



The Institute of Chartered Accountants of India

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BENGALURU BRANCH OF SICASA OF ICAI

FEBRUARY 2024

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ACCOUNTANTS STUDENTS ASSOCIATION
(SICASA) BENGALURU**

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MESSAGE

Curiosity is the compass that guides us through the vast terrain of knowledge. It fuels our journey of exploration, leading us down paths uncharted and unveiling wonders unseen. With each question asked, every discovery made, and every puzzle solved, we unravel the mysteries of the universe and uncover the beauty of understanding. Let's nurture our curiosity like a flame, for in its glow, we find inspiration, growth, and the boundless joy of discovery.

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Bengaluru Branch Chairperson's Message



Dear CA Students,

The path to becoming a Chartered Accountant is undoubtedly challenging, yet equally rewarding. It requires unwavering dedication, relentless determination, and a commitment to excellence. Each of you has demonstrated these qualities by choosing this noble profession, and for that, I commend you.

Throughout your journey, you will encounter numerous obstacles and hurdles. There will be moments of doubt and uncertainty, but remember, it is during these times that your resilience will be tested. Stay focused on your goals, and let your passion for the profession be your guiding light.

As CA students, you are not merely pursuing a qualification; you are embarking on a journey that will shape your professional identity and contribute to your personal growth. Embrace every opportunity to learn and grow, both academically and professionally. Moreover, remember the importance of ethics and integrity in our profession. As future Chartered Accountants, you will be entrusted with significant responsibilities, and it is imperative that you uphold the highest ethical standards at all times.

I also encourage you to stay connected with your peers and support each other along the way. Building a strong network of fellow students can provide invaluable encouragement and camaraderie throughout your studies.

In closing, I want to emphasize that your journey as CA students is not just about reaching the destination of qualification; it is about the experiences, the lessons learned, and the relationships formed along the way. Cherish every moment of this journey, for it will shape the professional you become.

Best regards,

Divya
Chairperson,
Bengaluru Branch (SIRC)

SICASA Chairman's Message



Dear CA Students,

Perseverance is the hallmark of every successful journey, and as you navigate the challenging path toward becoming Chartered Accountants, it is a quality that will serve you well.

In the face of obstacles and setbacks, it is natural to feel discouraged at times. However, it is during these moments that your determination and resilience are put to the test. Remember that every obstacle is an opportunity for growth and learning. Perseverance is not just about pushing through adversity; it is also about maintaining focus and dedication to your goals, even when the road ahead seems daunting. It requires patience, persistence, and a steadfast belief in your abilities.

As CA students, you have chosen a path that demands perseverance. The journey toward qualification is rigorous and demanding, but it is also immensely rewarding. Every hour spent studying, every challenge overcome, brings you one step closer to achieving your goals.

I encourage you to embrace perseverance as a guiding principle in your journey. Stay committed to your studies, remain resilient in the face of challenges, and never lose sight of the vision you have for your future as Chartered Accountants. Remember, success is not always measured by how quickly you reach your destination, but by the strength and determination you demonstrate along the way. Wishing you all the best as you continue to persevere on your journey toward success.

Warm Regards
CA Virupakshappa M Tuppad
SICASA – Chairman
Bengaluru Branch of ICAI

Featured



What if mother nature could
speak?



Shashank Hebbar
SRO0770169

Speech, "The expression of thoughts and feelings by articulate sounds" is one of the greatest boons bestowed to mankind. Human beings can give voice to their anger, awe, confusion, disgust, joy, horror and so forth by the agency of words. An infant quits crying when it hears the tranquil voice of its mother. A toddler puts an end to his mischief once he discerns the croaky voice of his father. Adults squeeze out their feelings amongst their friends through communication. Men and women fall in love once they get a confirmation through the word "yes" from one another. Golden agers delineate their nostalgic thoughts with the help of speech. An elephantine fragmentation of human emotions is conveyed through the art of speech.

The mankind would definitely crumble pretty hard and very fast, we'd have to rely on nonverbal communication, body language, etc. and the confusion would force us to descend into chaos if we couldn't speak. It would very rapidly lead to the collapse of human civilization. So, it's hard not to speak. But a contemplation of "what if mother nature could speak?" would have indubitably popped up into our grey matter somewhere around. Let's conceptualize the quirky thought in the guise of words.

The dense forests, abounding rivers, unfathomable seas, gigantic mountains, diversified dominion of micro and macro-organisms etc are paramount constituents of nature. If we question our brain cells what if each one of these prime representations of nature is given a mouth to express their intramural feelings and humans are allowed to listen to their thoughts, one thing is definite, the only emotion that gets wired out is sorrow and pain from her speech.

Let us dig out deep about what would she express. Terra (earth mother), dejected by the monstrous humans would say. "I'm the misty, dense, forest lady dismantled and wrecked by humankind". "I am being cut into wedges with the honed poleaxe and fetched to the cities", the excruciating pain that I go through will never be compensated, I'm being looted without disquiet, my critters and beasties are being confined in the slammers causing melancholy to their tender hearts.

Humans deforested me and looted my resources for their own ulterior motives and made me feel the immense pain of distress and sorrow which I could never forgive. I am being disentangled from my children. How could a mother live a restful life without her loved ones? The mighty river would say "I am being loaded with malleable things and being poisoned causing death of the creatures inside me. My flow has been ceased by building cement structures across me, eventually misguided into the nearby villages causing floods, I could never meet my love (sea) One of the most agonized representations of nature, animals would say "I am being extorted from my mother, being shot without generosity". My teeth, skin, legs, heart, and every part of me are being slaughtered into pieces and sold, causing extinction. We are on the verge of annihilation, with no home, no food and no love. "You will never be awarded an amnesty".

The land might sob out of pain and would say "Trees are being plucked out of me, causing soil erosion and I'm being shoved into and made hollows all over with the search of treasures, leaving me perforated, I have been dumped with plastic and many other virulent items, making me polluted. "You humans will soon have to suffer the equivalent pain which we put up with".

When all is said and done, mother nature would forewarn the homo sapiens about the consequences of the destruction caused by them saying "The temperature around you will rise swiftly causing your cover(ozone layer) to deplete, flooding will increase, the whole ecosystem would disintegrate causing foreshocks, droughts and downpours, rise in the sea level would lead to increased intensity of storm surges, flooding, and damage to the coastal areas, immersion of the great cities and towns which you have built, the diseases would spread across and millions of you will have to face the demise of your own kind. So, stop destroying yourselves as you are a part of me as well. Start saving your mother from destruction, plant as many trees as you, can protect the valuable species that are on the verge of extinction, and stop polluting the environment. Live and let live". The mysterious voice fades off leaving the audience in disguise.

What if Humans could breathe and live underwater?

The other day, after writing my CA Nov '23 exams, I was watching the latest instalment of my favourite DC comics-based movie Franchise - Aquaman. While being in awe of the outstanding visuals, background score, set designs and the overall creativity behind this movie, I couldn't help but wonder - What if there would come one fine day when technology (or perhaps human evolution) would advance to the level that humans could indeed breathe, and consequently, live underwater.

Wouldn't that solve all the contemporary problems we face—those of high population, endless queues everywhere we go, and ever-increasing traffic jams? Because after all, in the present scenario, 100% of humans are confined to only 30% of all the space available on our planet. Furthermore, following the simple rule of supply and demand, with a greater supply of space, the prices of real estate, at the very least, should come down. Wouldn't this be a game-changing invention for mankind? Imagine waking up, heading to the balcony of your underwater luxury apartment and being greeted by the view of different varieties of fish swimming, as you look over to the beautiful reefs. On a lucky day, you might even be greeted by dolphins as you go about your day. Perhaps, even better, you could have the best of both worlds, by continuing to have your home on land, and commuting to your workplace, college, meeting up with friends etc. in the seas. Now that would really add a new dimension to 'hanging out with friends', wouldn't it?

One more advantage of this could be the amount of businesses and innovations this one change could trigger along with it - The innovative & scalable business idea of having vehicles for underwater commute, underwater malls & shopping complexes, construction companies doing extensive R&D to develop building materials suitable for megastructures in the seas. The fashion world too, as I imagine, would see massive innovations for having water-suitable fabrics and designs. So, considering all these pros, what could be a possible deal breaker and what is really stopping us from truly having such a dream-like idea turn into our reality? Well, just like a coin, this change too could have a flip side to it.

Let's just look at how the world around us has transformed over the years—starting from the time of the Industrial Revolution in the 18th century. While it did bring in a lot of job opportunities, and economies of scale and changed basically everything massively, it came with an expensive price tag of its own. With the Industrial Revolution, came large-scale deforestation, urbanization, and the pressing issue of global warming, to name just a few. We developed leaps and bounds as a civilization, but it wasn't sustainable for nature, considering all the above-mentioned impacts it continues to have on our planet to this date. And mind you, all of this was while we developed within the bounds of the area naturally allocated to us - the land. Consequently, thinking about venturing into the endless seas, into one of the most unexplored and mysterious places of the world, might just lead us to do more harm than good. It would not only displace all the marine life from its natural and rightful habitat, but it would also lead to much more pollution and contamination than there already exists in the waters. Furthermore, the advantage of having such beautiful views and more affordable homes would come with a few, but major trade-offs. One of them is that even talking with a fellow ocean inhabitant would require technological intervention, something we might take for granted on land. Further, even having a simple meal underwater might be a challenge in itself.

So, what really is the solution to all the problems of overpopulation and lack of space that we face today? Well, that undoubtedly mandates a dedicated discussion of its own, and it would require much more than just technology – it would need increased investment in affordable housing, cooperation and collective work of all the stakeholders, and most importantly, a well-thought vision for a better, sustainable future for one and all amidst the constant backdrop of expansion and growth in our ever-evolving world.

Aman Grover
SRO0708171

What if I was as tall as a Giraffe

The girl was the shortest in the class. Everyone used to bully her and tease her as a 'dwarf' because of her height. One day, when she heard her teacher saying "Giraffe is the tallest mammal on earth," she was lost in her thoughts wondering and wishing to be like a giraffe.

The next day when she woke up she saw her body changing vigorously, her legs growing big and fast as a cheetah, her neck growing long. She had no clue what was happening to her. Suddenly, a letter fell from the rooftop that said, "Dear child, I give you a blessing to experience and be as tall as a giraffe. But if at any point in time you don't want it you can remember me and tell God please take me out of this and you will be normal again. Go ahead and enjoy, I bless you!"

It was a dream come true for her and she was on a cloud nine never realizing what the disadvantages of being tall are. Her family members were shocked looking at her and assuming that some evil had entered her soul, but then she showed the letter and convinced them somehow. She started making plans for the upcoming days which she wanted to live with the best moments and memories.

The first day, she went and stood in her school playground and shouted that she was not a dwarf anymore. The spectators were amused looking at her and those people who used to tease her as 'dwarf' now tease her as 'gigantic'. The first lesson she learnt today was that "whatever you do, people will point at you instead be happy and do whatever you love to do". After coming out from negativity, she thought of going to the class, but how? Because of her height, neither was able to enter the class nor her home. Nevertheless, she managed to listen to the class by standing near the tree in the playground and peeping inside the window. It was freezing cold and she had to spend the whole night sleeping outside. This never lowered her excitement of being tall.

The next day, she decided to enjoy nature by climbing the hilltop and having an adventurous journey. On her way to the hill, she encountered many strangers who were thinking of taking her photo and also informed her to keep her in a museum or zoo. She had almost become the talk of the town. With all the difficulties, she finally reached her destination, and stayed there for two hours, enjoying the sunset, the horizon, the beautiful hills and the delicious fruits which she could pick from the trees without any trouble.

The next day, she wanted to play all those sports which she wasn't able to because of her height. Again, the problem was how and with whom to play. All her friends were jealous of her. Even if any one of them agreed, it was quite natural that she would win, so no one played. However, throughout the day she enjoyed her own company and played basketball, volleyball and throw ball. By this time she was tired of being a "TALL GIRL". Being tall is good but it has some disadvantages too like she could not bend easily because of her long neck, she could not go with anyone and she almost lost all her friends. That 'she' was none but me.

I realized that God is the creator of the World and he has beautifully crafted it by making all people equal in some different way by making a person reach in some areas as well as poor in some area. It was our duty to realize it, thank God and use the blessings given to us in the best way. I thanked the all mighty and told me to take out of it and make me normal again. The next day, whenever someone called me 'short', it brought a smile to my face realizing how beautiful and lucky I am.

Akansha Jain
SRO0814442

What if I suddenly transformed into a Vampire

It was an incredibly normal morning, My alarm went off at 6:30 am. I woke up usually and moved the curtains. Suddenly, the golden rays of the sun met my peculiarly pale arms, my skin erupted in blisters. Reflectively, I stumbled and retreated into the safety of my windowless bathroom. Staring down at my arms, I saw the blisters retreat now that I was out of the way of the sparkling sunlight. I've always been pale, but even so, my arms seemed drained of colour. I turned around to check the mirror for any hint of ailment and low and behold, I bore no reflection.

That's when the panic began to sink in. Over the next few hours, I became aware of my peculiar symptoms: sharpened teeth, no heartbeat, and even my fingernails seemed to have lengthened and sharpened overnight. By the time 8:30 am, it had become increasingly undeniable that I had somehow become a VAMPIRE. Clearly, I retained the capability of critical, human thought. But could I even truly call myself human? I have yet to know the answer.

With the hindrance of not being able to bear sunlight, it was clear I would not be going to work or class that day. After calling in sick to work and notifying my instructors I would be absent, along with thoroughly covering up my windows with spare blankets – I began to search the internet for any information I could find on vampires.

It was about 10:00 am that I realised I was practically starving and the thought of fresh, iron-filled blood on my tongue was enough to make my stomach growl. It was only moments later I realised with horror that I would never be able to drink tea or coffee again. The milk I bought had become waste. That horror was nothing, however, compared to the realisation that I would now have to find a way to regularly get fresh, human blood for sustenance.

I created the following plan: Since I could no longer bear sunlight, I would move to Trondheim, Norway. Here, there are periods of time in the winter when the sun never rises and during summers, I'll migrate towards the south. I'd have to quit my job, so I need to find a remote job in order to afford housing. There's no way I'm letting my 3 years of university go to waste though. After I get adjusted to life as a vampire, I will enrol in a virtual training program and have my credits transformed over. Then, of course, is the whole drinking blood debacle.

From my research (From the Twilight series), information on how frequently vampires need to feed varies, so I will have to do some experimenting to see how long it takes for me to get hungry and figure out a plan on how frequently to feed. The trickiest part of all this, though, would be figuring out who to drink from. I've often heard the take from people that, should they find themselves turned into a vampire, they would simply suck blood from murderers, terrorists or generally terrible people. Though, it is not easy to find some terrible people milling about in the dead of night. Having planned my survival, I began my life as a vampire.

Sneaking into people's houses in the dead of night would have been an awfully heart-racing experience if I had a functioning heart. Nonetheless, my newly formed vampire powers – which appeared to include the ability to hypnotize people and transform into a bat – were a great help in escaping sticky situations as such. My first week as a vampire went by in a whirl of adrenaline, confusion and experimenting to figure out what worked and what didn't. It wasn't really until the end of the week that moral implications began to weigh on me. I had killed the person by draining them completely of their blood – surely in any reasonable moral system, this would make me in the wrong.

Sure, through an egoistic perspective, I was acting in my own self-interest by killing someone. It kept me alive, after all. Perhaps that ethical system alone would be enough to help me sleep at night? Such are the horrible reflections that dawned on me as I lay down in my coffin to sleep that Sunday morning. Was I damned for good? Will I ever be redeemable? Is this cursed path I doomed to walk for eternity? Thus concludes the moral dilemma I faced as I drifted to sleep as the sun rose. Suddenly I heard my normal alarm tone of Starlord's playlist (From GOTG) and then I realised I had not even woke up... Oops... What a terrible and horror dream I had...

Swama Priya S
SRO0618212

What if you deserve better?

What if you deserve better? What if life awaited your return? The kind where after seeking repeated failures you are now slowly stretching into happiness, the kind where you'll eventually realize the stack of failures that piled up like a deck of cards was needed to prove your mettle in this world.

You'll have days when your shadows will let you know that you are worthy of the darkness that sits deep within you like your only home that ever existed but what if darkness was never your home? What if darkness was the only means to attain light that resided deep within your abyss? Things will not get better in the blink of an eye but eventually, all the battles you silently fight will give you resiliency because your soft scars will only remind you of the unyielding courage you possess from within.

You will be hurt, you'll slam the thick doors and you'll watch weariness from suffering had drained all the life from your eyes. Your reflection will be staring back at you, but all you will be able to see is darkness gradually engulfing you. There will also be days when you want to give up; the fire blazing in your eyes will suddenly be replaced with a cold slab of ice wrapped around your heart.

You'll go on to hurt yourself and let your soul know how lowly you think of yourself but that doesn't mean you are unworthy of all the peace and happiness and I want you to know nothing lasts forever, not even sadness can cling onto you like your only priced emotion. Someday you'll wake up and realize that the cold slab of ice never stayed still, rather with every battle you fought, that same identical block of ice will gently melt in your favor thus reflecting the soft shine in your eyes when your face sparkles like a warrior under the moonlight with every win. You'll embrace failures with all your heart so much that they'll lay themselves before you and let you know that you did a good job holding on.

They'll let you know that you are a chosen one and that you never meant to lay low. You will have all the peace you've ever wanted and this time when you have finally won the war, you'll softly bask in the sunlight hugging you with all its might. Your eyes will continue to shed tears of warmth under the red twilight and you'll gently whisper "It was all me, I did it" over and over again, filling yourself with all the love that emanates from your soul.

You'll watch all parts of you come alive like they have always been awaiting your return ever since you left. All the dreams you envisioned will burst into reality and you'll pat yourself on your back and smile a bit more than you did yesterday. You'll stand there amidst the crowd with your shoulders shooting up with pride and there will be a moment when you'll look up into the sky and watch the universe unfolding its magic on you, like you were its rightful owner.

At the very moment, everything will make sense. The reason you had to endure all of it, the agony, the grief, and the reason why it had to be you. Only you were capable right from the start, only you could do it, and no one else. Don't you see it was your very name that was carved into happiness? It only had to be you because no one else could do it better than you, which is why, what if you deserve better? Because I know you do, you do!

Geetanjali J
SRO0522030

News Update

All suspensions of MPs will be revoked: Parliamentary Affairs Minister Pralhad Joshi

Parliamentary Affairs Minister Pralhad Joshi on January 30 said that the government has requested the presiding officers of the Lok Sabha and the Rajya Sabha to revoke the suspension of MPs who had been suspended during the winter session of Parliament. The Minister made the remarks after an all-party meeting ahead of the Budget Session of Parliament which begins on January 31.

Jharkhand CM Hemant Soren in Ranchi, to face ED officials

A day after the ED officials were unsuccessful in questioning Jharkhand Chief Minister Hemant Soren at his Delhi residence, he was seen coming out of his residence in Ranchi on January 30. Mr Soren, who left Ranchi for Delhi on January 27, is said to have reached the Jharkhand State capital by road, to meet his father Shibu Soren.

Within 36 hours, INS Sumitra thwarts another hijack attempt of fishing vessel

In the second successful intervention neutralising a hijack situation within 36 hours, Indian Navy's offshore patrol vessel INS Sumitra, deployed in the Gulf of Aden, rescued Iranian-flagged Fishing Vessel Al Naeemi and her Crew of 19 Pakistani nationals from 11 Somali Pirates off the East Coast of Somalia on January 29. Both the incidents occurred in the Southern Arabian Sea approximately 850 nm West of Kochi.

Mahagathbandhan will fight for social justice in Bihar, we don't require Nitish Kumar: Rahul

Congress MP Rahul Gandhi on January 30 asserted that the 'Mahagathbandhan' will continue fighting for social justice in Bihar, and the alliance does not need Chief Minister Nitish Kumar for the cause. Speaking at a rally in Purnea district, where his 'Bharat Jodo Nyay Yatra' entered during the day, Mr. Gandhi also said Dalits and backward classes don't get due representation in all sectors of the country.

India's greater capability, own interest warrant helping in difficult situations: Jaishankar

External Affairs Minister S. Jaishankar on January 30 said India's greater capability, its own interest and reputation today warrant that it actually help in difficult situations, in reference to the Indian Navy's deployment of warships in the Red Sea region to deal with attacks on merchant Navy vessels. The Indian Navy has deployed 10 of its ships in the region, Mr. Jaishankar said responding to a question during an interaction with students at the Indian Institute of Management Mumbai.

EU needs trillions of investment for 2050 climate target: research

The European Union will need 1.5 trillion euros per year of investments to meet its 2050 net zero emissions target, research backed by Green EU lawmakers said on January 29. The European Commission is set to recommend next week that the EU cuts net emissions 90% by 2040, from 1990 levels, and outline the huge upfront increase in investments needed to get Europe on track to have zero net emissions by 2050.

France's National Assembly votes on enshrining women's rights to abortion in Constitution

France's National Assembly takes up a bill on January 30 meant to enshrine a woman's right to an abortion in the French Constitution, the first key step in a legislative process that also requires a vote in the Senate. The measure has been promised by President Emmanuel Macron following a rollback of abortion rights in the United States. Mr. Macron's Government wants Article 34 of France's constitution amended to include that "the law determines the conditions by which is exercised the freedom of women to have recourse to an abortion, which is guaranteed."

Gallery

Xtreme Outdoors







Industrial Visit





Miss Inspire



Republic Day Celebration





What If? Contest



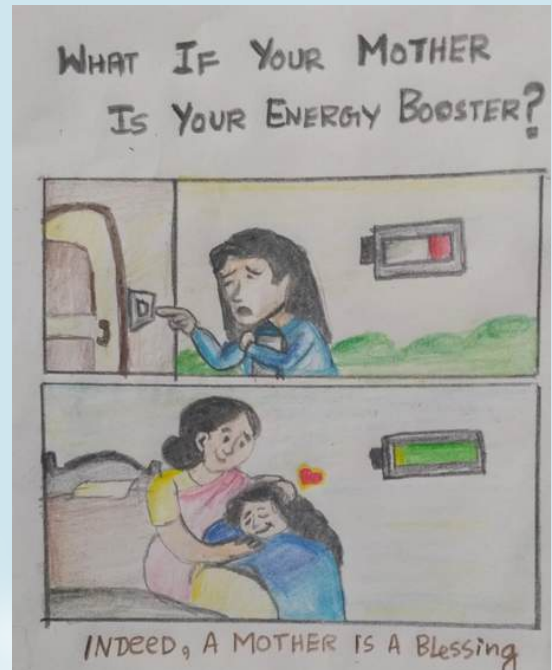
Darshan R
SRO0744503



Shreya Kudva
SRO0758185



Mohan Priya E
SRO0731862



Rashmi C
SRO0523656



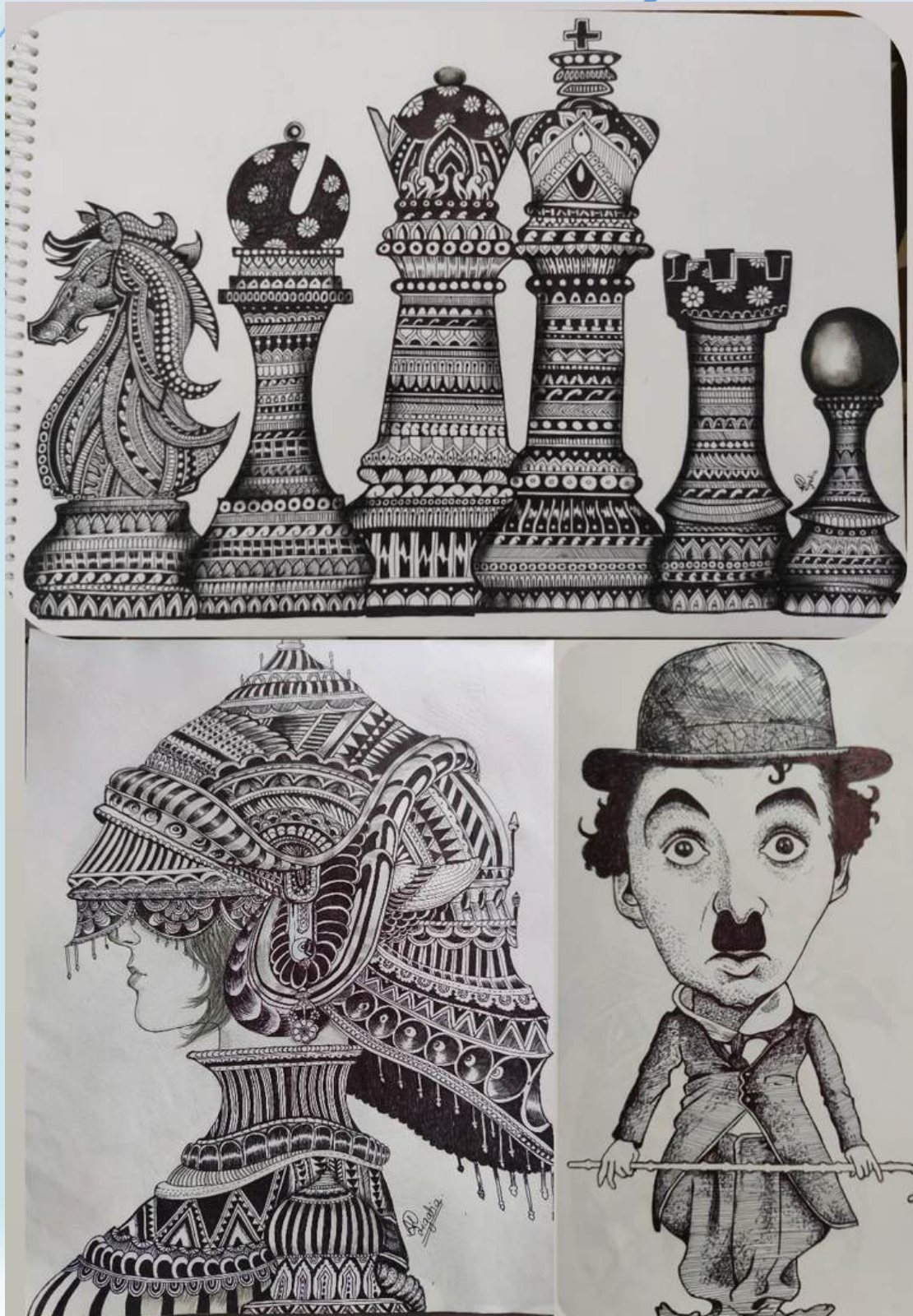
Akshaya Narrasiman
SRO0733473



Shruti Kulkarni
SRO0741526



Supriya M
SRO0678865



Alankriti
CRO0658326

SSF Meetings

Meet 285



Meet 286

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General evaluator
CA Sujatha



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SANKRANTHI FIESTA

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Roleplayers



MEET- 286
SANKRANTHI FIESTA

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Audience



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SANKRANTHI FIESTA

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Meet 287



Meet 288



GE - DTM RAMLAL





The Institute of Chartered Accountants of India
(Set up by an act of Parliament)
Organised by SICASA Bengaluru Branch
In Association with Bengaluru Branch (SIRC)

Congratulations

What If Contest

Winners



Jayshree Subramanian

SROO626114

Poem



Shashank

SROO770169

Essay



Shivangi Tulsyan

SROO757825

Other - Singing

Upcoming Events

1. Haiku Contest (29-02-2024)

E- Newsletter

TOPIC

Technical Concepts

Finance

General articles

Poems

Essays

Arts



Mail at

newsletter.sicasabengaluru@gmail.com

with

1. Full name
2. SRN
3. Contact
4. Article in Word format
5. Photograph

Contact for query: John (8524892114)