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*His name is*

***Shri Kalyan Subramani Aiyar.***

*K. S. Aiyar.*

*Born: June 6, 1859.*

*Died: January 2, 1940.*

*ICAI itself calls him*

*the Father of the*

*Accountancy Profession in India.*



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In 1897, he started  
his practice in Calicut.

In 1900, he moved to Bombay  
and founded

*K.S. Aiyar & Co.*

The oldest Indian-founded  
CA firm in the country.

Still operating today.

125+ years later.



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Think about this chain.

- *K. S. Aiyar*
- *trained Sorab S. Engineer*
- *who trained G.P. Kapadia*
- *who became ICAI's*
- *first President & Member 001*
- *who trained future*
- *ICAI Presidents.*

*One man. One decision.*

*In 1905. Changed everything.*



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*He didn't stop at firm-building.*

*1912 - First B.Com degree,  
University of Bombay. His idea.*

*1913 - Founded Sydenham  
College of Commerce, Bombay.  
Its first Honorary Principal.*

*1915 - Wrote the entire scheme  
of the Government Diploma  
in Accountancy (GDA).*



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The 14 Indians who made  
that list — in a country  
of hundreds of millions —

These were the original  
*Chartered Accountants of India.*

Before ICAI even existed.

Before the GDA even existed.

K. S. Aiyar was one of them.



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## The 14 Indian pioneers:

- K.S. Aiyar
- Shapoorjee B. Billimoria
- J.R. Batliboi
- N.R. Mistri
- S.R. Batliboi
- Sorab S. Engineer
- A.S. Madon · B.P. Wadia
- Vidya Sagar Pandya
- Balakram Pandya
- Babu Madan Gopal
- Babu Manmathnath Chatterjee
- Babu Debendranath Ganguli
- Arni Krishnaswami



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*K.S. Aiyar never saw  
his firm as just a firm.*

*He saw it as  
an educational institution.*

*A place to shape  
young minds for  
the accountancy profession.*

*G.P. Kapadia himself wrote —  
"acknowledged on all hands  
to be a pioneer of  
Commercial Education in India."*



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*He died in 1940.*

*Nine years before ICAI was born.*

*He never saw  
what he built.*

*He built it anyway.*

*Shri K.S. Aiyar.*

*Godfather of the CA profession.*

*Share this with your CA batch. 🎓*

*Most CAs don't know this story. ↓*

*Follow @caclubhere for more CA history.*



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1886. Madras.

He became Headmaster  
of the first Commercial School  
in India — run by  
Pachiyappa College Charities.

At 27 years old.

Already building something  
no one had built before.



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## 1890. TWO THINGS.

One - he got elected as  
Associate of the SIAA  
(Society of Incorporated  
Accountants, London) —  
*without articleship  
or formal examinations.*

Two - he wrote India's first  
textbook on bookkeeping.



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Wait.

Because this is where  
the story gets  
truly remarkable.

Everything that came after —  
GDA, ICAI, the CA profession —  
traces back to one man.  
And one decision in 1905.



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## **1905. A SINGLE MOMENT.**

*K.S. Aiyar convinced  
the London council of the SIAA  
to allow apprenticeship  
training in India —*

*for the first time in history.*

*Until then, every Indian who  
wanted an accounting qualification  
had to go to London.*



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*The very first apprentice  
to train in India?*

*Shri Sorab S. Engineer.*

*1905 to 1908.*

*Under K.S. Aiyar.*

*In Bombay.*

*The same Sorab S. Engineer  
who later became*

*Guru to G.P. Kapadia —*

*ICAI's first President.*



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**MARCH 14, 1914.**

*A Gazette notification.*

*The British government listed*

*every qualified person*

*entitled to act as*

*Statutory Auditor*

*across all of British India.*

*Total: 116 individuals.*

*102 British. 14 Indian.*



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*14 Indians.*

*In a country under colonial rule.*

*They had no ICAI.*

*No exam syllabus.*

*No coaching centres.*

*No study material in Hindi.*

*They built the entire  
profession from nothing.*



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*He was elected Fellow  
and Senate member of  
both the University of Madras  
and University of Bombay.*

*He served for 30 years.*

*He died in 1940 —  
nine years before  
ICAI was even founded.*

*He never got to see  
what he built.*



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*Every CA student today*

*sits for an exam*

*built on a foundation*

*K.S. Aiyar laid —*

*When accounting in India*

*was run by 102 Britishers*

*and 14 Indians.*

*He changed those numbers.*

*One student at a time.*