



KOLHAPUR BRANCH OF WICASA OF ICAI



E- NEWSLETTER

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WICASA MANAGING COMMITTEE 2023-24

&

WICASA SUB COMMITTEES HEADS



**THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA**
Kolhapur Branch of WIRC of ICAI
& WICASA Kolhapur



WICASA Managing Committee 2023-24



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WICASA Kolhapur



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WICASA CHAIRMAN'S MESSAGE



CA Nitin P Hargude,

Chairman, WICASA KOLHAPUR

Dear Students,

I hope this message finds you well during this busy exam season. As we move into the month of May, I want to keep this newsletter short and to the point.

I am pleased to share with you that WICASA held two successful virtual webinars last month: "Mindset Matters" and "Strategies for effectively using the 3 hours exam time". We also conducted a career counseling program for new entrants to the CA Course, all of these activities received positive feedback from both CAs and article students.

Despite the ongoing exam season, I encourage you to take a moment to learn about our new and unique event, "**Students of the Year**". This event is the first of its kind and promises to develop our students in a 360-degree manner. Additionally, there is a substantial cash prize and trophy for the Student of the Year winner. Follow our Instagram page for more information.

Looking ahead, we have planned a variety of activities in the upcoming months, including a debate competition, quiz and elocution contests, motivational lectures, Friendship Day celebration, and turf sports to keep you engaged and entertained.

I would like to leave you with a quote: "The beautiful thing about learning is that nobody can take it away from you." Let's continue to learn and grow together.

Thank you for your attention, and I hope to meet you all in person soon for more engaging and entertaining student activities.

Warm Regards



KNOWLEDGE SECTION- Abstract of Study Material, ICAI announcements, public material for knowledge purpose.

Knowledge Section- Accounting Standards



INTRODUCTION TO ACCOUNTING STANDARDS

Overview

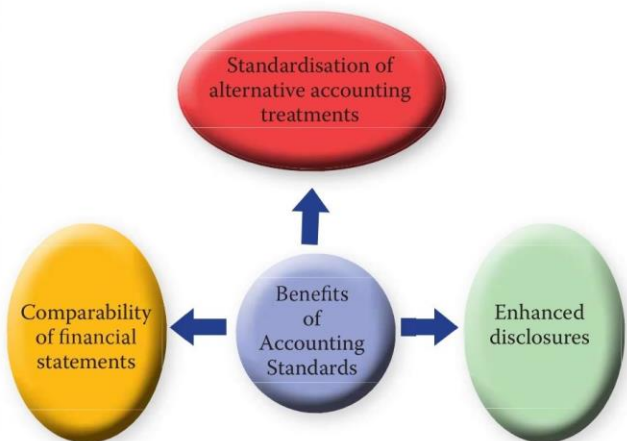


Issuance of Accounting Standards

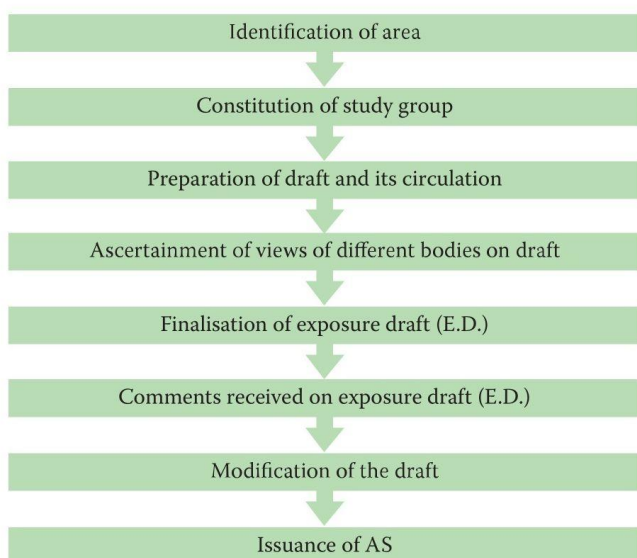


Accounting Standards - Benefits

Recognition of events and transactions	Measurement of transactions and events	Presentation of transactions and events	Disclosures
----------------------------------------	----------------------------------------	-----------------------------------------	-------------



Accounting Standards Setting Process



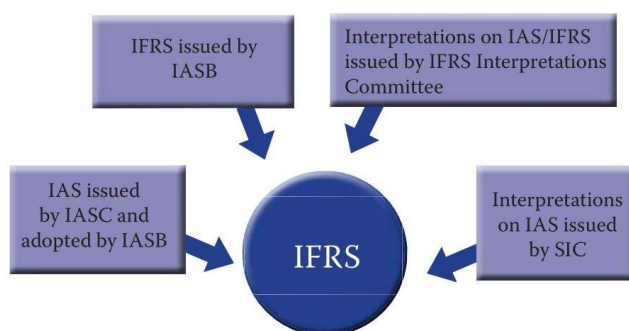
Significance of Global Standards



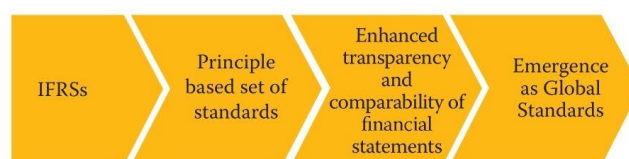
List of Accounting Standards

1	Disclosure of Accounting Policies
2	Valuation of Inventories
3	Cash Flow Statement
4	Contingencies and Events Occurring after the Balance Sheet Date
5	Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
7	Construction Contracts
9	Revenue Recognition
10	Property, Plant and Equipment
11	The Effects of Changes in Foreign Exchange Rates
12	Accounting for Government Grants
13	Accounting for Investments
14	Accounting for Amalgamations
15	Employee Benefits
16	Borrowing Costs
17	Segment Reporting
18	Related Party Disclosures
19	Leases
20	Earnings Per Share
21	Consolidated Financial Statements
22	Accounting for Taxes on Income
23	Accounting for Investments in Associates in Consolidated Financial Statements
24	Discontinuing Operations
25	Interim Financial Reporting
26	Intangible Assets
27	Financial Reporting of Interests in Joint Ventures
28	Impairment of Assets
29	Provisions, Contingent Liabilities and Contingent Assets

International Financial Reporting Standards (IFRS)

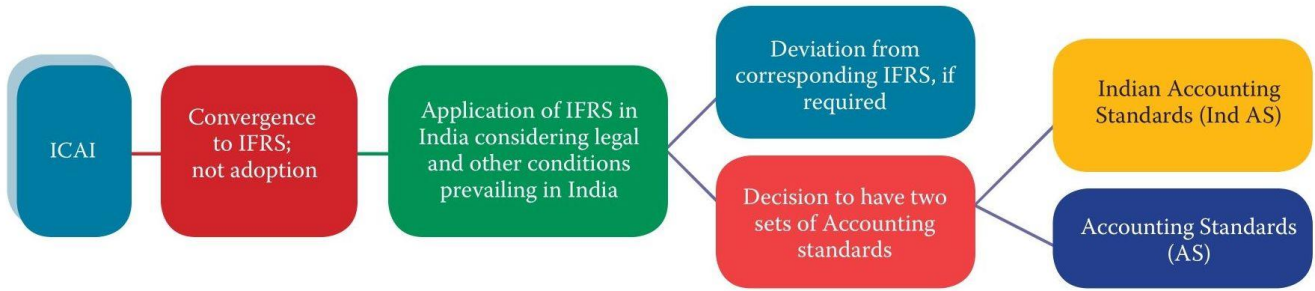


International Financial Reporting Standards (IFRSs) as Global Standards



Effectively, there are now only 27 Accounting Standards.

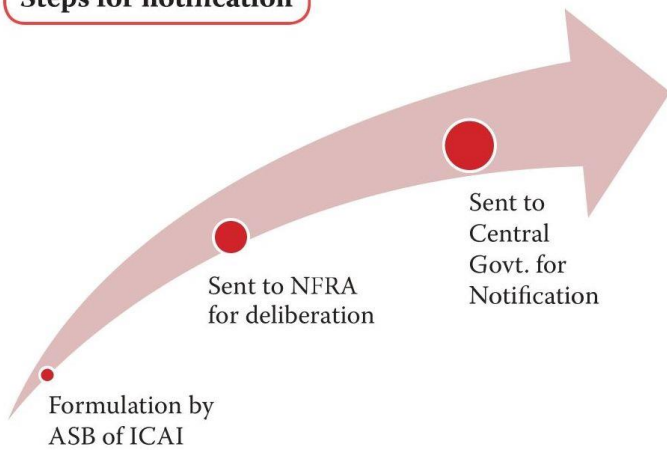
Convergence to IFRS in India



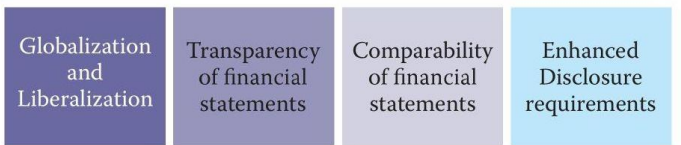
Ind AS

Ind AS are IFRS converged standards issued by the Central Government with certain carve outs.

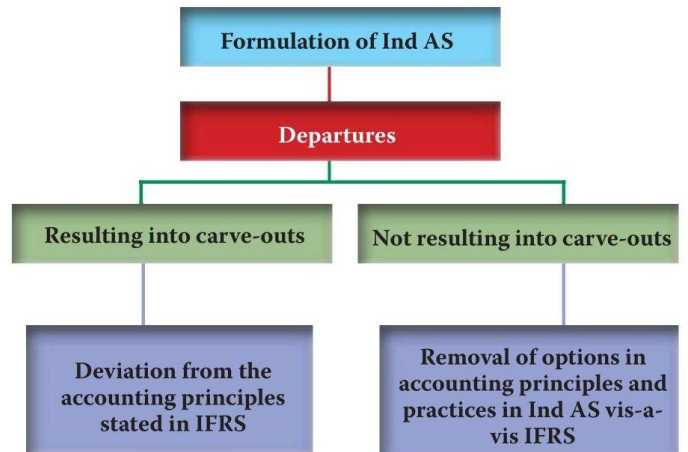
Steps for notification



Indian Accounting Standards - Benefits



Objectives and Concepts of Carve Outs



Knowledge Section– Corporate & Other Laws Case Study Revision

Que 1> AK Private Limited has borrowed ` 36 crores from BK Finance Limited. However, as per memorandum of AK Private Limited the maximum borrowing power of the company is ` 30 crores. Examine, whether AK Private Limited is liable to pay this debt? State the remedy, if any available to BK Finance Limited.

Ans-

This case is governed by the 'Doctrine of Ultra Vires'. According to this doctrine, any act done or a contract made by the company which travels beyond the powers of the company conferred upon it by its Memorandum of Association is wholly void and inoperative in law and is therefore not binding on the company. This is because, the Memorandum of Association of the company is, in fact, its charter; it defines its constitution and the scope of the powers of the company. Hence, a company cannot depart from the provisions contained in the memorandum however imperative may be the necessity for the departure. Hence, any agreement ultra vires the company shall be null and void.

a. Whether AK Private Limited is liable to pay the debt?

As per the facts given, AK Private Limited borrowed ` 36 crores from BK Finance Limited which is beyond its borrowing power of ` 30 crores.

Hence, contract for borrowing of ` 36 crores, being ultra vires the memorandum of association and thereby ultra vires the company, is void. AK Private Limited is not, therefore, liable to pay the debt.

b. Remedy available to BK Finance Limited:

In light of the legal position explained above, BK Finance Limited cannot enforce the said transaction and thus has no remedy against the company for recovery of the money lent. BK Finance limited may take action against the directors of AK Private Limited as it is the personal liability of its directors to restore the borrowed funds. Besides, BK Finance Limited may take recourse to the remedy by means of 'Injunction', if feasible.

Que 2> State the rules regarding registered office of a Limited Liability Partnership (LLP) and change therein as per provisions of the Limited Liability Partnership Act, 2008.

Ans-

Registered office of LLP and Change therein (Section 13 of the Limited Liability Partnership Act, 2008)

- i. Every LLP shall have a registered office to which all communications and notices may be addressed and where they shall be received.
- ii. A document may be served on a LLP or a partner or designated partner thereof by sending it by post under a certificate of posting or by registered post or by any

other manner, as may be prescribed, at the registered office and any other address specifically declared by the LLP for the purpose in such form and manner as may be prescribed.

- iii. A LLP may change the place of its registered office and file the notice of such change with the Registrar in such form and manner and subject to such conditions as may be prescribed and any such change shall take effect only upon such filing.
- iv. If the LLP contravenes any provisions of this section, the LLP and its every partner shall be punishable with fine which shall not be less than ` 2000, but which may extend to ` 25000.

Que 3> Define partnership and name the essential elements for the existence of a partnership as per the Indian Partnership Act, 1932. Explain any two such elements in detail.

Ans-

A. Definition of Partnership: 'Partnership' is the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all. (Section 4 of the Indian Partnership Act, 1932)

The definition of the partnership contains the following five elements which must co-exist before a partnership can come into existence:

- i. Association of two or more persons
- ii. Agreement
- iii. Business
- iv. Agreement to share Profits
- v. Business carried on by all or any of them acting for all

B. ELEMENTS OF PARTNERSHIP

The definition of the partnership contains the following five elements which must co-exist before a partnership can come into existence:

- i. **Association of two or more persons:** Partnership is an association of 2 or more persons. Again, only persons recognized by law can enter into an agreement of partnership. Therefore, a firm, since it is not a person recognized in the eyes of law cannot be a partner. Again, a minor cannot be a partner in a firm, but with the consent of all the partners, may be admitted to the benefits of partnership. The Partnership Act is silent about the maximum number of partners but Section 464 of the Companies Act, 2013 read with the relevant Rules has now put a limit of 50 partners in any association / partnership firm.
- ii. **Agreement:** It may be observed that partnership must be the result of an agreement between two or more persons. There must be an agreement entered into by all the persons concerned. This element relates to voluntary contractual nature

of partnership. Thus, the nature of the partnership is voluntary and contractual. An agreement from which relationship of Partnership arises may be express. It may also be implied from the act done by partners and from a consistent course of conduct being followed, showing mutual understanding between them. It may be oral or in writing.

- iii. **Business:** In this context, we will consider two propositions. First, there must exist a business. For the purpose, the term 'business' includes every trade, occupation and profession. The existence of business is essential. Secondly, the motive of the business is the "acquisition of gains" which leads to the formation of partnership. Therefore, there can be no partnership where there is no intention to carry on the business and to share the profit thereof.
- iv. **Agreement to share profits:** The sharing of profits is an essential feature of partnership. There can be no partnership where only one of the partners is entitled to the whole of the profits of the business. Partners must agree to share the profits in any manner they choose. But an agreement to share losses is not an essential element. It is open to one or more partners to agree to share all the losses. However, in the event of losses, unless agreed otherwise, these must be borne in the profit-sharing ratio.
- v. **Business carried on by all or any of them acting for all:** The business must be carried on by all the partners or by anyone or more of the partners acting for all. This is the cardinal principle of the partnership Law. In other words, there should be a binding contract of mutual agency between the partners. An act of one partner in the course of the business of the firm is in fact an act of all partners. Each partner carrying on the business is the principal as well as the agent for all the other partners. He is an agent in so far as he can bind the other partners by his acts and he is a principal to the extent that he is bound by the act of other partners. It may be noted that the true test of partnership is mutual agency rather than sharing of profits. If the element of mutual agency is absent, then there will be no partnership.

Que 4> BC Private Limited and its subsidiary KL Private Limited are holding 90,000 and 70,000 shares respectively in PQ Private Limited. The paid-up share capital of PQ Private Limited is ` 30 Lakhs (3 Lakhs equity shares of ` 10 each fully paid). Analyse with reference to provisions of the Companies Act, 2013 whether PQ Private Limited is a subsidiary of BC Private Limited. What would be your answer if KL Private Limited is holding 1,60,000 shares in PQ Private Limited and no shares are held by BC Private Limited in PQ Private Limited?

Ans-

Section 2(87) defines "subsidiary company" in relation to any other company (that is to say the holding company), means a company in which the holding company –

- (i) controls the composition of the Board of Directors; or
- (ii) exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiary companies:

For the purposes of this section —

- I) a company shall be deemed to be a subsidiary company of the holding company even if the control referred to in sub-clause (i) or sub-clause (ii) is of another subsidiary company of the holding company;
- II) “layer” in relation to a holding company means its subsidiary or subsidiaries.

In the instant case, BC Private Limited together with its subsidiary KL Private Limited is holding 1,60,000 shares (90,000+70,000 respectively) which is more than one half in nominal value of the Equity Share Capital of PQ Private Limited. Hence, PQ Private Limited is subsidiary of BC Private Limited.

- (iii) In the second case, the answer will remain the same. KL Private Limited is a holding 1,60,000 shares i.e., more than one half in nominal value of the Equity Share Capital of PQ Private Limited (i.e., holding more than one half of voting power). Hence, KL Private Limited is holding company of PQ Private Company and BC Private Limited is a holding company of KL Private Limited.

Hence, by virtue of Chain relationship, BC Private Limited becomes the holding company of PQ Private Limited.

Que 5> "The general rule is that an agreement made without consideration is void." State the exceptions of this general rule as per the Indian Contract Act, 1872.

Ans-

An agreement made without consideration is void (Section 25 of the Indian Contract Act, 1872): In every valid contract, consideration is very important. A contract may only be enforceable when consideration is there. However, the Indian Contract Act contains certain exceptions to this rule. In the following cases, the agreement though made without consideration, will be valid and enforceable.

Exceptions:

- 1. Natural Love and Affection:** Conditions to be fulfilled under section 25(1)
 - i. It must be made out of natural love and affection between the parties.
 - ii. Parties must stand in near relationship to each other.
 - iii. It must be in writing.
 - iv. It must also be registered under the law.

A written and registered agreement based on natural love and affection between the parties standing in near relation (e.g., husband and wife) to each other is enforceable even without consideration.

- 2. Compensation for past voluntary services:** A promise to compensate, wholly or in part, a person who has already voluntarily done something for the promisor, is

enforceable under Section 25(2). In order that a promise to pay for the past voluntary services be binding, the following essential factors must exist:

- i. The services should have been rendered voluntarily.
 - ii. The services must have been rendered for the promisor.
 - iii. The promisor must be in existence at the time when services were rendered.
 - iv. The promisor must have intended to compensate the promisee.
-
3. **Promise to pay time barred debt:** Where a promise in writing signed by the person making it or by his authorised agent, is made to pay a debt barred by limitation it is valid without consideration [Section 25(3)].
 4. **Agency:** According to Section 185 of the Indian Contract Act, 1872, no consideration is necessary to create an agency.
 5. **Completed gift:** In case of completed gifts, the rule no consideration no contract does not apply. Explanation (1) to Section 25 states “nothing in this section shall affect the validity as between the donor and donee, of any gift actually made.” Thus, gifts do not require any consideration.
 6. **Bailment:** No consideration is required to affect the contract of bailment. Section 148 of the Indian Contract Act, 1872, defines bailment as the delivery of goods from one person to another for some purpose. This delivery is made upon a contract that post accomplishment of the purpose, the goods will either be returned or disposed of, according to the directions of the person delivering them. No consideration is required to affect a contract of bailment.
 7. **Charity:** If a promisee undertakes the liability on the promise of the person to contribute to charity, there the contract shall be valid. (Kadarnath v. Gorie Mohammad)



One Liners, Poems, Quotes, Thoughts and
what not...



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Year of course : CA Foundation

आयुष्य हे केवळ
सुखं, दुःखाचे क्षण आहेत...
समाधानी असे नसणारे केवळ
पण,परंतु आणि अन् हे शब्द आहेत...

प्रत्येक जीवांच्या वाटेवर
भास हे मरणाचे आहेत
आपण जगतो हे सांगणारे
केवळ श्वास आहेत

अंधाराचे गूढ सत्य हे
केवळ रात्रीस ठाऊक आहेत
अंधार आयुष्य उजवळणारे
ते चंद्र तारे आभाळी आहेत

एकांत नेहमी मौन नसतो
त्याचे भास तसे आहेत
किरकिर किडे ही रात्रीत
त्या एकांतात शोर करत आहेत

सवांद साधायला फक्त
शब्द पुरेसे आहेत
परंतु छळ त्या अक्षरांचे
त्यांनाच ठाऊक आहेत

निसर्ग हा पाहणाऱ्याला
केवळ एक दृश्य आहे
वेड्या कविस मात्र
इथे गळलेल पान देखील
एक नवी खूण आहे.....

वाद का अक्षरांचे
होती आज नवे,
रचाया नव्याने
शब्दांचे थवे....

अक्षरांचे जुने खेळ
शब्द झाले त्रस्त,
घालाया भावनेचा मेळ
कविता किती व्यस्त....

लिहाया जीवन कहाणी
सुख-दुःख थोडी वेचाव,
रिकाम्या जागा भराया
विरहाची पाठ शेकावं....



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"INNER SOUL"

*When I closed my eyes,
There all was blank, thinking wise;*

*Then something came in my life,
Which was not christ;*

*Something was happening good,
And the change was my mood;*

*It was like a magic,
And was not a tragic;*

*I don't know what was it,
But just gave me a beautiful spirit;*

*My thoughts were on & on,
As I was going upon;*

*Just strike me but slow,
And then came to know;*

*That it was my own innersoul,
Which gave me a new mould !*

"PERFECT IMPERFECTION !"

**Perfect imperfect doesn't matter,
Cause life whole is imperfect;
Everyone has it's own plus minus,
Can be calculable incalculable;**

**Can't one perfect be,
Cause life- elaborated and complex;
Own problems, searching solutions
In their sophisticated life;**

**Invisible man with perfection
And a perfect life, cause
Inner worries who knows?
Either be rich or poor!**

**Enjoy your imperfection,
Having dreams perfect;
Can't say perfect life, then
Reveal your 'perfect imperfection!'**

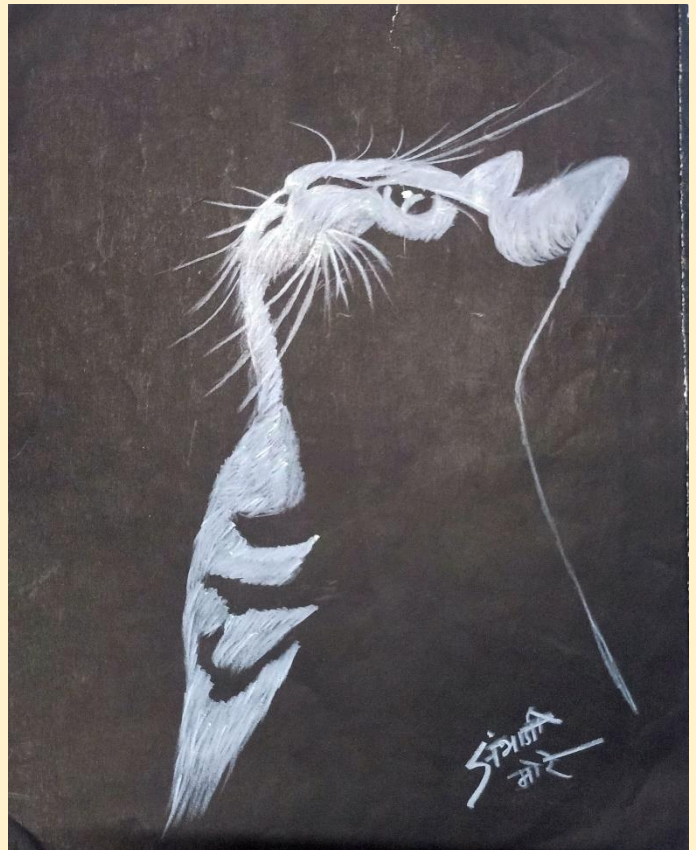
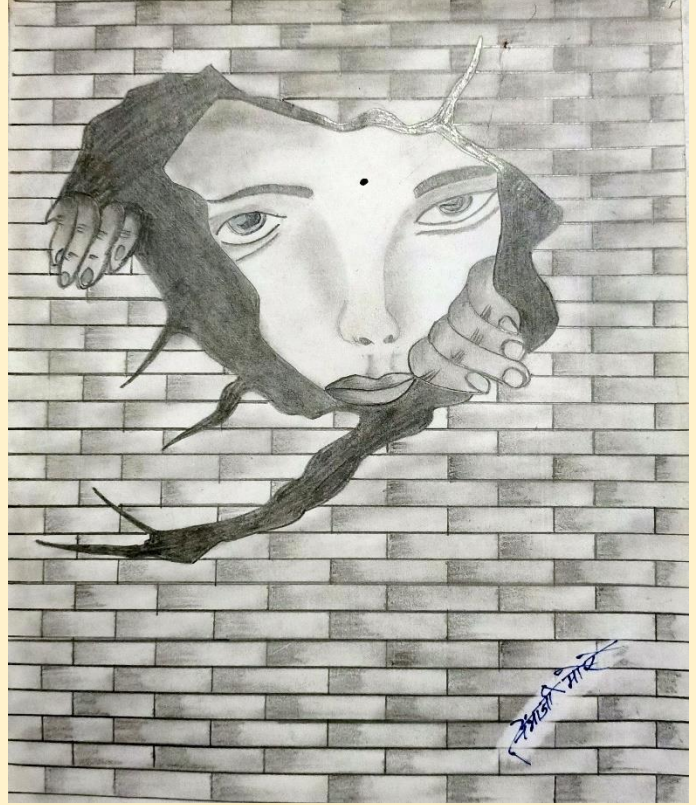
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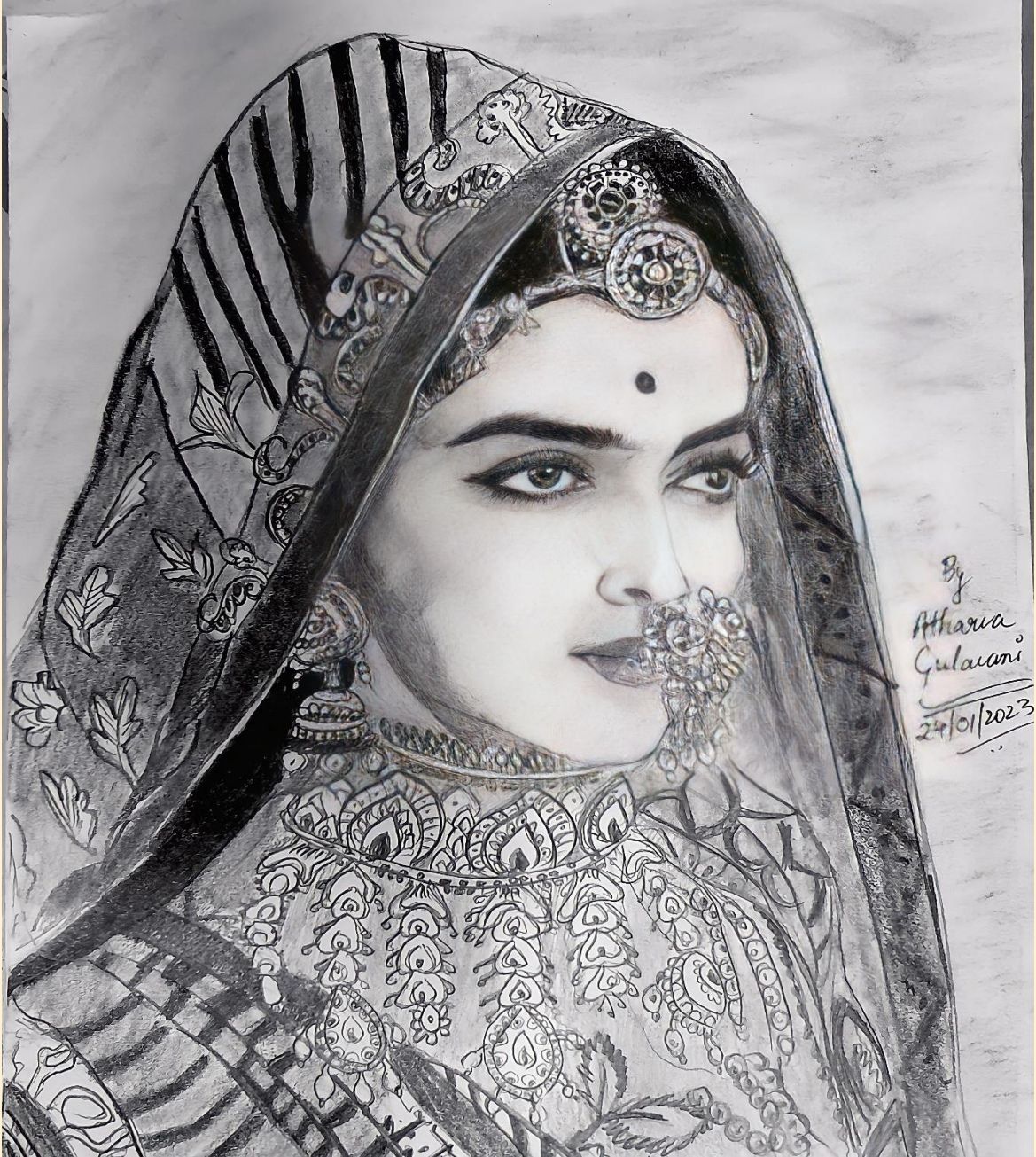


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Sketch of Rani Padmavati (Deepika Padukone)



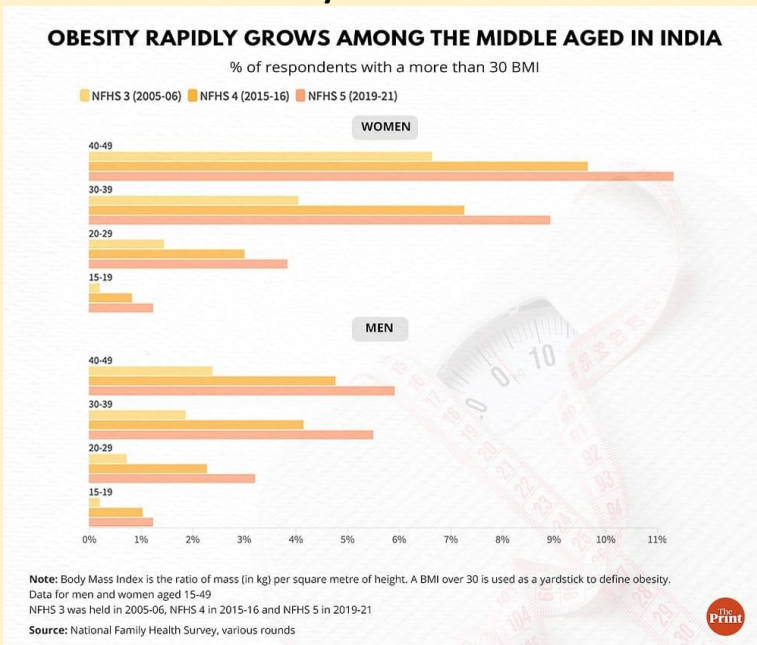
HYPERTROPHY : A KEY TO BETTER LIFE

LINGARAJ SWAIN
SRN:- ERO0223646
3RD YEAR ARTICE ASSISTANT AT
RK DAS & ASSOCIATES, CUTTACK



Before I start I want to ask you all that when was that last time you did the workout? Are you in your best shape and happy with your physique?

Well !!! Let me share you some facts and statistics on the eve of this World Health Day 2023 .



In today's world where country like India , where obesity has reached 6.4 % women and 4.0% men aged 15-49 of the total population and rank 3rd after USA and china(as per fifth round of **National Family Health Survey**) which is major risk factor for cardiovascular disease and type 2 diabetics. No wonder in now a days insulin production and price is rising due to there is almost a person in a family is a diabetic patient. Everyday renowned persons are dying from heart attack ,we read in newspaper, a common thing to all of us.

Recently world health day has been observed on 7th April worldwide as foundation day of WHO and creating awareness on priority area of public health. Not just this year, we are celebrating this Day since 1948. Well, are we that much of aware even after 75 years? Statistics shows the reality. As per the article of TOI by 2035 if the same trend of obesity and overweight continue half of the population will be coming under such categories.

Me and my friend jitendra naik (Jitu), one of my colleague of my articleship Firm, we both started our fitness journey last year and we both are in our best shape of body and mind now. I often discuss fitness related matter with him.

- how can we overcome this?
- Is this a real problem we need to emphasis?
- Well! we are CA's and CA students where we have 12 hours of work and Study , managing Office and family ,when should I get time for fitness?

I guess you also in same dilemma now thinking about these why and wondering this article only just for world health day and nothing relating the finance and accounting or taxation.

Let me tell you most power and strength of India, it's Youth Power . can we imagine a nation developed and super power with weak mindset and unfit physique? In my dream India, the answer is big NO. I do not want to see my India in such a condition where we are empty from inside and proud of 15 trillion economy . this pandemic of 2019 created a lot of choes and tension for 3 years now and this is the time we need perfect blue print for our youth. You are also a part of this future imagination also.

Well !!! What is the solution ?

I think the best way to escape this problem is understanding the law of thermodynamic. The process of **HYPERTROPHY, METABOLISMS and CALORIES DEFICIT.**

Do not worry I know many of you been new to these scientific word. Let's know one by one.

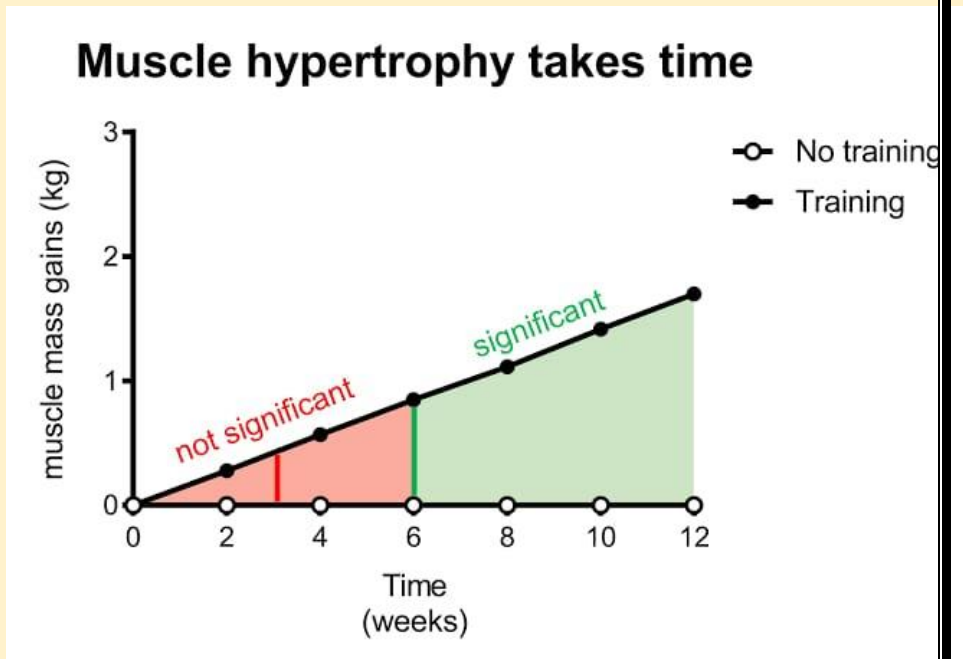
HYPERTROPHY : it is a process of increase in lean muscle mass and resulting in muscle gain when a particular person continuously challenge the muscles to deal with higher level of resistance or weight. Its result from resistance or weight training what body builder do in gym. After a workout your body repair and replace damages muscle fiber by a cellular process where it fuses muscle fiber together to form new muscle protein stand. When we workout

, micro tears of muscle get damaged. Its repaired by nearby cell called as satellite cell. It utilize amino acid for muscle building and maintenances . important part is it's all happen when we rest after workout.

Lingaraj! we are don't want to be a body builder? Girls can be in thinking of they don't want to look muscular? What should we do ?

Well my answer is looking muscular just like a professional body builder is not only option and output of hypertrophy. Professional body builder people tooks drugs, high intense calories and do bulking in a next level with a proper team and prepare for a championship like Mr. Olympia.

Hypertrophy in a natural way is for everyone. Remember our ancestor who are powerful enough equipped with confidence of winning battles decay after decay . it just 100 years passed where all these stopped and I want to remember you all we are born from same genetics and blood and we



can also get same strength and power by muscle building. There are other benefits of this process like :

- You became mentally stronger
- Even putting 10 kg of lean muscle mass can increase your net worth in cr.
- Reduce stress and maintain Hormones balance
- It improve life quality and add years to your life
- Its build confidence and character in you.

This process in men is faster and better due to testosterone hormones which is lack in female. That is the reason men build more muscle and more strength than female. Another point to add here is your protein intake every person need 2gm of protein for each kg of weight. That's the main factor and nutrition need your body for better **HYPERTROPHY**.

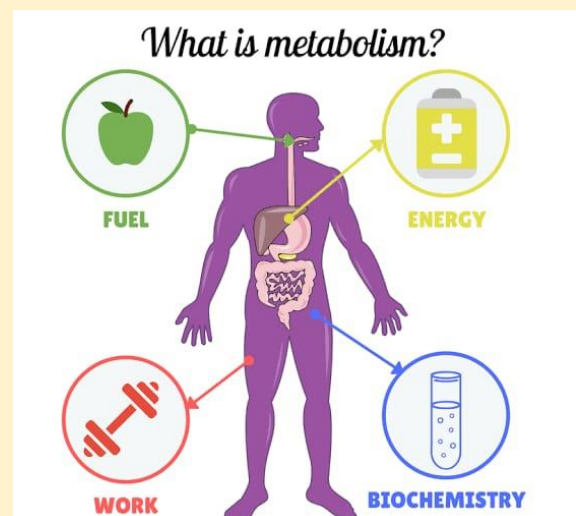
METABOLISMS: Metabolism is the process by which food convert into energy. During this process calories in food and drinks mix with oxygen to make the energy the body need. Fun fact is even if you rest your body need energy, including breathing, sending blood to body, keeping hormones level even. The more your muscle mass the more energy it need resulting the higher metabolisms rate. Well its our duty to keep our body energetic from good foods like vegetables, fruits and more protein enrich food like meat, eggs etc. what we eat turn in to calories. If we do not spend those calories it becomes fats. Your body is having more fat because of these calories has never been utilized and your body store these in your body. Just remember our ancestors, who live in jungle, hunting. Some timed they foods sometimes not. Our body utilizes these energy at that time. Proper metabolism not only give you energy but also increase your life longevity. Just for example you can take diet plan which is more popular now a days for fat loss. These are design such a way body get sufficient good calories rather than empty calories from cold drinks, junk foods or fast foods which are absence of any macro nutrition. 1 gm of protein and carb have 4 calories and 1 gram of fat have 9 calories. Accordingly diet plan is made for meting body metabolism process and helps in muscle building.

What should we do now Lingaraj! We have not either followed good diet tracking calories nor workout daily and now we have fat ?

Well don't worry at all. We CA students have every solution. let's discuss it.

CALORIES DEFICIT: a Calories Deficits simple means you are eating Fewer Calories than burning. It's the only and only way for fat loss. It's a very simple math. As discuss above what we eat became calories in body and that energy we spend in various way. We already understood in above para how to intake food for better metabolism. But for burning calories our daily activities special for CA

and CA students and professionals are not sufficient especially in comparison to when we eat and sit in office work mentally rather that any physical activity. All the unutilized calories becomes fat



and the weakest part of body our belly catches these resulting from belly fat hiding our abdomen muscles, which is also standard of looking handsome now a days. Let me tell you one things these 6 pack or 8 pack abs are not a rocket science. Its already there in everyone body just celebrity people work upon them self and make them stronger and getting likes on Instagram. You can also have that luxury too with proper diet and calories deficits and regular exercise.

The best way to burn calories is strength training and regular exercises now a days of corporate cultures I suggest and follow also. You can join in to gym or workout in home also. There are many influencer's helping I regarding this.

For example lets say you intake 2000 calories, and burn 2500 calories, the extra 500 calories is utilized from body fat which was stored by body resulting from law of thermodynamic. The same process goes on . One day you will realize all those unnessory fat which was making you look fat would be lost and you will be in your best shape. If you follow **HYPERTROPHY** your body would at that time gained some muscle also. It's depend how you spend your energy. It's all cycle and interconnected. That's how you can be in your best shape and live life fullest in a natural way. One thing to carefully remember here is spot reduction is not possible. From where part your body will utilize deficit calories is your genetic decision. I remember when I was under my fat loss journey , (Yeah! I was also undergone fat loss process and lose 15 kg in 7 month and also under resistance training daily) , fat loss started from back and from belly in last. The key is patience and hard work is kay. Little baby step at a time in a long run with you your body surely give you result.

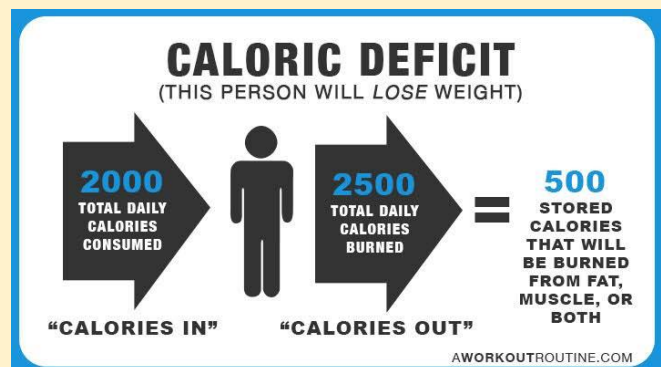
But Lingaraj! We understand law of thermodynamic now. but we don't know where to start?

Well don't worry. As I said we are CA students. We have every solution.

"Early to bed , early to rise , make a man healthy and wise."

Very old saying of Benjamin franklin very true now a days. Just design a time table sticking to bedtime and wake up time in morning preferable before sunrise. Then follow just simple 5 step suggested by Arnold schwarzenegger, greatest body builder all the time and 8X Mr. Olympia, he say:-

1. Go for a 15 minutes' walk.
2. Have a protein filled breakfast.
3. Complete 20 minutes workout. I don't care if you do pushup or squats or pumping by dumbbells or barbells. Lets build some strength.
4. Do 5 minutes stretching
5. Call a friend and spread positivity, challenge them for doing something heathy.



Lastly I would like to end with a saying,

"fitness ka dose, 1 ghanta har rose"



Recent Seminars, Activities, Events in Picture

WEBINAR ON "MINDSET MATTERS" - 18th April, 2023



Goa Branch of WICASA

and

Surat, Solapur, Bhavnagar, Jamnagar,
Anand, Kolhapur, Sangli, Pune, Ratnagiri,
Ahmednagar, Jalgaon and Dhule
Branches of WICASA

are organising

Webinar for CA Students on

"Mindset Matters"



On Tuesday
18th April 2023

@06.30 pm

Platform : Zoom

No Registration Fees

Weblink to view :

<https://icai-org.zoom.us/j/81660629290>

CA. Mugdha Shah Lohar

Chartered Accountant turned full time Graphologist.
She is also an Author of bestseller book "Overstretched",
Transformation and Personal Development Coach based in Pune

Above seminar was organized jointly with various branches as a part of motivational lecture to cope up with stress during examination period

WEBINAR ON "STRATEGIES FOR EFFECTIVELY USING THE 3 HOURS EXAM TIME"- 22ND APRIL 2023

**SICASA Visakhapatnam
jointly with WICASA KOLHAPUR**




ONLINE WEBINAR

"Strategies for Effectively using the 3 hours exam time."

Speaker :

CA SHRUSHTI SANGHAVI

FINAL - AIR 3 / INTER - AIR 10


 6:30PM - 8:00PM

 22 APRIL, 2023
SATURDAY



REGISTER NOW

 Contact Us
+91 83175 97953

 Link will be provided after registration through Mail.

Above webinar was hosted jointly to develop skills of effective paper writing during allocated 3 hours

**CAREER COUNSELING AWARENESS PROG 28-04-2023 AT
JAYSINGPUR COLLEGE, JAYSINGPUR, KOLHAPUR**

**CAREER COUNSELING AWARENESS PROG 28-04-2023
AT JAYSINGPUR COLLEGE, JAYSINGPUR, KOLHAPUR**



**PARTICIPATED BY MORE THAN 125+ STUDENTS
FACULTY - CA ALOK SHAH**

Participated by more than 125+ STUDENTS
PRESENTED BY FACULTY - CA ALOK SHAH

MOCK TEST FOR CA FOUNDATION (SERIES I)

24-04-2023 TO 27-04-2023

ATTENDED BY MORE THAN 15 STUDENTS



Upcoming events and activities in the Month of May 2023

UPCOMING
Events



**KOLHAPUR BRANCH OF WIRC OF ICAI &
WICASA KOLHAPUR**



Happy
MOTHER'S DAY

Express Yourself

**Share Your Own Poems, One Liners,
Writeups about Your Mother and show
your gratitude and love.**

**share on- wicasakolhapur@gmail.com with
your name & mother's name alongwith
photo, you can also send it to our
instagram account- [wicasakolhapur](https://www.instagram.com/wicasakolhapur)
send before 12th May 2023**





KOLHAPUR BRANCH OF WIRC OF ICAI &
WICASA KOLHAPUR



Happy **MOTHER'S DAY**
SUNDAY 14TH MAY 2023

Wishing a very Happy Mother's Day to all the moms.
You are the ones who fill our lives with so much happiness and smiles.



**CLICK SELFIE WITH YOUR MOTHER & SEND US TO
WICASAKOLHAPUR@GMAIL.COM WITH YOUR NAME &
MOTHER'S NAME, YOU CAN ALSO SEND IT TO OUR
INSTAGRAM ACCOUNT- WICASAKOLHAPUR**

WICASA KOLHAPUR

STUDENT OF THE YEAR

coming soon!



First of Its Kind. Bumper Prizes and Much More.

Student of The Year- KOLHAPUR WICASA

Brief Details

- **Eligibility Criteria- Applicable Only for CA Inter & Final Students**
- **Winner – 1st Prize Only One Student both from male & female**
- **Award- Cash Prize + Trophy for Best student**
- **Event Date Begins on – 22nd May 2023 to 31st December 2023**
- **Marks Criteria such as- Publication of Information Material in Newsletter, Registering for Various students activities, Participating and Winning Various Students Competition, Participation and Winning Sports Activities, Taking active part in organising various students activities etc.**

The Rules, Prize Awards, Criteria and other details will be published in a separate event on 20th May 2023 at ICAI Bhawan.

Upcoming Activities & Details-

Mothers Day Celebration

14th May 2023 (Virtually)

Inauguration of Student Of The Year Event

20th May 2023

Motivational Lecture for Students

Tally / Excel Utility Session for Students

May End/ June First Week

Students are requested to attend and get benefited from above seminars and activities which will be useful for their future endeavors.

Batches to be conducted for Students

Kolhapur Branch is in the process of organising Advanced ITT & Orientation Batches for students. Those students who wish to join the batches are asked to register themselves

For more information contact us.

Contact Details:

Telephone: 0231-2665856

Email: kopbatches.ack@gmail.com

Contribution to the Monthly E Newsletter

- Students who wish to send articles, material for WICASA Newsletter are requested to send the same at wicasakolhapur@gmail.com
 - Remember the Material / Article sent by you should be original, Written / researched by you.
 - Alongwith article the student must send ID size photo, Email Id, WRO Registration number and preferably file in Word format.
-

Students who wish to join WICASA Sub Committees and various Kolhapur Branch programs & Events are appealed to Contact WICASA Chairman, WICASA members, Branch Staff for more details.

Contact us-

(Click on each logo to know more about WICASA Kolhapur)



Instagram- More than 1100+ Followers



Facebook- More than 600+ Likes



YouTube- More than 450+ Subscribers



Gmail- Official Email ID



WhatsApp- Official WhatsApp Group

Published by WICASA KOLHAPUR
