



AHMEDABAD BRANCH OF WICASA OF ICAI



December

NEWSLETTER



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MESSAGE FROM CHAIRMAN



Dear Students,

Warm greetings from the ICAI Ahmedabad Branch.

As we approach the end of the year, December gives us a moment to reflect on our professional journey and prepare for the opportunities ahead. The role of Chartered Accountants continues to evolve, requiring continuous learning, ethical conduct, and adaptability in a dynamic regulatory and business environment.

The Ahmedabad Branch remains committed to supporting members and students through knowledge-driven programs, seminars, and student-focused initiatives aimed at strengthening professional competence and practical understanding. I sincerely appreciate the active participation and support of all stakeholders in making these initiatives successful.

As we close the year, I encourage everyone to reflect on their learnings, embrace upcoming challenges with confidence, and continue upholding the values of integrity and excellence that define our profession.

Wishing you and your families good health, success, and prosperity.

Warm Regards,
CA Neerav Agarwal
Chairman, ICAI Ahmedabad



MESSAGE FROM CHAIRPERSON



Dear Students,

December has truly been a month of energy, learning, and engagement for WICASA Ahmedabad. From one-day seminars on GST, revision classes by renowned faculties, and exposure at the Mumbai National Conference, to the enthusiasm of WICASA Indoor Sports, Youthfest, career counselling programs, and the inauguration of Accounting Museums at various schools and colleges—the month was filled with meaningful initiatives aimed at holistic student development.

What stood out the most was your active participation and eagerness to learn beyond textbooks. These platforms are designed not only to strengthen academic understanding but also to build confidence, professional awareness, and a broader outlook towards the profession.

As we move into January, I extend my best wishes to all students appearing for the examinations. Stay focused, trust your preparation, and approach the exams with confidence.

I strongly encourage every student to actively participate in the academic,



MESSAGE FROM CHAIRPERSON



professional, and co-curricular activities organised by WICASA. Such involvement plays a crucial role in shaping you into a well-rounded Chartered Accountant.

To stay updated on upcoming programs and opportunities, do follow WICASA Ahmedabad on LinkedIn and Instagram.

Let us continue learning, growing, and progressing—together.

Warm regards,
CA Shikha Agarwal
Chairperson – WICASA Ahmedabad



MESSAGE FROM VICECHAIRMAN



Dear Readers

As we step into the final month of the year, December brings with it an important phase for all our students – the examination season. On behalf of WICASA Ahmedabad, I extend my very best wishes to each one of you appearing for the upcoming exams. Your consistent efforts, discipline, and perseverance throughout the year will surely lead you towards success.

This is the time to stay focused, remain confident, and trust the preparation you have put in. Remember, consistency matters more than intensity, and maintaining a calm and positive mindset will help you perform at your best.

While academics remain the top priority at this stage, I am pleased to share that WICASA Ahmedabad has many exciting and enriching events lined up in the coming months. These initiatives are designed to support your professional growth, enhance practical knowledge, and provide valuable learning opportunities beyond textbooks.

We encourage you to give your best in the examinations and look forward to your active participation in our upcoming programs once exams conclude.

Wishing you clarity of thought, confidence, and success in all your endeavors.

Warm regards,

Mann Soni

Vice Chairman, WICASA Ahmedabad



MESSAGE FROM SECRETARY



Dear Readers,

As 2025 comes to an end, I look back at my journey as a WICASA committee member with gratitude and pride. This year has been a beautiful mix of learning, leadership, and participation that contributed significantly to my personal growth.

This month was especially memorable with two enriching experiences. The WICASA indoor sports event was full of energy, teamwork, and bonding. It reminded us that growth doesn't happen only in classrooms. Another inspiring highlight was attending the Mumbai National Conference. Being part of a national platform, interacting with professionals from across the country, and gaining exposure to diverse ideas was truly motivating.

These moments reinforced the belief that active participation and openness to learning shape confident professionals. As we step into a new year, let's carry forward this spirit with enthusiasm and commitment.

Here's to meaningful experiences, strong connections, and a promising journey ahead.

Warm Regards,
Khushi Patel
Secretary, WICASA Ahmedabad



MESSAGE FROM JOINT - SECRETARY



Dear Friends,

As the profession continues to evolve, WICASA Ahmedabad remains committed to keeping CA students updated with the latest developments in Artificial Intelligence and its growing relevance in accounting, audit, taxation, and finance. AI is no longer optional—it is becoming a valuable tool to enhance efficiency, accuracy, and decision-making for future professionals.

This month was highly productive, with several successful academic and skill-based events conducted for CA students, focusing on practical learning, career awareness, and professional growth. Along with knowledge, WICASA believes in maintaining a healthy balance, and for enjoyment and student engagement, we organised a vibrant Youth Fest featuring dance, singing, garba, and cultural performances. The energy and enthusiasm of students truly made the event memorable.

As we approach the upcoming CA examinations, WICASA Ahmedabad extends its best wishes to all CA students. Stay focused, confident, and consistent—your hard work will surely pay off.

Warm Regards,
Furkan Bhojariya
Joint Secretary, WICASA Ahmedabad



MESSAGE FROM MANAGING COMMITTEE MEMBER



Dear Friends,

As we wrap up this year and move ahead into a new one with fresh spirit, light, and hope, it feels good to pause and reflect on how beautiful December truly was for us.

From the excitement of the Indoor Sports Event to the vibrant energy of Power Pack Youth Fest, from the focused learning during the GST and Audit Marathon revision sessions to Team WICASA proudly representing Ahmedabad at WIRC NATCON Mumbai, every moment added something special to our journey. We also continued learning beyond classrooms through online seminars on Mind Mastery, Decoding Valuation, and many other insightful topics that helped us grow not just professionally but personally as well.

If there is one biggest takeaway from this month, it is simple yet powerful
Never settle for less.

With this thought, we send you positivity, warmth, and our best wishes as we step into 2026.

May the year bring growth, clarity, and happiness.
And may it truly be a blast ✨

Warm regards,
Aneri Gandhi
WICASA Managing Committee Member



MESSAGE FROM MANAGING COMMITTEE MEMBER



Dear friends,

As we step into December, we find ourselves at one of the most demanding yet defining phases of the professional calendar—the GST Annual Return season. It is a period that tests not just our technical expertise, but also our patience, perseverance, and resilience. While the complexities and pressures may feel overwhelming at times, it is important to remember that every challenge we navigate today strengthens us for tomorrow.

As this year draws to a close, it also gives us the opportunity to pause, reflect, and reset. The end of a year is not merely about closure—it is about learning, growth, and gratitude for how far we have come. With the New Year around the corner, comes a fresh start, new resolutions, renewed energy, and new beginnings waiting to unfold.

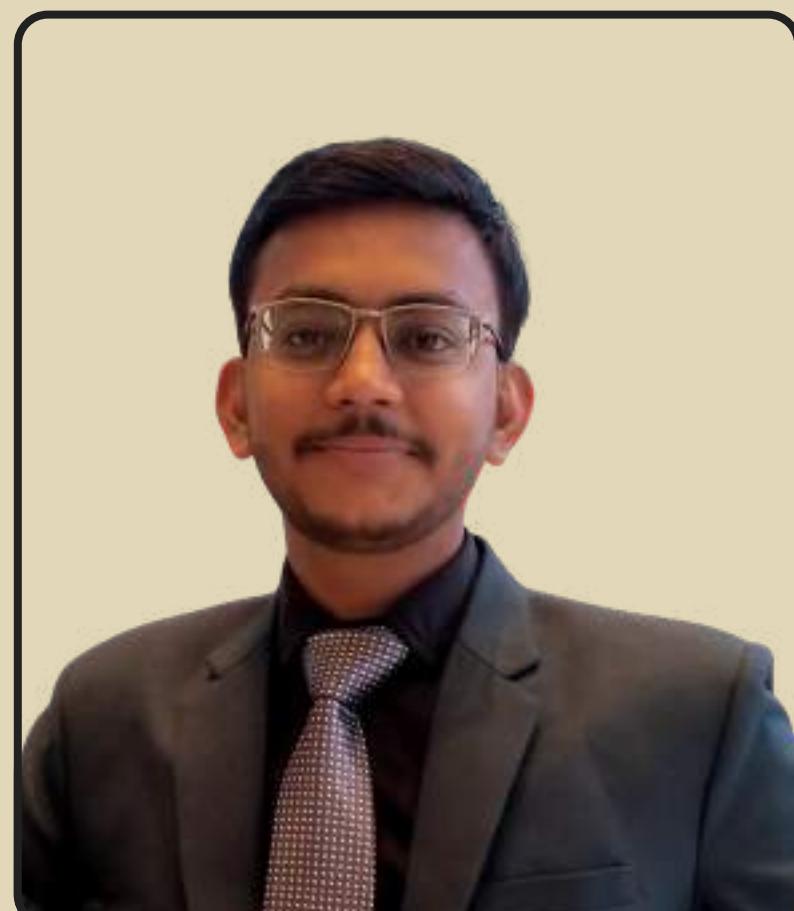
In the midst of deadlines, responsibilities, and uncertainties, one message remains constant—never stop believing in yourself. Trust your abilities, your journey, and your instincts, no matter the circumstances.

Wishing you strength during this busy season and clarity, courage, and success in the year ahead.

Warm regards,
Namrata Jadeja
WICASA, Managing Committee Member



EDITORIAL BOARD



Dear Readers,

As we conclude the final month of the year, December offers us an opportunity to reflect on the learnings, initiatives, and collective efforts that shaped our journey throughout the year. This month's newsletter captures key activities, knowledge-sharing sessions, and achievements that reflect the enthusiasm and dedication of our members.

We extend our sincere gratitude to all contributors, speakers, and readers for their continued support and active participation. Your involvement motivates us to consistently deliver meaningful and informative content.

Wishing everyone a productive year ahead filled with growth, learning, and success.

Warm regards,
Editorial Board
Meet Kothari & Kuldip Solanki
Managing Committee Member & Treasurer



RULES TO SUBMIT

RULES & FORMAT FOR ARTICLE

Candidates shall submit their Articles on official mail id i.e., wicasaahmedabad@icai.org. The last Date of Submission of articles: 20th of each month and subject of Mail shall be "Article for the Newsletter".

Every candidate is required to mention his/her Name, Registration No., Stage of CA curriculum pursuing, Name of the Firm (if pursuing articleship), contact number, State and topic of Article in the body of mail.

Every candidate is required to attach PDF and WORD File of the Article. Candidates are advised to use Calibri font and font size should remain 12. Article should be of maximum or 1500-2000 words.

Formatting of the article may change in order to bring the uniformity in newsletter. Best Article of the Month will be announced as and when required.

For all the creative minds, if writing is not your cup of tea, you may highlight your creativity skills by sending your art to us. Since, creativity has no fixed parameters so, you can send to us: drawing, painting, poem, photographs and all the art work which is unusual in your way!



How LinkedIn Helps in Clearing CA (and Beyond)

For most CA students in India, life revolves around a very fixed and hectic routine. It's about waking up for 6:00 AM coaching classes, spending 12 hours in a library, and dealing with the constant pressure of "attempts." Our entire world is often limited to ICAI modules, scanners, highlighters, and revision charts.

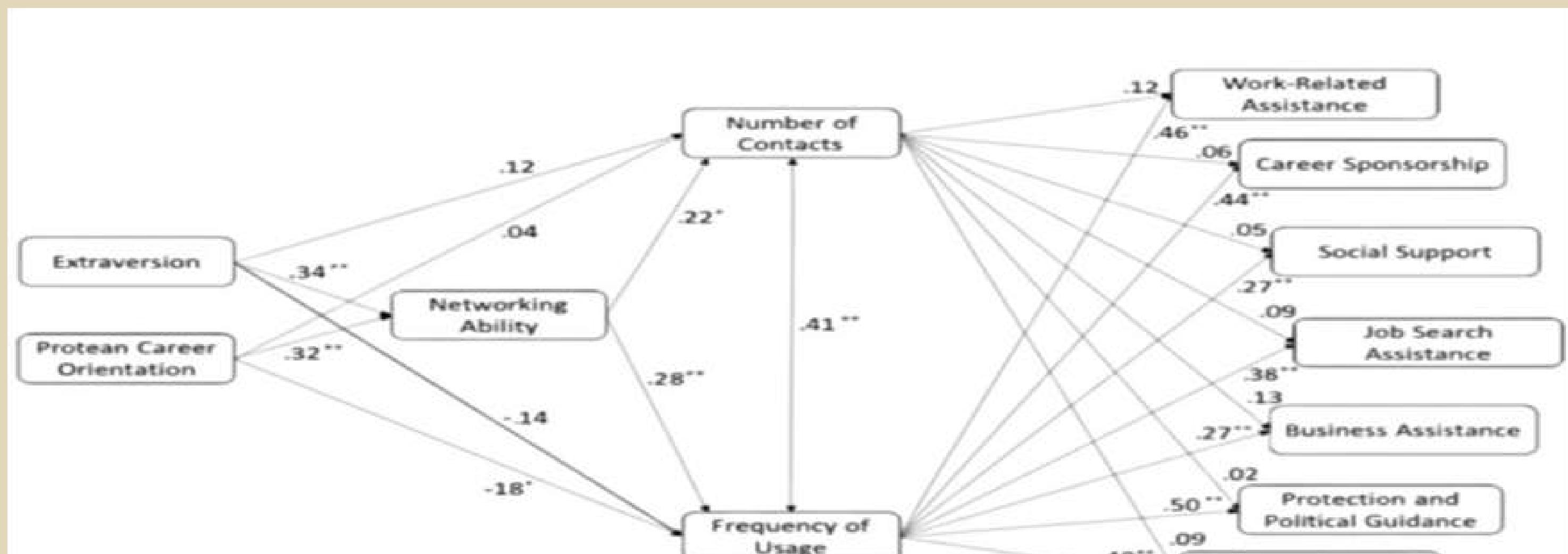
We are taught from day one that if we just study hard and clear the exams, our career is set. We become so focused on the technical knowledge that we completely forget to build a professional identity. Many students think, "I will focus on the outside world once I have the 'CA' prefix before my name." But this is where we fall behind. By the time we clear our exams, we are technically sound but professionally "invisible." In today's digital-first world, there is one powerful tool that most CA students completely ignore. LinkedIn.

Many CA students are not active here, and that's a big missed opportunity. LinkedIn is not just for people who are already qualified, it is equally powerful for students who are still preparing. Here's why:

1. Source of Learning Beyond Books

CA students and professionals share their expertise daily. From taxation updates to audit case studies and finance insights, you can learn concepts in a simple, practical way. Sometimes, reading a short post gives you more clarity than reading multiple pages of a textbook.

2. Connect with Experts and Role Models



You can follow and connect with CAs, CFOs, finance professionals, or even your idols in the industry. Reading their journeys will keep you inspired during tough phases of preparation. The best part? You can connect in a professional way without the fear of being judged.

3. Share Your Own Journey LinkedIn is also your space.

You can write your thoughts, share your preparation journey, or talk about the challenges you are facing. Many students hesitate, but trust me people here appreciate honesty and effort. By doing this, you are slowly building your personal brand, even before becoming a CA.

4. Personal Branding Before Clearing CA





Most students wait to be “qualified” before they start using LinkedIn seriously. That’s a mistake. If you start early, you already have a digital presence when you clear. This will make you stand out in the crowd. Recruiters and companies prefer candidates who are visible, consistent, and engaged on platforms like LinkedIn.

5. THINKING BEYOND THE OBVIOUS



Once you clear CA, LinkedIn becomes your biggest ally in job hunting. If your profile is strong... clear headline, professional photo, well-written about section, and posts that show your knowledge.. the chances of getting noticed by recruiters are much higher. Sometimes, your dream company might approach you directly because of your LinkedIn presence.

Books prepare you for exams, but LinkedIn prepares you for the profession. It is not just a social media platform; it is your career partner. So if you are a CA student, don’t wait till you qualify. Start today. Build your learning, your network, and your personal brand here. Because in this journey, LinkedIn can be the extra edge that takes you ahead.

~ Hemangi Bhuva



THINKING BEYOND THE OBVIOUS



In today's fast moving workplaces, doing things "the way they have always been done" is no longer enough. Technology is changing rapidly, business models are evolving and problems are becoming more complex by the day. In such an environment, success does not belong to those who simply follow instructions. It belongs to those who think critically and act creatively. Critical thinking and out of the box practices are no longer optional skills, they are essential survival tools in the modern professional world.

Introduction:

Critical thinking is the ability to analyze situations logically, question assumptions and make well reasoned decisions. Out of the box thinking, on the other hand, is about breaking away from conventional approaches and exploring fresh, innovative solutions. When these two skills work together, they create professionals who do not just solve problems, but solve them better. As the saying goes, "You cannot solve new problems with old thinking." In workplaces filled with uncertainty, this mindset makes all the



difference.

Understanding Critical Thinking at Work

At its core, critical thinking is about asking the right questions. Instead of accepting information at face value, a critical thinker evaluates facts, identifies gaps and considers multiple perspectives. For example, when a project misses its deadline, a critical thinker does not stop at blaming delays. They ask why the delay happened, what processes failed, and how the issue can be prevented in the future.

In professional life, critical thinking helps employees make informed decisions rather than emotional ones. It improves problem solving, reduces errors and strengthens judgment. Whether it is analyzing financial data, reviewing a strategy or evaluating risks, critical thinking brings clarity where confusion might otherwise prevail.

The Power of Out of the Box Practices

Out of the box thinking challenges routine methods. It encourages professionals to look at problems from unexpected angles. Many breakthrough ideas were once considered unconventional or even risky. Flexible work models, digital payments, online education and remote audits were once “out of the box” ideas. Today, they are standard practices.

Out of the box practices do not mean ignoring rules or processes. Instead, they involve reimagining how goals can be achieved more efficiently or creatively. A team that redesigns a workflow to reduce manual effort or a manager who adopts a new communication style to improve morale, is practicing innovation at a



practical level. As often quoted, “Innovation begins where comfort zones end.”

Why Workplaces Need These Skills More Than Ever

Modern workplaces deal with uncertainty such as economic shifts, regulatory changes, competitive pressure and technological disruption. In such an environment, rigid thinking becomes a liability. Critical thinking allows professionals to assess changing situations calmly, while creative thinking enables them to adapt quickly.

Organizations now value employees who can think independently rather than wait for instructions. Employers look for professionals who can connect dots across departments, anticipate challenges and propose solutions before problems escalate. These skills also reduce dependency on constant supervision, making teams more agile and resilient.

Critical Thinking in Decision Making

Decision making is a daily task at work, whether it involves approving expenses, choosing vendors or finalizing strategies. Poor decisions often result from assumptions, bias or incomplete information. Critical thinking helps professionals pause, evaluate alternatives and weigh consequences.

For instance, instead of choosing the cheapest supplier, a critical thinker considers quality, reliability and long term impact. Instead of rushing into expansion, they analyze market trends, financial capacity and operational readiness. Such decisions may take slightly longer, but they are usually stronger and more sustainable.

Creativity Is Not Limited to Creative Roles



A common myth is that creativity belongs only to designers, marketers or artists. In reality, every role benefits from out of the box thinking. Accountants can redesign reporting formats for better clarity. Engineers can simplify complex processes. HR professionals can create innovative engagement initiatives. Even routine tasks can be improved through fresh thinking.

Out of the box practices often emerge from simple questions like: Is there a better way to do this? or Why are we doing it this way? Encouraging such questions at work leads to continuous improvement and higher efficiency.

Balancing Logic with Creativity

Critical thinking and creative thinking are sometimes seen as opposites, but they work best together. Critical thinking provides structure, logic and discipline. Creative thinking brings flexibility, imagination and innovation. When combined, they produce solutions that are both practical and original.

For example, brainstorming ideas without evaluation can lead to chaos, while analyzing without creativity can result in stagnation. A balanced approach allows teams to explore ideas freely and then assess them realistically. This balance is what turns ideas into workable solutions.

The Role of Leadership in Encouraging Thinking



Leadership plays a crucial role in shaping thinking culture at work. When leaders encourage questioning, welcome new ideas and accept constructive disagreement, employees feel safe to think independently. On the other hand, environments that punish mistakes or discourage discussion often suppress creativity.

Good leaders understand that not every idea will succeed, but every idea contributes to learning. They promote dialogue, not just instructions. As one popular thought suggests, “Strong leaders do not create followers, they create thinkers.”

Developing These Skills in Daily Work

Critical thinking and out-of-the-box practices are skills that can be developed with conscious effort. Reading widely, staying curious and reflecting on experiences help sharpen thinking. Seeking feedback and learning from failures also build mental flexibility.

At work, employees can practice these skills by analyzing outcomes, questioning routines and proposing small improvements. Over time, these habits become natural, transforming the way professionals approach challenges.

Relevance for Professionals and Students

For professionals such as Chartered Accountants, analysts, consultants and managers, these skills add immense value. Beyond technical expertise, clients and organizations expect insights, judgment and innovative solutions. Numbers and rules are important, but the ability to interpret them thoughtfully is what sets professionals apart.



For students and early career professionals, developing critical thinking early builds confidence and adaptability. It prepares them not just for exams or roles, but for long term careers in a constantly changing world.

Conclusion:

Critical thinking and out of the box practices are not buzzwords. They are mindsets that define modern professionalism. They help individuals navigate complexity, make better decisions and contribute meaningfully at work. In a world where change is the only constant, the ability to think clearly and creatively becomes a powerful advantage. As the workplace evolves, those who dare to question, imagine and reason will not just keep up, they will lead the way.

**~ Shannel Dsouza
SRO0798373**



From Compliance to Commitment: The Growing Role of ESG Reporting

As stakeholder expectations have been evolved, organisations are now required to demonstrate responsible and sustainable practices.

Environmental, Social and Governance (ESG) reporting addresses this need by providing transparent insights into non-financial performance, influencing investment decisions, regulatory evaluations and overall corporate trust.

1. Environmental Factors:

Environmental disclosures describe the organisation's impact on natural resources and the measures taken to manage environmental risks.

- Energy and water consumption, waste management and pollution control.
- Carbon emissions and initiatives to address climate-related risks.
- Use of renewable energy and resource-conservation practices.

2. Social Factors:

Social reporting highlights the organisation's approach to managing its workforce and broader stakeholder relationships.

Employee welfare, workplace safety and opportunities for skill development.

Efforts towards diversity, inclusion and community engagement.

Compliance with human-rights standards and fair labour practices.

3. Governance Factors:

Governance disclosures outline the structures and processes that promote integrity, accountability and effective oversight.

Board composition, independence and decision-making responsibilities.



Ethical frameworks, compliance systems and anti-corruption measures. Internal controls that support transparent and responsible operations.

4. ESG Reporting in India

In India, ESG reporting has gained regulatory prominence through SEBI's Business Responsibility and Sustainability Report (BRSR). Mandatory for the top 1,000 listed companies. Provides a standardised format for sustainability disclosures.

5. Role of Chartered Accountants:

Chartered Accountants contribute meaningfully to the development and assurance of ESG reporting frameworks.

- a. Verification and assurance of ESG disclosures.
- b. Evaluation of internal processes and sustainability-related controls.
- c. Advisory support in establishing reliable and transparent reporting practices.

~ Gunjan Sanjaybhai Adroja
WRO0826709



Poetry

THE QUIET ECHO

Feels like a waking dream,
As if i am in a state of grace.

It happened so quickly the hesitation I prepared for Vanished in a light.

It happened when it was destined,
Yet still, I am not sure If it is a fantasy,
A moment born Of fragile air,
The silence was an absolute sound,
No hurried whisper,
No distracting noise.

Just the steady turning of ground,
A gentle rhythm where the heart rejoice.
The weight i carried simply choose to fall.

It flow better than I thought,
It was connected deep within me,
A quiet echo from a place I've known.
No friction found,
No forced decree ,

Just silent, pure synchronicity.
My soul remembered its true path,
And walked away from doubt and wrath.

Because how smoothly everything happened,
It feels like a good dream,
As if I am living with my dream...!!!

~ SANIYA KAZI



AHMEDABAD BRANCH OF WICASA OF ICAI



Art Corner



Divya

~ Chaudhari Divya Dilipbhai
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GLIMPSES OF PAST EVENTS

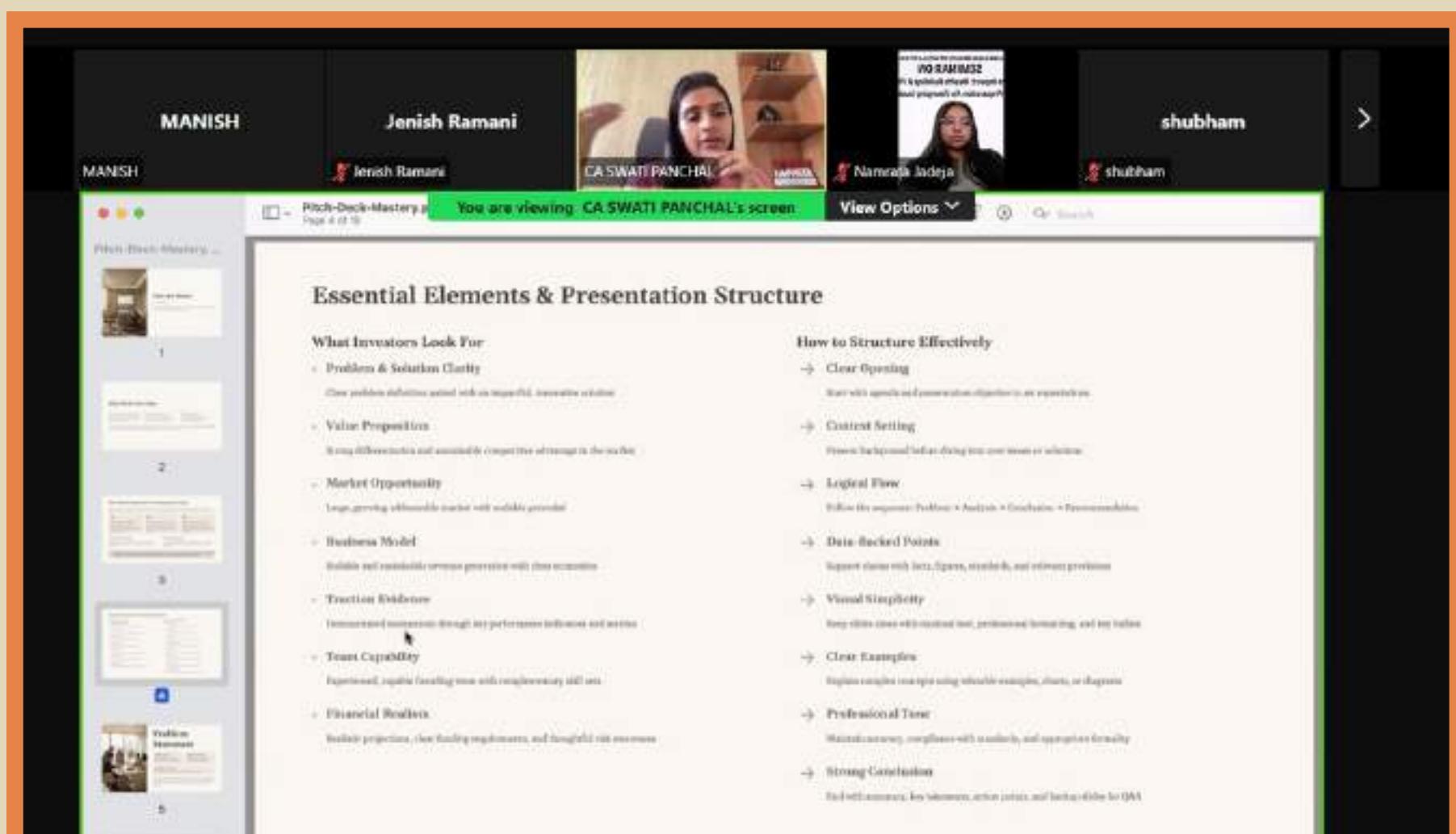
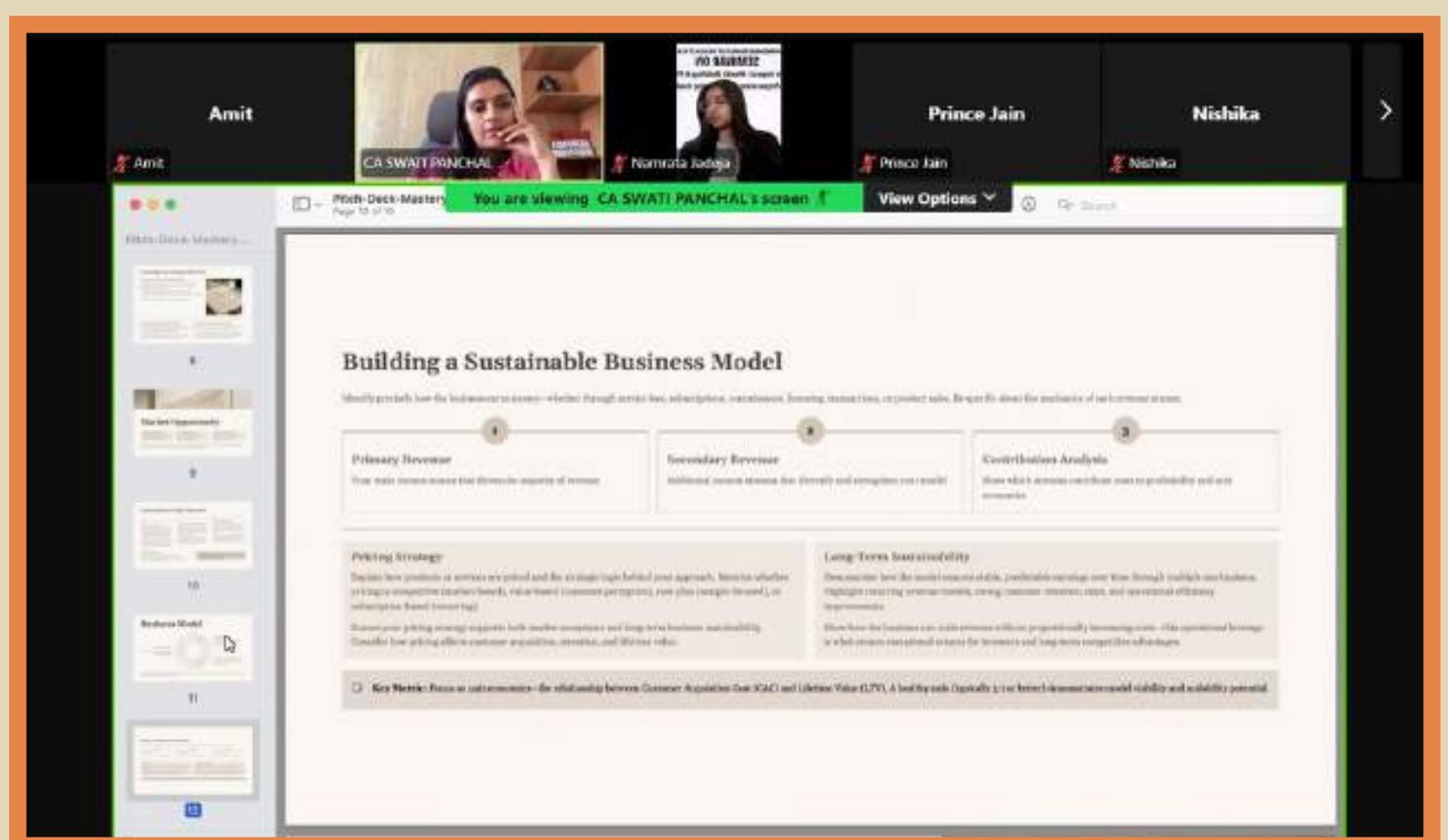
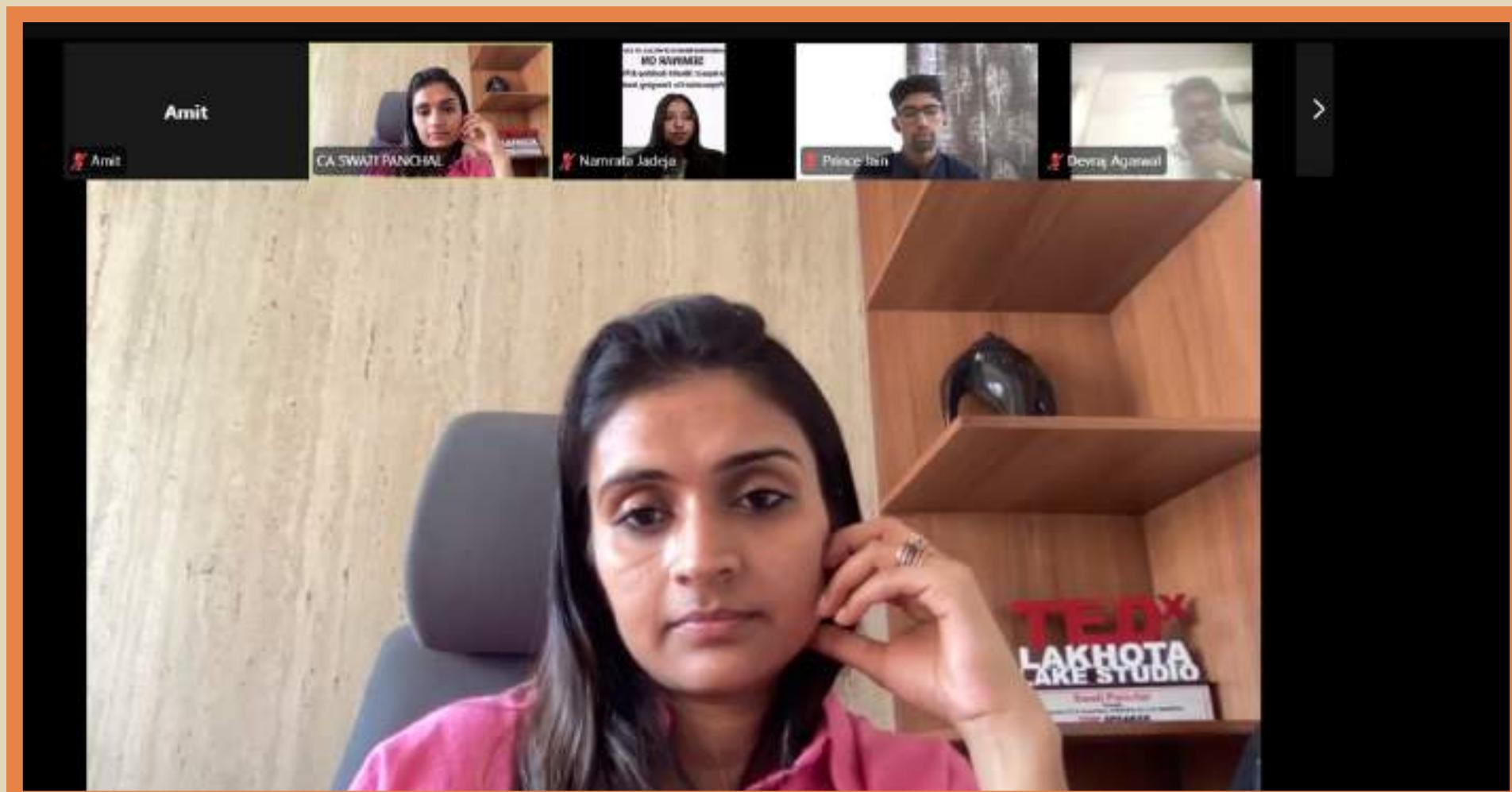
Momentum 2025: Indoor Sports Fest





GLIMPSES OF PAST EVENTS

Seminar On Pick Desk Mastery





GLIMPSES OF PAST EVENTS

EUPHORIA 2025





GLIMPSES OF PAST EVENTS

MUMBAI NATCON





WHY WICASA ?

A platform given by ICAI for the students, by the students and of the students, is an association which provides students a platform to learn, share, participate and perform. It's a platform for a visionary to build its networking, its social circle and to sharpen its leadership skills by participating in the various activities held in WICASA. Being a part of this family helps a CA aspirant to shape and understand the CA profession.

Network Expansion

Whether it's through volunteering with a professional committee, helping to run a charity, or mentoring a youngster, you'll meet new and interesting people from a variety of backgrounds, areas of expertise and walks of life.

Self-confidence Booster

Your role as a volunteer can also give you a sense of pride and identity. And the better you feel about yourself, the more likely you are to have a positive view of your life and future goals.

Fun and Fulfilment to your Life

Doing volunteer work you find meaningful and interesting can be a relaxing, energizing escape from your day-to-day routine of work, college or family commitments. Volunteering also provides you with renewed creativity, motivation, and vision that can carry over into your personal and professional life.





-:Connect to us:-



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WICASA Ahmedabad

Click on the ICONS above to connect with us.