

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

GUWAHATI BRANCH OF EICASA



METAVALLLO

— VISTA —

Elevating one's perspective



E-NEWSLETTER

OCTOBER 2026

VOLUME X, EDITION IX



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[eicasa.guwahati](https://www.instagram.com/eicasa.guwahati)



<https://guwahati-icai.org>



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FROM THE EICASA CHAIRPERSON'S DESK

Rest and recharge, not when you are empty, but when you are full enough to overflow with fresh energy."



Dear **Students and Professional Colleagues**,

Warm greetings to all of you!

As we navigated the demanding pace of the audit season this September, our primary focus remained firmly on the holistic well-being, personal growth, and professional readiness of our students. While September is traditionally a period of intense professional commitments, the Guwahati Branch of EICASA made a conscious effort to curate a balanced and enriching mix of programmes designed to support, mentor, and uplift our aspiring Chartered Accountants.

Throughout the month, we went beyond routine academics to address essential life and professional skills through our structured activity calendar:

Communication & Soft Skills: We kicked off the month by empowering students to overcome hesitation and build fluency through our special spoken English workshops. We also organized a **Half-Day Seminar on soft skills** to build leadership, interpersonal abilities, and professional etiquette.

Celebrating Mentors & Talent: We celebrated **Teachers' Day** to honor the invaluable guidance of our faculty, complemented by an engaging **Elocution Competition** that showcased our students' brilliant oratory skills.

Intellectual Growth & Testing: To sharpen analytical and writing abilities, we hosted the **NTS Essay Competition**. Additionally, our regular **Mock Test Series** provided students with crucial exam-environment practice to stay grounded and prepared amidst a busy calendar.

Administrative Engagement: We successfully published the **September 2026 Edition of our E-Newsletter**, showcasing student articles, event highlights, and committee updates.

As we step into **October**, we recognize that this month brings its own unique set of professional demands and work pressures. To ensure our students remain resilient, we have lined up special adventure and recreational activities tailored to help you unwind and recharge your minds. At the same time, we remain steadfast in your professional development journey by organizing back-to-back classes—including **Information Technology (IT)**, **Advanced ITT**, **Orientation Course (OC)**, and **AMCS classes**—along with structured mock tests to keep you thoroughly prepared for your exams.

True professional excellence comes hand-in-hand with mental well-being, striking the right balance between hard work and vitality. I extend my heartfelt gratitude to our **managing committee, faculty members, guest speakers, and enthusiastic students** for your continued dedication.

Wishing you and your loved ones a very Happy Durga Puja and Dussehra filled with joy, prosperity, and renewed energy! Let us continue to learn, grow, and support one another through every season.

Warm regards,

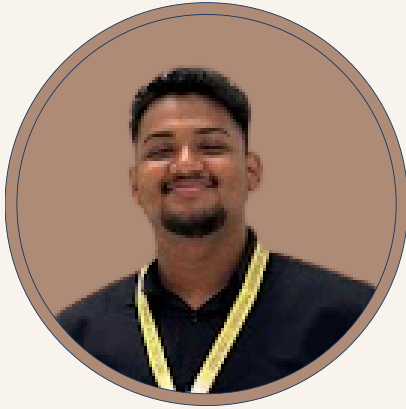
CA Nitika Bagaria

Chairperson, Guwahati Branch of EICASA

Term 2026-2027



FROM THE EDITOR'S DESK



Dear **Readers**,

It gives me immense pleasure to present another edition of **Metavallo Vista**, reflecting the vibrant spirit, achievements, and continued growth of **EICASA Guwahati**.

September was a month of learning, creativity, and meaningful engagement for our student community. From the **English Speaking Workshops and the NTS Essay and Elocution Competitions to the Teachers' Day celebration and the seminar on Soft Skills: The Key to Personal and Professional Success**, our initiatives encouraged students to build confidence, enhance communication, and explore their potential beyond academics.

Building on this momentum, **October** has an exciting lineup of initiatives, including a counselling session on facing CA examinations, a Soft Skills Seminar, a motivational session along with members of **ISKCON**, and a **Zumba and Garba Workshop**. With AURA scheduled for 2nd and 3rd October, alongside other engaging activities, we look forward to creating more opportunities for **learning, personal growth, and student engagement**. Through these planned initiatives, we aim to nurture a vibrant student community that continues to **grow beyond academics**.

Metavallo Vista remains a platform to celebrate our student fraternity's achievements, ideas, creativity, and experiences. I encourage every student to actively participate in **EICASA's initiatives** and contribute to the newsletter, making each edition a true reflection of our collective journey.

I hope this edition proves informative, engaging, and inspiring, encouraging each of you to embrace new opportunities and continue striving for excellence.

Here's to meaningful experiences, continuous learning, and growth beyond boundaries.

Warm regards,
Qaisar Akhtar Saikia
Editor, Metavallo Vista
EICASA Guwahati



BOS ANNOUNCEMENTS

- **Commencement of Live Virtual Classes for CA Foundation – January 2027 (02-09-2026):** ICAI announced the commencement of Live Virtual Classes for Foundation students appearing in the January 2027 examination.
- **Schedule of Intermediate & Foundation Examinations – January 2027 (23-09-2026):** ICAI released the examination schedule for students appearing in the January 2027 Foundation and Intermediate examinations.
- **Commencement of Live Virtual Revisionary Classes (LVRC) for CA Intermediate – January 2027 (24-09-2026):** ICAI announced LVRCs for Intermediate students appearing in the January 2027 examinations.
- **Observations on CA Intermediate & Foundation Question Papers – September 2026 (01-09-2026):** ICAI invited candidates to submit their observations on the question papers of the September 2026 examinations.
- **Exam Results to be Announced Soon-** The results of the examinations held in September 2026 are expected to be announced on 22nd October 2026.

ACTIVITIES OF THE MONTH

Publishing of E-Newsletter

The EICASA E-Newsletter for the September 2026 Edition was successfully published on 15th September, 2026, for its students. This edition comprehensively covered all the activities undertaken by the Guwahati Branch of the EICASA Committee during September 2026.

The e-newsletter featured:

- **Event Highlights** – A detailed report on seminars, activities and interactive sessions conducted in August 2026.
 - **Student Contributions** – A collection of insightful articles and thought-provoking write-ups from students.
 - **Committee Updates** – Information about initiatives, achievements, and key announcements.
- This publication serves as a valuable platform for students to stay informed, showcase their talents, and actively engage with the EICASA community.

“Workshop On English: From Hesitation to Fluency: Building Confidence in Spoken English”

The Guwahati Branch of EICASA organized a Workshop on English on 2nd September 2026 on the topic “From Hesitation to Fluency: Building Confidence in Spoken English” by CA Nidhi Jalan. The programme was conducted with the objective of helping CA students overcome hesitation and develop confidence in expressing themselves effectively in English, both in academic and professional settings. The workshop focused on the importance of spoken English, effective communication, confidence building, fluency, and overcoming hesitation while speaking. The session provided students with practical guidance on improving their vocabulary, sentence formation, pronunciation, conversational skills, and overall communication abilities. The interactive nature of the workshop encouraged students to actively participate, express their thoughts, and gradually overcome the fear of making mistakes while speaking English.



The programme proved to be highly informative and beneficial, providing participants with practical techniques and confidence to communicate more effectively. It encouraged students to develop a positive approach towards spoken English and strengthen their communication skills for their academic, professional, and personal growth.



Teachers Day celebration

The Guwahati Branch of EICASA organized a Teachers' Day Celebration on 5th September 2026 to express gratitude and appreciation towards teachers for their invaluable contribution to the academic and professional development of CA students. The programme was conducted with the objective of recognizing the dedication, guidance, and continuous support provided by teachers in shaping the careers and lives of students.

The program was held in the gracious presence of EIRC Secretary CA Aditya Maheswari, Branch Chairman CA Anjanee Kumar Mundra, EICASA Chairperson CA Nitika Bagaria and Others. All the faculties of the Classes (OC, IT, AMCS, Adv ITT) held in branch were invited, followed by cake cutting ceremony and giving of Token of Gratitude and The celebration provided an opportunity for students to come together and acknowledge the significant role played by their teachers in their learning journey. The programme included engaging activities and heartfelt expressions of appreciation, creating a warm and memorable environment for both students and faculty members.

The programme proved to be a meaningful and memorable occasion, strengthening the bond between students and teachers and highlighting the importance of mentorship, guidance, and gratitude in the journey towards professional growth.



Elocution Competition



The Guwahati Branch of EICASA organized an Elocution Competition on the occasion of Teachers' Day. The competition witnessed enthusiastic participation from students, who showcased their oratory skills, confidence, and ability to express their thoughts effectively. The event was judged by CA Neha Jain and CA Nidhi Jalan, whose valuable insights and guidance added to the learning experience. Bidita Haldar secured the first position, while Anushka Baruah emerged as the runner-up. The competition provided a meaningful platform for students to enhance their public speaking abilities and celebrate the invaluable contribution of teachers in shaping future professionals.

NTS Essay Competition

The Guwahati Branch of EICASA organized an NTS Essay Competition on 19th September 2026 judged by CA Neha Gaggar and CA Nidhi Jalan with the objective of providing CA students with a platform to express their ideas, perspectives, and creativity through structured writing. The competition encouraged participants to explore the given theme, develop well-reasoned arguments, and present their thoughts in a clear and effective manner. The event focused on developing key skills such as critical thinking, analytical ability, creativity, research, and effective written communication. Participation in the competition encouraged students to broaden their perspectives, articulate their viewpoints logically, and enhance their confidence in expressing ideas through written communication.

The competition proved to be an enriching and engaging experience for the participants, providing them with an opportunity to showcase their writing abilities while fostering intellectual curiosity, independent thinking, and overall personality development.





Half Day Seminar “Soft Skill: The Key to Personal and Professional Success”

The Guwahati Branch of EICASA organized a Half-Day Seminar on “Soft Skills: The Key to Personal and Professional Success” on 26th September 2026 by CA Ashish Kr Bajaj with the objective of helping CA students understand the importance of soft skills in achieving personal effectiveness and professional success. The programme emphasized that technical knowledge, when complemented with strong interpersonal and behavioural skills, plays a vital role in building a successful professional career.

The seminar focused on key areas such as communication skills, leadership, teamwork, time management, adaptability, emotional intelligence, and professional etiquette. The session provided students with practical insights into developing a positive attitude, improving interpersonal relationships, handling professional situations effectively, and presenting themselves with greater confidence. The interactive discussions encouraged participants to identify areas for improvement and adopt a continuous approach towards personal and professional development.

The programme proved to be highly informative and beneficial, providing participants with valuable guidance on developing a well-rounded personality and strengthening the essential skills required to navigate academic, professional, and workplace environments effectively.





English speaking workshop

The Guwahati Branch of EICASA organized an English Speaking Workshop on 20 September by Sagar Nath with the objective of helping CA students improve their spoken English and develop confidence in communicating effectively in academic, professional, and social settings. The programme aimed to encourage students to overcome hesitation and enhance their overall communication skills.

The workshop focused on key aspects of spoken English, fluency, pronunciation, vocabulary development, sentence formation, and effective communication. The session provided students with practical guidance on expressing their thoughts clearly, participating confidently in conversations, and overcoming the fear of making mistakes while speaking English. It also highlighted the importance of communication skills in interviews, presentations, group discussions, and professional interactions.

The programme proved to be informative and beneficial, encouraging participants to practise spoken English, build self-confidence, and develop a more effective communication style. It contributed towards their personal development and professional readiness by emphasizing the importance of English-speaking proficiency in the corporate world.



MOCK TEST SERIES





ACTIVITIES OF THE UPCOMING MONTH

- **AURA on AI** – A two-day programme on Artificial Intelligence, scheduled for **2nd & 3rd October**.
- **Counselling Session: How to Face CA Examinations** – A guidance and counselling session scheduled for **7th October**.
- **Full-Day Seminar on Soft Skills** – A full-day seminar focused on developing essential professional and interpersonal skills, scheduled for **9th October**.
- **Motivation Session at ISKCON** – An inspiring motivational session scheduled for **9th October**.
- **Zumba & Garba Workshop** – A vibrant fitness and cultural workshop scheduled for **11th October**.
- **Educational Visit to Science City** – An educational visit planned to provide students with an enriching and engaging learning experience.
- **Joint Seminar** – A collaborative seminar planned to facilitate knowledge sharing and interaction among students and professionals.
- **OC Batch** – The Orientation Course (OC) Batch is scheduled to commence from **5th October**.
- **ITT Batch** – The Information Technology Training (ITT) Batch is scheduled to commence from **5th October**.



LET'S SEE WHO KNOWS

1. What is the accounting treatment when a change in an accounting estimate materially affects future periods?
2. Can a company declare dividend from securities premium? If yes, under what circumstances?
3. Under GST, when does a composite supply become taxable at the rate of its principal supply?
4. What is the effect of a contingent liability becoming probable and reliably measurable?
5. If NPV and IRR give conflicting project rankings, which method is generally preferred and why?
6. Can an auditor issue an unmodified opinion if a material misstatement remains uncorrected?
7. What is the tax treatment of a capital asset converted into stock-in-trade?
8. Why can a company have positive working capital but still face liquidity problems?
9. When does an auditor's inability to obtain sufficient appropriate evidence lead to a qualified opinion rather than a disclaimer?
10. Why is relevant costing based on future costs rather than historical costs?

RULES

1. Response to be submitted latest by 31st October, 2026 at eicasaactivities@gmail.com
2. Mention your Name, Registration Number, Level of CA and contact number. Also attach your passport size photograph.
3. The first three winners will be featured in the next edition of E-newsletter.
4. Winners will be selected on the basis of maximum correct answers within the given deadline.
5. If there are more than one response, then the 1st response would be considered as final.

WINNERS FOR THE MONTH OF SEPTEMBER



Shrivansh Shukla
EROO265442



Yash Bhartia
EROO288715



MANAGEMENT TEAM, EICASA GUWAHATI



CA Nitika Bagaria
Chairperson



CA Jay Prakash Gupta
Vice-Chairman, Guwahati Branch(EIRC)
and Nominated Member EICASA, Ghy Br.



Eashan Bagaria
Vice Chairman



Bidita Haldar
Secretary



Aryan Kumar Mishra
Treasurer



Qaisar Akhtar Saikia
E-Newsletter Editor &
Social Media Coordinator



Tushar Sharma
Seminar Coordinator



Gourav Maheswari
Cultural Coordinator

EDITORIAL BOARD



Kapil Agarwal
Co - Editor



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Want to contribute and be a part of the newsletter?

Submit your articles, poems, or artwork for the next edition!
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Let's Connect!



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