THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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GUWAHATI BRANCH OF EICASA

METAVALLO VISTA

Elevating one's perspective



E-NEWSLETTER

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FROM THE EICASA CHAIRPERSON'S DESK

"Learning is a treasure that will follow its owner everywhere."



Dear **Students**,

Warmest festive greetings to each and every one of you! From the joyful vibes of post-Durga Puja and Vijaya Dashami to Dussehra, Diwali, and the upcoming Chhath celebrations, this entire **festive season** brings so much warmth, light, and enthusiasm. May this period of celebration illuminate your path with joy, prosperity, and success in all your personal and professional endeavors.

Reflecting on **October**, it was truly a super fun, vibrant, and action-packed month for the Guwahati Branch of **EICASA**! All the events this month rightfully collaborated to fulfill the vision I envisaged back when I first took charge in February—a vision rooted in a holistic approach, technical learning, mental well-being, and collaborative networking

We have fully optimized these goals throughout the year, and especially this past month, coming together for:

* **Workshop on AI (AURA)** on 3rd October.
* **Counselling Session** on "How to Face CA Exams" on 7th October.
* **Seminar on Soft Skills** on 9th October.
* **Workshop on Zumba and Garba** on 11th October.
* **Spiritual Counselling Session on Corporate Spirituality** on 13th October.
* **An Industrial Visit to Asian Thai Foods India Pvt. Ltd**. on 31st October, providing fantastic practical exposure and networking opportunities.
* Continuous skill enhancement through interactive **English Speaking sessions** alongside regular **Orientation Course (OC) and Information Technology Training (ITT) batches**.

The energy and active participation from all of you made every single initiative immensely fulfilling!

We also want to celebrate the brilliant outcomes of the recent **CA Foundation Examinations**. Congratulations to all the students who **successfully cleared** their exams! Your hard work and perseverance have truly paid off. For those preparing for the next milestones, keep your chin up and push forward. Sending our absolute best wishes, strength, and good luck to all our students appearing for the upcoming CA examinations—you've got this! A special shoutout and immense pride go to our student representing us at the **National Essay Competition**—fly high and make us proud!

As we step into **November**, the excitement is higher than ever! I know all of you must be thrilled for the most exciting festival of the year — **Youth Fest (YoFest)**, named **Eclat**, happening on **22nd November 2026**! Packed with an amazing lineup of activities—including **Rangoli, Dance, Music, Cooking, Singing, Treasure Hunt, Stock Market simulations**, and much more—this is the single best opportunity for you to connect and network with so many fellow students at one go.

Along with YoFest, we have lined up fantastic learning and career development opportunities:

* **Orientation Course (OC) & Information Technology (ITT / Adv ITT) batches** running back-to-back.
* **Aura workshops**.
* **...and many more upcoming events!**

In addition, the **National Conference** for Members is scheduled for 28th and 29th November 2026. While this conference is organized for members, it presents a golden opportunity for CA students to be part of the event and learn directly from the learned expert speakers addressing the members.

FROM THE EICASA CHAIRPERSON'S DESK

As we draw close to the year-end, we remain committed to bringing you the absolute best. We are wide open to any **ideas** if you feel we have missed anything—**grab every opportunity**, learn, enjoy, and make the most of what lies ahead!

Make sure to **register early** and stay tuned for all
* **YoFest (Eclat)** Registration Link: [https://forms.gle/ZFF1FuzsZdx9Ue4U9]
* **National Conference** Registration Link: [https://shorturl.at/LwJms]

Wishing you all a joyful, safe, and festive month ahead!

Warm regards,
CA Nitika Bagaria
Chairperson, Guwahati Branch of EICASA

FROM THE EDITOR'S DESK



Dear **Readers**,

It gives me immense pleasure to present another edition of **Metavallo Vista**, capturing a month filled with learning, celebrations, and memorable experiences for the **EICASA Guwahati** fraternity.

October has been a vibrant month, bringing together technical learning, personal development, wellness, and spiritual enrichment. From the A**URA Workshop on AI**, counselling session on **How to Face CA Exams**, and **seminar on Soft Skills** to the refreshing **Zumba and Garba session** and an enriching **session on Corporate Spirituality**, the month offered something meaningful for everyone.

Adding to these experiences, the **Industrial Visit to Asian Thai Foods India Pvt. Ltd**. on 31st October provided valuable practical exposure. Regular **OC and ITT batches**, along with **English Speaking sessions**, further complemented our collective learning journey.

The festive spirit of **Durga Puja**, **Vijaya Dashami**, and **Diwali** brought its own warmth and togetherness. We also extend our heartfelt congratulations to everyone who successfully cleared their examinations. Every milestone is a reminder of the perseverance that defines our journey.

As we step into **November**, the excitement continues with **ECLAT** – The CA Students' **Youth Fest** on 22nd November, followed by the **National Conference** for Members on 28th and 29th November, alongside several other learning opportunities.

The **CA journey** can often be demanding, with deadlines, examinations, and professional responsibilities competing for our time. Yet, it is equally important to pause, participate, build connections, and create memories along the way. These **experiences** make the journey as meaningful as the destination.

Metavallo Vista remains a reflection of our shared journey, celebrating the ideas, achievements, and creativity of our fraternity. I invite everyone to contribute and make every edition a true reflection of our community.

I hope you enjoy this edition and find it informative, engaging, and inspiring.

Here's to shared experiences, new opportunities, and growing together!

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

FROM THE CO-EDITOR'S DESK



Dear **Readers**,

Every meaningful journey is shaped not just by what we achieve, but also by the people we meet, the ideas we exchange, and the experiences we gather along the way.

Being a part of **EICASA** has given me an opportunity to look at learning from a perspective beyond classrooms and textbooks. It has made me realise that some of the most valuable lessons come from working together, taking responsibility, sharing ideas, and being willing to learn from one another. Every task, every discussion, and every new experience brings with it an opportunity to grow.

I believe that the true strength of a student community lies in the participation of its members. Every student has a perspective, a talent, or an idea worth sharing. **Creativity** should never be limited to a particular field, and contribution should never be measured by how big or small an effort appears. Sometimes, a simple idea, a thoughtful article, a creative design, or a helping hand can make a much bigger difference than we imagine.

Metavallo Vista is more than just a newsletter to me. It is a space where different voices come together, where achievements find recognition, and where creativity gets the opportunity to be seen and appreciated. Behind every edition is the collective effort of individuals who bring their own thoughts, skills, and perspectives to the table. And that, perhaps, is what makes **teamwork** so special — creating something together that none of us could have created quite the same way alone.

As we move forward, I encourage every student to step beyond their comfort zones, explore their interests, participate actively, and never hesitate to put their ideas forward. You don't always need to have everything figured out before you begin. Sometimes, **growth** starts simply by showing up and giving something a try.
I hope this edition inspires you to look beyond the usual, recognise the value of your own contribution, and make the most of every opportunity that comes your way.

After all, the best part of being a student isn't just what we learn, but also what we create, share, and leave behind.

Warm regards,
Kapil Agarwal
Co-Editor, Metavallo Vista
EICASA Guwahati

BOS ANNOUNCEMENTS

- **Commencement of Live Virtual Revisionary Classes (LVRC) for CA Intermediate – January 2027 (12-10-2026):** ICAI commenced Live Virtual Revisionary Classes for Intermediate students appearing in the January 2027 examinations to help them revise and strengthen their concepts.
- **CA Intermediate Mock Test Papers – January 2027 (14-10-2026):** ICAI announced Mock Test Series I (19–30 November 2026) and Series II (3–14 December 2026) for students appearing in the January 2027 examinations.
- **Declaration of CA Intermediate Examination Results – September 2026 (22-10-2026):** ICAI declared the results of the September 2026 Intermediate examinations. Neel Rajesh Shah and Chandak Sakshi jointly secured All India Rank 1 with 502 marks (83.67%).
- **CA Foundation Mock Test Papers – January 2027 (21-10-2026):** ICAI announced Mock Test Series I (1–9 December 2026) and Series II (14–21 December 2026) for Foundation students appearing in January 2027.
- **BoS Academic Fortnight Programme – January 2027 (26-10-2026):** ICAI commenced its academic fortnight programme featuring expert-led sessions to assist students preparing for the January 2027 examinations.
- **- ICAI Jan Utsav – National Quiz Competition Winners Announced (16-10-2026):** ICAI announced the winners of its National Quiz Competition organised under the Jan Utsav initiative.

ACTIVITIES OF THE MONTH

Publishing of E-Newsletter

The EICASA E-Newsletter for the October 2026 Edition was successfully publishedon 15th October, 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 September 2026.
· Student Contributions – A collection of insightful articles and thought-provokingwrite- ups from students.
· CommitteeUpdates–Informationaboutinitiatives,achievements,and key announcements.
This publication serves as a valuable platform for students to stay informed, showcase theirtalents, and actively engage with the EICASA community.

Counselling Session on How to face CA Exam

The Guwahati Branch of EICASA organized a Counselling Session on "How to Face CA Examinations" on 7th October 2026 at ICAI Bhawan, Guwahati. The session was conducted by CA. Vasundra Jallan, who guided students on effective examination preparation, time management, revision strategies, and techniques to approach CA examinations with confidence. She shared valuable insights and practical suggestions to help students overcome examination anxiety, build a positive mindset, and enhance their performance. The session was interactive and informative, with students actively participating and benefiting from her guidance and experience.





One day Seminar on soft skill

The Guwahati Branch of EICASA organized a Seminar on "Soft Skills" on 9th October 2026 at ICAI Bhawan, Guwahati, with the participation of 104 students. The session was conducted by CA. Madhukar Agarwal, who emphasized the importance of soft skills in personal and professional development. The seminar was highly interactive and engaging, with the speaker encouraging one-to-one conversations by inviting students onto the stage and interacting with them directly. Through practical discussions and individual interactions, students gained valuable insights into effective communication, confidence-building, interpersonal skills, and professional etiquette. The session witnessed enthusiastic participation and provided students with an enriching learning experience.



Special Innovative Worshop On Garba and Zumba on Occasion of Navaratri

The Guwahati Branch of EICASA organized a Special Innovative Workshop on Garba and Zumba on the auspicious occasion of Navaratri at Rhythmix Studio, Guwahati. The workshop was graced by the presence of CA. Nitika Bagaria, Chairperson, Guwahati Branch of EICASA, whose presence encouraged and motivated the participants. The workshop was conducted by Sri Ajoy Roy, Professional Dancer and Dance Instructor,who guided participants through energetic Garba movements and engaging Zumba routines. The initiative aimed to celebrate the festive spirit of Navaratri while promoting physical fitness, cultural expression, and overall well-being among students. The workshop witnessed enthusiastic participation, providing students with an opportunity to explore traditional dance forms alongside contemporary fitness activities in a lively and enjoyable environment.





Special Program on Spiritual Counselling

The Guwahati Branch of EICASA organized a Seminar on “Corporate Spirituality” on 13th October 2026 at ICAI Bhawan, Guwahati, with the participation of 103 students. The programme was held in the gracious presence of CA. Nitika Bagaria, Chairperson, Guwahati Branch of EICASA, and CA. Anjani Kumar Mundhra, Chairman, Guwahati Branch of ICAI, who encouraged students to embrace spiritual values, ethical conduct and holistic professional development. The session was conducted by Sri Sudarsana Gauracandra Das, who highlighted the importance of understanding one's inner self and incorporating spiritual values into professional life. The seminar focused on self-awareness, inner peace, ethical conduct, and maintaining a balance between personal well-being and professional responsibilities. The speaker encouraged students to look beyond material achievements and develop a deeper understanding of themselves, fostering clarity of thought, positivity, and purpose in their professional journeys. The session provided an enriching perspective on the role of spirituality in shaping well-rounded individuals and responsible professionals.





Workshop on Internal Audit and Bank Concurrent Audit

The Guwahati Branch of EICASA of ICAI organized a Workshop on "Internal Audit and Bank Concurrent Audit" on 10th October 2026 at ICAI Bhawan, Guwahati, under the aegis of the Internal Audit Standards Board. The workshop was graced by the presence of CA. Nitika Bagaria, Chairperson, Guwahati Branch of EICASA, and CA. Anjani Kumar Mundhra, Chairman, Guwahati Branch of ICAI, whose presence added to the significance of the programme. The full-day workshop featured eminent speakers, including CA.Biswaranjan Sutar, CA. Tushar Kanti Basu, and CA. Ankit Jallan, who shared their expertise on various aspects of internal and concurrent audits. The sessions covered emerging risks and blind spots in internal audits, the Standards on Internal Audit (SIA) framework, internal audit in the digital world, and critical checkpoints in bank concurrent audits. The workshop provided valuable professional insights into evolving audit practices, risk assessment, regulatory compliance, and strengthening internal control mechanisms, making it an enriching learning experience for the participants.



Industrial Visit to Asian Thai food India Pvt Ltd

The Guwahati Branch of EICASA organized an Industrial Visit to Asian Thai Food India Pvt. Ltd. on 31st October 2026, with the participation of 43 students. The visit provided students with an opportunity to gain practical exposure to the functioning of a manufacturing unit and understand various stages of the production and processing activities. During the visit, students observed the processing operations and gained valuable insights into costing, production management, and the practical aspects of cost control in the food industry. The students also received goodies as a token of appreciation, making the visit even more memorable. The initiative served as an enriching learning experience, bridging the gap between theoretical knowledge and real-world industrial practices.



Two-Day AI Workshop - "AURA: Artificial Intelligence Understanding for Rising Achievers"

The Guwahati Branch of EICASA organized a two-day AI Workshop titled "AURA – Artificial Intelligence Understanding for Rising Achievers" on 3rd and 4th October 2026 at ICAI Bhawan, Guwahati. The workshop was aimed at equipping CA students with knowledge and practical skills in Artificial Intelligence and its growing applications in the field of accountancy and finance. The sessions were conducted by CA. Pankaj Periwal and CA. Lokesh Agarwal, who introduced students to more than 10 AI tools through practical demonstrations, case studies, and real-world AI use cases. The interactive sessions focused on the practical application of AI in studies, research, documentation, and productivity enhancement. The workshop provided students with hands-on exposure to emerging technologies and encouraged them to embrace technological advancements and prepare themselves for the evolving professional landscape.



Achievement in National Talent Search Essay Competition

We are pleased to announce that Mr. Ronak Surana, a student of the Guwahati Branch of EICASA, has secured 1st Position at the Regional Level in the National Talent Search Essay Competition. In recognition of his outstanding performance, he has qualified to represent at the National Level of the competition. This remarkable achievement is a matter of pride for the Guwahati Branch of EICASA. We congratulate him on his success and extend our best wishes for his participation and success at the National Level.



MOCK TEST SERIES





PRESS RELEASE



ईआईसीएएसए का कॉर्पोरेट आध्यात्मिकता विषय पर कार्यशाला

गुवाहाटी, 14 अक्टूबर (ख.सं.)। गुवाहाटी शाखा की ईआईसीएएसए, भारतीय सनदी लेखाकार संस्थान (आईसीएआई) द्वारा कल आईसीएआई भवन में कॉर्पोरेट आध्यात्मिकता: कैरियर, प्रतिस्पर्द्धा और मन की शांति स्वयं को खोए बिना सफलता प्राप्त करना विषय पर एक कार्यशाला का आयोजन किया गया। कार्यक्रम के मुख्य वक्ता सुदर्शन गौरचंद्र दास, निदेशक, नॉर्थईस्ट यूथ एम्पावरमेंट, आईएसकेसीओऑन यूथ फोरम ने अपने संबोधन में कैरियर की महत्वाकांक्षाओं और नैतिक मूल्यों के बीच संतुलन बनाये रखने, आंतरिक शांति प्राप्त करने तथा जीवन के उद्देश्य को स्पष्ट रूप से समझने के महत्व पर प्रकाश डाला। कार्यक्रम का स्वागत संबोधन करते हुए ईआईसीएएसए की अध्यक्ष, सीए नितिका बागड़िया ने विद्यार्थियों के तकनीकी ज्ञान के साथ-साथ उनके सर्वांगीण विकास की आवश्यकता पर जोर दिया। गुवाहाटी शाखा के अध्यक्ष, सीए अंजनी कुमार मुंधड़ा ने इस पहल की सराहना करते हुए युवा विद्यार्थियों को ईमानदारी, नैतिकता एवं मूल्य-आधारित नेतृत्व के साथ अपने पेशेवर जीवन में आगे बढ़ने के लिए प्रेरित किया। सीए राजेश अग्रवाल ने भी प्रतिभागियों को संबोधित किया तथा पेशेवर जीवन में तनाव के प्रभावी प्रबंधन और कार्य एवं व्यक्तिगत जीवन के बीच संतुलन बनाए रखने के संबंध में महत्वपूर्ण विचार साझा किए। इस कार्यशाला ने विद्यार्थियों को प्रतिस्पर्द्धात्मक पेशेवर वातावरण में सफलता प्राप्त करने के साथ-साथ अपने नैतिक एवं आध्यात्मिक मूल्यों से जुड़े रहने की प्रेरणा दी। कार्यक्रम का मुख्य संदेश यह रहा कि वास्तविक सफलता केवल कैरियर और उपलब्धियों तक सीमित नहीं है, बल्कि आंतरिक शांति, नैतिकता और जीवन में संतुलन बनाए रखना भी उतना ही महत्वपूर्ण है।



आईसीएआई की कॉर्पोरेट आध्यात्मिकता पर कार्यशाला

गुवाहाटी, 14 अक्टूबर (पू.सं.)। गुवाहाटी शाखा की EICASA, भारतीय सनदी लेखाकार संस्थान (आईसीएआई) द्वारा मंगलवार को महानगर के आईसीएआई भवन, मणिक नगर में 'कॉर्पोरेट आध्यात्मिकता : करियर, प्रतिस्पर्द्धा और मन की शांति- स्वयं को खोए बिना सफलता प्राप्त करना' विषय पर एक कार्यशाला का आयोजन किया गया।

कार्यक्रम के मुख्य वक्ता सुदर्शन गौरचंद्र दास, निदेशक, नॉर्थईस्ट यूथ एम्पावरमेंट, इस्कॉन यूथ फोरम ने अपने संबोधन में करियर की महत्वाकांक्षाओं और नैतिक मूल्यों के बीच संतुलन बनाए रखने, आंतरिक शांति प्राप्त करने तथा जीवन के उद्देश्य को स्पष्ट रूप से समझने के महत्व पर प्रकाश डाला।

कार्यक्रम का स्वागत संबोधन करते हुए EICASA- की अध्यक्ष नितिका बगड़िया ने विद्यार्थियों के तकनीकी ज्ञान के साथ-साथ उनके सर्वांगीण विकास की आवश्यकता पर जोर दिया। गुवाहाटी शाखा के अध्यक्ष अंजनी कुमार मुंधड़ा ने इस पहल की सराहना करते हुए युवा विद्यार्थियों को ईमानदारी, नैतिकता एवं मूल्य-आधारित नेतृत्व के साथ अपने पेशेवर जीवन में आगे बढ़ने के लिए प्रेरित किया।

राजेश अग्रवाल ने भी प्रतिभागियों को संबोधित किया तथा पेशेवर जीवन में तनाव के प्रभावी प्रबंधन और कार्य एवं व्यक्तिगत जीवन के बीच संतुलन बनाए रखने के संबंध में महत्वपूर्ण विचार साझा किए। कार्यशाला ने विद्यार्थियों को प्रतिस्पर्द्धात्मक पेशेवर वातावरण में सफलता प्राप्त करने के साथ अपने नैतिक एवं आध्यात्मिक मूल्यों से जुड़े रहने की प्रेरणा दी। कार्यक्रम का मुख्य संदेश यह रहा कि वास्तविक सफलता केवल करियर और उपलब्धियों तक सीमित नहीं है, बल्कि आंतरिक शांति, नैतिकता और जीवन में संतुलन बनाए रखना भी उतना ही महत्वपूर्ण है।



सीए छात्रों के लिए दो दिवसीय एआई कार्यशाला 'ऑरा' आयोजित

गुवाहाटी : दो दिवसीय एआई कार्यशाला के दौरान भाग लेते प्रतिभागी

पूर्वांचल प्रहरी नगर संवाददाता

गुवाहाटी : ईआईसीएएसए गुवाहाटी शाखा की ओर से 3 और 4 अक्टूबर को आईसीएआई भवन में सीए छात्रों के लिए दो दिवसीय एआई कार्यशाला 'ऑरा' (आर्टिफिशियल इंटेलिजेंस अंडरस्टैंडिंग फॉर राइजिंग अचीवर्स) का आयोजन किया गया। कार्यशाला का उद्देश्य भावी चार्टर्ड अकाउंटेंट्स को कृत्रिम बुद्धिमत्ता और उभरती तकनीकों के अनुरूप तैयार करना था। कार्यक्रम का शुभारंभ ईआईसीएएसए गुवाहाटी की अध्यक्ष सीए नितिका बगारिया ने किया। उन्होंने छात्रों से अकादमिक एवं पेशेवर क्षेत्र में उत्कृष्टता हासिल करने के लिए कृत्रिम बुद्धिमत्ता तथा नई तकनीकों को अपनाने का आह्वान किया। कार्यशाला में 10 से अधिक एआई टूल्स, व्यावहारिक केस स्टडीज तथा लेखांकन, अनुसंधान और उत्पादकता के क्षेत्र में एआई के वास्तविक उपयोग पर प्रशिक्षण दिया गया। मुख्य वक्ता सीए पंकज पेरिवाल और सीए लोकेश अग्रवाल ने इंटरैक्टिव सत्रों के माध्यम से दैनिक पेशेवर कार्यों में एआई के प्रभावी इस्तेमाल के व्यावहारिक तरीके बताए। कार्यक्रम में क्षेत्र के विभिन्न हिस्सों से आए सीए छात्रों ने उत्साहपूर्वक भाग लिया। आयोजन का समन्वय उपाध्यक्ष ईशान बगारिया एवं कोषाध्यक्ष आर्यन कुमार मिश्रा ने किया।



सीए छात्रों के लिए आईसीएआई भवन में दो दिवसीय एआई कार्यशाला 'ऑरा' आयोजित

गुवाहाटी, 5 अक्टूबर (पू.सं.)। ईआईसीएएसए की गुवाहाटी शाखा द्वारा 3 और 4 अक्टूबर को आईसीएआई भवन में दो दिवसीय एआई कार्यशाला 'ऑरा' आर्टिफिशल इंटेलिजेंस अंडरस्टैंडिंग फॉर राइजिंग अचीवर्स का सफल आयोजन किया गया। सत्र का शुभारंभ करते हुए ईआईसीएएसए गुवाहाटी की अध्यक्ष नितिका बगारिया ने सीए छात्रों से अकादमिक और पेशेवर क्षेत्र में उत्कृष्टता प्राप्त करने के लिए कृत्रिम बुद्धिमत्ता (एआई) और उभरती प्रौद्योगिकियों को अपनाने का आह्वान किया।

भविष्य के चार्टर्ड अकाउंटेंट्स को नई तकनीक के लिए तैयार करने के उद्देश्य से आयोजित इस कार्यशाला में 10 से अधिक एआई टूल्स, व्यावहारिक केस स्टडीज और लेखांकन, अनुसंधान एवं उत्पादकता में इसके वास्तविक उपयोग पर व्यावहारिक प्रशिक्षण दिया गया। मुख्य वक्ता पंकज पेरिवाल और लोकेश अग्रवाल ने इंटरैक्टिव सत्रों का संचालन किया। इस कार्यक्रम का समन्वय उपाध्यक्ष ईशान बगारिया और कोषाध्यक्ष आर्यन कुमार मिश्रा ने ईआईसीएएसए गुवाहाटी टीम के साथ मिलकर किया।

ACTIVITIES OF THE UPCOMIMG MONTH

- **ECLAT – CA Students' Youth Fest –** A vibrant celebration of talent, creativity and camaraderie, scheduled for 22nd November.
- **SEE 2026 – CA National Conference –** A national-level conference aimed at fostering knowledge, professional development and interaction among CA students, scheduled for 28th & 29th November.
- **Advanced ITT Batch (Ongoing) –** An Advanced Information Technology Training (Adv. ITT) Batch is currently in progress.
- **Advanced ITT Batch (Upcoming) –** Another Advanced ITT Batch is proposed to commence shortly, with dates to be announced.
- **MCS Batch (Ongoing) –** The Management and Communication Skills (MCS) Batch is currently in progress.

LET'S SEE WHO KNOWS

1. Under AS 5, how is a material change in an accounting estimate accounted for when it affects both the current and future periods?
2. Can a company utilise its securities premium account for issuing bonus shares? What other purposes are permitted under the Companies Act, 2013?
3. Under GST, when does a supply become a composite supply, and how is its tax rate determined?
4. When does a provision need to be recognised in financial statements instead of being disclosed as a contingent liability?
5. If two mutually exclusive projects have conflicting NPV and IRR rankings, which method should generally be preferred and why?
6. Can an auditor issue an unmodified opinion if a material misstatement identified during the audit remains uncorrected? Explain.
7. What is the tax treatment of capital gains arising from the conversion of a capital asset into stock-in-trade?
8. Why can a company have positive working capital but still face serious liquidity problems?
9. When does an auditor's inability to obtain sufficient appropriate audit evidence result in a disclaimer of opinion rather than a qualified opinion?
10. Why is relevant costing based on future incremental costs rather than historical costs when making managerial decisions?

RULES

1. Response to be submitted latest by 30th November, 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 OCTOBER



Sangeeta Pareek
CRO0680324



Palak Baheti
ERO03O4857

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

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Kapil Agarwal
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