

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(SET UP BY AN ACT OF PARLIMENT)

BENGALURU BRANCH OF SICASA OF ICAI

JANUARY 2025

HAPPY NEW YEAR



**Bengaluru Branch of
SIRC of ICAI**



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SICASA Bengaluru



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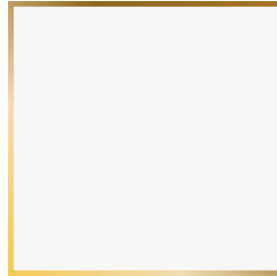
SICASA Bengaluru

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Southern Indian Chartered Accountants Students Association (SICASA) – Bengaluru



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CHAIRMAN'S MESSAGE



Dear Students,

A New Year, A New Beginning!

As we usher in 2025, I extend my heartfelt wishes for a year filled with success, growth, and happiness. The dawn of a new year brings a chance to reflect on the past, celebrate our accomplishments, and set our sights on achieving even greater heights. The December activities conducted by SICASA Bengaluru showcased an inspiring blend of academic rigor, creativity, and community engagement. Events like the CA Students Mega Conference – Parikalpane and Parivartane, the Quiz and Conquer Grand Finale, and the Kalotsava Cultural Evening provided invaluable platforms for intellectual enrichment and artistic expression. The Accounting and Accounting Standards Revision Sessions further demonstrated our commitment to your exam readiness, while initiatives like the Orphanage Visit reflected the noble ethos of social responsibility that defines our profession.

I am delighted to congratulate the rank holders who have brought laurels to the Institute and set an inspiring example for all students. Your dedication and perseverance are a testament to the power of hard work and focus. To our other aspiring members, let these achievers inspire you to reach for the stars and commit to excellence.

The activities and successes of December embody the vibrant spirit of ICAI students, showcasing the breadth of opportunities available for holistic development. I urge you to participate actively in the upcoming events and leverage every opportunity to learn, grow, and lead.

As we begin this year, let us renew our commitment to professional ethics, continuous learning, and contributing positively to society. Together, let us make 2025 a year of achievements, growth, and meaningful impact.

Wishing you all a prosperous New Year and the best for the challenges and opportunities ahead.

Warm regards,

Pramod Hegde

Chairman

Institute of Chartered Accountants of India

Bengaluru Branch (SIRC)

STUDENT'S ARTICLES

“Credit Monitoring Arrangement in the Chartered Accountancy Field”

In the context of **Chartered Accountancy (CA)**, the concept of a **Credit Monitoring Arrangement (CMA)** is often underutilized but is highly relevant. It pertains to the tracking and management of financial credit, especially for professionals involved in the CA field. These arrangements are crucial not only for clients but also for firms and individual practitioners to ensure financial health, mitigate risks, and maintain financial discipline.

A CMA typically involves assessing, monitoring, and analyzing credit reports, financial behaviors, and loan servicing. This arrangement is indispensable for CA firms, individual Chartered Accountants (CAs), and their clients in maintaining a good financial reputation and making informed decisions.

How CMA Benefits Chartered Accountants and Firms

1. **Improved Financial Decision-Making:** With an effective CMA in place, Chartered Accountants can make more informed decisions regarding investments, credit facilities, and financial risk management for their clients and firms. For instance, by regularly analyzing credit reports and scores, they can better assess the potential risks involved in financial ventures, investments, or partnerships.
2. **Access to Better Financing Options:** Chartered Accountants often require loans for expansion, investing in technology, or managing business operations. A positive credit history and ongoing monitoring can ensure that they are eligible for the best financing options, including lower interest rates and better repayment terms. This, in turn, can impact the firm's profitability and overall financial health.
3. **Faster Loan Approval Process:** Financial institutions rely heavily on credit scores to approve loans and credit facilities. With a good CMA in place, CA professionals can expedite the process of securing loans for their firm's needs, personal ventures, or clients. It also helps prevent delays due to missing information or overlooked financial discrepancies.
4. **Increased Client Confidence:** Clients often trust CAs with their financial health and expect them to help navigate complex financial landscapes. By offering credit monitoring as part of the advisory service, CAs can further solidify their role as trusted financial advisors. Providing real-time credit updates and insights can also prevent clients from falling into debt traps, giving them confidence in the CA's advice.
5. **Risk Management and Early Detection:** Through continuous credit monitoring, Chartered Accountants can identify potential red flags related to cash flow, debt accumulation, or loan defaults, allowing them to address problems before they escalate. This proactive approach can protect both the CA firm and their clients from severe financial disruptions.

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STUDENT'S ARTICLES

How Chartered Accountants Can Implement CMA

1. **Client Education on Credit Management:** For CAs working with clients, it is vital to educate them about the importance of maintaining a good credit score, how to monitor their credit regularly, and the long-term benefits of good credit behavior. Offering workshops or one-on-one advisory sessions can be beneficial.

2. **Periodic Credit Report Analysis:** CAs should encourage clients to regularly check their credit reports (at least once a year) from major credit bureaus to ensure accuracy and take corrective actions when necessary. Additionally, they should also conduct periodic internal audits on their own credit and financial history to assess their standing and improve upon it.

3. **Risk Assessment and Loan Planning:** CAs need to help their clients with credit risk assessment, ensuring they don't take on excessive debt that could jeopardize their financial stability. For firms, a strategic approach to loan planning should incorporate CMA to ensure that they are not over-leveraging and can manage repayments efficiently.

Tools Used for Credit Monitoring Arrangement (CMA) in Chartered Accountancy

Credit Monitoring Arrangement (CMA) plays a critical role in managing credit, assessing financial stability, and ensuring compliance with financial regulations.

Chartered Accountants (CAs), whether in practice or as part of a firm, require a range of tools to effectively implement CMA, helping them monitor clients' financial health, assess risks, and provide sound advice.

Here are some of the **key tools** used in a Credit Monitoring Arrangement (CMA) within the Chartered Accountancy field:

1. Credit Scoring Software

Credit scoring software helps CAs assess an individual's or business's creditworthiness. These tools allow accountants to analyze a client's credit score based on the data from credit bureaus.

- Examples:
 - CIBIL (Credit Information Bureau India Limited): Provides credit reports and scores to assess a client's creditworthiness.
 - Experian: Offers credit scores and reports for individuals and businesses, allowing CAs to monitor financial health.
 - Equifax: A credit reporting agency that provides detailed credit reports, scores, and financial health insights for both personal and business finances.

2. Credit Reporting Platforms

These platforms aggregate credit information from multiple credit bureaus and provide detailed reports for individual or business clients. They allow Chartered Accountants to assess the overall credit health of their clients and offer advice on improving credit scores.

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STUDENT'S ARTICLES

- Examples:
 - CRIF High Mark: Provides credit reports for businesses and individuals, along with tools to assess credit history and monitor financial health.
 - TransUnion CIBIL: A leading Indian credit bureau that provides credit reports, scores, and monitoring services. CAs use this tool to monitor changes in their clients' credit files and advise them accordingly.

3. Risk Assessment Tools

Risk assessment tools help in evaluating and managing the financial risks associated with extending credit. These tools analyze variables such as loan repayment history, asset quality, and potential future risks.

- Examples:
 - S&P Capital IQ: Provides risk analysis, credit rating reports, and financial forecasts, which can assist CAs in identifying financial risks related to clients or businesses seeking credit.
 - Moody's Analytics: Offers tools to assess risk, model economic scenarios, and evaluate credit ratings. These tools are essential for evaluating the credit risk of large businesses or clients.

4. Loan Management Software

These tools assist CAs in tracking the repayment schedules, balances, and interest rates of loans taken by clients. Loan management software is essential for monitoring how well clients are managing their debts and adhering to payment schedules.

- Examples:
 - LoanPro: A loan management platform that allows CAs to manage loans, track repayments, and ensure that credit terms are being adhered to.
 - LendStream: Used by financial institutions to manage loans and credit lines for their clients, this platform helps CAs in evaluating and tracking loan performance.

5. Credit Monitoring Alerts and Notifications

Credit bureaus and financial institutions offer automated alert systems that notify Chartered Accountants of any changes to their clients' credit reports. These notifications are essential for proactively managing any risks that may arise due to missed payments or unauthorized activities.

- Examples:
 - Credit Karma: An online platform that provides alerts when there is a change in credit scores, allowing both CAs and clients to take timely action.
 - CIBIL Alerts: Provides notifications regarding changes in credit status, payment dues, or new credit applications, keeping CAs informed of their clients' financial behavior.

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STUDENT'S ARTICLES

A **Credit Monitoring Arrangement (CMA)** is an essential financial tool for Chartered Accountants, whether they are managing their own finances, advising clients, or operating a CA firm. It helps maintain financial discipline, prevents risks, facilitates better decision-making, and ensures smooth business operations. For CA firms and professionals, understanding the importance of credit monitoring can lead to better financial management, improved access to credit, and more informed business decisions. By implementing CMA effectively, Chartered Accountants can enhance their ability to offer reliable financial guidance and safeguard their professional interests.

By: DHRUVA M ARADHYA (SRO0731748)

STUDENT'S ARTICLES

The Double-Edged Sword: Social Media in the Modern World

In the 21st century, few technological innovations have reshaped our lives as dramatically as social media. What began as simple networking tools — Facebook for college students, Twitter for short updates, Instagram for photos — has now evolved into a complex ecosystem that influences how we interact, learn, shop, work, and even think. From sparking revolutions to promoting mental health awareness, social media platforms are at the heart of modern communication. Yet, their impact is not without controversy. Social media is a double-edged sword — capable of creating meaningful change, but also of causing harm.

The Power of Connection

One of the most celebrated features of social media is its ability to connect people across the globe. In seconds, a message can travel from a remote village to a bustling metropolis. Long-distance relationships, friendships, and even business partnerships have flourished thanks to this connectivity.

In times of crisis, social media becomes a lifeline. During natural disasters or political unrest, platforms like Twitter and WhatsApp are used to coordinate relief efforts, raise funds, and spread urgent information. For example, during the COVID-19 pandemic, millions relied on social media for updates, safety guidelines, and emotional support. Social media also gives a platform to those who were traditionally voiceless. Marginalized communities, independent artists, and grassroots activists can share their stories without relying on mainstream media.

Information at Lightning Speed — But At What Cost?

Social media has revolutionized the way we consume news. Breaking news now reaches us faster than ever before — often in real-time. However, this speed has its drawbacks. The line between journalism and opinion is increasingly blurred, and the pressure to be first often comes at the cost of accuracy.

Misinformation and fake news have become rampant. False claims can go viral within hours, influencing public opinion and even election outcomes. The 2016 U.S. Presidential Election and the spread of vaccine misinformation during the pandemic are stark examples of how social media can be weaponized.

This has led to growing calls for content regulation and the ethical responsibility of tech companies. The question is no longer *if* social media should be held accountable, but *how*.

STUDENT'S ARTICLES

The Mental Health Paradox

Perhaps the most pressing concern surrounding social media today is its effect on mental health — especially among teenagers and young adults. While these platforms offer validation and belonging, they also create a breeding ground for anxiety, depression, and low self-esteem.

Endless scrolling through carefully curated images and “perfect” lifestyles fosters unhealthy comparisons. The rise of filters and editing apps has blurred the line between reality and illusion, leading to unrealistic beauty standards.

Cyberbullying is another dark aspect of social media. Hidden behind screens, some users engage in harassment that can have devastating consequences. Studies have shown that teenagers who spend more than three hours a day on social media are more likely to experience mental health issues.

However, it's not all negative. Social media has also opened up conversations around mental health, encouraging people to seek help and share their struggles. Online therapy platforms, support groups, and motivational content are using these platforms to bring about positive change.

The Influencer Economy and Commercialization

Social media has given rise to an entirely new industry — the influencer economy. Today, influencers can earn millions by promoting products, creating content, and building personal brands. This has democratized fame and made entrepreneurship accessible to anyone with a smartphone and creativity.

However, this commercialization has downsides. Product placements and paid promotions often go undisclosed, leading to a lack of transparency. Additionally, the push to maintain a perfect online persona leads many influencers to face burnout and emotional fatigue.

The culture of “likes” and “followers” also affects everyday users, who may measure their self-worth based on digital metrics rather than real-life achievements.

Privacy and Digital Footprints

Every click, like, and share on social media leaves a digital footprint. These footprints are tracked, analyzed, and often sold to advertisers. While this enables personalized experiences, it also raises serious privacy concerns.

Major data breaches and scandals — like the Cambridge Analytica case involving Facebook — have exposed how user data can be misused for political and commercial gain. With increasing awareness, many users are demanding more transparency and control over their data.

The challenge now lies in balancing personalization with privacy, and convenience with consent.

STUDENT'S ARTICLES

The Future of Social Media

As technology advances, the future of social media promises to be even more immersive. Augmented reality (AR), virtual reality (VR), and artificial intelligence (AI) are already being integrated into platforms to enhance user experience.

We're also seeing a rise in decentralized platforms that promise better privacy and less censorship. But with new innovations come new challenges — including deepfakes, digital addiction, and further loss of human connection.

To create a healthier digital world, users must become more digitally literate, tech companies must adopt ethical policies, and governments must enact thoughtful regulations.

Conclusion: Navigating the Digital Age

Social media is neither a villain nor a hero — it is a reflection of human behavior, magnified through technology. Its power to inform, inspire, and connect is immense, but so is its capacity to mislead, harm, and divide. As digital citizens, the onus is on us to use it responsibly, critically, and compassionately.

The real question is not whether social media is good or bad, but how we can shape it to serve the greater good — without losing our humanity in the process.

By: HEMANT KUMAR SETHIA (ERO0276037)

PHOTOGRAPHY

THE RIDGE, SHIMLA



BY: KEERTHIRAJ S (SRO0737806)

QUIZ AND CONQUER (15TH DECEMBER 2024)

We successfully completed the 2nd round of the *Quiz and Conquer* competition, held on December 15th, 2024! The event was a great success, with participants demonstrating their knowledge, creativity, and competitive spirit.

A huge thank you to all those who participated and made this round an exciting and challenging experience. Your enthusiasm and dedication are what make *Quiz and Conquer* such a memorable event.

We also want to extend our appreciation to the organizers, volunteers, and everyone who contributed to making this round run smoothly.



NAVAYUGA DAY 1 : PARIKALPANE (20/12/2024)

INAUGURAL SESSION (10:00 AM - 11:15 AM)

The Navayuga 2024, a two-day mega conference for CA students, kicked off with great enthusiasm and anticipation on 20th December 2024 at Jnana Jyoti Auditorium. This prestigious event was graced by renowned industry experts and thought leaders, with the Chief Guest, Shri TC Meenakshi Sundaram (Founder and Vice Chairman of Chiratae Ventures), and Guest of Honor, Shri KN Vasudeva Adiga (Founder and Managing Director of Paakashala and Nandi Upachar), setting the tone for what promises to be an inspiring and insightful conference.

The inaugural session began with the ceremonial lighting of the lamp, symbolizing the dawn of knowledge and innovation. Shri TC Meenakshi Sundaram, the Chief Guest, delivered an enlightening keynote address, emphasizing the importance of continuous learning and adaptability in the dynamic world of chartered accountancy. Drawing from his rich experience, he urged the students to embrace both theoretical knowledge and practical insights to navigate the challenges in the profession. His words resonated with the aspiring CA students, motivating them to dream big, remain resilient, and approach their careers with passion and integrity.

Following this, the Guest of Honor, Shri KN Vasudeva Adiga, took the stage and shared his unique perspective on holistic development in the accounting profession. He underscored the significance of soft skills, leadership qualities, and ethical practices, alongside technical proficiency. Shri KN Vasudeva Adiga's message focused on the need for CA students to equip themselves not only with hard skills but also with the emotional intelligence and leadership capabilities that will distinguish them as successful professionals in the future.



NAVAYUGA DAY 1 : PARIKALPANE (20/12/2024)

TECHNICAL SESSION I: JUDICIAL REPRESENTATION - INDIRECT TAXATION (11:15 AM - 12:15 PM)

The session was led by the esteemed CA Annapurna Kabra, a distinguished professional with extensive expertise in taxation law. As the session chair, CA Annapurna Kabra's profound insights and thoughtful moderation ensured that the discussions remained both engaging and highly informative. With her deep understanding of judicial processes and indirect taxation, she guided the session with precision, providing valuable perspectives on how professionals in the field can better represent clients in judicial proceedings related to indirect taxes.

The session featured a series of paper presentations by accomplished speakers who elaborated on various facets of Judicial Representation in Indirect Taxation. The topics covered ranged from judicial interpretation of tax laws to the role of legal precedents in shaping tax policy, offering attendees an in-depth view of how indirect taxation is evolving and how judicial representation plays a pivotal role in the ongoing reforms. Each paper presenter brought a unique perspective, enriching the session with their expertise. Their thought-provoking presentations sparked meaningful discussions, allowing the participants to engage with contemporary issues in taxation, and further enhancing their understanding of this crucial aspect of the profession.



NAVAYUGA DAY 1 : PARIKALPANE (20/12/2024)

TECHNICAL SESSION II: MOOT COURT- DIRECT TAXATION (12:30 PM - 01:30 PM)

The session was led by CA Prakash Hegde, a highly regarded expert in direct taxation, who brought a wealth of practical knowledge and judicial insight to the discussion. As the session chair, CA Hegde expertly facilitated the proceedings, ensuring that both the paper presenters and the audience stayed engaged. His guidance throughout the session enriched the moot court experience, allowing participants to gain a deeper understanding of how the judiciary interprets and applies direct taxation laws in real-world cases.

The session featured paper presentations followed by a lively and engaging moot court exercise. The paper presenters, comprising talented students and professionals, presented arguments on various direct taxation issues, drawing from recent case law and tax policy. The moot court exercise allowed attendees to witness a simulated courtroom environment, where participants acted as counsel, judges, and other key legal professionals to deliberate on key taxation issues.

The interactive format allowed for a deeper exploration of topics such as taxation disputes, legal interpretations, and the role of judicial precedents in direct taxation. This dynamic format provided a practical approach to understanding how direct tax laws are applied and interpreted in the courtroom.



NAVAYUGA DAY 1 : PARIKALPANE (20/12/2024)

TECHNICAL SESSION II: MOOT COURT- DIRECT TAXATION (12:30 PM - 01:30 PM)



NAVAYUGA DAY 1 : PARIKALPANE (20/12/2024)

SPECIAL SESSION: "WINNING THE INNER GAME, MENTAL FITNESS FOR LIMITLESS GROWTH!" (02:30 PM - 03:30 PM) - BY RUTUPARNA SHARMA

Rutuparna Sharma, with his deep expertise in mental wellness and success psychology, led the session with a compelling message about the importance of mastering the "inner game." He captivated the audience by highlighting how mental fitness plays a pivotal role in overcoming obstacles, managing stress, and achieving sustained growth in the high-pressure world of chartered accountancy.

Rutuparna emphasized that true success begins from within. Through his motivational talk, he encouraged participants to develop resilience, sharpen their focus, and cultivate a mindset that is poised for limitless growth. His session was filled with practical tools and techniques designed to help individuals build their mental strength and perform at their best, both in their careers and personal lives.

This motivational session was a powerful reminder that success is not just about acquiring technical skills but also about mastering the mind. Rutuparna's message resonated deeply with the attendees, empowering them to take control of their mental fitness and push beyond self-imposed limits. The session provided invaluable insights into how to maintain a positive, growth-oriented mindset while tackling challenges head-on, leading to sustained growth and success.

With the tools and strategies shared in this session, the participants are now better equipped to overcome obstacles, enhance their mental clarity, and embark on their journey toward limitless growth.



NAVAYUGA DAY 1 : PARIKALPANE (20/12/2024)

TECHNICAL SESSION III: AUDIT (03:45 PM - 05:15 PM)

The session was chaired by the distinguished CA Naveen, a seasoned expert in the field of auditing. With his wealth of experience and profound understanding of auditing standards and practices, CA Naveen guided the session with remarkable expertise. His thoughtful moderation and insightful commentary enriched the discussion, ensuring that the paper presentations were both engaging and informative. CA Naveen's contributions helped foster an environment of learning, allowing participants to better understand the challenges and opportunities within the field of audit. The session featured presentations from a group of talented paper presenters who shared their research and findings on various aspects of auditing. The topics discussed ranged from emerging trends in audit methodology to the impact of technology on auditing practices. The paper presenters provided valuable perspectives on how audits are evolving in response to regulatory changes, technological advancements, and shifting industry demands. Their well-researched presentations sparked meaningful conversations, offering attendees practical insights and fresh ideas for enhancing audit quality and improving compliance standards. The session was an excellent opportunity for participants to gain an up-to-date understanding of the audit profession and to engage with contemporary issues shaping the future of auditing.



NAVAYUGA DAY 2 : PARIVARTANE(21/12/2024)

MOTIVATIONAL SESSION II: “YOUTHS ROLE IN NATIONAL BUILDING”

(10:00 AM - 11:00 AM) - BY Dr B V ARATHI

The session was led by Dr. B.V. Arathi, a renowned speaker, educator, and thought leader, who captivated the audience with her powerful insights on the pivotal role that the youth plays in shaping the future of the nation. Dr. Arathi emphasized that the future of India lies in the hands of its youth, who possess the energy, creativity, and determination to bring about significant positive change.

Drawing from her extensive experience, Dr. Arathi discussed how young professionals and students can contribute to national development by embracing leadership, responsibility, and innovation. She encouraged the participants to go beyond personal success and focus on collective growth, inspiring them to be active participants in the social, economic, and cultural development of the country.

Dr. B.V. Arathi's address was a motivating and thought-provoking reminder of the incredible power of youth in shaping the destiny of nations. Her words resonated deeply with all the participants, reinforcing the idea that every young individual has the potential to create a lasting impact.

The session left the attendees inspired and ready to take on new challenges with a sense of purpose, knowing that their actions today will contribute to the India of tomorrow.



NAVAYUGA DAY 2 : PARIVARTANE(21/12/2024)

TECHNICAL SESSION IV: START-UP (11:15 AM - 12:30 PM)

The session was expertly chaired by CA Chinmaya AM, a seasoned professional with vast experience in the start-up ecosystem, taxation, and business advisory. His deep understanding of the entrepreneurial landscape ensured that the session was both insightful and practical. As the session chair, CA Chinmaya skillfully facilitated discussions, offering valuable guidance and sharing his expertise on how start-ups can navigate the financial, regulatory, and operational complexities of establishing and scaling their ventures.

The session featured a series of thought-provoking paper presentations, delivered by talented presenters who shared their research and experiences on various aspects of start-up development. The topics covered included funding strategies, legal and regulatory challenges, and innovative business models. The paper presenters provided detailed insights into the current trends and future outlook of the start-up ecosystem, offering practical advice on how entrepreneurs can build resilient and successful ventures.

Each paper presenter brought forward unique perspectives and real-world case studies, shedding light on how start-ups can leverage emerging technologies, sustainable practices, and strategic partnerships to thrive in an increasingly competitive market.



NAVAYUGA DAY 2 : PARIVARTANE(21/12/2024)

SPECIAL AND INTERACTIVE SESSION WITH BOARD OF STUDIES, ICAI (12:30 PM - 01:15 PM)

An enriching and insightful interactive session was conducted with the Board of Studies (BoS), ICAI, led by esteemed CA Hansraj. This session focused on gathering valuable inputs and feedback from the participants regarding the current academic pattern. The interactive discussion provided a platform for attendees to voice their perspectives, ensuring that the feedback from diverse stakeholders is incorporated into the existing structure.

The session was a great success in fostering collaboration between the academic community and the governing body, aiming for continuous improvement in the education system for future generations of Chartered Accountants.

We look forward to more such engaging forums where constructive dialogues continue to shape the future of our profession.



NAVAYUGA DAY 2 : PARIVARTANE(21/12/2024)

QUIZ AND CONQUER (02:00 PM - 03:00 PM)

The final round of Quiz and Conquer was a thrilling showcase of knowledge, quick thinking, and teamwork. After intense preliminary rounds, the best participants faced off in a nail-biting conclusion that tested their mastery of a wide range of topics—from general knowledge to current affairs and professional topics. The competition was fierce, with each round pushing the contestants to think faster and answer smarter. The final round was conducted with great energy and enthusiasm, with the quizmasters providing an engaging and fast-paced experience. The questions ranged from business strategies to accounting and taxation concepts, along with intriguing questions from various fields to ensure a comprehensive challenge. The final round was designed not only to test knowledge but also the ability to perform under pressure, with lightning-speed rounds and interactive elements that kept the audience on the edge of their seats.



NAVAYUGA DAY 2 : PARIVARTANE(21/12/2024)

TECHNICAL SESSION V: EXPLORING UNCHARTED AREAS OF CA PROFESSION (03:15 PM - 04:30 PM)

The session was chaired by the distinguished CA Pramod Shrihari, a visionary leader in the CA community, who brought his wealth of experience and expertise to guide the discussions. Known for his deep understanding of the evolving business landscape and his ability to think beyond conventional boundaries, CA Pramod Shrihari led the session with an inspiring and thought-provoking approach. He provided invaluable insights into how Chartered Accountants can position themselves in unexplored fields and capitalize on emerging trends.

The session featured discussions on various uncharted areas where Chartered Accountants can expand their skills and make a significant impact. Topics ranged from forensic accounting and cybersecurity to environmental accounting and sustainability reporting. The session encouraged participants to think beyond traditional roles and explore how they can add value in niche areas, helping them stay relevant in an ever-changing professional landscape.

CA Pramod Shrihari emphasized the importance of continuous learning and adaptation to remain ahead in the profession. He encouraged the attendees to seize the opportunity to explore innovative areas where their expertise can make a meaningful difference, highlighting that the CA profession is ripe with possibilities beyond the conventional boundaries.



NAVAYUGA DAY 2 : PARIVARTANE(21/12/2024)

KALOTSAVA (05:30 PM - 07:00 PM)

The session featured a variety of performances, with dance and singing taking center stage. The performances were a perfect blend of tradition and contemporary styles, showcasing the diverse artistic abilities of the participants. From classical dance forms to modern interpretations, the stage was filled with dynamic energy and passion. The singing performances captured the essence of Indian classical music, as well as popular contemporary songs, with soulful renditions that struck a chord with the audience. The dancers brought the stage alive with graceful moves, telling stories through their expressions and footwork. Each performance was carefully curated to highlight the talents of the performers while reflecting the theme of unity and creativity. Kalotsava wasn't just about performances, but also about celebrating the spirit of togetherness. The cultural event fostered a sense of community among the attendees, offering a platform for CA students and professionals to express their creativity and passion outside of the professional world. The atmosphere was filled with cheer and appreciation, as the audience clapped and cheered for each performance, encouraging the artists to give their best.



NTS DRAMA COMPETITION (26TH DECEMBER 2024)

The National Talent Search Drama Competition held on 26th December 2024 was an incredible showcase of creativity, talent, and enthusiasm. The event brought together participants, providing a platform for emerging actors and directors to express their artistic skills and passion for drama.

The competition featured a wide variety of performances, ranging from traditional dramas to contemporary themes. Each team brought their own unique style and energy to the stage, captivating the audience with powerful storytelling, emotional depth, and dynamic performances.

The event saw participants pour their heart and soul into each act, with exceptional creativity and flawless execution. The competition highlighted the importance of team collaboration, artistic expression, and the hard work that goes into preparing for a stage performance.



GET EXAM READY (30TH DECEMBER 2024)

On 30th December 2024, CA Rajvardhan conducted an outstanding Accounts revision session for CA Intermediate students, and it was nothing short of incredible! The session was a power-packed review of essential concepts, practical tips, and strategies to tackle the exam with confidence. From balancing complex accounts to solving tricky questions with speed, we covered it all.

CA Rajvardhan broke down the most challenging topics, providing shortcuts and techniques to help us master the subject. Every question, every concept, and every calculation was discussed in depth, leaving no stone unturned. The session not only helped clear last-minute doubts but also gave us the right mindset to approach the Accounts paper with focus and clarity.

As we move closer to the exam day, we feel more confident and exam ready than ever! Whether it's a tough topic or a tricky problem, we're now fully equipped to take on the challenge and perform at our best.



SICASA SPEAKERS' FORUM

SSF MEET 318

SICASA SPEAKERS' FORUM, BENGALURU
To empower CA students into world class leaders through effective communication and public speaking skills

Meet #318 *Winter whispers*
General Evaluator



Dr. Nagesh Ramamurthy

ICAI Bhawan, RCR
1st December, 2024 ICAI BENGALURU BRANCH (SIRC)

SICASA SPEAKERS' FORUM, BENGALURU
To empower CA students into world class leaders through effective communication and public speaking skills

Meet #318 *Winter whispers*
Prepared Speakers & Individual evaluators



ICAI Bhawan, RCR
1st December, 2024 ICAI BENGALURU BRANCH (SIRC)

SICASA SPEAKERS' FORUM, BENGALURU
To empower CA students into world class leaders through effective communication and public speaking skills

Meet #318 *Winter whispers*
Audience



ICAI Bhawan, RCR
1st December, 2024 ICAI BENGALURU BRANCH (SIRC)

SICASA SPEAKERS' FORUM, BENGALURU
To empower CA students into world class leaders through effective communication and public speaking skills

Meet #318 *Winter whispers*
Role Players



ICAI Bhawan, RCR
1st December, 2024 ICAI BENGALURU BRANCH (SIRC)

SICASA SPEAKERS' FORUM

SSF MEET 319



SICASA SPEAKERS' FORUM, BENGALURU

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Meet #319 *Mist Opportunities to Speak*

General Evaluator



Manyu A Ksheerasagar

ICAI Bhawan, RCR
8th December, 2024

ICAI BENGALURU BRANCH (SIRC)



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Meet #319 *Mist Opportunities to Speak*

Prepared speakers & Individual Evaluators



ICAI Bhawan, RCR
8th December, 2024

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SICASA SPEAKERS' FORUM

SSF MEET 320



GALLERY OF EVENTS



GALLERY OF EVENTS



UPCOMING EVENTS

NATIONAL TALENT SEARCH COMPETITION

- **DEBATE**
- **DASHBOARD VISUALIZATION**
- **POETRY**