

EICASA@ Guwahati

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Chairman's Desk



My Dear Students,

Greetings!!!

Wish you a very Healthy & Fun-filled Happy New Year 2023

I feel humbled and nostalgic in remembering the year that went by. We should remember and appreciate that ***"in life there is one constant and that is Change"***. There are highs, there are lows and this cycle keeps on repeating throughout one's life, however, I am happy to share that the last year was one which kept getting better every passive day that went past. As Chairman of the EICASA Guwahati, I was proud to oversee a year of positive accomplishment on all fronts.

During the year 2022, we had organised many programmes for the overall development of the students and which also resulted that Guwahati Branch of EICASA has been awarded as Best Branch in the medium category in Eastern India Regional Council and I am sure that the coming Year 2023 will also be full of activities and the dedicated EICASA team will try to touch all areas of activities which will help your overall development.

During the month of January Branch celebrated the Republic Day and Saraswati Puja on 26th day of January, where we have witnessed the flag unfurl by our Chairman CA. Gaurab Garodia. I am happy that students also actively participated in the celebration.

I once again request you to get updated information about the EICASA Events and if you have any queries or want to know more about EICASA, you can be in touch with any EICASA managing committee member, but ensure your active participation in the events.

At last I again wish all the students all the best for your bright future ahead.

Thank you

CA. Anjani Kumar Mundhra



Friends,

As I pen down this note, I take the opportunity to thank for all the supporters of the E-Newsletter.

A tour down the year 2022 makes us realise the learning experience we had with the amazing mentors at Guwahati Branch of ICAI. With the Chairmanship of CA. Gaurab Garodia, Branch could achieve another milestone by conducting loads of activities, which could bring glory to the Branch at National Levels. We hope to have amazing upcoming leadership for the Branch and wish them all the best.

For January 2023, the Branch celebrated Republic Day on 26th January along with Saraswati Puja. Both the events witnessed a huge number of participants. We hope to witness the same zeal amongst participation for the upcoming events.

I am extremely happy to see the responses on our "FUN Quiz" section. I thank all the participants for being so actively contributing to the E-Newsletter. Students who are in top 3 for consecutive three months shall be rewarded. I request you to kindly participate and send your responses at beriyaneha@gmail.com.

I wish you all a healthy year ahead.

Happy Reading!!!

CA. Neha Beriya



BOS Announcements

1.) APPLICABILITY OF STANDARDS/GUIDANCE NOTES/LEGISLATIVE AMENDMENTS ETC. FOR MAY, 2023 EXAMINATION - FINAL

The link for the applicable standards/ guidance notes/ legislative amendments etc. for Final Examination 2023 is as follows:

<https://resource.cdn.icai.org/72682bos180123c.pdf>

2.) APPLICABILITY OF STANDARDS/GUIDANCE NOTES/LEGISLATIVE AMENDMENTS ETC. FOR MAY, 2023 EXAMINATION – INTERMEDIATE LEVEL (NEW COURSE)

The link for the applicable standards/ guidance notes/ legislative amendments etc. for Intermediate (New Course) Examination 2023 is as follows:

<https://resource.cdn.icai.org/72681bos180123b.pdf>

3.) APPLICABILITY OF STANDARDS/GUIDANCE NOTES/LEGISLATIVE AMENDMENTS ETC. FOR MAY, 2023 EXAMINATION – FOUNDATION EXAMINATION COURSE

The link for the applicable standards/ guidance notes/ legislative amendments etc. for Foundation Course Examination 2023 is as follows:

<https://resource.cdn.icai.org/72680bos180123-a.pdf>



CONNECTEDLY CONFLICTED

Synopsis:

The advent of social media introduced an apt oxymoron: connectedly conflicted. This think-piece sheds light on the conflicts born out of social media, despite the apparent feeling of connection that these platforms provide. These conflicts, both humorous and serious, are common in modern society.

"She's unusually demanding," retorted Ajay, a childhood friend of mine. He recently had a bitter quarrel with his fiancée.

"How come?" I asked. With a coveted seven-figure-salary job, I was sure he could meet any of her demands concerning money.

"You see, what she demanded is tougher than fetching stars and moons from the sky! She wants me to deactivate my Instagram account forever! Can you believe that? She accused me of spending more time on Instagram than with her!" Though I consoled him, I secretly felt she had a valid point.

The advent of social media has brought both advantages and adversities to the fore. Social media, no doubt, has connected people across continents, but like every duality, it has also given birth to all kinds of conflicts, including relationship conflict. With Instagram, Facebook, Snapchat and WhatsApp dominating our lives, excessive indulgence on these platforms has caused romance to go sour.

Gone are the days when a couple would spend hours holding hands, talking nonstop, lost in each other's eyes. The contemporary smart couple, however, is busy holding smart phones, scrolling nonstop, and looking dazedly lost as they stare deep into the screens. Probably, the couple is watching some romantic Instagram 'reels' in the hopes of creating an even better romantic clip to validate their love.

Owing to excessive use of social media, expectations from partners go up and often escalate into conflicts. The partner who is more active on social media often displays behaviour caused by a "demonstration effect". The socially active partner is always checking social media to see what other couples are doing and wants his or her partner to do the same.

"My fiancée hinted that I should pen a poem for her every day for 7 days during our first Valentine's week just because she saw an Instagram post where her friend's boyfriend was doing the same!" A junior in our company once said.

"I didn't want to imitate anyone. Being sensible, she understood. We celebrated Valentine's Week in our own way, without showing off on social media. These days, couples fight unnecessarily more because of these unhealthy comparisons on social media. It feels like a competition to prove 'who is the better lover'. It's sick and conflicted."

It wouldn't be wrong to say that shorter attention spans due to digital distractions aren't just a problem for book lovers, but that it's also true for lovers themselves.

My cousin once said, *"I was dating a guy online for months before we finally decided to meet in-person. During our meeting, he had the annoying habit of checking his phone and scrolling through posts every now and then. He did it 19 times before I lost count! I had a hunch that this could cause real conflicts if we were to continue. I stopped seeing him after that."*

In an academic paper titled, 'Evaluating the use of social media in escalating conflicts in romantic relationships,' it was found that while one of the partners may decide to keep his or her Facebook status as "single or not in a relationship," or not share romantic pictures of their partners online, the other partner may view such an action as a means of attracting the opposite sex, which may ultimately escalate conflict in the relationship.

The findings in the study also pointed out that individuals may become so engrossed in social media that they tend to ignore their partner's emotional, physical, and psychological needs. This eventually leads to relationship or marital conflicts.



Article



Going further into these conflicts, have you ever heard of the names of notorious twins whose mother is called 'Information'? Well, these twins are: 'Misinformation' and 'Disinformation'. They are active catalysts for conflicts in the digital era. Fake News or half-baked posts spread on social media faster than a forest fire. People with low media-literacy and cultural biases are often susceptible to such misinformation and get trapped in false job schemes, quick-money-schemes. Instances of ethnic violence or mob-lynching are dangerously common owing to disinformation disguised as hate-speech or propaganda.

Parent-child conflict is another branch of relationship conflict that stems out of social media. The growing "connection" between the youth and the internet is a cause of disconnection and conflicts.

My aunt once complained, *"My daughter doesn't eat unless she feeds her mind with Instagram reels."*

A colleague of mine once grumbled during one lunch break, *"My 11-year-old son has become quite aggressive in his behaviour. All day long, he remains glued to his computer, playing violent games. Once, I sought to shut off his computer. His tantrums knew no bounds, and so he locked himself inside his room. We were so worried."*

A psychologist said *"it's funny that when we were young, there wasn't any social media, but we were more social than most kids today."*

In an Australian survey, seventy-five percent of parents opened up about conflicts and arguments with their children over social media use.

Despite the obvious benefits of feeling connected through social platforms, there is ample evidence showing that excessive indulgence on these virtual platforms has detrimental effects on teenagers. Low self-esteem, aggression, and anxiety-attacks are common symptoms causing inner-conflicts.

"Internet Banging" is yet another malignant manifestation. Researchers at Columbia University came up with this new word to describe online arguments and debates that get so heated that they lead to physical violence, stalking, or even shootings. In an interview conducted, it was found that features of social media, viz., comments and livestreaming, give rise to conflicts.

Parents are now taking social-media misuse seriously and are adopting various strategies. *"Two hours before going to bed, we all keep our devices outside of our bedrooms."* My neighbour said, *"We talk to our children, read books, play games, and share a laugh. It helps us connect more."*

Zeroing in on the brighter side, studies have shown that despite the growing conflicts because of social media, there is an increasing awareness among the youth about using these online platforms in a responsible way. In addition to being aware of their physical health, youngsters now are also conscious of their mental health.

Evidence indicates that people are cutting back on social media/internet consumption and sculpting out quality time for recreational activities like reading books or pursuing a hobby. Digital-detox or digital-fasting (which means staying digitally disconnected for a period of time) is being given more importance than ever before. "Lesser the digital connections, better the real connections" is an adage I frequently tell my juniors. Numerous mobile apps are there to monitor and control screen time.

In a nutshell, striking a healthy balance between the "real" and the "virtual" is the mantra. In fact, as per some surveys, many people went to great lengths and deactivated their social media accounts completely.

As I listened to my friend, Ajay, ranting accusingly about his girlfriend, I suddenly had a brainwave. I suggested to him, *"When you have a conflict, convert it into a connection! Social media is the cause of conflict, isn't it? Well, now use the same social media to win her back. Write something for her, maybe a few lines or a heartfelt romantic poem. Post it on Instagram with a cosy picture of you both. I am sure you won't have to deactivate your account!"*

CA. Saurav Somani

EICASA Activities

Workshop on Advanced Excel

On 12TH of January, the Guwahati branch of EICASA organised a workshop on Tally. The workshop is being organised to answer the difficulties faced by articles while using Excel during their articleship period. To train students in Excel and special emphasis was given on use of macros, Pivot tables, data validation etc. The event was attended by 68 students.

Seminar On Presumptive Taxation Under Income Tax



On 15th of January, 2023, the Guwahati branch of EICASA organised a seminar on Presumptive Taxation under Income Tax with CA. Pravesh Agarwal as the speaker. As per the speaker, using presumptions improves the admissibility of a tax while lowering its accuracy. The key question that arises: to what extent the former benefit justifies the latter cost. On a related issue, some in the field believe that presumptive taxation should be considered a permanent supplement or even a replacement for the more traditional tax system. Others see it as a merely transitional phase until the tax administration is capable of collecting the normal tax without the widespread use of presumptions. The event was attended by 57 students.

CA Students National Talent Hunt (Poetry Competition)



On 23rd of January, the Guwahati branch of EICASA organised CA Students National Talent Hunt (II) under the guidance of Students Skills Enrichment Board (Board of Studies-Operations) wherein “Poetry Competition” was conducted. Kunal Jain was selected as the best candidate for the same who subsequently appeared in the regional level held at Kolkata.

CA Students National Talent Hunt (Extempore Competition)



EICASA Activities

On 23rd of January, the Guwahati branch of EICASA organised CA Students National Talent Hunt (II) under the guidance of Students Skills Enrichment Board (Board of Studies-Operations) wherein “Extempore Competition” was conducted. Nipun More and Vanshika Giria were selected as the best candidates for the same who subsequently appeared in the Regional level held at Kolkata. Further, both the participants were also selected as the best candidates at the regional level and appeared for the national level competition held in Hyderabad.

Saraswati Puja Cum Republic Day Celebration, 2023



On 26th January, 2023, the Guwahati Branch of EICASA observed Saraswati Puja along with Republic Day. All the members and students were cordially invited to attend the program. The institute building was beautifully decorated with rangoli, marigolds, lotuses, mango leaves and balloons. The fragrance of flowers and the aroma of the burning camphor in lamps filled the branch environment with peace and positivity. The program was executed by the hoisting of the National Flag or Tiranga. Further, the event took the form of Saraswati Puja by doing a havan and other rituals. Sweets (Prasad) were distributed at the end to everyone present there.

Quiz Questions

1. Kavaratti is the capital of which Union Territory?
2. Ranchi is the capital of which Indian state?
3. The capital of Goa is?
4. Gangtok is the capital of which state?
5. Gandhinagar is the capital of which state?
6. Silvassa is the capital of which Union Territory?
7. Thiruvananthapuram is the capital of ?
8. Port Blair is the capital of which Union Territory?
9. Which city is known as the "summer capital" of Jammu and Kashmir?
10. Itanagar is the capital of ?

RULES

- (i) The Response of Quiz is to be submitted latest by 28th February 2023 at beriyaneha@gmail.com.
- (ii) Mention your Name, Registration Number, Level of CA and Contact Number. Also attach your passport size photograph (with a plain background).
- (iii) 1st three winners will be featured in the next edition of the E-Newsletter.
- (iv) Winners will be selected on the basis of maximum correct answers within the given deadline.
- (v) "One student one response" If there are more than one response, than the 1st response would be considered final.

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Thank You for your overwhelming response for FUN QUIZ published in our December 2022 Edition.

The answers for the December 2022 Quiz are

1. JAMMU & KASHMIR	6. ANDHRA PRADESH
2. PUNJAB	7. BHARATANATYAM
3. ANDHRA PRADESH	8. NAGALAND
4. ASSAM	9. ASSAM
5. MADHYA PRADESH	10. MAHARASHTRA

The winner with maximum correct answers is:



Shantanu Sharma



Sandeep Roy



Komal Agarwal





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