



restoration of our health, of a new chance, new friends, new hopes, in other words the joy of 'new life'. The Feast of the Resurrection of our Lord is a powerful reminder of that hope for New Life which every Christian awaits.

### LET THEM EXPRESS THEIR LEARNING IN WORSHIP

It is through worship in Church that we give expression to our beliefs. Give that joy to your students too. The sprouted wheat plants may be offered to adorn the Holy Table during Holy Week. The students may carry their plants in procession to the chancel, where their gifts will be received by the priest. Arrange with your pastor for the most suitable day for your parish. It may be either before the *Badarak* of Holy Thursday, or before the Burial Service begins on Good Friday, or prior to the *JURAKALOOYTZ* (Easter Eve) *Badarak* on Holy Saturday.

### SOME FACTS TO KNOW ABOUT LENT

Lent in the Armenian Church begins on the Monday following *Poon Paregentan* or the Sunday of Good Living, not on Wednesday as in the Roman and other Western Churches. This year lent began on February 26.

Changes in the physical appearance of the interior of the church, and variations in practice and behavior during *Badarak* reflect the penitential season.

The drawn curtain which is either black or purple is the most obvious change. *Badarak* is celebrated within the closed curtain.

The Gospels book is not elevated during the *Havadamk*, neither is the Kiss of Peace given.

Communion is received only by the celebrant. Communion is given to church members only for special needs and in cases of illness.

The practices just mentioned are unique in our Church. Our Church fathers have deemed it appropriate to place all the Church members in a state of penance for the duration of Lent. Penitents are not allowed to be present within the Church during *Badarak*, but are asked to remain in the vestibule. The deacon intones this instruction just before the Holy Sacrifice begins. "Let none of

the catechumen, none of little faith and none of the penitents, nor the unclean, draw near unto this divine mystery." This is so, because as penitents they are not allowed to receive any of the Sacraments of the Church, but can be present at the celebration of the Eucharist only from afar, praying for the forgiveness of their sins. Therefore, since it would be impossible to accommodate the whole congregation of penitents in the small vestibule, for practicality the curtain on the altar is drawn separating the penitents from actual participation in the celebration. Therefore, the Kiss of Peace and the reception of Holy Communion takes place only for those who are within the drawn curtain.

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text outlines the various methods used to collect and analyze data, including the use of computerized systems and manual audits. It also discusses the challenges of data collection and the need for standardized procedures to ensure consistency and reliability of the information.

2. The second part of the document focuses on the role of the auditor in the financial reporting process. It describes the various types of audits, including internal, external, and forensic audits, and the specific responsibilities of each. The text also discusses the importance of the auditor's independence and objectivity, and the need for a strong professional code of ethics. It outlines the various steps involved in the audit process, from planning and risk assessment to the final reporting and communication of findings.

3. The third part of the document discusses the impact of technology on the financial reporting process. It highlights the various ways in which technology has improved the efficiency and effectiveness of financial reporting, including the use of data analytics, artificial intelligence, and blockchain. It also discusses the challenges of technology adoption, such as the need for specialized skills and the risk of data security breaches. The text concludes by emphasizing the importance of ongoing education and training for financial reporting professionals to stay current in a rapidly changing technological environment.

4. The fourth part of the document discusses the role of the financial reporting process in the overall business environment. It describes how financial reporting provides valuable information to investors, creditors, and other stakeholders, and how it helps to build trust and confidence in the financial system. It also discusses the importance of transparency and disclosure in financial reporting, and the need for a strong regulatory framework to ensure the integrity of the process.

5. The fifth part of the document discusses the future of financial reporting. It explores the various trends and challenges that are likely to shape the financial reporting process in the coming years, including the increasing use of technology, the growing importance of sustainability reporting, and the need for greater transparency and accountability. It also discusses the role of the financial reporting process in the overall business environment, and the need for ongoing education and training for financial reporting professionals to stay current in a rapidly changing technological environment.

6. The sixth part of the document discusses the importance of the financial reporting process in the overall business environment. It describes how financial reporting provides valuable information to investors, creditors, and other stakeholders, and how it helps to build trust and confidence in the financial system. It also discusses the importance of transparency and disclosure in financial reporting, and the need for a strong regulatory framework to ensure the integrity of the process.