



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

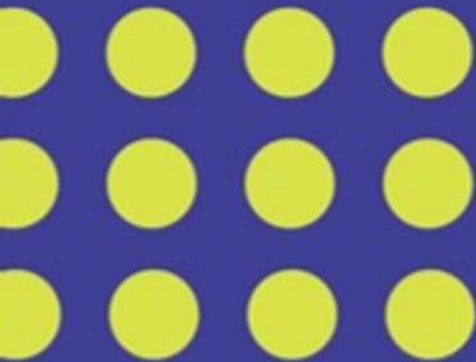
Eastern Indian Region Council (EIRC)

Durgapur Branch

EICASA E-Newsletter

# Aarohan

Reflections Beyond Results



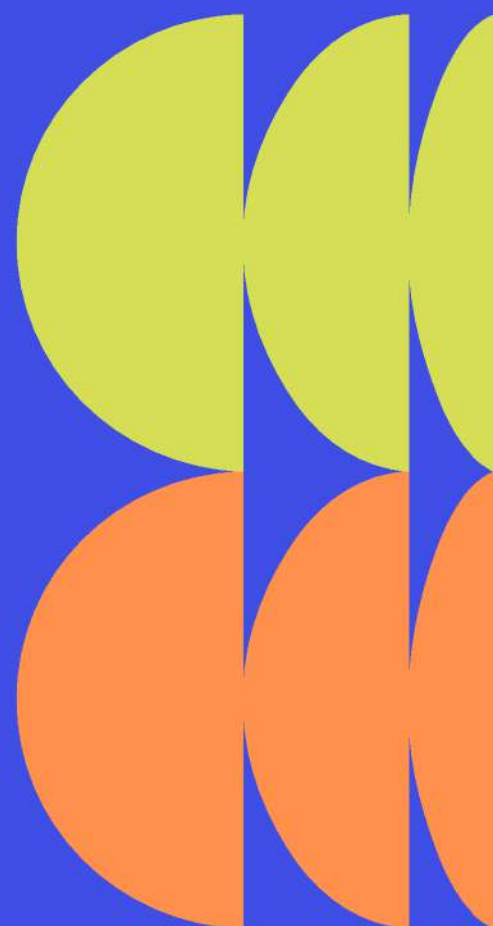
Feb-26

Monthly Newsletter

EICASA | Durgapur

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## Chairman's Message

Dear Students,

It is with immense pride and a deep sense of fulfillment that I present the February edition of AAROHAN. This month marks a significant milestone for the EICASA Durgapur Branch, reflecting the collective vision, dedication, and vibrant spirit of our student community.

I am delighted to share that, through our combined efforts and commitment, the **EICASA Durgapur Branch has been conferred with the Best Students' Council Award (Highly Commendable Category)**. This prestigious recognition stands as a testament to the standards of excellence we continuously strive to uphold. More importantly, it is an achievement that belongs to every student, volunteer, and team member who has contributed to building a dynamic and progressive student fraternity.

Further adding to the spirit of this month was the successful organization of our Students' Annual Sports, which brought together enthusiasm, teamwork, and sportsmanship in abundance. It was inspiring to witness our future Chartered Accountants step beyond classrooms and demonstrate resilience, discipline, and determination on the field. Such experiences remind us that the CA journey is not only about academic excellence but also about nurturing character, balance, and leadership.

I extend my sincere appreciation to the EICASA team, our dedicated volunteers, and all participants whose enthusiasm and efforts made the sports meet a memorable success. I also thank our students for their continued trust and participation, which has played a vital role in achieving this recognition. Let this honor inspire us to aim higher, work harder, and continue setting new benchmarks in the months ahead.

With best wishes,  
CA Sk Sahid Anwar  
Chairman – EICASA  
ICAI Durgapur Branch



**CA Sk Sahid Anwar**  
Chairman EICASA  
ICAI Durgapur Branch

# Team EICASA

## ICAI Durgapur Branch



CA Sk Sahid Anwar  
Chairman



Sneha Dhanuka  
Vice-Chairman



Kishan Jewrajka  
Secretary



Rohini Agarwal  
MCM



Rahul Barnwal  
MCM



Bunty Rawa  
MCM



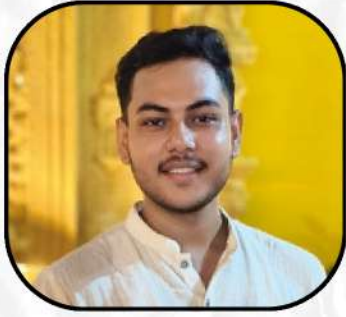
Abhisek Bhagat  
MCM



Rohit Basu Roy Choudhury  
Special Invitee



Ayush Chatterjee  
Special Invitee



## *From the Editor's Desk*

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With the arrival of our third edition, we continue this journey of sharing ideas, achievements, and experiences that bring our community closer together. Over the past months, this newsletter has grown into a space where voices are heard, stories are shared, and creativity finds expression.

This month's edition reflects the same spirit of enthusiasm and collaboration. From academic insights to co-curricular highlights, every page represents the efforts and dedication of individuals who contribute their time and ideas to make this publication meaningful. It is encouraging to see how each edition brings new perspectives and inspires more people to participate.

A newsletter is not merely a collection of articles; it is a reflection of the community it represents. The support and encouragement from our readers and contributors continue to motivate us to improve and bring better content with every edition.

As we move forward, we hope this platform continues to inform, inspire, and connect everyone who is a part of it. We sincerely thank all our readers and contributors for their constant support and look forward to many more editions filled with learning, creativity, and shared achievements.

Happy reading!

—Ayush Chatterjee  
Editor, Aarohan

# Best Students' Association

Highly Commendable Performance (Small Category)



## *A Moment of Pride for EICASA Durgapur*

The Students' Association (EICASA) of Durgapur Branch of EIRC of ICAI has been awarded the Best Students' Association - Highly Commendable Performance (Small Category) for the year 2025.

This prestigious recognition celebrates the active participation of CA students, the dedication of the EICASA team, and the continuous efforts of the branch in fostering academic and professional excellence.

## Annual Sports Festival-2026



Chess Competition

Date-22.02.2026

Venue: ICAI Bhawan,Durgapur

The recently organized Sports Festival brought a wave of enthusiasm, energy, and healthy competition among all participants. The event served as a perfect platform for students to step away from routine and showcase their sporting spirit, teamwork, and determination.


One of the highlights of the festival was the Chess Competition, where participants demonstrated remarkable concentration, strategy, and patience. Each move on the board reflected sharp thinking and careful planning, making the matches both intense and intellectually engaging. The competition truly celebrated the spirit of mind sports and strategic brilliance.



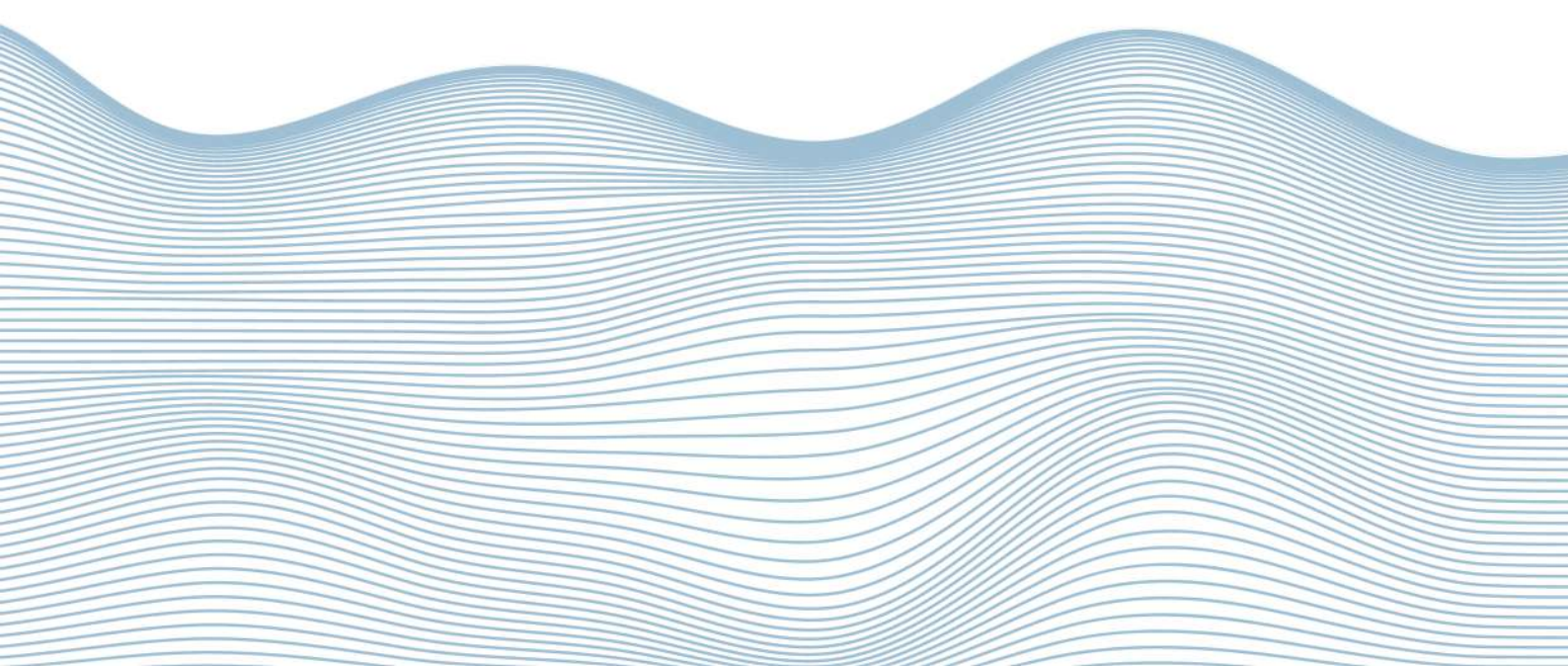
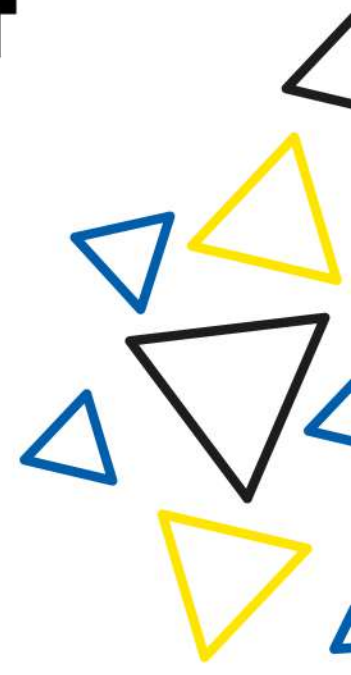
## Cricket Match

Alongside this, the Cricket Match brought excitement and vibrant energy to the Sports Festival. The players displayed excellent teamwork, coordination, and determination throughout the game. Every run scored and every wicket taken was cheered enthusiastically by the spectators, creating a lively and engaging atmosphere. The match not only showcased the sporting skills of the participants but also highlighted the spirit of fair play and healthy competition.

Overall, the Sports Festival was a wonderful celebration of sportsmanship, teamwork, and enthusiasm. It provided students with an opportunity to step beyond their academic routines and engage in activities that promote both physical fitness and mental strength. Events like these encourage confidence, discipline, and unity among participants, making the festival a memorable experience for everyone involved.



# A Moment of Reflection



## *The Tree in the Rain: A Reflection on Human Nature and Life Choices*



Ek baarish bhare din, jab main ek ped ke neeche khada tha, tabhi kuch observations mere dimaag mein ubharne lage.

"Baarish" — ek prakritik ghatna, par kitni gehri aur symbolic hoti hai. Ped ke neeche khade hokar baarish se bachna, ek aisi simple cheez hai jo insani behavior, rishte, aur zindagi ke decisions ko bakhoobi mirror karta hai.

Jab aasman se lagataar boondein girti hain, to hum kisi shelter ki talash karte hain — aksar ek ped ke neeche. Ped hume poori tarah se to nahi bachata, lekin thodi rahat jarur deta hai. Phir bhi hum wahi khade rehte hain, kyunki woh "kam bura" hai khule aasman ke mukable.

Yeh chhoti si situation, zindagi ke bare mein bade bade observations sikhaati hai.

### ***Observation 1: The Illusion of Safety***

Jo short-term mein safe lagta hai, zaroori nahi ki woh long-term mein bhi safe ho. Ped ke neeche khade rehna ek false sense of security deta hai — lekin dheere-dheere wahi boondein hume poori bhigo deti hain.

Waise hi kuch rishte, toxic jobs ya comfort habits shuru mein achhe lagte hain, par aakhir mein khokhla kar dete hain.

> Moral: "Har decision ko waqt ke hisaab se review karte rehna chahiye."

(We must re-evaluate our decisions regularly based on changing circumstances. Sticking to one choice blindly can slowly destroy us.)

***Observation 2: Every Storm Eventually Clears***

Chahe baarish kitni bhi tez ho, ek time aata hai jab aasman saaf ho jaata hai. Waise hi zindagi ke bure din bhi hamesha nahi rehte.

Sawal yeh hai — bure waqt mein hum apne aap ko kis tarah protect karte hain? Kya hum destructive habits se bach paate hain?

> Moral: “Bhigne se bachna matlab bure waqt mein galat raaston jaise nashe, addiction ya galat faislon ko chunne se bachna.”

(Avoiding getting wet means avoiding wrong paths during hard times.)

***Observation 3: Growth Demands Movement***

Agar aage badhna hai to jahan hain, wahan se nikalna padega. Ped ke neeche baarish ke baad rukna comfort zone ban jaata hai — aur wahi growth rok deta hai.

> Moral: "Short-term comfort ko sacrifice kiye bina long-term success possible nahi."

(We must sacrifice short-term comfort to achieve long-term success.)

***Observation 4: The Tree as a Symbol of Parents***

Baarish mein ped hume jo shelter deta hai, wahi kaam hamare parents karte hain. Wo khud bheeg jaate hain, lekin hume dry rakhte hain.

Unke sacrifices ko hum tabhi appreciate karte hain jab wo hote nahi.

> Moral: Apne parents ki hmesha izzat karni chahiye, unke sapno ko pura karna chahiye aur unke expectations par khara utarna chahiye.

(Respect your parents for what they do for you selflessly.)

***Observation 5: Rain - A Joy for Some, a Struggle for Others***

Hamare liye baarish ek joyful moment ho sakta hai — garam chai, sukoon, khidki ke bahar ka scene. Lekin kisi aur ke liye woh raat bhar ki bechaini, bheege kapde aur income ka loss hai.

> Moral: “Sab log ek hi baarish ko ek jaisa experience nahi karte. Tumhe milne wali sukh suvidhaye kisi ke pas shyad na ho isiliye jitna hai usme khush rehna chahiye.”

(Not everyone experiences the same rain the same way. So be grateful for what you have, because someone doesn't have the privilege which you are enjoying.)

***Observation 6: The Mind's Constant Comparisons***

Insani dimaag hamesha comparison karta hai — yeh better hai ya woh? Ped ke neeche khade hona ya khule mein bhigna? Har waqt kuch naya, kuch behtar dhoondhna.

Kabhi-kabhi hume thoda bura chhod kar kuch behtar choose karna padta hai. Lekin pressure mein liya gaya har decision long-term ke liye sahi ho, yeh zaroori nahi.

> Moral: “Jab tak apne past ko, apni bad habits ko na chhoro, ek khula aasman jaisa bhavishya nahi mil sakta.”

(Until we let go of our past and bad habits, we cannot reach the open sky of our future.)

### ***Observation 7: Togetherness in Tough Times***

Baarish ke waqt strangers bhi ek hi ped ke neeche aa jaate hain. Us moment mein sab differences khatam ho jaate hain — religion, caste, opinion — sab bekaar lagne lagta hai.

Tough times logon ko jodte ka kaam karte hain.

> Moral: Mushkil waqt mein ek dusre ka saath dena hi insaniyat hai.

(We must learn to accept each other during tough times to fight together as one.)

### **Conclusion: Lessons from Small Moments**

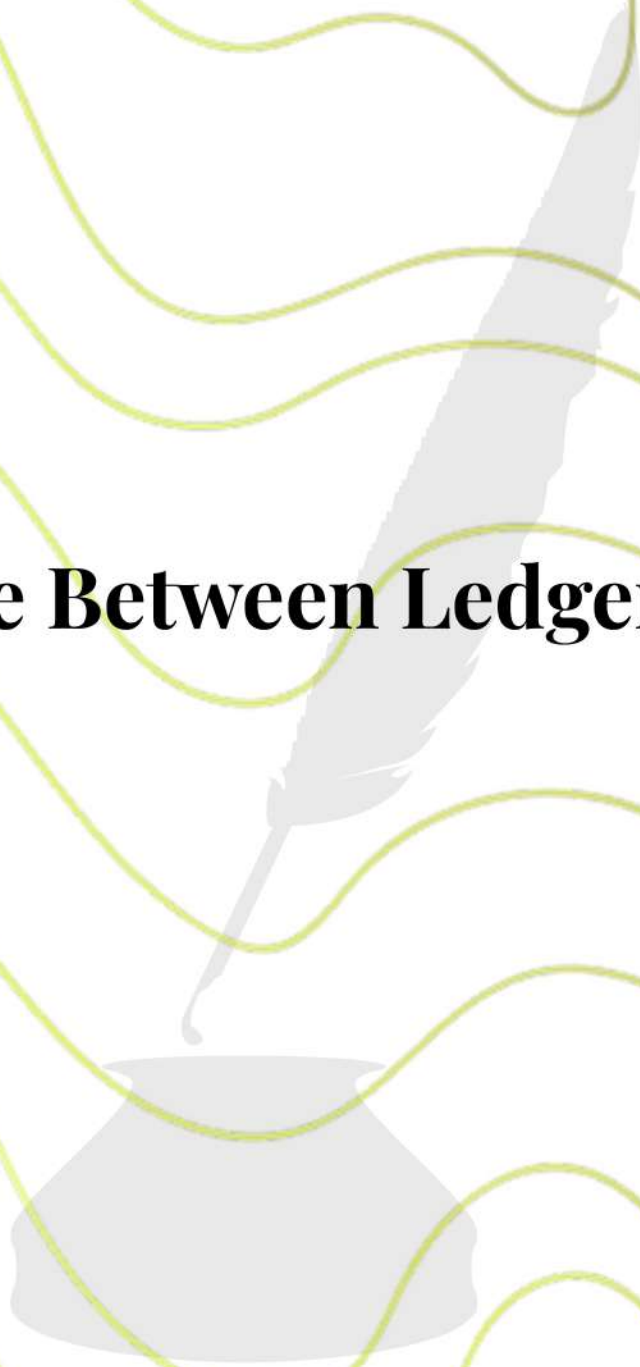
Ped ke neeche khade hone ka moment sirf physical nahi balki yeh ek metaphor hai humari zindagi ke decisions, mindset, aur rishto ke liye.

Chahe wo do bure options mein se chunav ho, comfort zone se bahar nikalna ho, ya un logon ko yaad rakhna ho jo mushkil waqt mein sath the — har chhoti moment ek badi seekh hoti hai.

Aakhir mein, baat baarish ya ped ki nahi — baat yeh hai ki hum zindagi ke tufanon ka kaise saamna karte hain... aur kya hum khule aasman tak pahuchne ke liye ped ke neeche se nikalne ko tayyar hain?

*-By Subham Gupta  
ERO0253866*

# Line Between Ledgers



## “ एक ओर कोशिश ”



*-By Khusbu Modi*  
*ERO0271167*

चलो कर लेते हैं एक ओर कोशिश,  
आंखों में ढेर सारे सपने और  
उम्मीदों के गठरौ को बांधे!  
हर वो हसीन पल के लिए  
खुद को तैयार कर ले!  
जिस दिन सफलता तेरे भी  
आगे नजर आए!

हां हम जानते हैं हर एक कोशिश  
से मिलती हैं , एक नयी तजुर्बा!  
कहते हैं ना कोशिश करने से  
हार नहीं होती पर!  
ना कोशिश करने से  
जीत भी हासिल नहीं होती !  
तू क्यों डरती हैं ?  
इन दुनिया के सवालों से!  
पहले तू खुद से यह सवाल कर ,  
क्या तूने इस सफल होने के  
ख्वाब को हासिल करने के लिए  
किया एक ओर कोशिश ?  
तो चलो परिणाम के उस दिन ,  
भर लेंगे इन नम सी आंखों में!  
ढेर सारी खुशियों के आंसू ।  
इसलिए हर एक कोशिश से  
तू डर मत !

अगर तू सफल भी हो जाए ,  
तो Ethics भी तू भूल मत !



-By Yogesh Pandey  
ERO0235997

## “तुम यादों में भी मत आना”

तुम्हारे साथ समय अच्छा था,  
बिताया हर पल सच्चा था,  
तुम बिताए उस पल को लेकर भी मत आना,  
तुम यादों में भी मत आना...

मैंने तुम्हें दिल में बसाया था  
तुम्हें अपना बनाया था  
तुम वो लगाव लेकर मत आना  
तुम यादों में भी मत आना...

तुम मेरे लिए सब से लड़ती थी  
तुम मुझ पर अपना हक़ जताती थी  
तुम अब वही हक़ जताने भी मत आना  
तुम यादों में भी मत आना...

आज कल तुम्हारे कुछ अलग दोस्त हैं  
जो आज कल कुछ ज्यादा ही खास हैं  
तुम अपने उन दोस्तों को लेकर भी मत आना  
तुम यादों में भी मत आना...

मुझे पता है मुझे बहुत गुस्सा आता है  
पर आता भी उस पर है जिसे ये दिल अपना समझता है  
अब तुम मेरे गुस्से को सहने भी मत आना  
तुम यादों में भी मत आना...

थक गए हैं अब Try करते करते  
थक गए हैं अब Ignore होते होते  
तुम अब और Ignore करने मत आना  
प्लीज़ तुम अब यादों में भी मत आना...

# Art Gallery

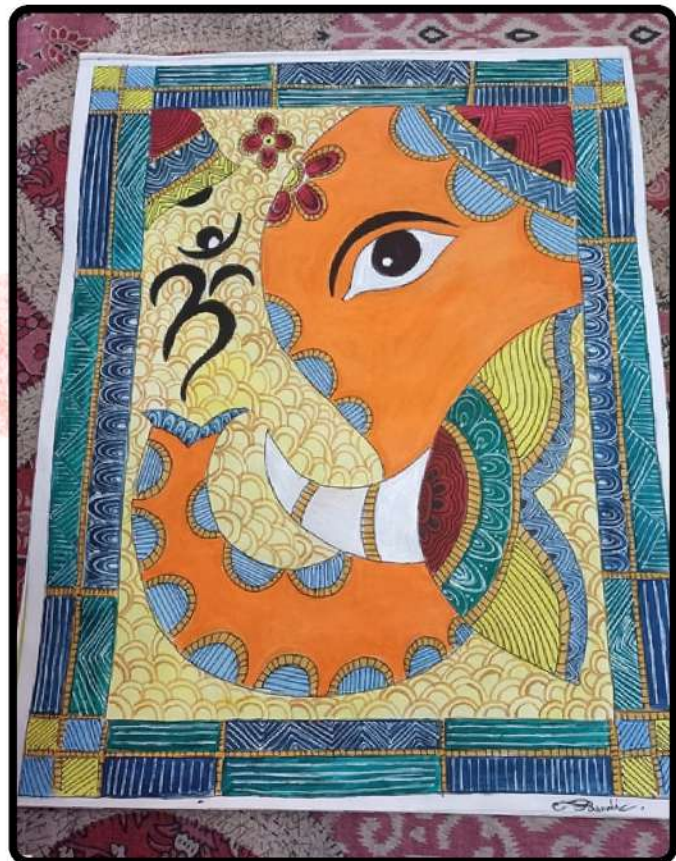




*-By Khusbu Modi*  
*ERO0271167*



*-By Sarnali Banerjee*  
*ERO0310102*





*-By Subham Gupta*  
*ERO0253866*

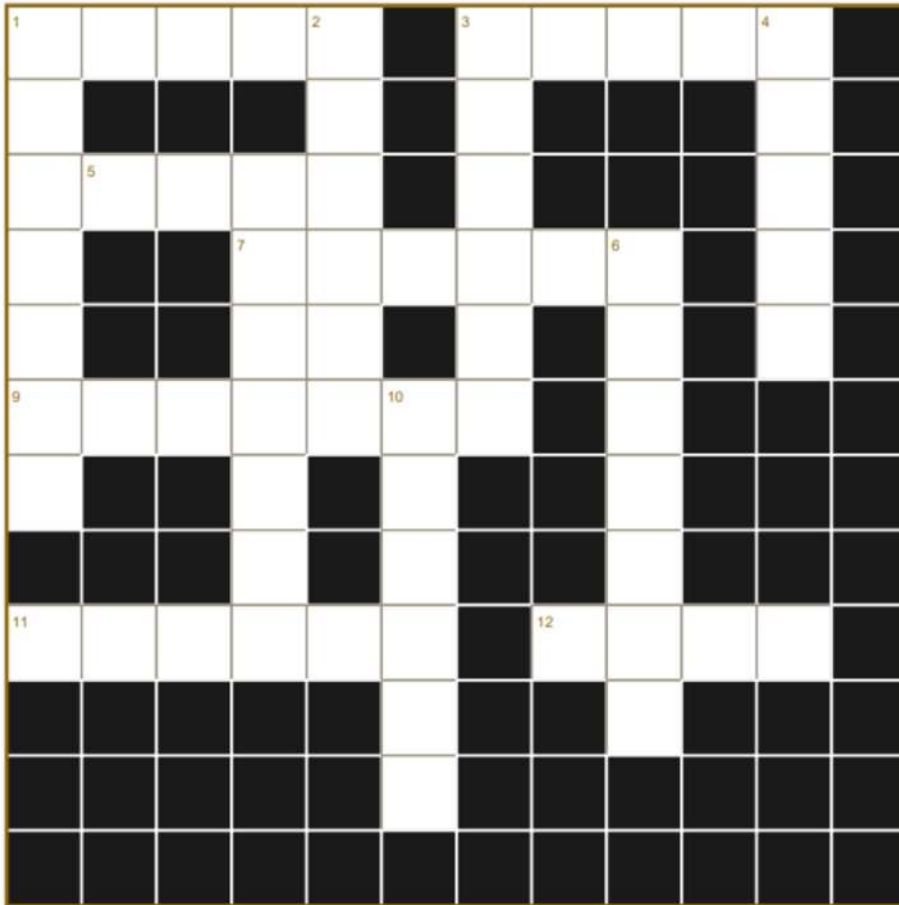


*-By Palak Agarwal*  
*ERO0303976*



## Mind Break | CA Word Challenge

Find all the Finance terms hidden horizontally, vertically, or diagonally



### ACROSS

- Systematic examination of financial statements
- Left-side entry in double-entry bookkeeping (Dr.)
- India's unified indirect tax since 2017 (abbr.)
- Annual government plan for income & expenditure
- Principal book of accounts — general \_\_\_\_
- Taxable earnings — basis of direct taxation
- Tax slab or \_\_\_\_ of return on investment

### DOWN

- Accounting basis — revenue recognized when earned, not received
- Past tense — when government levies a charge
- Multiple Dr. entries; plural of left-side entry
- Accounting software popular in India; also means 'count'
- Trial \_\_\_\_ — checks equality of debits and credits
- Same root as 7-Across — planned resource allocation
- Owner's \_\_\_\_ = Total Assets - Total Liabilities

Think You've found them all

Email a photo or screenshot of your completed puzzle to  
 eicasadgp2026@gmail.com  
 [mention name & SRN]

Send Your Answers & featured in the next edition of Aarohan.

We welcome articles, reflections, poetry, illustrations, and creative ideas from students.  
 If you think, write, or create — Aarohan is your space. Send it to aarohan.newsletter@gmail.com

# Connect *with* us!



*Thank You*