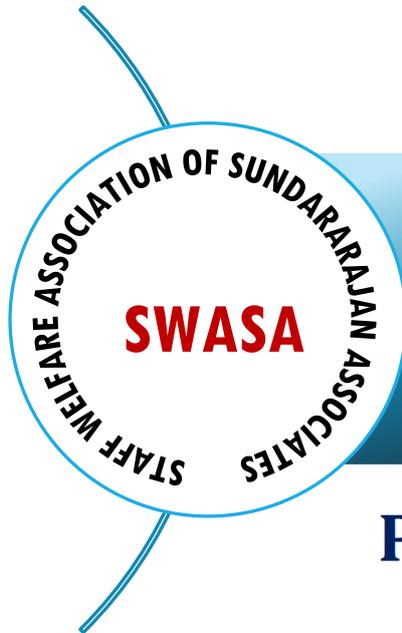


VOL 15 MARCH & APRIL 2020



SWASA NEWSLETTER

Professional Enlightenment

How to
approach
theory
papers in
exams

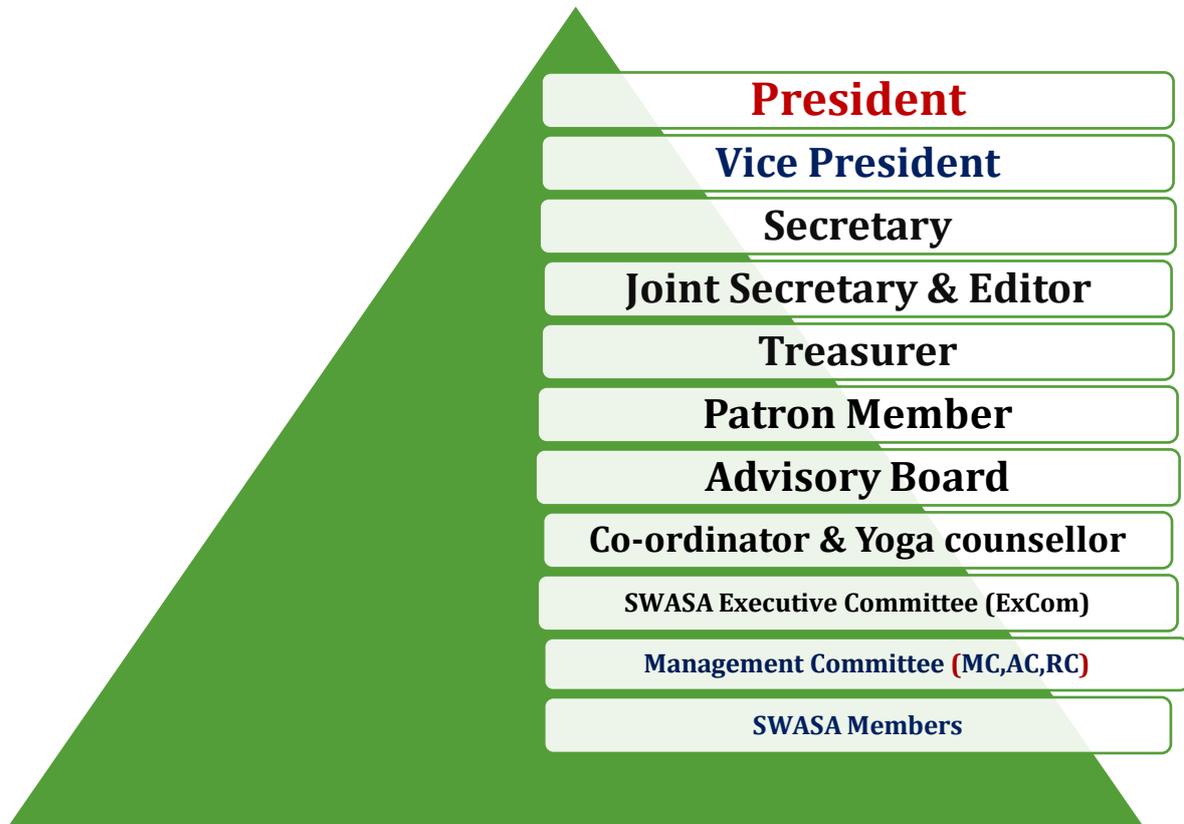
Seminar on
report
writing

Trip to
vagamon

Tamil
Poem



SWASA ORGANOGRAM



This colour is associated with Energy, Growth, Freshness and Harmony, expression of Vitality, Robustness and Ambition.

The Official Name of **SWASA** would change to

“Staff Welfare Association of S R B R & Associates LLP”

Consequent upon the Merger of Sundararajan Associates LLP and Bhaskaran & Ramesh, Chartered Accountants, this new name is proposed.....

After change in Registration, the New Name would be effective...

FROM THE PRESIDENT

Dear Swasa Members,

February 2020 was indeed a refreshing month though we bid adieu having returned to reality after five days of sheer fun and delight during our Kerala trip. We appreciate the relentless efforts of the Recreation Committee headed by S. Karthikeyan (fondly known as SK) and Srihari for their continuous and constant efforts in bringing the best possible joy in each and every one of us. Kudos to the entire team of support for the enchanting Kerala Trip completed. You will find the description of the trip nicely captured as a write up by our student P Aiswarya.



After all the fun that we had in our Kerala tour, although we don't really feel like getting back to reality, we are already here! Of course, isn't that what life is all about? The end of March 2020 has made us to realise further realities of Life with a global lockdown.

MANTRA OF SUCCESS

"Men often become what they believe themselves to be. If you believe I cannot do something, yes, you're right, you cannot do it. If you believe you can, you acquire the ability to do it, which was actually missing in the first place"

As a student of professional course, you must first believe you can do this before you show the world your capability to do it. As the exams are emerging despite delays, I am sure your preparations would be in full swing. Plan meticulously and stick to your plans. Remember, constant self-appraisal is going to take you to greater heights.

WORDS OF WISDOM

Winston Churchill once said, "The pessimist sees difficulty in every opportunity. The optimist sees the opportunity in every difficulty". It's the same eyes that sees everything, but the perspective changes as your mind wishes to see it. Train your mind to look for opportunities in anything and everything. Put your heart and soul to the smallest of things and you will be surprised at the outcome. Never mind this predicament of Covid-19.

THIS EDITION

We have combined for March and April 2020 (due to emergence of Covid-19) and has articles, poems etc., written by students including on topics of sessions conducted. I appreciate the overwhelming response from students to contribute to our Newsletter. Keep them coming. This edition could not carry crossword puzzles nor any snippets from various laws that would normally gear up practical knowledge. Feedback are always welcome at swasa@sunca.in



Padmaja Sankaran
President, SWASA



FROM THE EDITORIAL

“A Professional is someone who can do his best work when he does not feel like it” - Alistair Cook, American Journalist.

“Well prepared is half down” goes the saying. This edition is a combined edition (due to advent of Covid-19) for both March and April 2020 and has several features including our annual tour. An enjoyable en masse tour in February 2020 was organised by the SWASA management along with members and principals to enjoy special places in Kerala the God’s Own Country.

YES kudos to SK, SriHari besides the entire team of ExCom members of SWASA who meticulously planned, organised, booked and completed the trip with so much specialities along with newly inducted members of SWASA. We visited several places during the journey, which lasted for more than four days and as usual, this travel assured fellowship, knowledge and contacts.

This combined edition of SWASA Newsletter (**SNL**) has brought out once again articles and poem contributed by students and edited by the Advisory Board. Answers to previous Crossword puzzles would be included from May/June 2020 edition of the newsletter.

We have already undergone indications of global disturbances due to the advent of corona pandemic virus (Covid-19) which seems to have emerged from China as reported. The advent and development of this virus has triggered lock down across and has hindered our processes, routine official functions and even movement to an extent that we need to join our Principals’ concern and to cooperate for any such exigencies. Our Principals are also planning for guidance on Work From Home (WFH) policies and when crystalised would be communicated and addressed.

As always, suggestions and reviews on our Newsletter are welcome to swasa@sunca.in. Our email id has also changed to swasa@srbr.in and for some more time the previous email id is also intact. All our earlier Newsletters are available in the intranet column of CCH i-Firm for CCH user group.

The earlier presentation materials and all newsletters are also available in the website www.srbr.in the changed id for your reading and references.

Chetan J Sharma
Jt Secretary & Editor

MOTIVATION & COMMUNICATION SESSION



Hi this is Anantha Padmanaban, in this article I'm about to share my experience of the **motivational speech on communication skills** delivered by CA Subhashini Mam. On the same day Swasa Newsletter for January 2020 with new design was released by SWASA ExCom Members along with Partners of the Firm.

CA Subhashini mam started her session on communication skills by enquiring students 'where the students were lacking ability to communicate effectively'.

Everyone expressed various instances on where they struggled to communicate necessary things. She filtered the answers expressed by the students and explained the cause of communication difficulties which is fear and lack of speech.

She motivated the students to get rid of fear and try to communicate things which we want, even if we make mistakes. She also elucidated on how to communicate various issues which we will face during audit period to our reporting partner.

To make it unforgettable, she shared one of her experiences which she handled during a bank audit. In the mid of the session, balloons were distributed to the partakers and she expected the students to protect the balloons given to them.

Suddenly there was rumble every where as all of them were trying to burst the balloons of others. In less than 5 minutes all of the balloons were burst except the tallest guy in the room. Later she explained about the hidden agenda of the activity, which is 'if at all of them only concerned to protect their balloons alone, no balloons would have burst.

The session was awesome as she not only explained her points but also aggregated all the difficulties expressed by the partakers and suggested solutions too. At the end of the session, she was presented with a memento.



Anantha Padmanabhan
Audit Executive

APPROACHING THEORY PAPERS INVEST TIME AND ENERGY ON YOUR GROWTH

“The best Investment you can make is in Yourself” said Warren Buffet.

YES. On February 2nd 2020 SWASA organised a session addressed by the CA Senior Professional K Hariharan Sir. This was for the entire day on “Approaching Theory Papers” .This was one of the profound sessions for the CA students and was attended by all SWASA student members. In fact we were fortunate to have one of our earlier Swasa Newsletters released by him during the calendar year 2019, which I came to know later.

As the saying goes “whatever you believe about yourself on the inside is what you will manifest on the outside”. This was the very thought that struck in me about this session. He insisted very much about the positive attitude towards the examination which is also a driving factor in course of preparation journey and there he started his lively session by saying the importance of 3P’s one should always remember while preparing for exams and he also practically explained about the importance of 3 Ps:which are :

- ❖ Planning
- ❖ Preparation
- ❖ Presentation



PLANNING

The plan should be in such a way that

- it is executable
- it sets up time table for studying

Planning on the adequate revision required before the examination is also
PREPARATION



PREPARATION

It is said that essential preparation is a “self-discipline” and isn’t just something that happens once and you’re done, but it is a practice. CA Hariharan insisted on these wordings that self-discipline should be within one self in the due course of preparation. He gave us some of his valuable points on preparation for students to benefit

- Minimum of 14 hrs of concentrated preparation per day is always the best.
- Taking notes while studying and drawing diagrams while preparation for retention purposes. I have even personally felt that drawing diagrams and charts helped me to remember them for a longer period.
- One should learn more and more variety of sums and case studies while preparing.
- One should also write and practice instead of merely reading and absorbing.

He also told that one of the best ways to crack exams is to attend mock test, model examination which is indeed a safer and the best way.



PRESENTATION

The most important two things sir told about presentation was

- ❖ Point wise presentation is always preferable wherever needed
- ❖ Don't try to impress the examiner

He also gave us an exact answer on how to present the case study problem by presenting them in the following way

- ✓ Fact of the case
- ✓ Provisions
- ✓ Link between the two
- ✓ Conclusion



TIME MANAGEMENT

CA Hariharan sir also gave us an in-depth know-how of how to exactly utilize the 3 hours duration of examination by even considering the normal and abnormal loss of minutes during our examination . At last he also referred YouTube channels for our preparations.

I take this opportunity to thank CA Hariharan sir for his presence and has filled our brains with ideas to nourish and cherish them, facilitate to put them into practice and gain the fruits of success .

I thank our organisation and the SWASA members for this great day and bringing in the opportunity to be a part of this day.



P Reena
Audit Executive

KERALA TOUR – VAGAMON HILLS

A trip to explore the nature





This year tour was all about venturing the beautiful hills and forests of Kerala where nature was at its best. It was a well-planned tour. We (article assistants and staff) were divided into teams and all teams had a team leader responsible for the timely arrival and to handle the issues if any, faced by the team members. The team leaders were to report to organizers every day and discuss about the next day's plan. This ensured we enjoyed the tour in an organized and peaceful manner. We started on 25th Feb 2020 by train at 7.30 P.M with a lot of excitement. All of us boarded the train on time and there began the fun.

That night was full of fun and excitement, it was the trailer for the main picture (tour). Games, songs, funny conversations with partners, etc made the whole night such a memorable one. The same enthusiasm was carried throughout the tour.

DAY - 1

The morning of 26th February, we reached Kottayam station and from there it was a four hours journey to Vagamon hills. A bus and a van were arranged for travelling to different places throughout the tour. We started from Kottayam to Vagamon and had a tea break in between the travel. The bus travel was full of songs, dance and more. By lunch time we reached the 'Green Valley' resort in Vagamon hills. We took about an hour to have lunch and got ready for the day. We began with boating in Vagamon Lake. There were boats with 2, 4 and 12 seats. Though it was a sunny day, we had a good boating experience. After the boating we took a group photo. Then we returned to the resort to have the evening snacks. Then we witnessed the most beautiful scenery – Vagamon Meadows. By the time we reached meadow it was 5.30 pm. The meadow was full of hills with varied heights. We went to the top of the hills and viewed the most beautiful sunset. A breezy evening in the top of the hills and enjoying the sunset was a wonderful experience. We also had a small photo shoot that came out very well.

At 8.00 PM, the most awaited part, DJ night was arranged. Almost everyone danced and some enjoyed watching how the others were dancing crazily. We all enjoyed our heart out. The highlight of the night, the partners rocking the dance floor, made the whole place cheerful.

We had our dinner and went to our respective rooms. The team leaders had a meeting for the next day's schedule. We spent the rest of the night playing games with very little sleep.

DAY - 2

On 27th morning after having our breakfast we started to Grassland view point. As the path to this place was very steep and narrow, jeeps were arranged. We were 7 members in a jeep. The jeep travel was a little terrifying as after a point there were no roads, it was a rocky and very dusty path. Finally, we reached Grassland View point and the view was really worth the travel. After which we directly headed to the Waterfalls. After a long travel in a dusty path the waterfall was a refreshing one. The water from the falls ran through a dark and slippery tunnel. Yet, it was cold and soothing inside. We returned to the resort, had lunch and took a nap.

Everyone got ready for the evening's adventure. The next was the pine forest, a muddy steepy surface making it difficult for us to climb up. The tall Pine trees and the silent atmosphere gave a peaceful, soothing experience. After the pine forest, it was Thangalpaarai. By the time we reached there it was nearing its closing time, so we couldn't cover the whole distance. We had a pleasant walk there and returned to the resort. Then at night an 'Ice breaking session' was arranged for everyone to talk and know each other. After this session we all had a small discussion among ourselves to know if there are any issues and anything that could be changed in the next two days. The next day we were heading to Gavi Forest, there was a discussion about what to be done and not to be done in Gavi forest. After returning to their respective rooms, some went to sleep as it was a tired yet adventurous day and others were playing cards, chess and carrom.

DAY - 3

The third day of the tour was the most adventurous one. We started early morning to Gavi forest after checking out from Green Valley resort in Vagamon hills. It was a very fresh morning and the bus travel was the most pleasant one for that climate. We then took jeeps to go inside the forest area and reached Gavi forest.

There were two kinds of trekking in Gavi forest based on the duration, the Short trekking which is for an hour and the long trekking which is a three hour trekking and we were given the choice to decide between the two. This trekking was a great opportunity for us to explore those forest areas and moreover for a few of us it was the first trekking experience. The guide who accompanied us explained many facts about the forest and the animals living there, which was interesting and informative for us. In the long trekking we had short breaks after climbing those steepy mountains to enjoy the view from the top. As far as our eyes could stretch, we could see only mountains. It was lush green with some reddish trees here and there, it was a treat to our eyes. We also saw the Sabarimala Temple from Sabarimala view point there in Gavi forest. With absolute silence, without giving any disturbance to the ecosystem there we completed the trekking. Those who went for short trekking finished the trek and moved to for Jeep Safari.

Those who went for long trekking after its completion went for boating. This boating was quite different from the other one.

The place was heaven on earth, it was as still as a painting. It was such a pleasant boating experience. After we came back, we had dinner. Then it was time for camp fire. For the cold climate the campfire was warming and the songs that were sung in the camp fire added to the warmth. Sundararajan Sir and Vijayaraghavan Sir sung our most favorite melody songs. Camp fire went up to 9.00 PM. After the Camp fire, it was games. Carrom, Cards went up to midnight and even after that.

DAY- 4

It was the final day, morning 6.30 am, those who went for long trekking the previous day went for Jeep safari. We could spot only a very few animals as it was not the season in which animals would come out. And the others who went for short trekking and Safari the previous day, went for boating. After having breakfast we left Gavi forest. We stopped at the Spice garden for a while, on our way to Thekkadi. The person there explained about the plants grown at the garden, its medicinal values, use and importance.

After having lunch, we reached “The Periyar Tiger Reserve” in Thekkadi by afternoon for boating which lasted for one and half an hour. Unlike the other two boating that we went before, this was in a double deck boat and we spotted a group of elephants. After the boating we left for half an hour tea break and shopping.

After that we started for Dindigul railway station and it took nearly 5 hours to reach which includes our half an hour dinner break. We were bit tensed that we may get delayed so that we would miss the train but luckily the train was half an hour late and we managed to catch the train. As soon as we got into the train we went to our seats and slept as we all were tired after the four days enjoyment.

On First of March we reached Chennai.

The trip on the whole was exciting, adventurous, pleasant, and peaceful. It was a different experience, an enjoyment in silence, amidst the serene nature. We not only enjoyed as a group but also as individuals in solitude at different places in the tour. There was a joy in getting lost in nature.

At this point I take immense pleasure to thank all the partners for arranging this tour. A Special thanks to The Convenor of Entertainment Committee of SWASA- Srihari, and the Organizer -S.Karthikeyan who took great efforts in organizing this tour. I also thank the other Ex-com members and all the members of SWASA for making this tour a wonderful experience.



P Aiswarya
Audit Executive

FOUR OF THE BEST CSR INITIATIVES LAUNCHED IN INDIA



“A company should have in its DNA, a sense to work for the welfare of the community. CSR is an extension of individual sense of social responsibility. Active participation in CSR projects is important for a company” - Ratan Tata

We ought to be proud as India is the first country in the world that has imposed a regulated, minimum compulsory CSR spending limit for select category of companies. CSR is an effective double edged sword that provides an opportunity for companies to build a positive image and gain a competitive edge, and at the same time enables societal development.

As Warren Buffet said, “It takes 20 years to build a reputation and five minutes to ruin it. If you think about that, you'll do things differently”.

Here are four lesser known CSR campaigns launched in India that have really brought about a difference and improved the life of the beneficiaries:

1. Samsung India Electronic Private Limited – Samsung Technical School Program:



While Samsung has launched a variety of CSR initiatives covering various sectors of social development, Samsung Technical School Program stands out as it addresses one of the major issues faced by the Indian youth, especially those from a rural/semi urban background – **Employability**. Samsung has launched its combat against unemployment by setting up Technical Schools across India. They provide comprehensive training to youngsters from disadvantaged backgrounds, developing customer service skills, soft skills, language skills etc. apart from providing the technical knowledge.

This ensures that candidates are empowered with all the skills they need to survive in a highly competitive work atmosphere.

Their media campaign about this initiative under the hashtag “#SapneHueBade” featuring a short film about gender inequality won many hearts.

2. IndusInd Bank – Khelo India Program:



IndusInd Bank has two major wings under this program – Sports for Women and Sports for People with Disabilities. They have partnered with organisations such as GoSports Foundation and Inspire Institute of Sport to scout and identify sporting talent in women and specially abled people.

The athletes are given an education and financial and emotional support apart from sports training to ensure their holistic development. They started social media campaigns to create awareness about Khelo India under hashtags like #WinLikeAGirl, #TheOtherMenInBlue etc.

The athletes they have supported have gone on to win various accolades at several national and international platforms. This program also won an honourable mention in the National CSR Awards, 2019.

3. CRISIL Foundation – Mein Pragati:



Mein Pragati, CRISIL Foundation’s program for strengthening the financial security of disadvantaged communities, began with a focus on empowering women in the rural areas of Assam, a state that is usually excluded and marred by multiple socio-economic and geo-political issues. Under this initiative women are taught to take informed financial decisions and are encouraged to save money, so that they can provide a better future for their children.

They have made effective use of platforms such as radio and have even launched an android app for the women to use. Today it has spread to other states such as Rajasthan and Maharashtra too, covering around 105000 women and around 10300 self - help groups.

4. Mahindra Foundation – Project Nanhi Kali:



Mahindra group has always been at the helm of CSR activities in the country, ever since its inception. Project Nanhi Kali was founded in 1996 as a sponsorship program that supports the education of disadvantaged girl children.

Under this scheme, girls are provided with Annual Supplies Kit before school starts that contains everything a school going girl would need, including sanitary napkins to ensure continuous attendance.

The students are also provided with a Tablet to access audio visual content that enables better understanding of lessons. They also offer academic support by operating Academic Support Centres.

Till date the project has supported the education of over 370,000 girls across 10 states and is one of the largest education programs in India. Wonderful and an emulative model by Mahindras.



Janani Kannan
Audit Executive

“உதிரங்கள் சிந்தி உயிர்காத்திடும் தெய்வங்களுக்கு”



தன்னலம் மறந்து, பிறர் நலன் கருதி பாடுபடுபவர்கள்;
மக்கள் என்றும், நிம்மதியுடன் உறங்கிட, தன் உறக்கம் மறந்தவர்கள்;
அனல்புனல் என்றும் பாராமல், போராடும் சிங்கங்கள்;
வெற்றி வேந்தே; வீர வேங்கைகளே; தியாகச் சுடர்ரோளிகளே;

இம்மண்ணில் சிந்திய தங்களின் உதிரங்கள்,
வீரத்தை அடையாளங்காட்டும் வித்துக்கள்,
பாரத்ததாயினைக் காக்கப் பிறந்த,
வீரப் புதல்வர்கள்;
சொந்த பந்தங்களை மறந்து, ஏற்ற பொறுப்பினை
திறம்பட ஆற்றுபவர்கள்;
மக்கள் உயிரினைக் காத்து, தங்கள்
உயிரனை, நாட்டிற்காக அர்பணித்தோம்,
எனும் கர்வத்துடன்,
தனதுயிரினை தியாகித்த மகான்கள்;
தாங்கள் ஆற்றும் இச்சேவைக்கு, நாங்கள்
சிரம் தாழ்த்தி பணிகுவாம்!!

ஜெய் ஹிந்



ஜஸ்வர்யா.ல.
Audit Executive

SECRETARY'S CORNER

The Secretary of SWASA **Balaji** informed that all SWASA members can go through the newsletters and send their respective feedbacks to swasa@sunca.in. SWASA feedback register is also available at the office reception which can be filled in by clients, staff, students and visitors. The newsletters (after release every month) will also be uploaded in the website www.srbr.in under the column SWASA. Efforts are being taken for students to make contributions in the form of writing articles and other written materials so that the Editorial Advisory Board can review before publication in the monthly newsletter.

TREASURER'S CORNER

The treasurer of SWASA **Vivek** has informed that allocations made out of available funds and contributions received from members and the firm are being utilised for the purposes of SWASA activities. Treasurer has also sought (on behalf of Organising Committee) suggestions for improvement if any for organising professional programs with relevant topics for presentations.

PRESIDENT'S SPECIAL MESSAGE TO STUDENTS

SWASA invites feedback from all students regarding any practical issue(s) that they may be faced during the course of audits. SWASA would help in respect of genuine issues if any such **as a.** on professional subjects—both direct and indirect taxes, company law, accounting, costing, auditing etc., and would support seamlessly **and b.** any other inhibitions that students may come across for effectively handling their subjects/ tasks-on-hand.

SWASAEXECUTIVE COMMITTEE (ExCom)

President	Padmaja Sankaran	97109 66601
Vice President	Harshita Kothari	99623 21967
Secretary	Balaji M	86680 10880
Joint Secretary	Chetan J Sharma	90031 04859
Treasurer	Vivek S	90422 58558
ExCom Member	Abirami S	86101 83207
ExCom Member	ShriVigneshR	99627 76044
ExCom Member	Praveen Kumar P	78716 93993

SWASA ADVISORY BOARD

CA Sripriya Sundararajan
CA K Vijayaraghavan
CA ANL Madhavann