

# M O N T H L Y   N E W S L E T T E R



**SOUTHERN INDIA CHARTERED ACCOUNTANTS STUDENTS ASSOCIATION  
THIRUVANANTHAPURAM**



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**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
THIRUVANANTHAPURAM**

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# Chairperson's Address



Beloved students,

Happy Mother's Day...

Exam is around the corner. Pressure and tension during the exam time are quite normal. Triumphant over such situations is where your success prevails. I wish you all stress free exam days...

I'm glad to inform you that as part of CA Students' Talent Search 2022 elocution contest our students participated in the regional levels and one among them bagged prizes. All the best for her national level contest.

We are planning for a wide variety of activities ranging from arts, sports, social and educational programs. Like every year we also conducting ARCUS this year on July. Let your talents get exposed.

**CA Julie G Varghese**  
**Chairperson**  
**SICASA Thiruvananthapuram.**

# TAKING EXAMS IN YOUR STRIDE, AS A STEPPING STONE TO BECOMING A CA



-CA George A. Kurian

In this article, the author shares experiences, that a CA aspirant may find useful as tips to crack the exams.

## A. Perseverance pays

Reflecting over my childhood school days, one tale that impressed me was “King Bruce and the spider”. For the uninitiated, King Robert Bruce was a King of Scots who went into battle and lost repeatedly. As he was hiding in a cave wounded and demoralized after numerous defeats, through a ray of sunlight that entered his dark surroundings, he focused his attention on a tiny spider weaving its web. It repeatedly fell when the web broke under its weight, but that did not deter the spider from sticking to the task relentlessly with a will to succeed. The persistent tries of spider gave a positive spin to the thoughts of King Bruce and taught him that we must be persistent and bold to achieve our aim of life. Continuous struggle to the main aim always produces a favorable result. This inspired the King to reassemble his army and go to battle yet another time and he won the battle. How often do we give up, when faced with adversities?

The moral of the story, perseverance pays. Success comes after Determination, Failure and Perseverance, not only in the Dictionary, but in real life too. This applies in CA exams too, where character is demonstrated not by failure itself, but in the will to rise after every fall and takes things through to its logical conclusion and to ultimate success, learning from our mistakes and those of others.

### B. Time management is key to success

Reflecting over the relevance of time management in CA exams, it may appear so logical that it does not merit discussion and is often taken for granted. In a given circumstance, following it in principle is however a taller standard and could spell the difference between success and failure.

Still vividly recollect a Cost Accounting paper in CA Inter exams in early 80s, when it took me almost 90 minutes [half the allotted time] to attempt the first question on Operating cost, and yet was not happy with the outcome and felt panicky. Fortunately, keeping my cool, I could still manage to do well and get exemption level marks and clear CA Inter exams in that attempt.

Allocating time rationally is key to passing CA exams we will realize. Tricky questions need careful reading, more than once to understand what's expected. Presence of mind is tested, rather than rote learning skills that work well in Board and university exams. Spending 5-10 minutes initially to go through the whole paper, categorizing questions between what you know, what you are unsure but can attempt as against the tough ones you do not know, can immensely help in then tackling the more familiar ones first and gaining confidence to score marks satisfactorily.

Beware of getting too engrossed midway in questions we are not sure about, as it could run the risk of not being able to allocate time to attempting questions towards the end, where we could have scored those crucial marks that pull down our averages.

### C. Commercial awareness and staying updated:

Students who keep updated, come across as better informed and impress the examiners. Inculcating a habit of devoting 45-60 minutes daily to reading career-related news and sections, of an English newspaper can yield rich dividends in keeping abreast of the latest changes impacting our course preparation and also improves written communication skills.

**Do not stare up the steps, instead step up the stairs. Should you fall or slip, get up, keep going and success is just around the corner. All the best for your examinations.**

# Simplifying Share Markets

-Adwaith Umesh



Rakesh Jhunjhunwala (commonly referred to as The Big Bull of India) who is also a Chartered Accountant, started off with an investment of Rs. 5000 in 1985. Today, even in this pandemic-struck and beaten down market, his net worth is more than Rs. 40,000 crores. Let's take a look at what the share market is!

- What are shares?

A company's capital is divided into small equal units of a finite number. Each unit is known as a share. In simple terms, a share is a percentage of ownership in a company or a financial asset. Investors who hold shares of any company are known as shareholders.

For example, if the market capitalization of a company is Rs. 10 lakh, and a single share is priced at Rs. 10 then the number of shares to be issued will be 1 lakh.

- What is Stock Market?

Stock markets are venues where buyers and sellers meet to exchange equity shares of public corporations. The shares of companies are listed on a specific exchange, which brings buyers and sellers together and acts as a market for the shares of these stocks.

- What are these "exchanges" in India?

First off, we have the BSE (Bombay Stock Exchange), which is in fact Asia's first-ever stock exchange, established in 1875. Next, we have the NSE (National Stock Exchange), which was incorporated in the year 1992. In 2021, NSE was the world's largest derivatives exchange, in terms of number of contracts traded.

- Why should you invest in INDIAN stocks?

India is a developing country. Unlike the US, UK and other developed countries, India has huge growth potential on its path to a developed nation. The coming years will showcase that growth.

- How can I invest in these shares?

Nowadays you can just install your preferred trading app on your phone or PC and sit at home and set it up by creating a demat account. Don't worry, it will only take a few minutes.

Few top trading apps: Zerodha, Upstox, Angel One, etc.

- What all do I need to open a demat account?

Opening a demat account with your broker generally requires three items:

1. PAN Card
2. Aadhar Card
3. Bank Account details

They might also ask for face verification and to upload a signature.

We can discuss more details in the coming newsletters!

# Joint Secretary's Report



Dear Readers,

I'm wishing you all a very best for those who are about to write the May 2022 CA examinations the coming week. "I'm something of a student myself", so I know the stress and tension behind it. Although I'm here writing this report to my fellow CA students who are in need of the monthly news related to this course.

This month because of the examinations I know everyone will be busy studying so we are planning on doing some events and activities for the month of June and July.

Next month we will be organizing blood donation camps, environment cleaning activities, and sports competitions like Cricket, Football, and Badminton. There will be a treasure hunt competition next month in which we need your support of participation and interest.

I hope everyone give their best interest in showing your skills and participate in the coming events and competition.

All work and no play makes jack a dull boy!

**Majid M Sathik**  
**Joint Secretary**  
**SICASA Thiruvananthapuram Branch**

# From the Editor's Desk



Dear Readers,

We are happily presenting the newsletter for the month of may. In this edition we have focused on the auspicious day in everyone's life... Yes it's mother's day!

It is the know fact that, the first teacher, guide, mentor and friend for everyone is their mother. She is the one who holds the hand and teaches us to walk.

She is the one who teaches us to speak and write.  
She is the only constant person in this ever changing world...

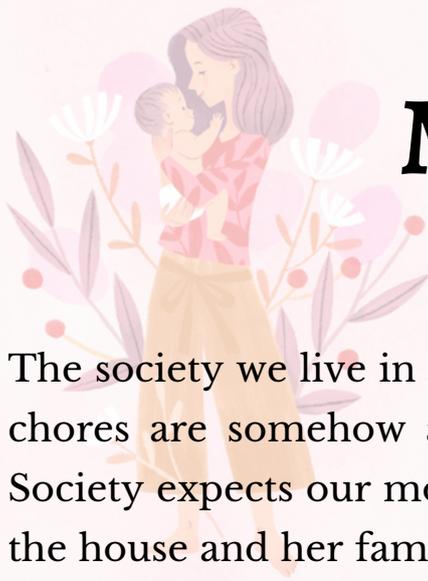
We should thank our mothers for giving constant support and proper guidance for what we have become today.

We want to make this newsletter even more beautiful by dedicating it to all the mothers in the world!!

Happy Mother's Day!!!

Happy Reading!!!

Dhanya L  
Editor  
SICASA Thiruvananthapuram Branch



# Mother's Day



The society we live in has always been hard on mothers. Doing household chores are somehow always her duty whether she is employed or not. Society expects our mothers to make full course meals everyday and keep the house and her family neat and tidy. Mothers are always expected to be the backbone of every child's life and are always looked to provide solutions for each and every trouble.

Growing up, I always had my father accompany me to all my school works and every other needs. As a child, I wished my mother to tag along, so I could introduce her to my teachers and friends. But she wished to stay at home, which, as a child made me sad.

I have come across a lot of mothers who feel bad when she has to skip making a meal for a family. The society has ingrained in everyone that somehow a mother is supposed to feed her family even if she is not feeling well. When my mom once in a while says that she hasn't prepared a meal, I used to feel disappointed and think how could she let her daughter go hungry. My mom's decisions to not attend my school meetings or sometimes skipping preparing meals has not made her a bad mother. I know that the love and affection she has for me, and I for her, cannot be measured by the chores she does or does not do. This is probably the case for every mother and her children.

Over the course of our lives, we feel entitled to the hard work our mothers have been doing. Everything our mothers do for us has been out of love for their kids. It is not and never has been her sole duty.

We, most of the time neglect the fact that our mothers are individuals themselves and not limited to her role as a mother, after becoming parents they are expected to keep her family above themselves. I wish we could make our mothers realize that it is okay to take breaks, it is okay to take time for themselves and not be bound to the conditions and the unsaid rules that the society has put on her and also respect her individuality as a person herself.

-Chris Ann.



# LEGAL AWARENESS

## Labour laws in India

The goal of labour law is to harmonize the relationship between trade unions, employees and employers. In other words Labour law aims to correct the imbalance of power between the worker and the employer; to prevent the employer from dismissing the worker without good cause; to set up and preserve the processes by which workers are recognized as 'equal' partners in negotiations about their working conditions etc.

- The Workmen Compensation Act, 1923
- The Payment of Wages Act, 1936
- The Industrial Disputes Act, 1947
- The Employees State Insurance Act, 1948
- The Employees PF & MP Act, 1952
- The Apprentices Act, 1961
- The Maternity Benefit Act, 1961
- The Payment of Bonus Act, 1965
- The Contract Labour Act, 1970
- The Payment of Gratuity Act, 1972

-Karthika. K

# POETRY

## Fire of Spirit

How to heal my gypsy soul  
How long will i stare  
this empty wall  
My heart crave to  
Brawl my empty soul  
from captivity of convention

Let my soul embrace,  
the cold of snow  
Let it scramble up  
the mountain of dreams  
Let it splash into  
the shore of joy  
Let it shimmer in  
the sea of sand

Let the tender breeze,  
Vigour the fire of spirit  
Let my soul brim in  
the fragrance of love  
Let me live my purpose

-Athira Moni

# POETRY

## My Light

Awake I lay, I think to myself,  
How are you close yet still so far?

Alone here I lay, a room lit by moon,  
I think to myself, Aren't you my moon?

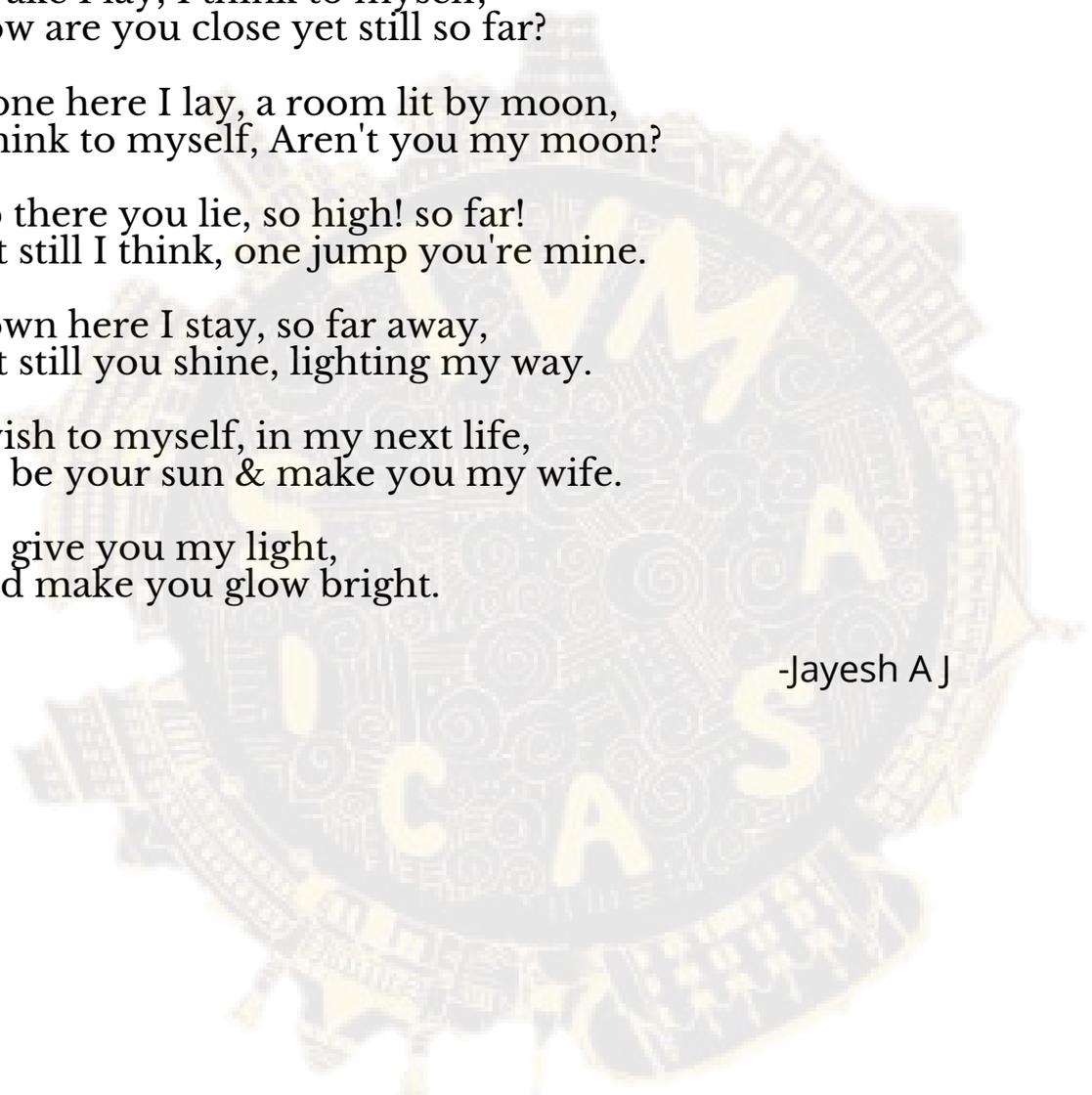
Up there you lie, so high! so far!  
Yet still I think, one jump you're mine.

Down here I stay, so far away,  
Yet still you shine, lighting my way.

I wish to myself, in my next life,  
To be your sun & make you my wife.

To give you my light,  
And make you glow bright.

-Jayesh A J



# World Laughter Day

Everyone knows that laughter is good, but very few people realize how valuable these simple tools are to our daily well-being. Laughter cannot cure anything, but it does help to heal and dissolve everything. When you wake love and laughter in your life, your mind lets go of fear and anxiety, and your happy spirit becomes the healing balm that transforms every aspect of your human experience.

World Laughter Day was established in 1998 and the first celebration was on 10 May 1998, in Mumbai, India arranged by Dr. Madan Kataria, founder of the worldwide Laughter Yoga movement, World Laughter Day is a positive manifestation for world peace and is intended to build up a global consciousness of brotherhood and friendship through laughter. The day is now celebrated on first Sunday of May worldwide.

## Health Benefits of Laughter:

What looks better than a deep-rooted belly laugh? Apart from the fact that laughing helps us connect with people, there are various health benefits associated with it:

- Makes a general sense of well-being – a major benefit of having a laugh is that you usually feel better! If you laugh too much, you are going to be a positive person and it will affect your life in many ways.
- Release of endorphins begins – Endorphins are natural pain relievers within your body. They are released when you laugh. This will help you feel better while reducing chronic pain at the same time.
- Increase T-Sales – Laughter can also boost T-sales. These are specialized cells in your immune system waiting to be activated. When you laugh, T-cells come to life, and they help you fight the disease. So, if you feel that the next time you feel cold.

- Improving heart health – Laughter is an exceptional cardio workout, especially for anyone who is unable to do other types of physical activity due to illness or injury. This will pump your heart out, allowing you to burn the same calories at a faster pace.
- Lowers blood pressure – Last but not least, laughing can lower your blood pressure. This may reduce the risk of heart attack or stroke.

Learn to laugh at yourself – Take this day as an opportunity to teach yourself how to laugh at yourself. Most of us take ourselves too seriously! Learning to laugh at yourself enables you to be more sensitive and more authentic – both have great traits

when you laugh, you change and the world around you changes. Internal change is the process of seeing change in the external world. War in the outside world is a reflection of the ongoing civil war in the minds of the people. Unconditional laughter has the power to change internal chemistry and make us feel good from the inside out. When you feel good inside, it changes your perception about the outside world. Laughter is the easiest and most economical way of physical, mental, social, and spiritual well-being.

“Life is like a mirror. Smile at it and it smiles back at you.”

Happy Laughter Day!!

-Sreejith Sanalkumar

# Arts corner

-Chris Ann.

