



SOUTHERN INDIA CHARTERED ACCOUNTANTS STUDENTS ASSOCIATION  
OF



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
(SETUP BY AN ACT OF PARLIAMENT)



# HAPPY NEW YEAR!



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# 1. MESSAGE OF GREETINGS

Dear Students,

**“When meditation is mastered, the mind is unwavering like the Flame of a lamp in a windless place. In the still mind, in the depths of meditation, The Self reveals itself. Beholding the Self By means of the Self, An aspirant knows the Joy and peace of complete fulfilment having attained that Abiding joy beyond the senses, revealed in the stilled mind, He never swerves from the eternal truth.”**

— Bhagavad Gita



**“Happy New Year 2023 to all of you!”**

Many of you might have taken various resolutions during this New Year. Every year we are taking various resolutions like that, but how many of us revalue the same in the next year? I wish the New Year 2023 good luck and success in all your endeavors. In the year 2023, many of you are going to reach greater heights in your academic and professional careers.

ICAI BOS mobile app is a platform for providing a knowledge base and all the educational inputs. Since its launch, more than 2,70,000 students are using the mobile app. It has more than 1600 recorded video lectures, improved learning opportunities, and live faculty question-answering sessions.

Last month, we conducted various activities like a joint program with universities, a seminar on GST annual return filing, regional level talent search programs like Nukked Drama and Essay competition, Debate and Chess completion, and as a part of the “Carpe-Diem”, the youth festival of students, we had conducted 3 weeks programs of various events including online. A good number of participants were there and in the online competition, students from all over India participated. This type of program has been conducted for the first time in the history of SIRC, maybe in ICAI itself.

We are going to conduct the Mega event of the same on 08/01/2023 at Amma Arangram and the special invitee of the program will be the film actor Mr.Sampathram, Chennai. We invite all of you to the gala event.

Mega student’s conference at Kozhikode, Thrissur, Coimbatore, and Tirupur branches of SIRC had conducted in a very excellent manner. The Bangalore branch conducted the 3rd Students National conference of SIRC. The feedback and participation of the students about this program were very encouraging to do more and more programs. I congratulate the SICASA team and branch Managing Committee for the excellent arrangements of these programs. I thank the BOS (SSEB ) Chairman CA. Suhsilkumar and Vice Chairman CA. Sridar Muppla for giving permission and support for these programs.

SIRC is going to start the second hybrid class of the foundation on 27th January 2023. The feedback of the first hybrid class was excellent and I congratulate the SIRC Dean ,Vijayalakshmi Mam and team for the same. Our Inter and final classes are going in well manner. The new team of SIRC will be taking charge this month and they will start working with more and more innovative ideas.

We concluded the International Students conference on the 2nd & 3rd of December,2022, and also our SIRC conference on the 9th and 10th of December,2022 at Hyderabad “Shilpakala Vedika” I congratulate all the student volunteers of SICASA of Hyderabad for their tireless work for smooth conduct of these programs.

Our country is going to celebrate our 74th Republic Day this month, let us make a promise that we would not let the hard sacrifices of our brave freedom fighters go in vain. We would work hard to make our country the best in the world. I sincerely hope that our country’s economy will grow in fast mode and our beloved ICAI scales new heights in the coming years.

This month we are celebrating various festivals. I wish you in advance Pongal/Makar Sankranti etc. to all of you.

Lovingly Yours,

CA.P.Satheesan FCA  
Chairman SICASA



## 2.A new year. A new hope. A new chapter.

Kudos to all of us for making through another year. We've reached the end of a chapter and are flipping the next page to begin the next chapter with the new year. Let's embrace it with open arms and welcome the twists!

The new year is celebrated by everyone, from the smallest kid to the oldest adult. Each person has their own tradition to begin the year. Firewood and lights light the skies. People everywhere seem to be in celebratory mood, filling the environment with joy.

As a whole, why is this new year celebrated so joyously all over the world? Is it to celebrate the end of one chapter and beginning of another? Is it a hope of new beginning? May be a second chance perhaps?

Celebrating new year is perceptible to each individual and the purpose behind it, has something to do with the psychological aspects of a new chapter. On this day, we reflect on the year gone by and strive to be a refined version of oneself in the upcoming years. This can be seen as the custom of taking resolutions on every new year. It is believed in European customs that "What one does on this day one will do for the rest of the year" and hence the concept of resolutions got about.

Resolutions cannot be seen as the sole purpose of new year, people who don't take them also celebrate it with as much joy as everyone else. It gives people a hope to have a better life, a hope to have a chance to do things right, a hope to do right things, a hope to discover themselves, a hope to explore and a hope to a better plot twist. Here there's hope, new chapter begins with a new story!



Shakthi M  
SRO0723762

### 3. National Human Trafficking Awareness Day

Every year on January 11th, National Human Trafficking Awareness Day is commemorated to increase public awareness of the pervasiveness of human trafficking. Attending the awareness events held on this day might help people learn the warning signs of possible human trafficking attempts. Identification of a victim or perpetrator of human trafficking can be aided by National Human Trafficking Awareness Day.

The Trafficking Victims Protection Act (TVPA) of 2000 led to the creation of National Human Trafficking Awareness Day in the United States.

#### **National Human Trafficking Awareness Day 2023 Overview**

The National Human Trafficking Awareness Day is observed every year on January 11th. The goal of the day is to increase public awareness of the problem of human trafficking, which involves the use of other people for forced labor or commercial sexual exploitation. On National Human Trafficking Awareness Day, individuals get together across the nation to raise awareness of this problem, educate others about it, and take action to stop it. There are various ways to get engaged in the program, including donating money to groups that fight human trafficking, taking part in campaigns to increase awareness, and speaking out against laws that ignore the problem. We can make a difference in the battle against human trafficking by acting and spreading awareness.

#### **National Human Trafficking Awareness Day 2023: History**

National Human Trafficking Awareness Day has a long history that began in 2011 with the implementation of a presidential directive signed by former US President Barack Obama. The Trafficking Victims Protection Act (TVPA) of 2000, an executive order, intensified American efforts to tackle the issue of human trafficking.

Every year on January 11, National Human Trafficking Awareness Day is observed. The objective is to spread awareness of the sorrow experienced by human trafficking victims and educating them about their rights and interests.

The US duty to combat and end human trafficking both domestically and globally was reaffirmed by the Trafficking Victims Protection Act (TVPA) of 2000. In a month-long commemoration of National Human Trafficking Awareness Week,



## **National Human Trafficking Awareness Day 2023: Theme**

The 2023 National Human Trafficking Awareness Day theme has yet to be chosen. The topic for National Human Trafficking Awareness Day 2022 last year was “Use and exploitation of technology.” This topic demonstrates how technology can enable human trafficking. Each year, a new theme is chosen for Human Trafficking Awareness Day, which is observed globally.

Blue has been chosen as the designated official color for National Human Trafficking Awareness Day. On this day, people wear blue to show their solidarity with individuals who have been a victim of human trafficking all across the world.



## **National Human Trafficking Awareness Day 2023: Significance**

Every year on January 11, National Human Trafficking Awareness Day is observed with an objective to spread awareness of the sorrow experienced by human trafficking victims and educating them about their rights and interests.

The US duty to combat and end human trafficking both domestically and globally was reaffirmed by the Trafficking Victims Protection Act (TVPA) of 2000.

The month of January has been designated as the “National Slavery and Human Trafficking Prevention Month” in an extension of National Human Trafficking Awareness Week.

Blue has been chosen as the designated official color for National Human Trafficking Awareness Day. On this day, people wear blue to show their solidarity with individuals who have been a victim of human trafficking all across the world....

“Dare to enter the darkness to bring another into the light.”- Tony Kirwan



Rahul  
SRO0744811

## 4. Envirement-A Start up Idea

ENVIRITEMENT, started by Jeyaraj Pandian, Nitin Srikanth, Bharath Natarajan and Jaimeet Singh, is a young and dynamic on a mission to make sure every nook and corner of the city, is waste-free, by collecting from houses, restaurants, and retail shops.

Our dedicated team of youngsters are on an endeavour to serve our nation, by making the place we live in, a better place.

Our mission is a cleaner India, where all the citizens of India are equally cognizant, and strive to take care of their surroundings and environment.

### What is Envirement?

What can a start-up do that can make a city cleaner? Collect waste. But how can that be done?

We will collect the waste you have to offer at your doorstep. But everybody does that, what difference do we have to offer? The difference ENVIRITEMENT is going to bring about in the environment, is that we will act as intermediaries between the givers of waste, and the place where it actually has to reach. We do not only stop with this, but go on to PAY the garbage holders, the right amount of money for the right amount of weight. This will incentivize them, to dispose whatever waste they have in their houses, restaurants, retail shops, and thereby making them a part of ENVIRITEMENT. By doing so, we incentivise the garbage disposers to dispose their waste in a systematic manner, thereby making the world a better place to live in.

### Where does the waste go?

The waste that the people offer to us, are collected by our esteemed team of workers, and in turn sold to companies like Bio gas plants for organic food, and recycling plants for wastes from departmental stores, whom we have tie-ups with.

### How do we do it?

We start off by talking to the local vendors, restaurateurs, and the households about the fact that their GARBAGE IS GOLD.

But word of mouth alone doesn't get anybody anywhere.

So we are going to launch an app called "ENVIRITEMENT", which will be the basis for all our sales. You can schedule your garbage pickup a day beforehand, be it any timing, be it any locality, and expect us to be there on the dot. Added to this, a website, social media pages, will be opened to educate the people about our services.



**Envirement**  
Time To Become Right



### **How do we capitalize on this?**

The money we give the common people to contribute waste, comes back to us through the bio gas plants and recycling plants. We have tie-ups with them, which results in us getting money provided we supply everyday waste to them on a regular basis. The money we receive for the supply of said waste, will be based on the quantity and type of the waste which we supply. All measurements will be taken based on kilograms.

### **winners of Carpe diem Shark Tank**



Nitin Srikanth  
SRO0638010



Jeyaraj Pandian  
SRO0630044

# **5.CA Aman Gupta – A Sailing boAt**

If you watched the Indian edition of Shark Tank this past year, you may be familiar with Aman Gupta who served as one of the investors on the show. Aman is the co-founder and chief marketing officer of an earwear audio company called boAt. This company has a string of products that include but aren't limited to headphones and travel chargers. 2016 saw Aman founding this company along with Sameer Mehta who is his business partner. boAt serves as one of the country's most popular earwear companies and has sales that exceed INR 1000 crores. Prior to his boAt journey, Aman worked at a number of companies which helped prepare him to enter the world of entrepreneurship. Continue reading to learn the Aman Gupta story.

## **Baby Steps – Aman Gupta's Early Life**

Born in 1982, Aman Gupta attended school in Delhi and graduated from Delhi Public School, R.K. Puram. Following this, he went on to graduate from the University of Delhi with a bachelor's in commerce degree. He also happened to study at the Institute of Chartered Accountants of India and honed his accounting and financial skills between 1999 and 2000. He lost his interest in CA in between the program. Despite this, he completed his CA in 2002 and became one of India's youngest CAs. Once he finished his academic journey, Gupta went on to work at Citi Bank for two years. It wasn't until 2005 when his entrepreneurial spirit kicked in and he began Advanced Telemedia Pvt Ltd. Under this company, he helped bring a number of brands famous across the world to the Indian market. Suddenly companies like Telex, Sennheiser and Beats Audio populated Indian markets.

A good 6 years later, in 2011, Aman Gupta began to work at KPMG's Strategy Services Group as a senior management consultant. During the same year, he acquired an MBA from the Kellogg School of Management. Following this, he began his tenure as director of sales at HARMAN International. This role saw him lead the business development of a number of companies including but not limited to Micromax, Nokia and Apple. Fast forward 5 more years and he founded boAt with Sameer Mehta.

## **Understanding the boAt Success Story**

Within two years of boAt being operational, it had earned INR 100 crores in sales. One of the first products made available by boAt was a charging cable and charger for Apple phones. This Apple charger went on to become Amazon's most sold product.

2019 saw boAt become a leader within the earwear space and in the year that followed Aman Gupta was recognised as the Entrepreneur of the Year within the Consumer Durables category. As of today, India is home to close to 5000 boAt flagships. Another feather in the hat worth noting is the fact that boAt products have been sold to close to 20 million people thus far.



As far as Aman's philosophy on life and money goes, he is a firm believer in earning rather than burning money. Since it first launched boAt has been a successful company that has continued to stay profitable. Selling stylish products that are cost-efficient and durable has always been the primary goal of Aman and Sameer.

2020 saw boAt be ranked as the fifth-largest wearable brand across the globe. Cricketers Hardik Pandya and KL Rahul along with actress Jacqueline Fernandez serve as the company's brand ambassadors among others. In the span of five short years boAt as a company has soared to new heights owing to the hard work on the part of both, Aman Gupta and Sameer Mehta.

### **Awards and Achievements**

In 2019, he won Businesswrold Young Entrepreneur Award and was listed as an under 40 achiever in 2020. Followed by 2020, he won Entrepreneur of the Year. Later, in 2021 he won Lokmat Most Stylish Entrepreneur of the year. Similarly, he was listed in the Top Entrepreneur India tech 25 class in 2019. His brand stood up a standard among World's Top wearable brands. Finally, in 2021 he was listed in under 40 Economic Times.

### **Lessons we can learn**

Aman's hard work and dedication to his company are very inspiring. Hard work is the key to success. It teaches us determination and persistence. Before boAt, Aman worked at several companies. Finally, he found his true calling in the entrepreneurial world. Being an entrepreneur is not easy. You must constantly look for opportunities and always make the best of them. Lastly, always try to learn from your mistakes and never lose hope.

Gupta says his inspiration is Jezz Bezos and he learned about customer obsession from Amazon India. He believes failure is how onwe learns and one should never be scared to take risks. He also said that rejection has been a regular part of his life. He was rejected by employers, banks and startups but today, He is an angell investor himself and has invested in companies including FREECULTR, Bummer, Skippi Ive Pops, Shiprocket, WickedGud, Anveshan and 10Club. His network is estimated to be \$95 million.

**"Our greatest glory is not in never failing, but in rising every time we fail."**

**-Confucius**



Bhavesh M

SRO0741557

## 6. With Time

Once there was a child.

He was the ranker of the class and also was a very bright student.

He excelled in everything.

Whatever he touched turned into gold.

He grew up and got into a good college and also continued his streak of being a ranker.

As time passed by he got into a high paying job.

Didn't enjoy the story?

With this high paying job and then he got married and after a few years he retired.

I'm so sure you weren't even connecting with this story.

Here is another

There was a guy who was an average student, not as rich as the other guys in the class but he knew how to carry himself.

He grabbed every opportunity to make himself better and he was very street smart yet not the ranker of the class.

He failed in school and neither in his college.

He just did everything in his reach to prove that he was more than just the numbers on the paper.

He slowly took up a job which would juice him up completely.

From failing in his exams to jumping jobs to failing in relationships he had seen it all.

He then went on to start something of his own with all the experience he had.

He just put all the experience in work.

With every failure came experience, there came lots of maturity and strength.

A mindset as hard as a rock.

A heart which could value love and sympathize with anyone who fell.

A flood of sadness became a river of joy.

He fell a 1000 times in 1000 different things but do you know what was common every time that he stood up, he stood up the 1000th time too.

He achieved success on the 1001th time, He went on to buy the company in which the hero of the 1st story worked.

You know why you liked the second story?

Because it had ups and downs.

Being able to face the lows is the luxury only the one's with an iron heart get.

So if you don't have downs then how would you feel the ups?

The graph is straight only when you are dead.

Have the courage to stand up again on the 1000th fall.

You never know how close you are to that win.

Remember that this maybe just the 1st chapter and the climax is yet to come



Raunak bafna  
SRO0700877



# 7.PONGAL

## A NEW BEGINING TO PROSPER

Pongal is one of the significant festivals celebrated in India. Being known as one of the agricultural land, India celebrates Pongal to Signify the importance of food, cattle and nature. It is a very ancient festival celebrated all over India with different names. It is celebrated as a gratuitous festival thanking nature. It is also termed as 'Thai' the first month in Tamil calendar. There is a famous saying "Thai pirandhal vazhi pirakum" meaning when Thai is born it brings peace , prosperity , abundance and a new way of life.

This harvest festival is celebrated for over a period of four days , celebrating all aspects of harvest and also as a social gathering of family and friends. This festival traces back to the Sangam age from 200BC to 300AD however it is mentioned in Sanskrit puranas too. In Sangam age Pongal was celebrated as Thai niradal eventually leading to modern day Pongal.

There are legendary stories associated with this festival one of them being about lord shiva and Nandi (his bull). Shiva once instructed his bull Nandi to travel to earth and ask the people to have an oil massage and take bath everyday and to eat once a month , Nandi being mistook this message instructed the people to eat everyday and take oil massage and bath once a month .This raged Shiva and he cursed Nandi to stay at Earth and plough the field , thus this festival being associated with cattle's

As said this festival occurs for four long days. The first day being Bhogi, where native people wake early, light bonfires with wood, solid fuels, along with old things which are no longer of use. This signifies the end of an old era and the beginning of a new era. The celebration includes the booming of drums made of clay by kids. This day is dedicated to Lord Indra who is also Rain god to thank him for providing rain, an essential need for agriculture.

The second day is the major or main day of celebration also known as 'perum pongal'. On this occasion all the people wake early, take a head bath, wear new dresses to get ready for the pooja. The men of the house go out to purchase sugarcane, clay pot, turmeric sapling, ginger sapling and other essentials for the pooja, whereas the women of the house cook delicious food as offering to God. Then all members come together at an open space and prepare the dish 'Pongal' to offer to Sun God 'Sooriyan' along with other dishes they have made.

The third day being the day for cattle where cattle are celebrated for helping farmers plough the field. The cattle are decorated with flowers, few go to the extent of painting horns of cattle for decoration. These cattle are worshipped by people. On this day Tamilnadu, celebrates a famous sport called Jallikattu conducted by major villages. Most Tamil people consider this sport as a pride.



The last day is the most exciting of all days as it is 'kanum pongal'. This is the day when families reach out to others to celebrate with their relatives or go out and visit famous places in and around where they live.

Indians all around the world celebrate this festival to stand by their culture, which brings a limelight to this festival in other parts of the world.



Hemashree S  
SRO0710634



# 8. HARRASSMENT



I feel like it doesn't matter who you are, what you wear or where you are...  
Women are not safe anywhere, well men too  
But it's so easy for women to get harassed, abused and even raped  
To all the men out there  
Every girl has been through something  
One or the other way  
Your mother, sister, friend, wife, daughter & everyone  
As women, this world never gives us comfort  
Every woman would have either been cat-called or followed or stared at while walking  
in the streets  
When something bad like this happens people usually say "it's like that only, ignore or  
don't go there, don't wear this, be home before 9, everyone goes through it"  
Stop them right there and tell them it's wrong  
It's not ok, it will never be ok  
If you see your friend passing bad comments or slut shaming or victim blaming  
Stop them right there  
Something like this should never be normalized  
It should be voiced out  
A great person once said "Be the change that you want to see in this world"  
I try to be, but to make this world a better place for our sisters, mothers, friends and  
every single girl out there  
You need to be the change  
I carry a pepper spray and a pocket knife, no matter how much I prepare myself for the  
worst, the cause won't be changed because.....

**WE NEVER ADDRESS THE CAUSE**



**Winner of CARpe Diem Slam Poetry**

Swaphna M  
SRO0709203

## 9.WHO IS TO BLAME FOR DRUG USAGE AMONG THE YOUTH?

“MY LIFE, MY RESPONSIBILITY.  
NO BLAMING IS ALLOWED”

A wise man once said, “Watch your thoughts, they become actions, which transcends to habits, which builds character for shaping one’s destiny in life.

Let us acknowledge the fact that though the youth contribute to 25%\* of our population at present, they are 100% of our future. This essentially means today’s readers are tomorrow’s leaders. Youth is the most influential generation of this century.

Drug usage otherwise known by Substance usage refers to the usage of harmful substances into the body that affects the functioning of brain and behaviour of individuals that leads to incapacity to control its usage. Substances such as alcohol, marijuana, nicotine, cannabis are some examples. When people find themselves exhibiting a compulsive, chronic and a psychological need for a habit inducing substance, it becomes an addiction with continued use despite considering the harm it causes to an individual’s physical, mental, spiritual and psychological well-being.

### **UNDERSTANDING CAUSE AND EFFECT RELATIONSHIP OF DRUG USAGE AMONG THE YOUTH**

According to a survey conducted by the Ministry of Health and Family Welfare, about 15% of the students between the age of 11-18 consume drugs and a staggering 75% of the students aged between 18-23 have consumed drugs or have smoked weed. And by the age of 23, 85% of the youth have consumed alcohol. Such numbers testify the habits which the youth have succumbed to over the years.

The National Institute on Drug Abuse conducted a survey in 2016 and concluded that a majority of the 1.9 million adolescents between the age of 12-17 were given drugs or alcohol by a peer. Teens want to be accepted and to fit in. This is where they develop the attitude of ‘Jumping on the Bandwagon’. It is unlikely that they say “No” when their best friend offers them drugs or alcohol. Similarly, the desire to have instant gratification coupled with the curiosity to satisfy their desires makes them succumb to the misdemeanour habits. Ancillary causes could be associated with impersonating one’s favoured celebrities where individuals find the need to duplicate the actions of their preferred heroes especially relating to trendy substances.

Another underrated cause is the inability to cope up with the disappointments which life throws at the people. Most people are deficient when it comes to having the mental strength to face and endure any adversity in life, and often end up crying over spilled milk.

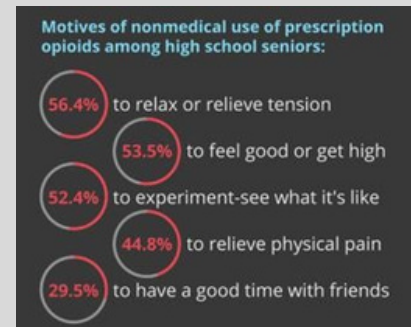
### **IMPACT ON WELL- BEING:**

Constant usage of harmful substances can result into fatuousness, reduced appetite, weakened immune system and in extreme cases even aggressiveness, loss of forbearance, impaired judgements, hallucinations and paranoia.



## IMPACT ON BRAIN:

Dopamine is the hormone which is associated with pleasure and satisfaction and is referred to as the “feel good” hormone. As it happens, dopamine is the body’s way of rewarding one’s action. This hormone is responsible for identifying how and where to derive the satisfaction which the human body craves for. Addiction to drugs causes the body to start building a level of tolerance, meaning that it would require more quantities with every passing day to get the same level of dopamine.



When this hormone gets activated for the wrong reasons, it so happens like programming the mind to send signals to the body and get a reward by committing wrong actions. Drug Usage can control and destroy everything in a person’s life. It becomes hard to trust, respect and have open communications. This could very well result in neglecting the responsibilities of the other. As a result of which the kith and kin could be left betrayed, hurt and gruesome.

## PRACTICAL SOLUTIONS TO BEAT DRUG USAGE/ DRUG ADDICTION

through voluntary and other eligible organisations.

Forming portals or groups online among individuals who are dealing with the similar issues by encouraging each other to disassociate with their addictions before old habits die hard and by maintaining a track record of their current level of abstinence and constantly reminding each other with the damaging consequences of drug usage.

Encourage parents to have a one-on-one genuine and honest conversations with their children for few minutes in a week without judging them to understand about their insecurities.

Introducing compulsory online trainings at schools and colleges and supplementary subjects linking to psychology and mental health which talks openly on breaking regrettable habits.

The most underrated art of having a control over senses is to keep something at bay. But in this practical world, we observe people taking wrong actions, and develop the fear of missing out even after knowing the potential repercussions it could possibly have on us. At that very instinct if we were to have mastery over our senses through abiding by the positive ethics and values inherited from our lineage and by staying true towards ourselves the only possible way is by mastering the art of consistent meditation. By just remaining silent with spine erect for couple of minutes a day, we start becoming more aware of ourselves and with increased flow of blood to the brain we start regulating stress and lowers the chances of depression and helps the mind to defragment its thoughts.

## **INSPIRING STORY ON HOW A HOMELESS HEROIN ADDICT WENT ON TO BUILD A SUCCESSFUL JUICE MOGUL**

Khalil Rafati, who once lived on the streets, destitute and addicted to heroin, fell into real homelessness. On the flip side, he was so heroic to re-engineer his downfall by using the turnaround strategy and founded the juice and smoothie empire, SunLife Organics, based in Malibu, California. He had visited India for a month and understood the paramount power of channelizing one's energy to experience intellectual pleasures in his life to gain reputation by preserving himself from his cravings through yoga and meditation. He started introspecting and adjudged that everything which was going on in his life was a result of himself alone and decided not to put a blame on the others. He further states, that he had a paradigm shift and a spiritual awakening at the lowest point of his life, as he had snapped out of the victim mentality.

Such stories must be publicized and must be set as benchmarks as a counter measure to drugs.

### **CAN YOUTH JUST BLAME THE SOCIETY FOR THEIR DRUG USAGE?**

The state of being in youth can be the time of making impulsive, irrational decisions. While enough emphasis has been placed on living in the present, this is often miscomprehended by sustaining as desired by an individual without considering the consequences to follow. If we were to blame peer pressure and following the actions of the others, the same logic can be applied by following constructive disparate of the same age group who not only disconnect with harmful habits, but also set examples of giving back to society by a way of exhibiting their gifted talent coupled with intelligent efforts.

While the external factors attributing to drug usage are considered, it is imperative to take responsibility for one's own actions. Discussing about the source of challenges does not solve the challenges. To err is human and to put a foot wrong is completely human. To rebuild one's life, one must be able to come clean, make peace with their past and become more robust and resilient in character with complete integrity and independence and strive towards maintaining an adequate internal control system providing a reasonable assurance about the achievement of objectives, prevention, detection and correction of undesirable events.

On a personal front, the writer has been avoiding the temptation of falling prey to wrong habits than resisting them and had also played an instrumental role in making his friend cognizant about the harmful impacts imputable towards drug addiction.

In the Bhagvad Gita, it has been clearly stated that the living entities are deluded because their inner knowledge is covered by ignorance.

Accepting responsibility in life can help us to grow into an individual with more confidence in executing the choices without any regrets.



There is a battle of two wolves inside every human being, where one is evil, involves being angry, jealous, greed, resentment, inferiority, being slave to senses, while the other is the positive one which involves joy, peace, love, hope, humility, kindness, empathy and truth. The wolf that wins is the one which we feed in the most with.

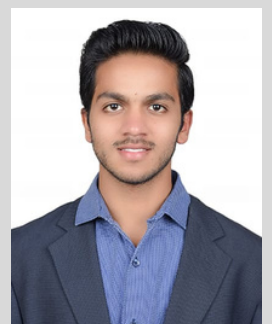
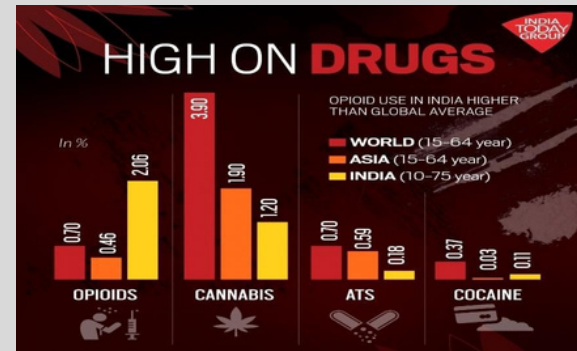
Don't blame ignorantly, blame ignorance. When we blame others, we give our power away. When we take responsibility, we take back our power to transform our life.

\*\*

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**Winner of Carpe Diem Content Writing**

SAKETH RAMA  
SRO0731482

## **10.PATIENCE. PERSEVERANCE. CONCUR.**

Dear friends,

Wishing you all a very happy, prosperous and a joyful New Year.

We, the students of ICAI have received the results for CA Intermediate and Finals. And at this particular time we all feel the extreme of emotions for ourselves, friends, siblings, family members and colleagues.

Hearty congratulations to all those friends who have successfully made through.

But for those who couldn't cut through, please do remember that the success is just delayed and not denied. Every successful person says that when the whole world was against him, he was confident on himself and trusted the process. It's true and that's how the world works.

Always have faith on yourself and believe that you are getting a step closer towards your goal at the end of every day.

Look back, evaluate the process that you had followed so long and what were the flaws that made you end up here. Take necessary steps to correct the flaws. Create a proper schedule for your preparations, study dedicatedly without any internal or external disturbances for the next and final attempt. And come what may, put your maximum efforts to adhere to the plan that you had made for your preparations. By this, the probability in clearing your examinations would increase many fold.

Some tips which I followed that helped me to succeed:

1. Never touch your phone while studying. If you are watching classes in any of the electronic devices, after the class ends, switch off them. Maximum, try to avoid reading through e-books and instead take printouts so that distractions could be brought down to a great extent. Have a cut-off of using phone to see messages about the subjects, clearing doubts that you got while studying for about 30 minutes before starting to study and after done with studying for the day.
2. Prepare a Study Planner. Based on the process you followed and after identifying and correcting the flaws, make a proper schedule covering your initial preparation, revisions and a mock test exactly before the main examination.
3. Plan your mock test. You should practise at least once by writing a full paper only after completing your preparations. Plan in such a way that the time between each paper is exactly same as that of main exam time table so that when you actually prepare for your main exam, it'll be very easy as you had just followed the same pattern while preparing for your mock test.

Always remember that if you can't, then who else can! All the best friends for your rocking and successful future.

S S NITHIN SHRI NIRANJAN RAO  
SRO0709014





# 11. STREETS OF INDIA

"காய்கறி விற்பது அவர்களின் வாழ்வாதாரம் மட்டும் அல்ல அது அவர்களின் வாழ்வின் இணைபிரியா அங்கமாகும்  
(Selling vegetables is not only their livelihood but it is an integrated part of their lifestyle)



The man, taking out the dust from the garlic for making it better to sell, in the meantime of the business .Like taking out the bad things from our life to make it better.



The woman, though no one buys, keeps calling people. Like a good friend who never fails to tell us well, nevertheless of how many times we ignore them.



Whether the day is sunny or rainy, They keep selling the vegetables for us with a smile. Like our mother who takes care of us without considering her.



**Winner of Carpe Diem Photography**

Sanjay Gopal

SRO0703261



# 12.SCAM-A SHORT FILM



Aravind, an Investigator, and Dev, an ethical hacker, uncover some of the vicious scams that are happening currently all around the society.

Vishnu, a poverty-stricken college student, falls into a scam as he doesn't have any awareness about such scams.

Will the Scams around us ever stop ? Or do they keep on happening everyday with Victims not having enough awareness about such omnipotent, and ever-growing scams ?

This short film won the first place in Carpe Diem short film content.

The are also the creators of an amazing short film on life of a CA student.

**DO WATCH IT IN YOUTUBE**

## **Winners of Carpe Diem Short Film**

Devanath. V	SRO0776739
Aravindhakshan P	SRO0775077
Akash Ram. S	SRO0758985
Vishnu . R	SRO0771758
Sanjeev Kumar	SRO0775601



# 13. THE MOTHER EARTH



Pollution is worse than ever before. Landfills, dumping in oceans, space junk, acid rains, oil leaks, excessive purchasing and discarding of the old for new, and temperature rise have led to many diseases, including cardiovascular diseases and cancer, the two leading causes of death. I wish to spread awareness about global pollution to save our precious gem - the Earth.



**Winner of CARpe Diem Poster Making**

Shriya Antony. C

SRO0734417



## 14. SNAPS OF DECEMBER



### **Junk Art**

- Make Out of Waste

### **Grand Master** - Best Manager

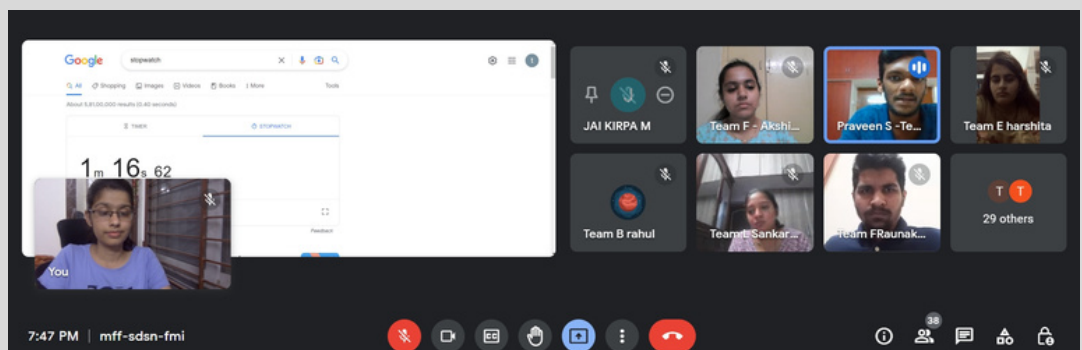


### **RATATOUILLE** - Cooking Without Fire

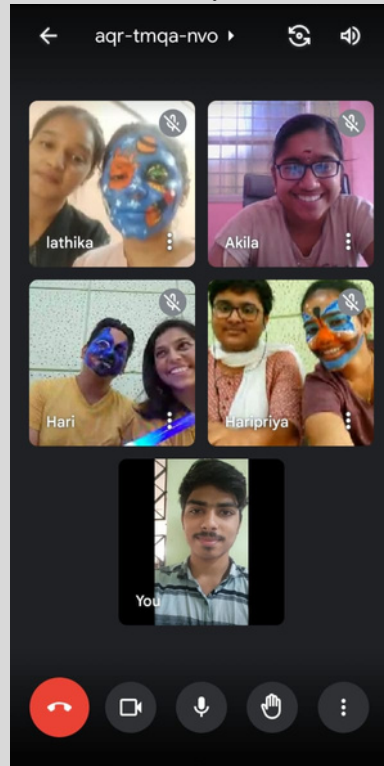
### **Vendition vendatta** - 60 Seconds to Sell



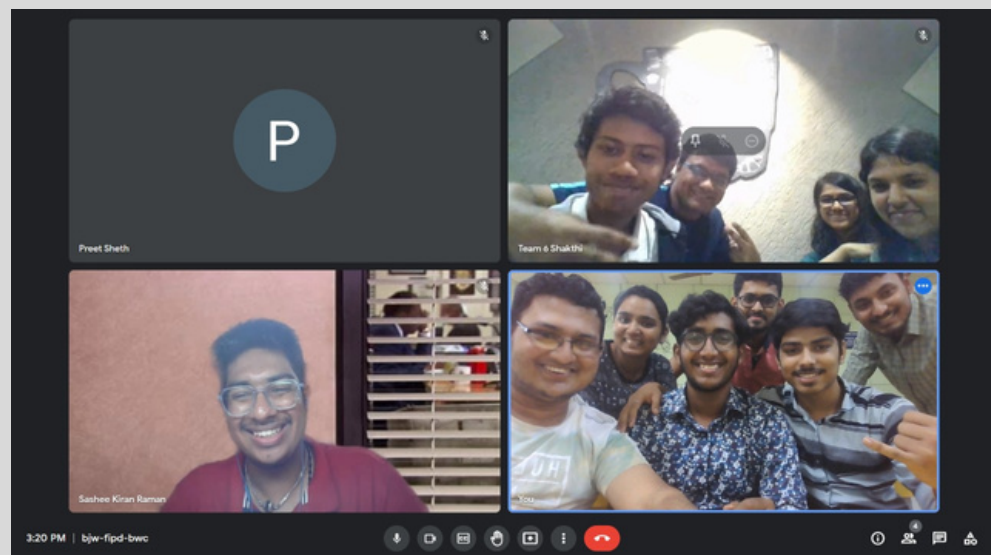




## Inter Varsity -Debate



## Fauves -Face Painting



## Clash of Cults-Fandom Quiz



# CA Students National Talent Search 2022



## Branch Level Chess Competition





# Branch Level Debate Competition





# TEAM SICASA

