



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

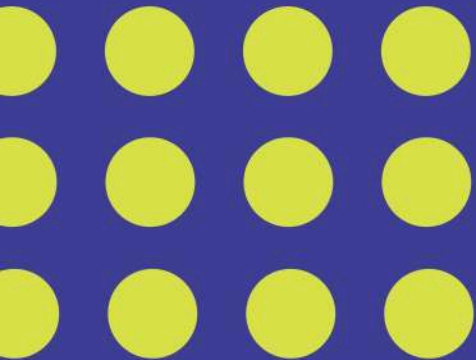
Eastern Indian Region Council (EIRC)

Durgapur Branch

EICASA E-Newsletter

Aarohan

Reflections Beyond Results



March-26

Monthly Newsletter

EICASA | Durgapur

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Chairman's Message



As we step into the March edition of AAROHAN, I extend my heartfelt greetings to all our students, members, and contributors who continue to make the EICASA Durgapur Branch a vibrant and inspiring community.

The journey of a Chartered Accountancy student is one built on perseverance, discipline, and continuous learning. Beyond academic achievements, it is the experiences, challenges, and collective efforts that shape us into future professionals and responsible individuals. At EICASA Durgapur, we remain committed to creating an environment that encourages not only professional excellence but also creativity, leadership, and personal growth.

This month has been filled with enthusiasm, participation, and meaningful engagement from our student fraternity. From academic initiatives to creative contributions, the energy and dedication displayed by our students truly reflect the spirit of unity and progress that defines our branch. It is inspiring to witness students stepping forward with fresh ideas, talents, and a shared passion for learning.

I would also like to express my sincere appreciation to the editorial team, volunteers, and contributors whose consistent efforts have made this edition of AAROHAN possible. Your creativity and commitment continue to transform this newsletter into a platform where knowledge, expression, and inspiration come together.

As we move ahead, let us continue striving for excellence with determination and positivity. Every effort we make today becomes a stepping stone toward a stronger future tomorrow. May we keep learning, growing, and achieving new milestones together.

Wishing you all success, confidence, and continued motivation in your journey ahead.

With warm regards,

CA Sk Sahid Anwar

Chairman – EICASA
ICAI Durgapur Branch



CA Sk Sahid Anwar

Chairman – EICASA
ICAI Durgapur Branch

“

Leadership is not about being in charge. It is about taking care of those in your charge and helping them reach their best.

”

Meet Our NEW TEAM

NEW VISION. NEW ENERGY. ONE PURPOSE.

CHAIRMAN



CA Sk Sahid Anwar

Chairman – EICASA
ICAI Durgapur Branch

VICE CHAIRMAN



Ayush Chatterjee

SECRETARY



Rohit Dawn

TREASURER



Randeep Kaur

MEMBERS



Satyasundar Das



Romanchak Ghosh



Arju Gupta

“

Alone we can do so little; together we can do so much.

– Helen Keller

”



Ayush Chatterjee

EDITOR



From the Editor's Desk



Dear Readers,

Every month brings new lessons, challenges, and opportunities to grow. Through this newsletter, our goal is to create a space where knowledge meets curiosity and learning becomes a shared journey.

In this edition, we explore ideas that matter, stories that inspire, and insights that empower. As you go through each piece, I hope you find something that sparks a thought, answers a question, or simply adds value to your day.

A big thank you to our incredible contributors and readers. Your support and engagement motivate us to keep improving and bringing content that truly makes a difference.

Happy reading!

Ayush Chatterjee

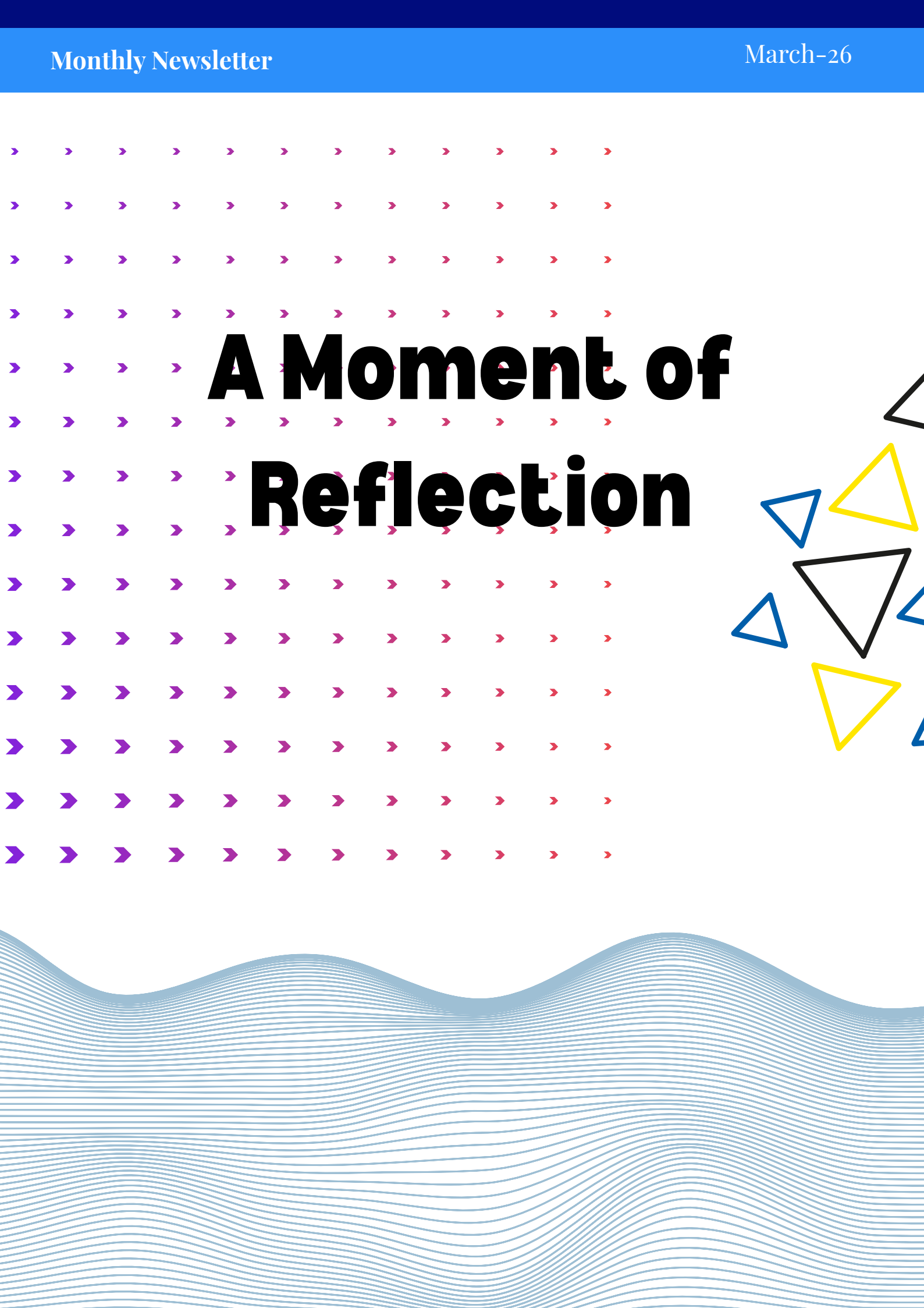
Editor

Monthly Newsletter | Aarohan

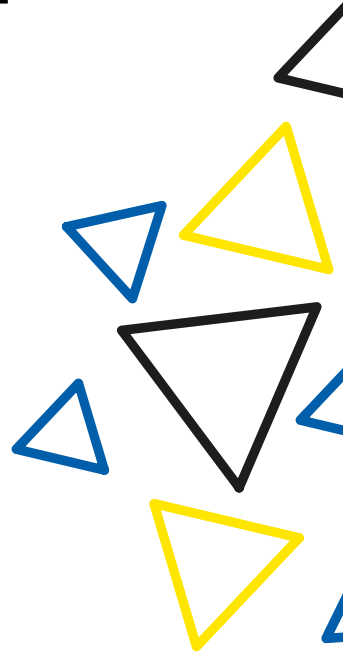
“

The best minds don't just absorb knowledge, they question it, **explore it, and share it.**

”



A Moment of Reflection



From Classroom to Client File: What CA Articleship Really Teaches You



*-By Mahasweta Ghosh
ERO0262527*

For every Chartered Accountancy student, there comes a moment when the world quietly changes. Until then, knowledge lives inside textbooks, coaching modules, and highlighted notes. But the day articleship begins, theory walks out of the classroom and sits across the table as a real client with real problems. No textbook prepares you for the moment a client nervously asks, “Sir, notice aa gaya hai... ab kya karein?”

That is where articleship truly begins.

For many students, articleship initially feels overwhelming. One day you are solving practical questions with neat assumptions, and the next day you are handling incomplete bills, mismatched GST returns, pending compliances, and urgent calls before deadlines. The transition is sudden. Yet somewhere between spreadsheets, audit files, and late evening discussions in office cabins, a student slowly starts becoming a professional.

The biggest lesson articleship teaches is that accounting and taxation are not merely subjects. They affect businesses, livelihoods, and decisions taken every single day. A wrong entry is no longer just a lost mark in an exam. It can lead to notices, penalties, blocked cash flow, or legal complications for an actual business owner.

Articleship also teaches something that classrooms rarely can: responsibility.

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Articleship also teaches something that classrooms rarely can: responsibility.

In college and coaching classes, mistakes usually end with correction marks in red ink. In professional life, even a small error can have larger consequences. This realization changes the way a student works. Attention to detail becomes a habit. Cross-checking becomes instinctive. Deadlines stop feeling like dates written on a calendar and start feeling like ticking clocks in a control room.

Another important lesson is communication. Many students enter articleship believing that technical knowledge alone defines a good CA. However, practical exposure reveals a different reality. Explaining tax provisions to a confused client, discussing discrepancies with seniors, writing professional emails, drafting replies to notices, and maintaining composure during stressful situations are equally important skills.

In fact, some of the strongest professionals are not necessarily those who know the most sections by heart, but those who can communicate clearly under pressure.

Articleship also removes the illusion that every problem has a perfect textbook answer. Real-life cases are often incomplete and messy. Documents may be missing. Data may not reconcile. Clients may not even understand their own transactions properly. A student learns to think practically, ask the right questions, and solve problems step by step instead of searching for ideal conditions.

Then comes perhaps the most underrated learning of all: patience.

There are days filled with pressure, revisions, corrections, and repeated follow-ups. Sometimes work extends beyond office hours. Sometimes appreciation is rare while expectations remain high. Yet these moments quietly build resilience. Articleship polishes not only technical knowledge but also temperament. It teaches discipline during stressful periods and professionalism even when things do not go smoothly.

At the same time, articleship offers experiences that no classroom can replicate. The first client interaction, the first audit visit, the first drafted reply, the first successful filing before a deadline, or even the satisfaction of solving a reconciliation issue after hours of effort. These moments may seem small, but they become milestones in a student's professional journey.

In today's rapidly changing environment, where automation and artificial intelligence are reshaping industries, articleship becomes even more valuable. Software may process data faster, but professional judgment, ethics, communication, and analytical thinking remain deeply human strengths. Articleship is where these qualities begin to develop.

Ultimately, articleship is not just training required to complete a course. It is a bridge between academic learning and professional reality. It transforms concepts into confidence and students into responsible professionals.

The classroom teaches us how accounting works.

The client file teaches us why it matters.

When the World Feels Too Fast

We live in a time where everything moves quickly. Messages arrive instantly, trends change overnight, and people often measure success through numbers on screens rather than peace in their minds. Everyone seems to be running somewhere, yet very few pause long enough to ask themselves an important question:



*-By Moloy Biswas
ERO0259550*

“Where exactly are we rushing to?”

Modern life has become a race without a finish line. Students worry about careers before understanding themselves. Professionals chase promotions while sacrificing sleep and health. Even moments meant for happiness are interrupted by notifications, comparisons, and the pressure to constantly appear productive.

Somewhere in this noise, people are slowly forgetting how to simply exist.

There was a time when evenings were slower. Conversations lasted longer. People looked at sunsets instead of screens. Today, silence itself feels uncomfortable because minds have become addicted to constant activity. The world celebrates speed, but rarely speaks about exhaustion.

Ironically, technology was created to save time, yet most people now feel they have less time than ever before.

Social media has also changed the way individuals view their own lives. Every day, people scroll through carefully edited moments of others and quietly begin comparing them with their own unfinished realities. Success appears instant. Happiness appears permanent. But behind most perfect photographs are struggles that cameras never capture.

Comparison has become one of the quietest thieves of peace.

The truth is that life is not meant to move at the same pace for everyone. Some people bloom early, while others take time. Some find success quickly, while others discover purpose through struggles. A delayed journey is not a failed journey.

Nature itself teaches this beautifully. Rivers do not rush, yet they reach the ocean. Trees do not grow overnight, yet they stand tall for decades. The strongest things in life are often built slowly.

Perhaps that is what modern society needs to remember again.

Not every free moment must be filled with scrolling. Not every achievement needs public validation. Not every delay should create panic. Sometimes the most valuable thing a person can do is pause, breathe, reflect, and reconnect with real life beyond digital noise.

Because at the end of the day, life is not a competition for who moved fastest. It is a journey about meaning, balance, relationships, and inner peace.

The world will continue running.

Notifications will continue appearing.

Trends will continue changing.

But a calm mind in a noisy world has quietly become one of the rarest forms of strength

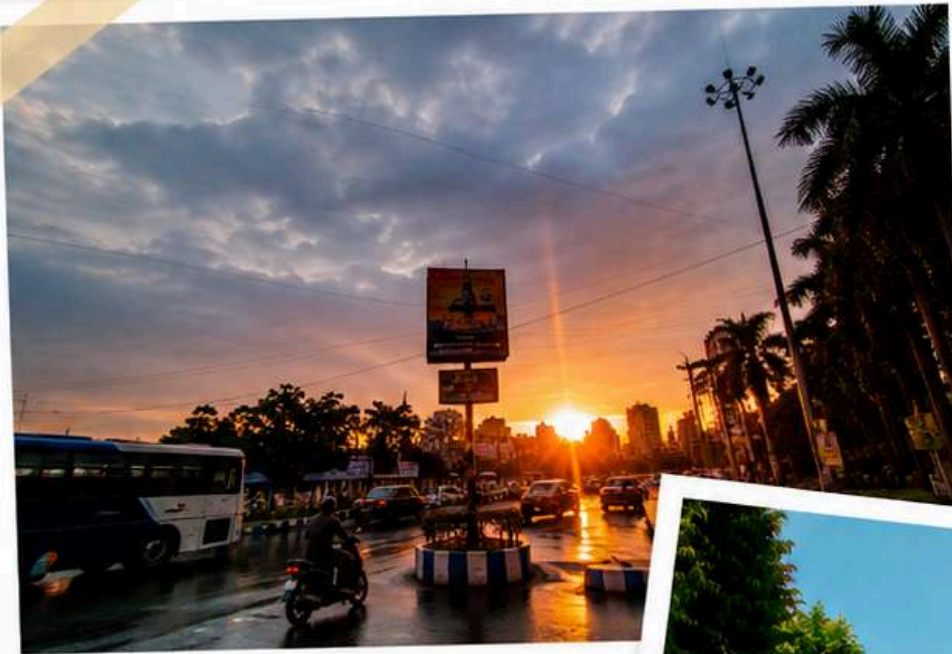
Unspoken Moments





Unspoken Moments

Stories captured beyond words.



City Center, Durgapur



Bodh Gaya, Bihar



Photographer

Romanchak Ghosh

ERO0290950

I believe every moment holds a story, some speak aloud, others remain beautifully unspoken.

Romanchak Ghosh

“Some moments speak softly, yet stay with us forever.”

ANONYMOUS. HONEST. RELATABLE.

CA CONFESSIONS



Real thoughts from real CA students.
No names. Just feelings.



CONFESSION OF THE MONTH

CA inter life in 5 stages:

1. 😊 "I'll study 10 hours a day."
2. 😊 "Aaj se pakka serious." ☆
3. 😊 "Kal se pakka."
4. 😬 "Kya ho raha hai?"
5. ☕ "Jo hoga dekha jayega."

Aur phir repeat. 🔄 ☆

#01

Sir said "easy assignment".
I updated my will mentally.

😬 23 relate ☠️ Too real

#02

Excel autosave pe bharosa kiya.
Excel ne character development de diya.

😬 31 relate ☠️ Too real

#03

Lunch break technically hota hai.
Practically depends on client.

😬 18 relate ☕ True story

#04

Audit file kholo toh lagta hai Excel bhi mujhe judge kar raha hai.

😬 27 relate ☠️ Too real

#05

Pomodoro start karta hoon motivation ke saath.
7 min later YouTube pe productivity videos dekh raha hota hoon.

😬 22 relate ☕ Same bro

#06

Result wale din confidence aur WiFi dono baar baar disconnect ho rahe the.

😬 29 relate ☠️ Too real

#07

CA journey mein sabse expensive cheez? Mental Stability.

😬 33 relate ❤️ Facts

#08

Sir ka "5 min ka kaam hai" = 5 ghante + 5 follow ups + 5 revisions.

😬 26 relate ☠️ Too real ✓

HAVE A CONFESSION?

Scan & submit anonymously.

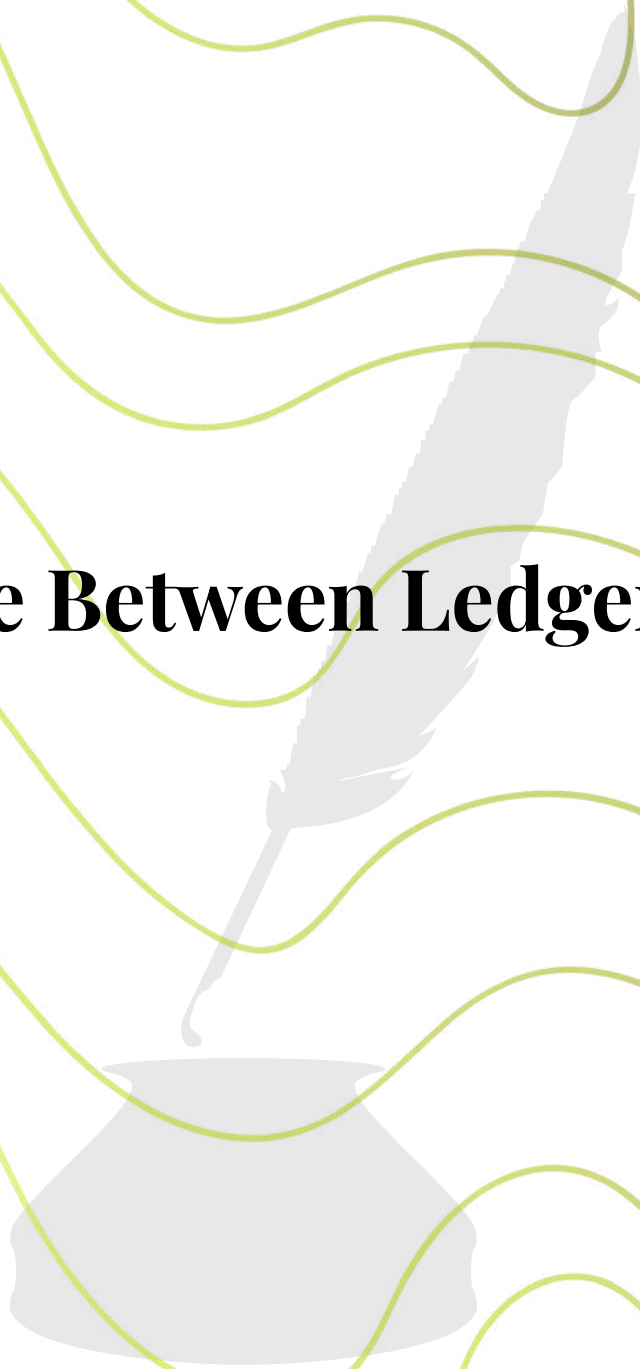
We read. We relate. We respect.



Your confession could be in the next edition!



Line Between Ledgers



‘Bheed Mein Tanha’

Kabhi kabhi lagta hai,
hum zinda kam... bas aadat mein
jee rahe hain,
Subah se shaam tak sapno ke
peeche,
aur raat ko khud se hi haar rahe
hain.
Sabke chehre pe “main theek
hoon” likha hai,
par aankhon mein thakan purani si
hai,
Iss sheher ki bheed mein har
insaan ke andar,
ek khamosh kahaani adhuri si hai.
Humne mehsoos karna kam kar
diya,
aur dikhana zyada seekh liya,
Dil tootne se itna nahi darta ab,
jitna logon ke badal jaane se darta
hai.
Pehle ghar lautne ki khushi hoti thi,
ab bas din khatam karne ki jaldi
hoti hai,
Aur ajeeb baat yeh hai ki,
sab haste hue bhi andar se thode
udaas hote hain.
Shayad zindagi ka matlab jeetna
nahi,
kisi apne ke saath sukoon se baith
pana hai,
Kyuki insaan akhir mein paisa
nahi,
bas mohabbat aur apnapan yaad
rakhta hai.



-By Ayush Chatterjee
ERO0276018



-By Palak Agarwal
ERO0303976

‘Waqt Ka Sach’

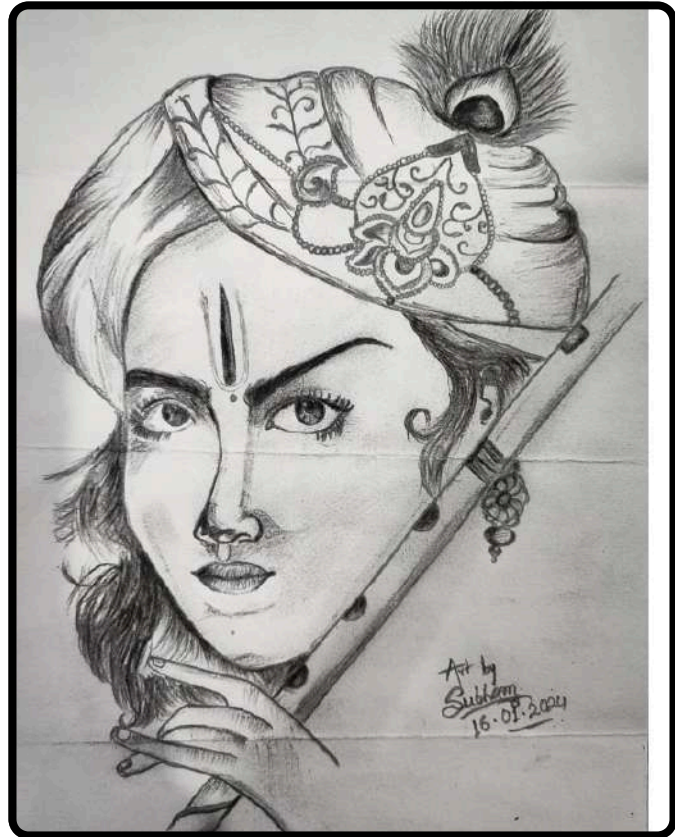
Insaan ajeeb hai na...
jo cheezein paas hoti hain, unki kadar nahi karta,
Aur jab woh door chali jaati hain,
toh poori zindagi unhe yaad karta rehta hai.
Hum waqt ko barbaad karte rehte hain,
yeh sochkar ki abhi bahut zindagi baaki hai,
Par sach toh yeh hai,
zindagi lambi nahi hoti... bas achanak khatam ho
jaati hai.
Bachpan mein jaldi bade hona chahte the,
aur bade hoke bachpan dhoondte rehte hain,
Pehle waqt nahi katta tha,
ab waqt hi haath se fisalta rehta hai.
Hum ghar bade banane mein lage rahe,
par rishton ke kamre chhote kar diye,
Cheezein sambhalte sambhalte,
log kho diye.
Aur ek din aaina bhi sawaal poochta hai,
“Jo banna chahte the... kya waise ban paaye?”
Uss din degree, paisa, shohrat sab chup ho jaate
hain,
sirf insaan aur uski rooh baat karte hain.
Shayad zindagi ka asli matlab
sab kuch paana nahi hota,
Shayad matlab sirf itna hai ki
jaate waqt afsos kam ho.
Kyuki akhir mein insaan yeh nahi sochta
ki usne kitna kamaya,
Woh yeh sochta hai...
ki usne kitna jeeya.

Art Gallery

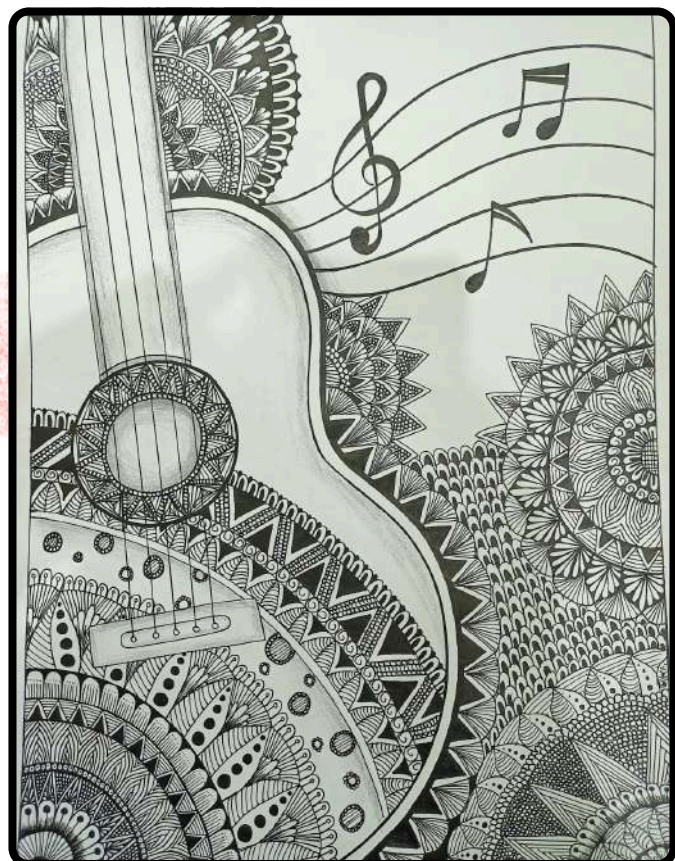




-By Subham Gupta
ERO0263866



-By Randeep Kaur
ERO0282705





Mind Break Finance Quiz

Take a quick break and test your **finance** knowledge with these interesting questions!



QUIZ TIME!

1 Which of the following is not a component of Financial Statements?

- A. Balance Sheet
- B. Cash Flow Statement
- C. Equity Statement
- D. Income Statement

2 What does 'ROE' stand for?

- A. Return on Equity
- B. Return on Expenditure
- C. Rate of Earnings
- D. Ratio on Equity

3 Which principle is the foundation of accounting?

- A. Money Measurement Concept
- B. Going Concern Concept
- C. Business Entity Concept
- D. All of the above

4 Depreciation is charged on:

- A. Investments
- B. Goodwill
- C. Fixed Assets
- D. Current Assets

5 Which of the following is a current liability?

- A. Long-term Borrowings
- B. Trade Payables
- C. Share Capital
- D. Reserves & Surplus



Stay sharp, stay curious!

Knowledge today, success tomorrow.



Why Quizzes?



Enhances knowledge in a fun way



Improves memory and recall



Boosts concentration and focus



Helps in exam preparation



Did You Know?

“ The more you learn, the more you earn. Invest in your knowledge – it pays the best interest. ”

Your Turn!



Send us your answers and stand a chance to get featured in the next edition of **Aarohan!**



Email your answers to eicasadgp2026@gmail.com
[mention name & SRN]



Get Featured!

Top 3 correct entries will be featured in the next edition.



We welcome articles, reflections, poetry, illustrations, and creative ideas from students. If you think, write, or create - Aarohan is your space. Send it to eicasadgp2026@gmail.com

Connect *with* us! ✨ ✨



Thank You