



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Bengaluru Branch of SICASA of ICAI

SICASA NEWSLETTER

JUNE 2025

The Balance Sheet of Life

Assets

- Peace
- Friendship
- Self-care
- Joy
- Mental Calm



Liabilities

- Responsibilities
- Deadlines
- Targets
- Stress
- Expectations



CONTACT US:

 [sicasabengaluru](https://www.instagram.com/sicasabengaluru)

 [SICASA Bengaluru](https://www.linkedin.com/company/sicasa-bengaluru)

 [sicasabangalore](https://www.facebook.com/sicasabangalore)

 <https://bangaloreicai.org/>

 [Bengaluru Branch of SIRC of ICAI](https://www.youtube.com/BengaluruBranchofSIRCofICAI)

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THE TEAM

Southern India Chartered Accountants Students Association (SICASA) Bengaluru



CA NISCHAL R B
SICASA CHAIRMAN
ICAI BENGALURU BRANCH - SIRC



CA Chandra Prakash Jain T G T
SICASA Co-Opted Member



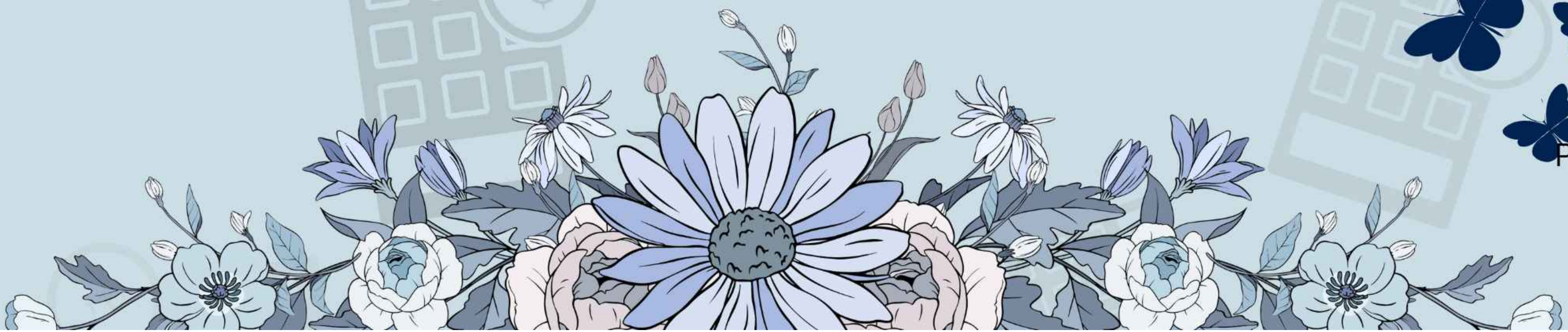
PRUTHVI M DEV
VICE CHAIRMAN



GAGANA LAKSHMI N
SECRETARY



TARUN B K
TREASURER





NISHKALA G MUTHYAL
JOINT SECRETARY



SACHIN PATWARE
**PUBLIC RELATIONS
OFFICER**



SHRAVYA P R
CULTURAL SECRETARY



SAIRAM SREEKAR BUSETTY
SPORTS CO-ORDINATOR



SAHANA S
CGT PRESIDENT



GAGAN M
CGT SECRETARY



HEMANT KUMAR SETHIA
EDITORIAL HEAD



MAHALAKSHMI K E
SUB - EDITORIAL HEAD



NAVYA SHREE P R
SEMINAR CO-ORDINATOR



ANANYA S RAO
MEMBER



DINESH KUMAR
MEMBER



KAMESHWARAN O M
MEMBER



VISHAL R DESHPANDE
MEMBER



YOKES WARAN
MEMBER



HARIKA K V
MEMBER



SRIVATSA R
MEMBER



POOJA S
MEMBER



NOOR US SABA ANSARI
MEMBER

Chairman's Message



Dear Students,

As we step into the month of June, I would like to extend my heartfelt wishes to all of you who are preparing diligently for your examinations or continuing your articleship journey with commitment and focus. June is a defining month – a time when perseverance is tested, pressure peaks, and yet, it is also a period when strength is built, clarity is sharpened, and goals begin to take shape.

For many of you, June marks the culmination of months of preparation. With exams around the corner, I understand the emotional and mental load this period can bring. But I urge you to pause and reflect – you have come a long way. Each chapter revised, each test written, and each hour sacrificed is a step closer to your dream of becoming a Chartered Accountant. This journey is not easy – and that is exactly why it is so rewarding. Trust the process, back yourself, and walk into your exams with confidence. You are capable of much more than you think.

At the Bengaluru Branch, our student-centric efforts have remained consistent and focused this month. We have been conducting intensive revision sessions, doubt-clearing marathons, and strategy workshops to give you that extra edge in your preparation. We've also tried to create a space for motivation – because in these final moments, sometimes all you need is a word of belief and a push to not give up. I encourage each one of you to participate, engage, and draw strength from the ICAI community around you.

For our students in articleship, June is also a time to reassess your practical exposure. Whether you're in audit, taxation, or corporate work, let this be a reminder to extract learnings from every experience. Ask questions, seek feedback, and never hesitate to challenge your limits. The skills you build during this phase will shape not just your resume, but your thinking for life.

As Chairman, it gives me great pride to see the unwavering dedication of our student fraternity. You represent the future of our profession – bold, capable, and driven. And in return, I assure you that our Branch will continue to invest its best resources, ideas, and efforts into supporting your journey.

Stay grounded, stay focused, and most importantly, stay hopeful. The storms you face now will one day become the stories that inspire others.

Wishing you all the very best for your exams and endeavours ahead. You've got this.

Warm regards,
CA. Manjunath M Hallur
Chairman
The ICAI, Bengaluru Branch (SIRC)

SICASA Chairman's Message



Dear CA Students,

As the Chairman of SICASA, I am delighted to share my thoughts with you in this edition of the CA Students Newsletter. It's an honor to serve and support you all in your pursuit of excellence in the field of chartered accountancy.

I am thrilled to announce that Aarohana 2025, the National Conference for CA Students, was a resounding success! With around 2,211 registered students, it was a grand celebration of learning, networking, and fun. What's more remarkable is that we broke two World records from India Book of Records and Global World Records, with 2,151 students gathering in a single place to Sing Our ICAI Motto Song at once - a testament to your enthusiasm and dedication.

Aarohana 2025 provided a platform for you to engage with industry experts, learn from their experiences, and network with your peers. It was an incredible opportunity to showcase your talents and passion for the CA profession. I congratulate each one of you who participated and made it a memorable event.

As we continue our journey together, I would like to emphasize the importance of staying focused and motivated. The CA program is a challenging yet rewarding path that requires dedication, hard work, and perseverance. I encourage you to stay committed to your goals and celebrate your progress along the way.

In today's rapidly changing world, sustainability has become an integral part of business and finance. As future CAs, you will play a critical role in promoting sustainable practices and contributing to the well-being of society. I urge you to explore the intersection of finance and sustainability, and consider how your skills and knowledge can be applied to drive positive change.

SICASA is committed to providing you with opportunities to learn, grow, and connect with your peers. We have planned a range of initiatives and programs, including workshops, seminars, and networking events, to support your academic and professional development. I encourage you to participate actively and make the most of these opportunities.

As CA students, you are part of a vibrant community that is shaping the future of finance and commerce. I am proud to see the talent, creativity, and passion that exists within our community. I urge you to stay engaged, share your ideas, and contribute to the discussions that will shape the future of our profession.

In the coming months, SICASA will continue to work tirelessly to support your interests and address your concerns. We will strive to create a platform for you to voice your opinions, share your experiences, and learn from each other. I invite you to stay connected with us and participate in our initiatives.

Before I conclude, I would like to express my gratitude to our esteemed Managing Committee, Staff and SICASA team members for their tireless efforts in supporting CA students. Your contributions have been invaluable, and we appreciate your commitment to our community.

To all CA students, I wish you continued success and growth in your academic and professional pursuits. Remember to stay curious, stay focused, and stay committed to your goals. Your hard work and dedication will undoubtedly take you places and shape the future of our profession.

Best regards,
CA Nischal R Badarinath
SICASA Chairman
ICAI, Bengaluru Branch (SIRC)

the ARTICLES SECTION

The background of the slide features a light blue gradient with a pattern of faint, stylized icons including calculators, coins, and a notebook. A larger, more detailed illustration of a desk setup is centered, showing an open notebook with a pen resting on it, a calculator, a coffee cup, and a roll of tape.

Social Media: The Drug We Take Daily Without Knowing

Imagine someone suddenly injecting you with cocaine or weed. You'd feel confused, euphoric, or probably scared — definitely something unnatural and harmful to your body. But what if I told you that someone is doing this to each of us, every single day, 24/7, and we're unknowingly falling into their trap?

Wondering who?

It's social media content creators — popularly known as influencers, creators, or even AI agents. Yes, even bots and algorithms are now feeding us content — not for our benefit, but to profit off our biology. And you might ask, “How is this similar to drugs like cocaine or weed?” There's a small but crucial similarity.

When we watch an exciting news update, see a teaser of our favourite hero's new movie, or binge funny reels — what we feel isn't magic; it's chemicals in our brain.

These “natural drugs” like dopamine, serotonin, oxytocin, etc., are released by glands in our body to generate pleasure, anticipation, bonding, and alertness. The catch? Content creators design their posts, thumbnails, music, and timing to deliberately stimulate these chemicals, just like slot machines or addictive drugs.

You might say, “But these are natural hormones — how can they be bad?” True — they are good when regulated. But overproduction can throw your brain's balance off — just like a healthy cell growing out of control becomes cancer.

Let's explore this through a scientific table based on medical research — showing the link between types of content, chemicals triggered, glands involved, their use, and harmful effects.

 **Table: Content Types vs. Brain Chemicals (Based on Scientific Literature)**

Type of Content	Chemical(s) Triggered	Source Gland/Organ	Natural Use	Effect of Overproduction
Feel-good reels	Dopamine, Serotonin, Endorphins	Brain (Ventral Tegmental Area), Pituitary	Motivation, pleasure, emotional reward	Impulse control issues, addiction, irritability
Heroine dance/movie clips	Dopamine, Oxytocin, Endorphins	Brain, Adrenal gland, Pituitary	Excitement, bonding, social response	Overstimulation, reduced emotional stability
Explicit content	Dopamine, Oxytocin, Endorphins, Adrenaline	Brain, Pituitary, Adrenal gland	Arousal, attachment	Addiction, anxiety, emotional imbalance
Accident/disaster videos	Adrenaline, Cortisol, Dopamine	Adrenal cortex/medulla	Fight or flight, survival alertness	High stress, blood pressure issues, chronic anxiety
Cute animal videos	Oxytocin, Dopamine, Endorphins	Brain (Hypothalamus, Pituitary)	Empathy, comfort, trust	Emotional fatigue, desensitization
ASMR videos (whispers, tapping, etc.)	Serotonin, Dopamine, Oxytocin, Endorphins	Brain (Raphe nuclei), Pituitary	Relaxation, calmness, soothing sensation	Reduced sensitivity, dopamine imbalance over long term

📌 These observations are backed by leading neuroscience and health sources including Harvard Health, Stanford University, Mayo Clinic, and studies accessible through PubMed.

🔬 **Scientific Explanation**

According to Stanford psychiatrist Dr. Anna Lembke (author of Dopamine Nation), social media triggers the same dopamine-driven reward pathway in our brain as addictive substances like alcohol, nicotine, or gambling.

Over time, constant hits of dopamine from watching reels, likes, and notifications cause the brain to reduce dopamine receptor sensitivity, making us crave more stimulation for the same pleasure.

Similarly, Harvard Health identifies four key happiness hormones — Dopamine, Serotonin, Endorphins, and Oxytocin — all of which are directly influenced by social content.

- Watching dance videos? That's a dopamine + oxytocin combo.
- ASMR sounds? Serotonin + endorphins.

News of disasters? Cortisol + adrenaline spike.

Each platform carefully curates content to keep you trapped in this biological rollercoaster — for more views, more clicks, more profits. Over time, this can result in:

- Reduced emotional resilience
- Attention span issues
- Chronic stress
- Digital addiction
- Lack of real human interaction capabilities

Recommended Books on This Topic (Available in India)

Here are reputable, well-researched books — in English and Hindi — that explain these concepts in depth:

ENGLISH BOOKS

- Dopamine Nation: Finding Balance in the Age of Indulgence

Author: Dr. Anna Lembke

Publisher: Dutton (Penguin) – Available on Amazon India

➤ A deep dive into how everyday pleasures (like social media) turn into addictions through dopamine circuits.

- Hooked: How to Build Habit-Forming Products

Author: Nir Eyal

➤ Explains how apps, platforms, and creators build systems to hijack your attention.

- Digital Minimalism

Author: Cal Newport

➤ Guides on how to reclaim your life from digital overuse.

- Dopamine Detox: A Short Guide to Remove Distractions

Author: Thibaut Meurisse

➤ Actionable steps to rebalance brain chemistry in the digital age.

Final Thoughts

Social media isn't just software. It's a biological weaponized interface that plays with your neurochemistry.

Every time you scroll, laugh at a meme, binge on 30-second reels, or watch ASMR videos before bed — you're triggering a chain reaction of brain chemicals designed to manipulate your mood and keep you hooked. While these chemicals are natural, excessive and artificial triggering can be just as dangerous as external drugs.

Just like doctors prescribe dosage limits for medicine, we must start prescribing limits for dopamine-triggering content.

Start a digital detox, control notifications, limit short video exposure, and shift toward intentional usage — I prefer to call it “CONSCIOUS CONSUMPTION”— your brain will thank you, because, nowadays we are counting the calories we are taking in for our body to stay fit, then why don't we do the same with our brain?



Name : G. V. Ujjwal
Registration No: SRO0755695

INSPIRATIONAL STORY: 71-Year-Old Clears CA Exam

In an inspiring example of lifelong learning, 71-year-old Tara Chand Agarwal, a retired banker from Jaipur, successfully cleared the prestigious Chartered Accountancy (CA) Final Examination in 2025. His journey began when he helped his granddaughter with her homework, rekindling his interest in studies. Despite having his education interrupted in his early years, Agarwal decided to pursue this demanding professional qualification after facing a personal loss. His achievement has gone viral on social media, receiving widespread admiration and serving as a motivational story for learners of all ages.



To CA Students Who Fail This Time – Don't Give Up, Try Again

If you fail CA exam now, don't feel sad. It is not the end of your life. Many big people fail many times before success.

Failure is Normal

“Failure is the stepping stone to success.” – S.
Fail means you try. Try means you want to do better. Many CA students fail first time but later they pass and become CA.



Your Dream is Still Alive

“Our greatest glory is not in never falling, but in rising every time we fall.” – Confucius

You can also rise again. CA exam is very hard. You need more hard work and patience. You can do it.

How to Start Again?

- Look where you do mistake. Learn from it.
- Make simple plan. Study little every day.
- Ask help from friends or teachers.
- Believe in yourself. Say, “I can do this.”
- Take care of health. Eat good food and sleep well.

Be Inspired

- There was a man, 71 years old, he passed CA exam! He started late but he never stop. You can do same if you want.

Keep Trying, Don't Stop

“Success is not final, failure is not fatal: It is the courage to continue that counts.” – Winston Churchill

- Keep trying. Don't give up. One day you will get CA degree.

Final Words

Fail today is chance to try better tomorrow. Start again with hope and strong heart. Your CA dream will come true.



Name : Sachin Patware
Registration No: CRO0731532

POETRY



Seasons of Growth

The trees stand bare, their branches cold,
Yet spring will paint their leaves with gold.

The snow may hush the earth below,
But silent seeds still dream and grow.

A storm may break the tallest tree,
Yet fallen roots grow wild and free.

The past may hurt, but pain is wise,
It shapes the strength in tear-stained eyes.

A broken path still leads somewhere,
If walked with hope, if stepped with care.

Each scar, a map, each loss, a guide,
Each failure proves you've truly tried.

The seasons turn, the winds will call,
And life will rise after the fall.

No end is final, night won't stay,
For every dusk births a new day.



Name : Koushick Paramasivam
Registration No: SRO0803346

The Room with No Corners

We never pack for the places we dread.

The ticket always arrives creased,
but stamped with our name in invisible ink.

So, go.

To that room with no corners,
where silence forgets your name
and shadows practice their lines
in the mirror's cracked rehearsal.

Don't smile.

Let your face feel the full weight
of what pretending has cost.

Write your fear; not in words...

but in breath, in shivers.

On the paper of your ribs.

Now tear it,

Let your fingers learn,
what release feels like.

Fling the pieces into darkness like seeds.

To Realise

Light doesn't fight darkness.

It enters. Soft, unannounced

And when it does. Don't just witness.

Become it.



Stand up,
gather the paper shreds with your palms
and build a mosaic
from everything you once hid.

Step into your own skin
like it's the first coat of spring.

This is not survival.

This is arrival.

Now
go where you've always belonged.
Where comfort nestles, soft and nice,
where laughter smells like home-cooked rice
and stories are served before dinner.
But don't stop there

Return.
Not because you lost yourself,
but because someone else is lost.

Carry your mosaic.
Your light is not a souvenir
it's a lamp.

And for one last time
Not to suffer, not to save,
but to share

let's go into the heart of dark
and teach it how to dream.

- RESHU A

SRO0747704

SSF MEETS



MEET 332

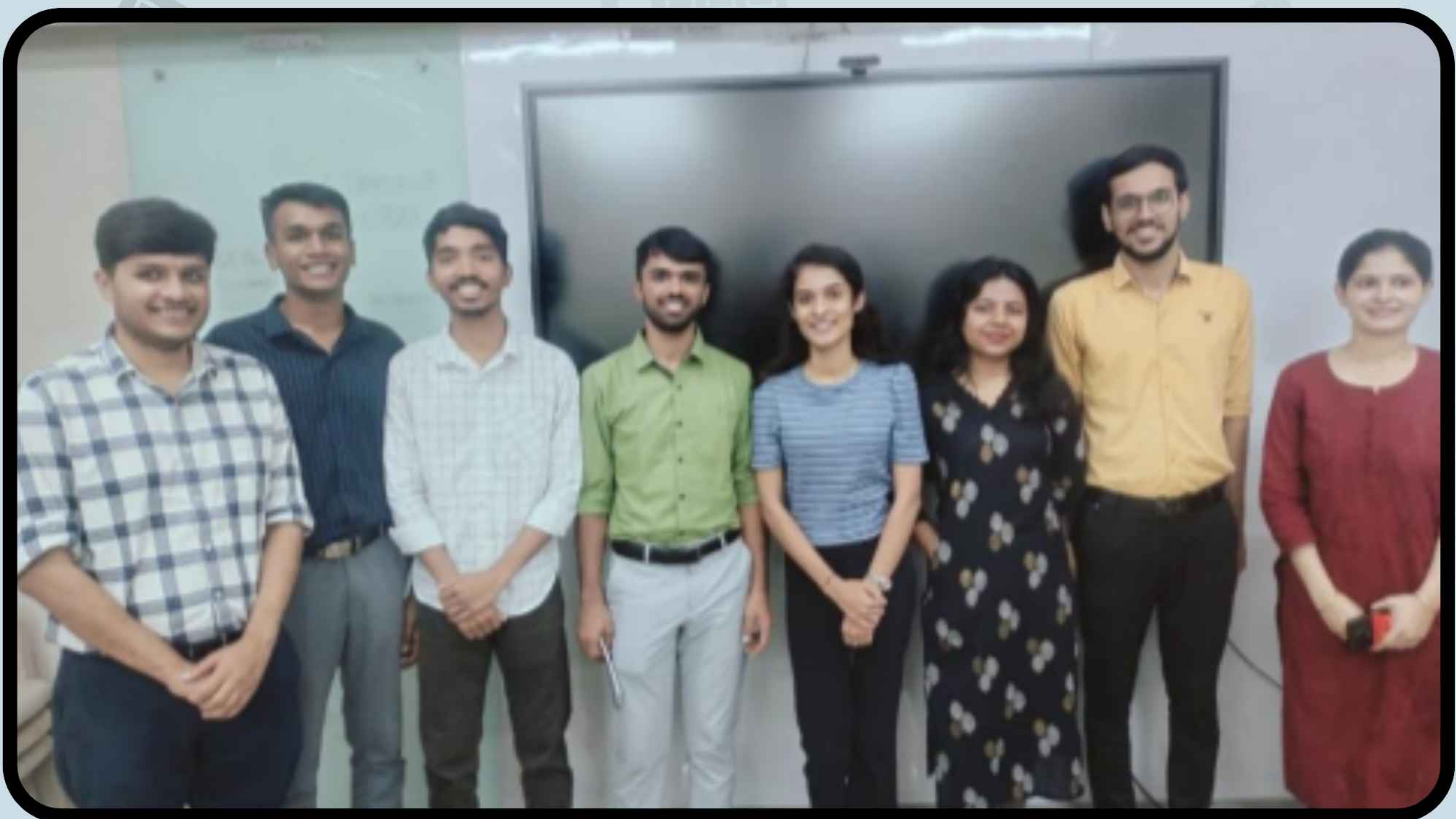
Theme: Let the Plot Twist

Date: 4TH May, 2025 (Sunday)

General Evaluator: Manyu A Ksheerasagar

The theme “The Hidden Costs We Pay.” Participants explored the unseen consequences of our daily choices—ranging from environmental damage to mental health impacts and financial habits. Speakers highlighted how these hidden costs shape our future and emphasized the importance of conscious decision-making. The event sparked meaningful discussions and encouraged introspection, leaving attendees with a deeper understanding of the value behind seemingly small actions.





MEET 333

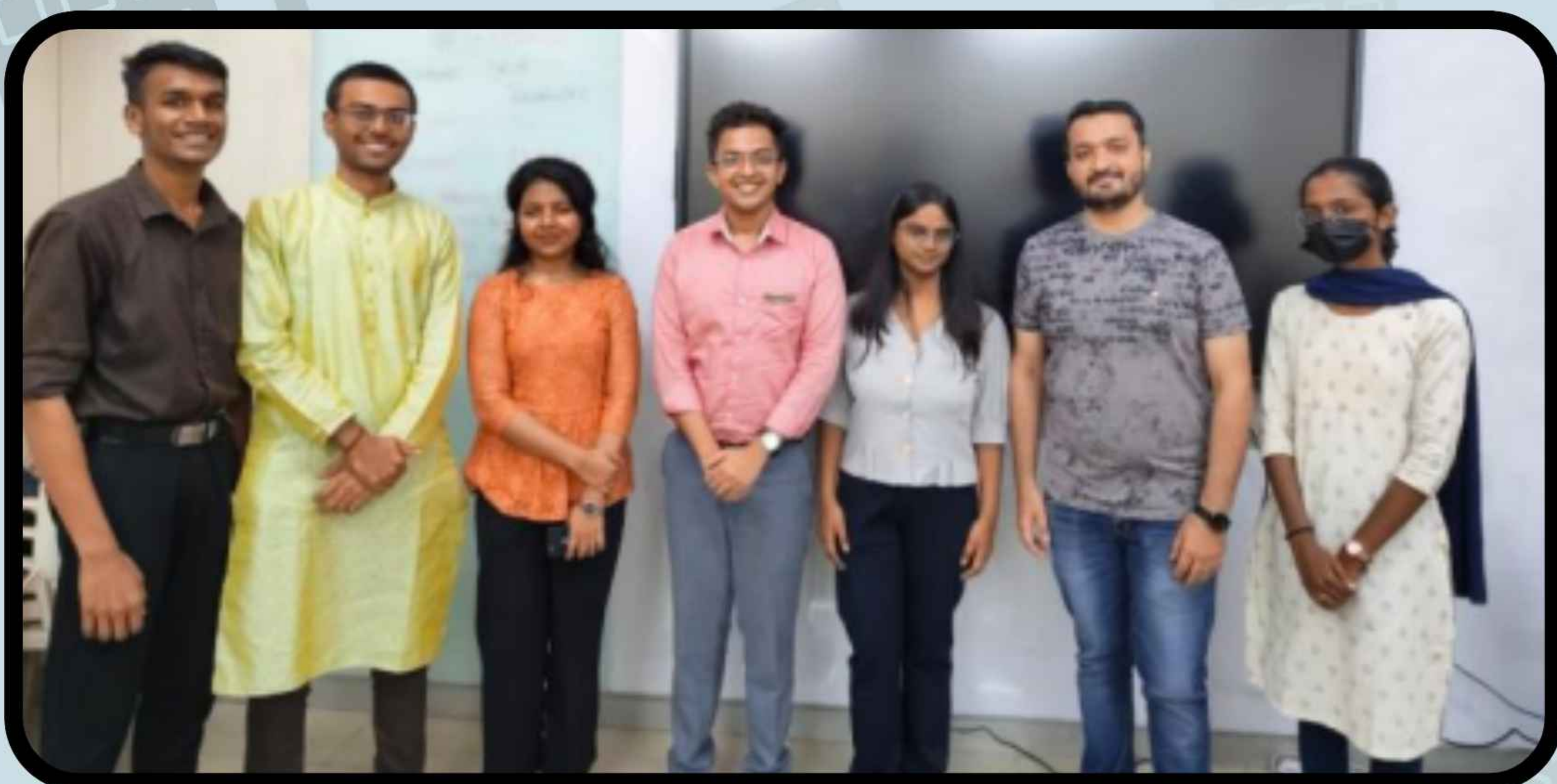
Theme: Unapologetically You

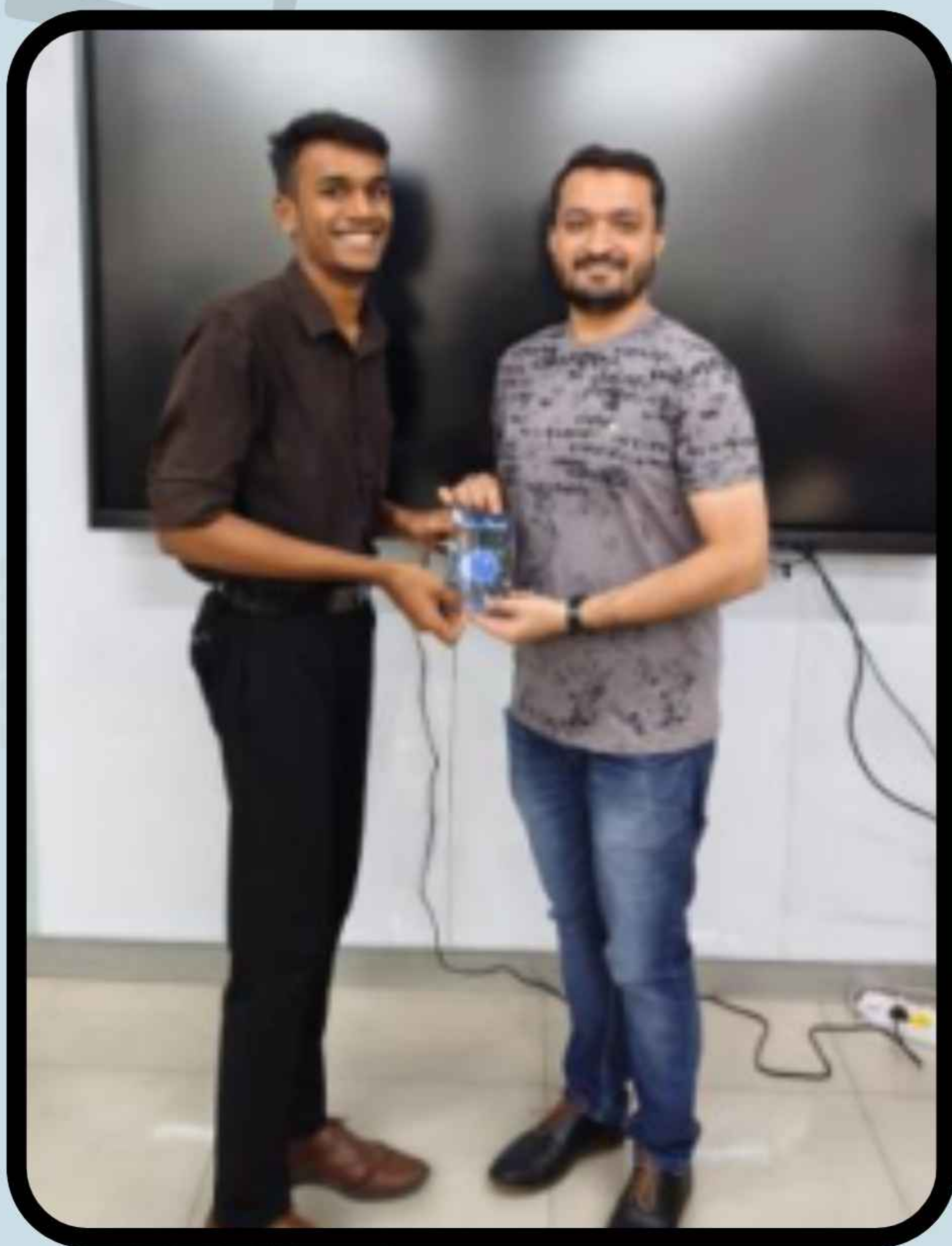
Date: 11TH May, 2025 (Sunday)

General Evaluator: Adithya Kohlapure

Centered around the empowering theme "Unapologetically You", the event invited participants to fully embrace their authentic selves—without hesitation, shame, or fear of judgment. It was a bold call to celebrate uniqueness and live one's truth out loud. Throughout the event, speakers took the stage to deliver powerful, heartfelt talks that resonated deeply with the audience. Their stories highlighted the beauty of individuality, the strength found in vulnerability, and the importance of self-acceptance and inner confidence.

The atmosphere was one of warmth and openness, creating a safe space where everyone felt seen, heard, and valued. Attendees were not just encouraged but inspired to show up as they are, to honor their journeys, and to let go of the need for external validation. It became more than just an event—it was a moving celebration of identity, courage, and the liberating power of being unapologetically oneself.





MEET 334

Theme: Am I Audible ? Am I Visible ?

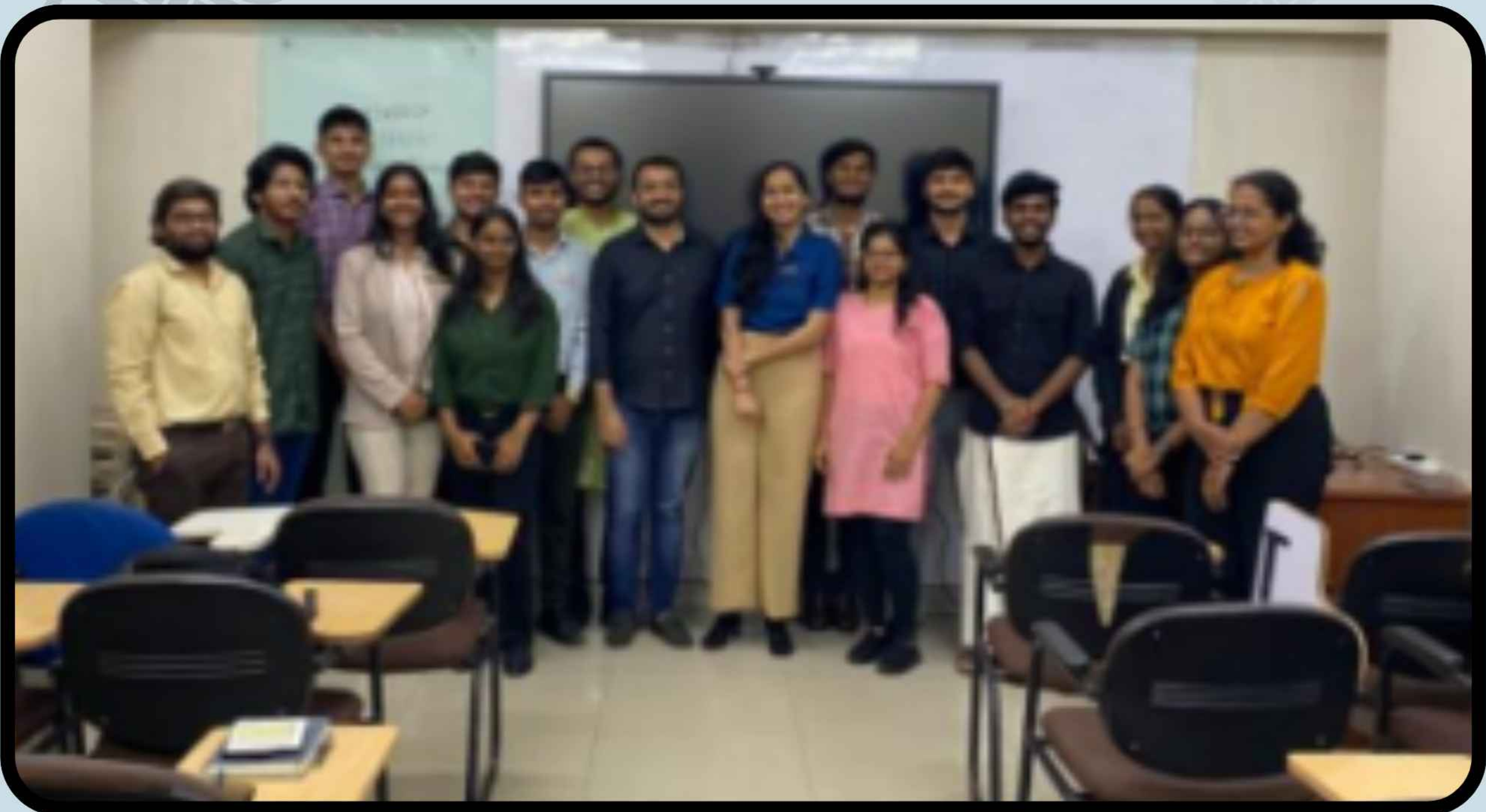
Date: 18TH May, 2025 (Sunday)

General Evaluator: TM Sonal Shailendra

The theme "Am I Audible? Am I Visible?" explored the deeply human longing to be truly heard, seen, and acknowledged. It brought to the forefront the often-overlooked conversations around identity, recognition, and self-worth—both on a personal level and within broader societal frameworks. Through thought-provoking and heartfelt narratives, the speakers delved into their own experiences of invisibility, silencing, and the struggle to claim space in a world that doesn't always listen.

The session created an atmosphere of reflection and empathy, encouraging participants to engage in meaningful dialogue about the power of voice, the need for representation, and the value of validating each person's story. It served as a compelling reminder that visibility is not just about being noticed—it's about being understood, and that every individual deserves the chance to be acknowledged, heard, and celebrated.





SICASA Bengaluru Committee Meeting

Organized by Bengaluru Branch of SICASA of ICAI

Date: 10TH May, 2025 (Saturday)

A committee meeting was held at ICAI Bhavan, Vasanth Nagar to continue preparations for the Aarohana – CA Students National Conference, scheduled for the 6th and 7th of June, 2025. The meeting focused on finalizing various aspects essential to the successful execution of the event.

Discussions included cultural events planning, aiming to balance academic and extracurricular engagement for participants. Strategies for enhancing physical and call-based promotions were explored, targeting improved outreach and increased student registrations across branches. The committee also reviewed the current status of registrations and emphasized timely follow-ups and monitoring to ensure robust participation.





A detailed discussion was held regarding the student kits, focusing on quality, branding, and utility. In addition, a volunteers' meet was conducted, where responsibilities were assigned and strategies were shared to streamline coordination and execution during the conference. Volunteers were briefed on roles related to hospitality, session management, cultural coordination, and attendee assistance.

The committee also took up the task of finalizing the student paper presenters, reviewing submissions and identifying high-quality papers that align with the conference theme and professional relevance. Efforts were made to ensure a diverse and insightful set of presentations, encouraging intellectual engagement and meaningful discussion during the technical sessions.

The meeting concluded on a highly collaborative note, with members reaffirming their commitment to delivering a memorable and professionally enriching conference. Emphasis was placed on ensuring seamless coordination across all verticals—from content delivery to cultural programs—while maintaining the core objective of fostering learning, networking, and holistic development among CA students.



The following Members were present at the meeting: CA Manjunath M. Hallur (Chairman), CA Nischal Reniguntla Badarinath (SICASA Chairman), CA Shree Raksha K N (Member), CA. Pramod R Hegde (EX-Officio Regional Council), Pruthvi M Dev (Vice Chairman), Nishkala G Muthyal (Joint Secretary), Tarun B K (Treasurer), Sairam Sreekar Busetty (Sports Co-Ordinator), Gagan M (CGT Secretary), Hemanth Kumar Sethia (Editorial Head), Mahalakshmi E (Sub-Editorial Head), Navya Shree P R (Seminar Co-ordinator).

CASA's GOT TALENT

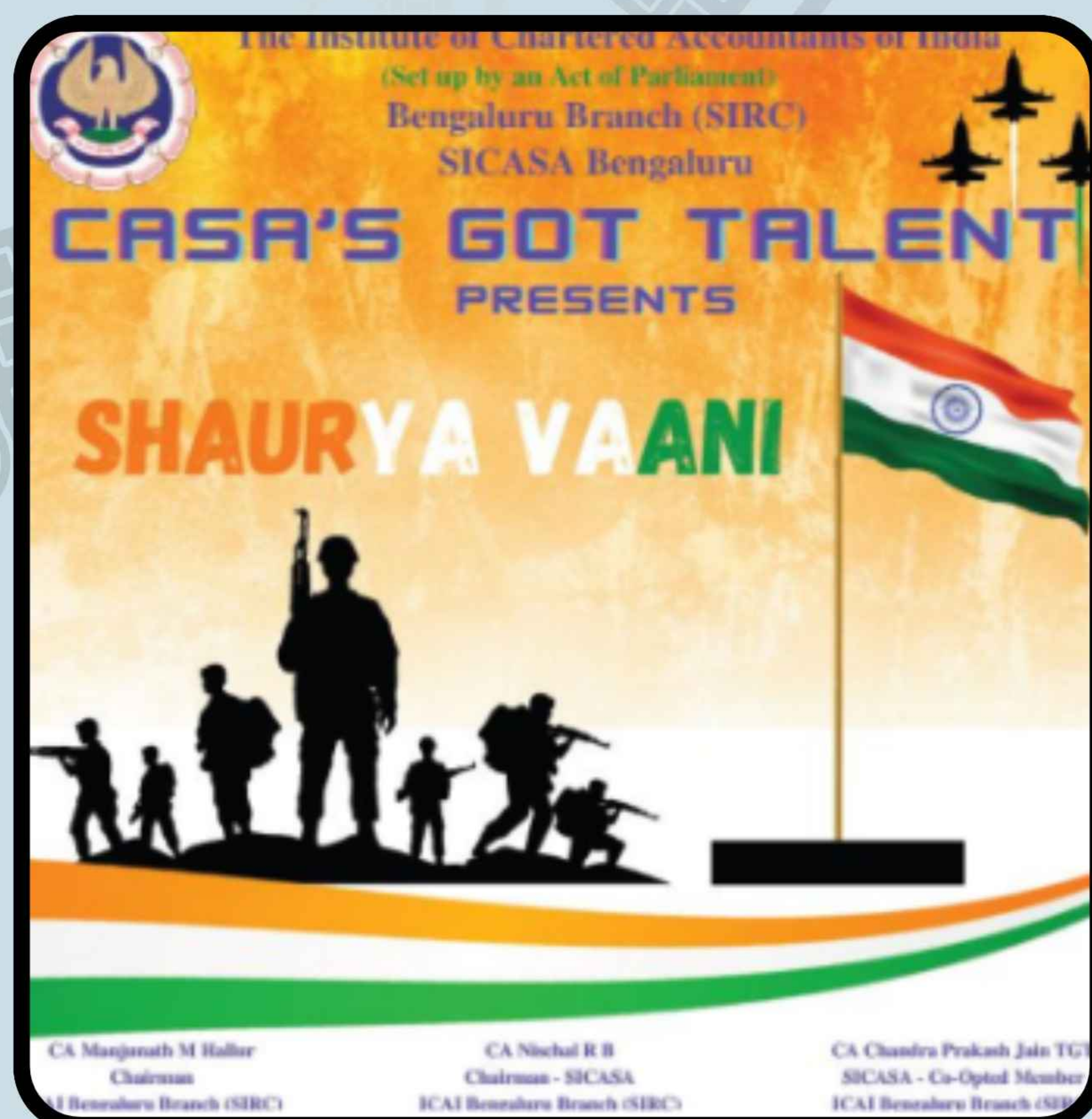
Organized by Bengaluru Branch of SICASA of ICAI

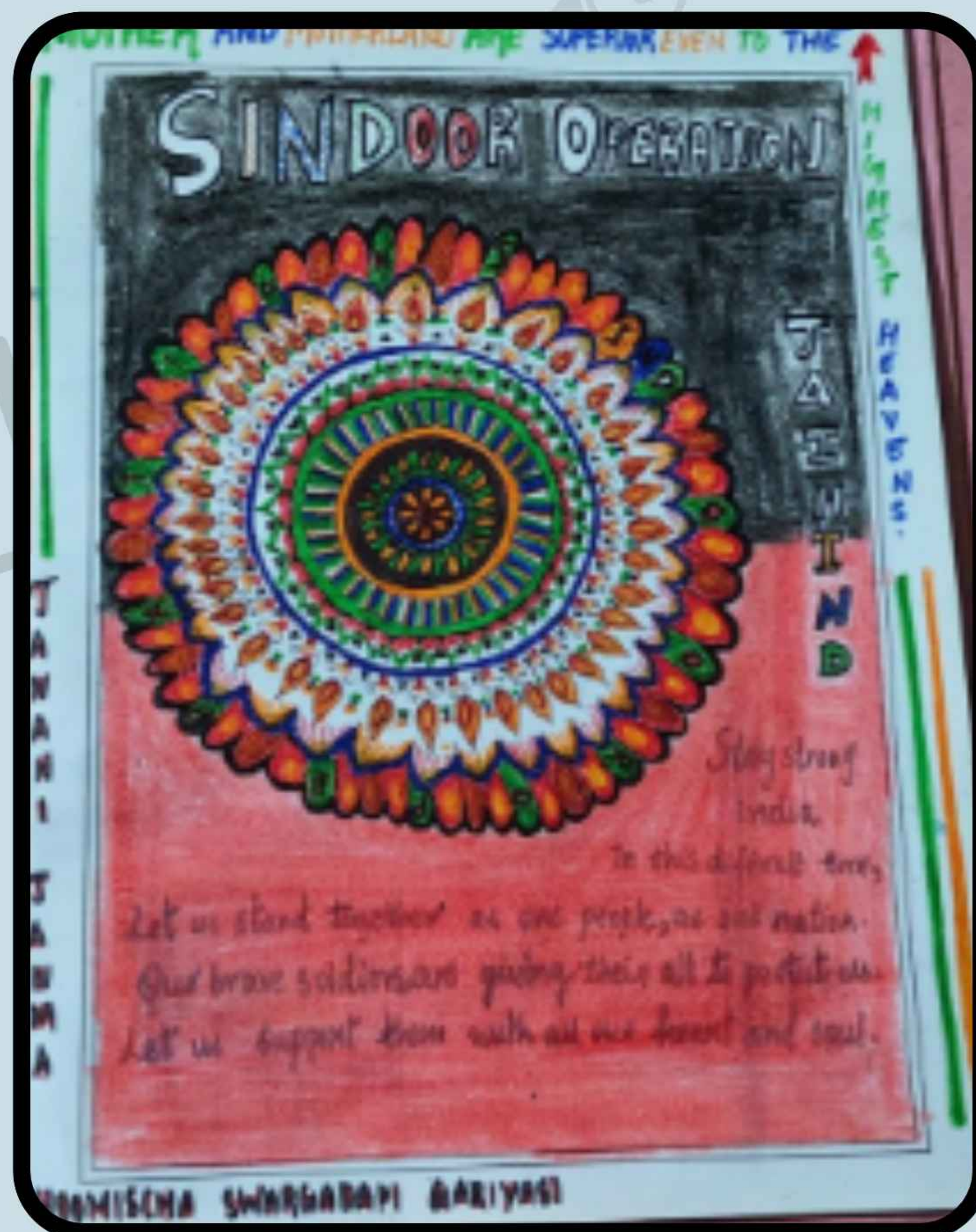
Duration: 20TH May - 26TH May, 2025

“Shaurya Vaani” contest is a tribute to the “Real Heroes” of our nation. Every participant can dedicate their entry to the true heroes of major wars and operations by the Indian Armed Forces.

E.g.: Indo-China war 1962, Indo-Pakistan war 1971, Operation Pawan (1987-1990), Operation Blue star (1984).

Article can include painting, drawing, sketches, rangoli, poetry, story, music, dance and mono-acts that will facilitate all of us to know and remember our proud soldiers. “Articles concentrated on individual soldiers recommended over general articles.”





The BEST BRANCH Award (Under the Mega Category)

Date: 02.02.2025

The Bengaluru Branch of SICASA (SIRC of ICAI) was awarded the 1st prize in the Mega Branch category, 22nd February 2025 for earning the “Best Students’ Association Branch” accolade at the national level, recognized for its exemplary student centric programs and impactful on activities.





HOW TO GET FEATURED IN NEWSLETTER?

Send Us:

- Your well-drafted Articles on technical and Non-technical topics.
- Your Photography with location of story behind the photo.
- Paintings or paintings along with a message to readers or the story behind the painting.
- In English or Kannada only.
- Stories/History of Heritage of Karnataka/ Experience at SICASA events.
- All the above entries should be sent to newsletter.sicasabengaluru@gmail.com along with your Full Name, SRN and Formal Photo.

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