic accounting is also taught as a separate paper. To work as a forensic accountant abroad, you'll need to earn a bachelors degree in accounting and CPA certification to begin a forensic accounting career. It is also advantageous to become a CFE (Certified Fraud Examiner) or a CrFA (Certified Forensic Accountant).

Course in forensic accounting covers areas like Financial Accounting and Financial Frauds, Criminology & Ethics,

Forensic Accounting and Fraud Investigation, Legal Framework for Forensic Accounting etc.

Colleges and Institutes:

The Institute of Chartered Accountants of India, New Delhi

ICAI Bhawan,
Indraprastha Marg,
Post Box. No.7100,
New Delhi (Delhi) - 110002

The Institute of Chartered Financial Analysts of India University (ICFAI), West Tripura

Kamalghat, Sadar ,
West Tripura (West Tripura Dist.) - 799210

Job Prospects

Those who have completed a forensic accounting program will work anywhere investigative accounting is needed. Forensic Accounting firms are everywhere and will exist as long as human beings exist. Forensic Accountants work in most major accounting firms and are needed for investigating mergers and acquisitions, and in tax investigations, economic crime investigations, all kinds of civil litigation support, specialized audits, and even in terrorist investigations. A majority of cases which these professionals deal in are divorce disputes, business carelessness investigation claims, and personal injury claims.

If you have any ideas, poems, stories,
paintings that you would like to share with us,
please send it to

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or send via email to statetimes1@gmail.com