



PUNE BRANCH OF WICASA OF ICAI

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(SET UP BY AN ACT OF PARLIAMENT)

NEWSLETTER MARCH 2024

happy
Women's
DAY



MANAGING COMMITTEE MEMBERS OF PUNE BRANCH OF WIRC 2024-25



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MANAGING COMMITTEE MEMBERS OF PUNE BRANCH OF WICASA 2023-24



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MS. SNEHA VEDPATHAK
NEWSLETTER HEAD

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CHAIRPERSON'S COMMUNIQUE



CA PRANAV APTE
CHAIRPERSON, PUNE BRANCH OF WICASA OF ICAI

Dear CA Students,

It gives immense pleasure to address you as The Chairperson of Pune Branch of WICASA of ICAI.

I would like to take this opportunity to appreciate Pune WICASA team 2022-23 for their dedicated efforts and excellent work under the able leadership of CA. Sachin Maniyar. I congratulate team Pune WICASA for getting awards both at Regional and National level viz. 2nd Award for “Best WICASA Branch at National Level” and 2nd Award for “Best WICASA Branch at Regional Level”.

My vision for this year is to organise several workshops on various technical topics, industrial tours, seminars on interpersonal development, soft skills, time management, etc. I would endeavour to organize the technical sessions which will be more practically oriented and are technologically advanced. I would urge students to share your ideas and suggestions.

I wish all the students the success in studies and all their future endeavours.

Best Wishes,

CA. Pranav Apte

Chairperson, Pune Branch of WICASA

EDITOR'S COMMUNIQUE



MS. SNEHA VEDPATHAK
EDITOR, PUNE BRANCH OF WICASA OF ICAI

If I were asked to describe my experience in a word, I would say 'roller-coaster' because it was a ride to remember for life. Riding together with five of my colleagues to conduct such beautiful seminars with amazing speakers was indeed a memorable journey. For this we thank our Chairman, CA Sachin Miniyar sir, who gave us the approval for the programs suggested and guided us at every step of our journey.

Talking about the newsletter, I am overwhelmed by the response received for every month's newsletter. It was really great to receive articles from various regions of India, showcasing the reach of our message to students. I thank all the writers and regular readers of the Newsletter who consistently contributed to the achievement of this PDF file. Yes, its just a PDF file holding immense power to communicate a student's inner thoughts about the world of finance, taxation, business and much more.

This roller-coaster ride would not have been complete without the students who attended the sessions conducted by us, joined the trips we organized and had a role in the National Conference 2023, 'Dnyangamya'. We learned a lot during the journey, we grew together and became stronger together. This is exactly what WICASA offers to you, a chance to be more than what you are capable of. The transition from Day 1 to Today is phenomenal. All of us have changed but one thing remains constant, our commitment to the student organization. I wish all the very best to every torchbearer that ever has been or is to come for taking Pune WICASA to another level as we all play a small but vital role in making it happen.

As I bid farewell to my duty in the coming month, I finally thank the branch staff who played a pivotal role in making every event a success.

Signing off,

Sneha Vedpathak

Editor

Pune WICASA



ABHISHEK CHOUBEY

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ANALYZING THE TATA GROUP THROUGH MENDELOW'S MATRIX

Introduction to Tata Group:

Tata Group is one of India's oldest and largest conglomerates, with a presence in various sectors such as automotive, steel, telecommunications and hospitality. Founded in 1868 by Jamsetji Tata, the company has grown into a global powerhouse, known for its commitment to ethics, sustainability, and innovation.

Understanding Mendelow's Matrix:

Mendelow's Matrix categorizes stakeholders into four quadrants based on their level of power and interest:

- 1. High Power, High Interest:** These stakeholders have significant influence and a vested interest in the company's activities. They often include shareholders, customers, employees, and regulatory bodies.
- 2. High Power, Low Interest:** These stakeholders possess considerable power but may not be directly affected by the company's operations. They typically include government agencies, industry associations and trade unions.
- 3. Low Power, High Interest:** These stakeholders have a strong interest in the company's activities but limited power to influence decisions. They often include local communities, NGOs and special interest groups.

4. Low Power, Low Interest: These stakeholders have minimal influence and interest in the company. They may include certain suppliers or peripheral community groups.

Analyzing Tata Group Using Mendelow's Matrix:

1. High Power, High Interest:

- **Shareholders:** As owners of the company, shareholders wield significant power and have a keen interest in Tata Group's financial performance, governance practices and strategic direction. Their influence is evident in annual general meetings, where they vote on key decisions such as board appointments and dividend payouts.

- **Employees:** With a workforce spanning diverse industries, employees play a vital role in Tata Group's operations. Their interests revolve around job security, career development opportunities, fair compensation and workplace safety. Unions and labour laws further amplify their power to negotiate with management on issues affecting their welfare.

2. High Power, Low Interest:

- **Government Agencies:** Tata Group operates within a regulatory framework governed by various government agencies. While these entities hold considerable power to enforce

laws and regulations, their interest in the day-to-day activities of the company may be limited unless significant issues arise, such as environmental violations or antitrust concerns.

- **Industry Associations:** As a leading player in multiple sectors, Tata Group interacts with industry associations representing interests common to its business domains. While these associations can influence industry-wide policies and regulations, their direct interest in Tata Group's specific strategies may be minimal.

3. Low Power, High Interest:

- **Local Communities:** Tata Group's operations often impact the communities in which it operates. Whether through employment generation, infrastructure development, or environmental conservation efforts, the company's activities can significantly affect the livelihoods and well-being of local residents. Despite their limited power compared to other stakeholders, community groups may actively engage with Tata Group to voice concerns or seek collaboration on social initiatives.

- **NGOs and Special Interest Groups:** Non-governmental organizations (NGOs) and advocacy groups focused on issues such as human rights, environmental conservation and social justice may closely monitor Tata Group's activities. While lacking the power to dictate corporate decisions, these entities leverage public awareness campaigns, lobbying efforts and stakeholder activism to hold the company accountable for its social and environmental impact.

4. Low Power, Low Interest:

- **Peripheral Suppliers:** Certain suppliers providing non-critical goods or services to Tata Group may fall into this category. While they contribute to the company's supply chain, their individual influence and interest in Tata Group's broader strategic decisions may be limited.

Implications for Tata Group's Strategy:

By analyzing stakeholders through Mendelow's Matrix, Tata Group can develop targeted strategies to manage relationships effectively:

- **Engage Proactively:** Prioritize engagement with high-power, high-interest stakeholders such as shareholders and employees through transparent communication, participation in decision-making processes and addressing their concerns promptly.

- **Monitor and Respond:** Stay vigilant of issues raised by high-power, low-interest stakeholders like government agencies and industry associations. Proactively address compliance requirements and collaborate on industry initiatives to maintain regulatory alignment and industry leadership.

- **Build Partnerships:** Cultivate partnerships with low-power, high-interest stakeholders such as local communities and NGOs by involving them in community development projects, sustainability initiatives and stakeholder consultations to foster mutual trust and support.

- **Maintain Supplier Relationships:** While low-power, low-interest stakeholders may have minimal immediate impact on Tata Group's strategy, maintaining positive relationships with peripheral suppliers ensures a resilient and efficient supply chain.

Conclusion:

Using Mendelow's Matrix, Tata Group can gain insights into the diverse interests and power dynamics of its stakeholders. By strategically managing these relationships, Tata Group can enhance its reputation, mitigate risks, and drive sustainable growth in alignment with its core values and objectives. Through proactive engagement and collaboration, Tata Group can navigate the complexities of stakeholder management and emerge as a responsible corporate leader in India and beyond.



SHUBHAM NALAWADE

WRO0735334

KEY HIGHLIGHTS OF INTERIM BUDGET

Introduction

The Honorable Finance Minister Nirmala Sitaraman said at the time of presenting the Government's last Budget to Parliament before the national election due by May 2024 that, the economy is going through a profound transformation. The said budget was presented on 1st February 2024.

This budget was an interim one, instead of a full union budget. Let's understand what an interim budget is and how it is different from a full union budget. Unlike a usual full Union Budget that is presented normally, an interim budget tends to happen in the years in which a country is going for General Elections. On the other hand, a full union budget is the one that is announced for the entire upcoming financial year.

The Interim Budget serves as a temporary framework for managing provisional expenditures over a shorter duration, usually a few months, until a new Government takes office later in that financial year.

The Honorable Finance Minister said that the Government is focused on improving the conditions for the poor, women, youth and Farmers, i.e. weaker section, setting the tone for welfare schemes to be announced for these areas.

HIGHLIGHTS OF THE INTERIM UNION BUDGET 2024-25

Part A:

• Social Justice

Prime Minister to focus on the upliftment of four major castes, that is, 'Garib' (Poor), 'Mahilayen' (Women), 'Yuva' (Youth) and 'Annadata' (Farmer).

• 'Garib Kalyan, Desh ka Kalyan'

The Government assisted 25 crore people out of multi-dimensional poverty in the last 10 years. 'PM- SVANidhi' provided credit assistance to 78 lakh street vendors, out of which 2.3 lakh have received credit for the third time. 'PM-JANMAN Yojana' to aid the development of particularly vulnerable tribal groups (PVTG).

• Welfare of 'Annadata'

'PM-KISAN SAMMAN Yojana' provided financial assistance to 11.8 crore farmers. Under 'PM Fasal Bima Yojana', crop insurance is given to 4 crore farmers. Electronic National Agriculture Market (e-NAM) integrated 1361 mandis, providing services to 1.8 crore farmers with a trading volume of INR 3 lakh crore.

• Momentum for Nari Shakti

30 crore 'Mudra Yojana' loans given to women entrepreneurs. Female enrolment in higher education has gone up by 28%. In STEM courses, girls and women constitute

43% of enrolment, one of the highest in the world. Over 70% of houses under 'PM Awas Yojana' are given to women from rural areas.

● **PM Awas Yojana (Grameen)**

Despite COVID challenges, the target of three crore houses under 'PM Awas Yojana' (Grameen) will be achieved soon. Two crore more houses to be taken up in the next five years.

● **Rooftop solarization and muft Bijli**

1 crore households to obtain 300 unit free electricity every month through rooftop solarization. Each household is expected to save Rs.15000 to Rs.18000 annually.

● **Ayushman Bharat**

Healthcare cover under Ayushman Bharat scheme is to be extended to all ASHA workers, Anganwadi Workers and Helpers.

● **Agriculture and food processing**

'Pradhan Mantri Kisan Sampada Yojana' has benefitted 38 lakh farmers and generated 10 lakh employment. Pradhan Mantri Formalization of Micro Food Processing Enterprises Yojana has assisted 2.4 lakh SHGs(Self Help Group) and 60000 individuals with credit linkages. Research and Innovation for catalyzing growth, employment and development. A corpus of Rs.1 lakh crore is to be established with a fifty-year interest free loan to provide long-term financing or refinancing with long tenors and low or nil interest rates.

● **Deep tech Technologies**

A new scheme is to be launched for strengthening deep-tech technologies for defence purposes and expediting 'atmanirbharta'.

● **Infrastructure**

Capital expenditure outlay for Infrastructure development and employment generation is to be increased by 11.1 percent to Rs.11,11,111 Crore which will be 3.4 percent of the GDP.

● **Railways**

Three major economic railway corridor programmes identified under 'PM Gati Shakti' are to be implemented to improve

logistics efficiency and reduce cost

a. Energy, mineral and cement corridors

b. Port connectivity corridors

c. High-traffic density corridors

Forty thousand normal rail bogies are to be converted to Vande Bharat standards.

● **Aviation Sector**

The number of airports in the country doubled to 149. Five hundred and seventeen new routes are carrying 1.3 crore passengers. Indian carriers have placed orders for over 1000 new aircrafts.

● **Green Energy**

Coal gasification and liquefaction capacity of 100 MT to be set up by 2030. Phased mandatory blending of compressed biogas (CBG) in compressed natural gas (CNG) for transport and piped natural gas (PNG) for domestic purposes to be mandated.

● **Tourism sector**

States are to be encouraged to take up comprehensive development of iconic tourist centers including their branding and marketing at a global scale. Framework for rating of the tourist center based on quality of facilities and services to be established. Long-term interest-free loans are to be provided to States for financing such development on a matching basis.

● **Fiscal deficit: Comparison of major economies**

Country	2019-2020	2020-2021	2021-2022	2022-2023
China	6.10	9.70	6.00	7.50
France	3.07	8.98	6.48	4.81
Germany	-1.50	4.30	3.60	2.50
India	7.69	12.88	9.60	9.24
United Kingdom	2.20	13.00	8.30	5.50
United States	5.74	14.00	11.62	3.71

● **Budget Estimates 2024-25**

● Total receipts other than borrowings and the total expenditure are estimated at Rs.30.80 and Rs.47.66 lakh crore respectively.

- Tax receipts are estimated at Rs.26.02 lakh crore.
- Scheme of a fifty-year interest-free loan for capital expenditure to states to be continued this year with a total outlay of Rs.1.3 lakh crore.
- Fiscal deficit in 2024-25 is estimated to be 5.1 per cent of GDP
- Gross and net market borrowings through dated securities during 2024-25 are estimated at Rs.14.13 and Rs.11.75 lakh crore respectively.

Part B

• Direct taxes

FM proposes to retain same tax rates for Direct Taxes

Direct tax collection tripled and return filers increased to 2.4 times, in the last 10 years

• Government to improve tax payer services

Outstanding direct tax demands up to INR 25000 pertaining to the period up to FY 2009-10 withdrawn. Outstanding direct tax demands up to INR 10000 for financial years 2010-11 to 2014-15 withdrawn. This will benefit one crore taxpayers.

Tax benefits to Start-Ups, investments made by Sovereign wealth funds or pension funds extended to 31.03.2025. Tax exemption on certain income of IFSC units extended by a year to 31.03.2025 from 31.03.2024

• Indirect taxes

FM proposes to retain the same tax rates for indirect taxes and import duties Average monthly gross GST collection doubled to INR 1.66 lakh crore this year State SGST revenue buoyancy (including compensation released to states) increased to 1.22 in the post-GST period (2017-18 to 2022-23) from 0.72 in the pre- GST period (2012-13 to 2016-17 & First Quarter of 2017-18). 94% of industry leaders view the transition to GST as largely positive.

• Economy-then and now

In 2014 there was a responsibility to mend the economy and put governance systems in order. The need of the hour was to:

a. Attract investments

b. Build support for the much-needed reforms

c. Give hope to the people

The government succeeded with a strong belief of 'nation-first'

"It is now appropriate to look at where we were till 2014 and where we are now": FM



PRACHI JAIN

NRO0485141

Chatbots- Revolutionizing the Chartered Accountants Profession

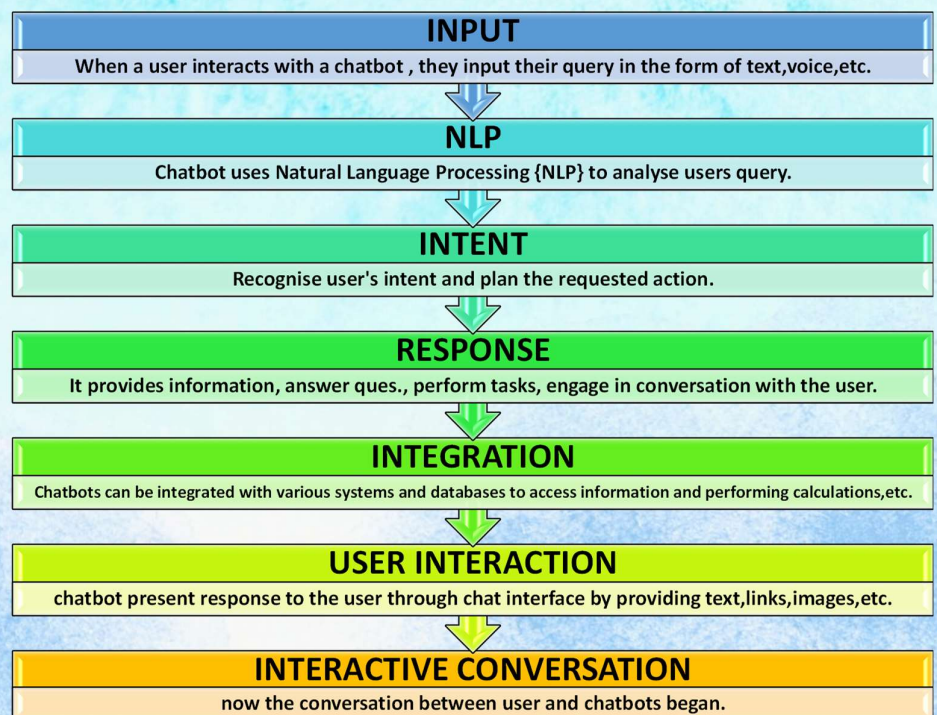
Let's not forget in this digital age, Human expertise is still all the craze, CA's and Chatbots, a perfect blend, Creating a partnership that will never end, How to streamline tasks and save time, Making the profession truly sublime.

The world of technology is constantly evolving to greater heights and is also impacting CA course significantly. With the rise of AI & Chatbots technology, CAs are finding new and innovative ways for easing their processes and enhancing client satisfaction.

What are Chatbots?

These are cool computer programs that can have conversations with people. With the help of AI algorithms, they understand and respond to user queries. In context of Chartered Accountants profession, chatbots are programmed to provide assistance related to financial calculations, tax regulations, accounting treatments and that too with audit sampling and work papers also.

How Chatbots work?



BENEFITS OF USING CHATBOTS IN CA PROFESSION:

Assuming a person has a query regarding taxes and instead of waiting for an accountant to get back to him, he can simply chat and get answer. How convenient is this? Its like having a helpful Accountant friend in the pocket.

Here are some more benefits:

- **Answering FAQs:** Chatbots can be programmed to provide answers to frequently asked questions related to taxation, financials, auditing and many more. This helps save time of accountants by automating the response to common queries.
- **Document Retrieval:** Chatbots can provide Accountants with the specific documents or information from databases just by relevant info. Or keywords to save time.
- **Audit support:** Chatbots can help clients prepare for audit by providing necessary guidance on documentation, compliance requirements and audit procedures.
- **Client onboarding:** It eases the client onboarding process by collecting info, verifying identities, and guiding clients through initial setups.
- **Budgeting and Forecasting:** Chatbots can assist clients in creating budgets, setting financial goals, and forecasting future financial performance based on historical data.
- **Expense Tracking:** chatbots can help clients track their expenses by integrating with their bank accounts or receipts scanning apps, making it easier to manage and categorize expenses.

These are some examples of how chatbots are being utilized in this profession. This will ultimately benefit both accountants and clients.

IMPORTANT NOTE:

Now what people will think is “Will chatbots replace human Accountants?” Chatbots should not replace human accountants

entirely. While they excel at handling routine tasks and providing instant support, they lack the human touch and expertise that CAs bring to table. Humans bring critical thinking and problem solving in every area. Chatbots provide predefined information on the basis of training data and algorithms which leads to struggle in complex queries of user.

CONCLUSION:

It will be a win win situation. CAs will focus on more meaningful and challenging work, while the chatbots will handle the routine stuff. One such technological advancement will ease a lot of work and will be very helpful in this digital wave.



RUSHIRAJ DAHIPHALE

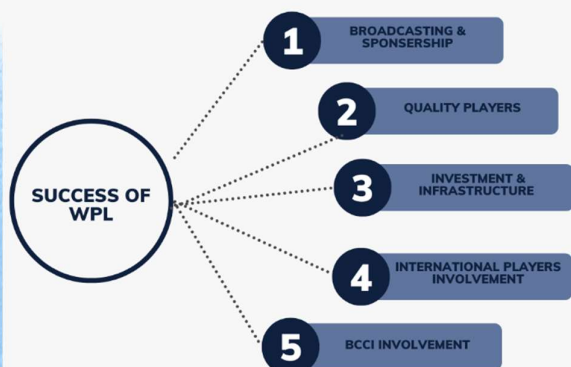
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SUCCESS OF WOMEN IPL

The more you win, the brand of women's cricket will go high
- Mithali Raj

Women Cricket!!! The future is brighter for women in cricket. Firstly, let's look upon the reason behind starting the Women's IPL. I think everyone knows that the "Viewership" is increasing day by day. In 2019, the sports genre experienced an 8% increase in women viewership, rising from 17.6 billion impressions in 2018 to 19.10 billion impressions. The Women Premier League has become a major part in building women's cricket economy.

The journey of WPL started in 2023 and the very 1st season become magical for them because the Final match was played between Delhi Capital V/s Mumbai Indians and the interesting thing is tickets were completely sold within hours, unheard of in Indian women's cricket from the beginning. But there is question in everyone's mind **How it Got Famous?**



➤ **Broadcasting & Sponsorship :-**

On the very 1st season Viacom 18 owned by reliance Industries bought his media rights till the year 2027. BCCI sold the media rights of the Women's Premier League to Viacom18 for Rs 951 crore, getting a Rs 7.09 crore per match value for five years, it is the second-highest deal in the world for a women's sports league. At the top is the 25-year-old women's basketball league (WNBA) in the US. So such a highly valued deal for WPL plays more significant role in their success and also "TATA" the big name in the industry also made the contribution in the success of WPL through their sponsorship.

Broadcasting the Women's IPL matches on television and streaming platforms can expand its reach and accessibility to a wider audience, both domestically and internationally.

➤ **Quality Players :-**

I think now there is same popularity for men's IPL and WPL players like Smriti Mandhana, Dipti Sharma many of the players through their skills and outstanding performance and these performance or uniqueness of every players will help to increase the success of the Women's Indian Premiere (WPL).

➤ **Investment and infrastructure :-**

BCCI sold media rights on exorbitant price and that money got invested in the maintaining quality of the WPL and providing best facilities to the players as

well as audience helped them to enhance the overall experience of the tournament.

➤ **International Players Involvement :-**

These players help to create fanbase of WPL outside the country also. The participation of international players can add diversity and competitiveness to the Women's IPL.

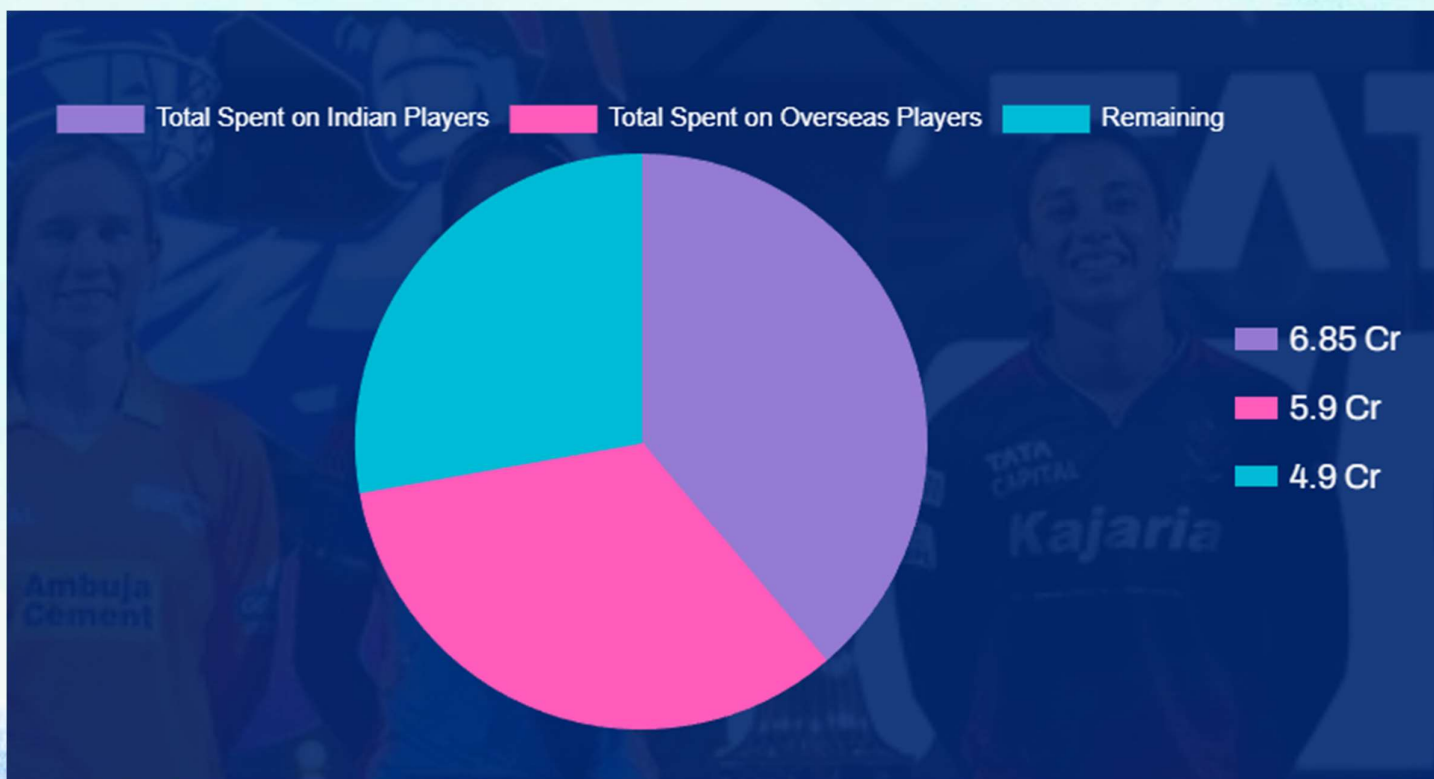
➤ **BCCI (Board of Control for cricket in India) :-**

BCCI and other cricket boards provides constant support and opportunities to the players, and these support motivate players to play the WPL.

After considering all the points for the 1st auction Around 1,500 players registered their names and the most interesting part is more money spent on Indian players by the teams in 2024, I'm also attaching the stats data here for reference.

From the data available, **October 2022 BCCI became the very first cricket board in the world to give equal match fee to women as the male cricketers.**

As both rewards and recognition offers by BCCI for women's as almost equal to men . Everyone will begin to see cricket as career path for female cricketers. As BCCI provides most opportunity to the women's future of "WPL looking bright".





AASTHA GINODIYA

WRO0779666

INTERNATIONAL WOMEN'S DAY

Only she has the power to unite the world that's splitting apart,

Only she could prevent the end or begin a fresh new start.

A woman has always been someone who possesses the strength to do the impossible, she who is capable of bringing a whole new life in the world, she who is not terrified by pain and she for whom sky is not a limit, our women have grown unbelievably in the last few decades.

Sky was never a limit for them and nothing else can ever be. If someone asked me what a woman is like I wouldn't hesitate to answer:

She is the sun after long rainy days,

She is the moon in the darkness,

She is a melody in silence,

She is strength in weakness.

These wonderful women who are part of our lives – our mother, daughter, sister... and so many more relations that they always keep building has added immense pleasure in our life. Nobody could disagree that. It's true that not every person has appreciated their efforts, there are still people out in the society who feels women are meant to work

in households and watching a women succeed has never pleased them, there are people who won't change their perspective towards women, but as they say "kuch to log kahege, logo ka kaam hai kehna." Our wonderful women have never let any of this pull her down. So proud will be a dad whose daughter has excelled in her career. So proud will be a son whose mother has built a pretty lovable home. And so proud will be a country whose women are selflessly contributing so much to their nation.

So much love she adds in our life that one day will never be enough to recognize their efforts and sacrifices and that every day is incomplete without them. A female generation that has once forgotten how much blessed they are to have got so much in them is now realizing their potential and nothing can be better than this. The feminine urge to protect and preserve, love and be loved, get up and work is growing massively. A bird that has forgotten to fly in her cage is starting to take the biggest flight of her life.

History has witnessed and is also a proof that a woman's contribution has been in every iconic event that had happened so far. Life has never been an easy affair for them but with every fall they rise, stronger and braver.

She can't fix the broken pieces of this world but she has filled every gap with her generosity and nothing could hold them this sturdy. Their dreams and hopes were once fragile but what was good was their belief in themselves, she who has walked a straight path for so long is never afraid of taking a turn and so these wonderful women who has crossed an impossible journey is finally tasting the fruits of their hard work.

We are proud to be part of their life and we hope that one day we can make these incredible ladies of our life very proud.



SURAJ BASET

WRO0808499

HONORING WOMEN'S HISTORY: AN EXHIBITION OF BRAVERY, ADAPTABILITY, AND DEVELOPMENT

First of all, International Women's Day is more than just a day on the calendar; it's a worldwide movement honoring the remarkable accomplishments, tenacity, and contributions of women everywhere. Today is a day to appreciate their accomplishments, acknowledge their challenges, and reaffirm our dedication to gender equality. Let's explore the inspiring tales of bravery, resiliency, and advancement that epitomize the essence of International Women's Day as we honor this day.

Fearless Voices: Women have always broken glass barriers, disregarded conventions, and bravely battled against injustice. Women have raised their voices against prejudice and injustice in a variety of ways, from suffragettes demanding the right to vote to activists supporting reproductive rights. Consider Rosa Parks, whose refusal to give up her bus seat sparked the civil rights movement, or Malala Yousafzai, who fearlessly advocated for girls' education in the face of threats from the Taliban. Their experiences serve as a reminder that one person's voice may ignite a revolution and that courage knows no bounds.

Resilient Spirits: Women show incredible fortitude in the face of hardship anywhere in the world. They persist in raising families, fostering communities, and enacting change in spite of obstacles to healthcare, work, and

education. Think about the innumerable mothers who support their children by working several jobs, or the grassroots leaders who enable underprivileged women to build better futures for themselves. Their tenacity is evidence of the human spirit's resiliency and the strength of hope even in the direst circumstances.

Progressive Advancements: Although there are still obstacles to overcome, International Women's Day serves as a celebration of the noteworthy advancements made in the area of gender equality. More than ever, women are in positions of leadership in the fields of politics, business, science, and the arts. Women's rights have been safeguarded by laws, and social movements have prompted important discussions concerning discrimination and violence against women. However, we also need to acknowledge that inequality still persists and that progress is not equitable. In order to achieve equality, we must be inclusive, and committed to leaving no woman behind.

Empowering Change: The International Women's Day theme, #BreakTheBias, encourages group efforts to dispel misconceptions and create a more welcoming global community. Not only is it morally required, but empowering women and girls is also a calculated investment in the future. Societies and economies flourish

when women are well-educated, in good health, and have economic power. We can make the world more just and equitable for everyone if we remove obstacles to education, advance job equality, and give women's perspectives more weight when making decisions.

Inclusivity: As we commemorate International Women's Day, we have to acknowledge that addressing overlapping forms of privilege and discrimination is essential to achieving gender equality. Race, ethnicity, class, sexual orientation, and disability are just a few of the variables that influence women's experiences; our advocacy needs to take this complexity into account. It is imperative that we elevate the experiences of women who are marginalized, give them a central place in our advocacy, and strive towards solutions that empower women from all walks of life.

Conclusion: International Women's Day is a powerful reminder of the progress we've made and the work that still lies ahead in the journey towards gender equality. It's a day to honor the courageous voices, resilient spirits, and progressive strides of women everywhere. As we commemorate this day, let us recommit ourselves to empowering change, breaking the biases that hold women back, and building a world where every woman and girl can thrive. Together, we can create a future where gender equality is not just a dream but a reality.



KIMAYA SHAH

WRO0732689

FEMINISM

Before I pour any words on Feminism, I'd like to recite an incident for you.

On one random day in college, all the students were told to do some kind of homework with a strict warning that it will be checked on the next day. Some students took this as seriously as college homework can be. That is to say - not seriously at all. The sincere ones had kept up their reputation. On the next day, when the teacher asked about homework, he called out to all the ones who hadn't done their homework. As a matter of fact, there were twelve boys in that clique who were explicitly known for their insincere attempt to successfully accomplish the homework. That crew was no surprise for anyone in the class. Along with them, there was a novice. A girl from the sincere squad hadn't done the homework for any XYZ reason. She looked like she could burst in tears any moment. Being punished like this wasn't a routine for her. The teacher took the signs and after considering her sincerity throughout the year, he decided to let her off the hook. The rest of the boys were sentenced to the Principal's office. That's when a boy yelled, "This kind of Feminism is not fair."

That incident hit a nerve in me. I was flabbergasted when he literally said that out loud! I remember being appalled at his choice of words. I then realized that many people around us have this misconception

which needs to be ameliorated for the betterment of the society. 'Feminism' wasn't the right word to be used. That boy substituted 'Feminism' for what a sane would call as 'Partiality' or 'Favouritism'. Partiality is an unfair bias in favour of one person. Favouritism means the practice of giving unfair preferential treatment to one person over the others. Don't you think these words could have conveyed his intent more appropriately?

Many of us take feminism synonymous to partiality. This is so awful. Feminism is the belief in social, economic, and political equality of the sexes. Feminists are the ones who support equal rights for women. Men think that by demanding equality, women want what men have. No my dear friend, women don't want what you have. What they need is to be seen as capable of having what you men have. Women need you to consider them proficient enough to be given the opportunity to be included in the race alongside men. Competent women will win the race and claim the throne and respectable men should be the one who congratulates them on their success, not the ones who sit back and mourn about and take shame from losing to a woman. Women never demand your place if she thinks you deserve being where you are. But if a woman, despite being more competent than her male counterparts, is denied the chance to outperform simply because she is a

female, then it is outrageous. If you men want it bad enough then why not win the battle fair and square and prove yourself worthy of dethroning women. Instead, you start to whitewash a woman's presence so that you can eliminate some of the competition. So manly of you! A man should see women as equals and acknowledge her rights and stand by her in her fight. Women have proven themselves to be versatile enough to hold the reins and lead the team towards the desired goals.

Why can't we all pat a woman's back on her success instead of being vindictive? I urge you all to reconsider your attitude towards feminism, be man enough and accept the presence of women standing shoulder to shoulder, with grace. From looking down on them to looking up to them, from discouraging them to encouraging them, from holding them back to holding their back, from refraining them to abdicating for them, the society must undergo this metamorphosis to foresee our nation's progress.



RUTUJA NOGJA

WRO0715394

HOLI-CELEBRATION OF VIBRANT COLORS AND THOUGHTS

Whenever the word 'HOLI' is heard, it splashes out the vibrant colors into our mind...the most favorite and awaited festival of our childhood has been celebrated since ancient times of India. But we should always remember that our Hindu culture always has a reasonable reason behind its all rituals and celebrations and so be it with the Holi festive too. Celebrating Holi involves two things, one is 'Holika Dahan' and other is 'to smear each other with colors. Has anyone noticed that we combine two completely opposite aspects of mother nature which are 'fire' (during Holika dahan) and water (while playing with colors) during Holi?

Holika Dahan is celebrated based on the divine tale of 'Bhakt Pralhad' which have been heard by each one of the readers in their childhood at least once. Holika- the demon tried to kill Pralhad who was devotee of lord Vishnu by burning him, but instead she was killed in the fire. She represents all the negativity within us which we burn in the holy bonfire lit during the event and gives ourself a chance to shape ourself in a better way. The devotion of Pralhad represents the faith and calmness which we should have to deal the difficulties of our lives. If we could act like him and face the situation, the negative traits will burn out leaving a peaceful life for us.

On the next day, we celebrate our new form with the colors and water. Different colors

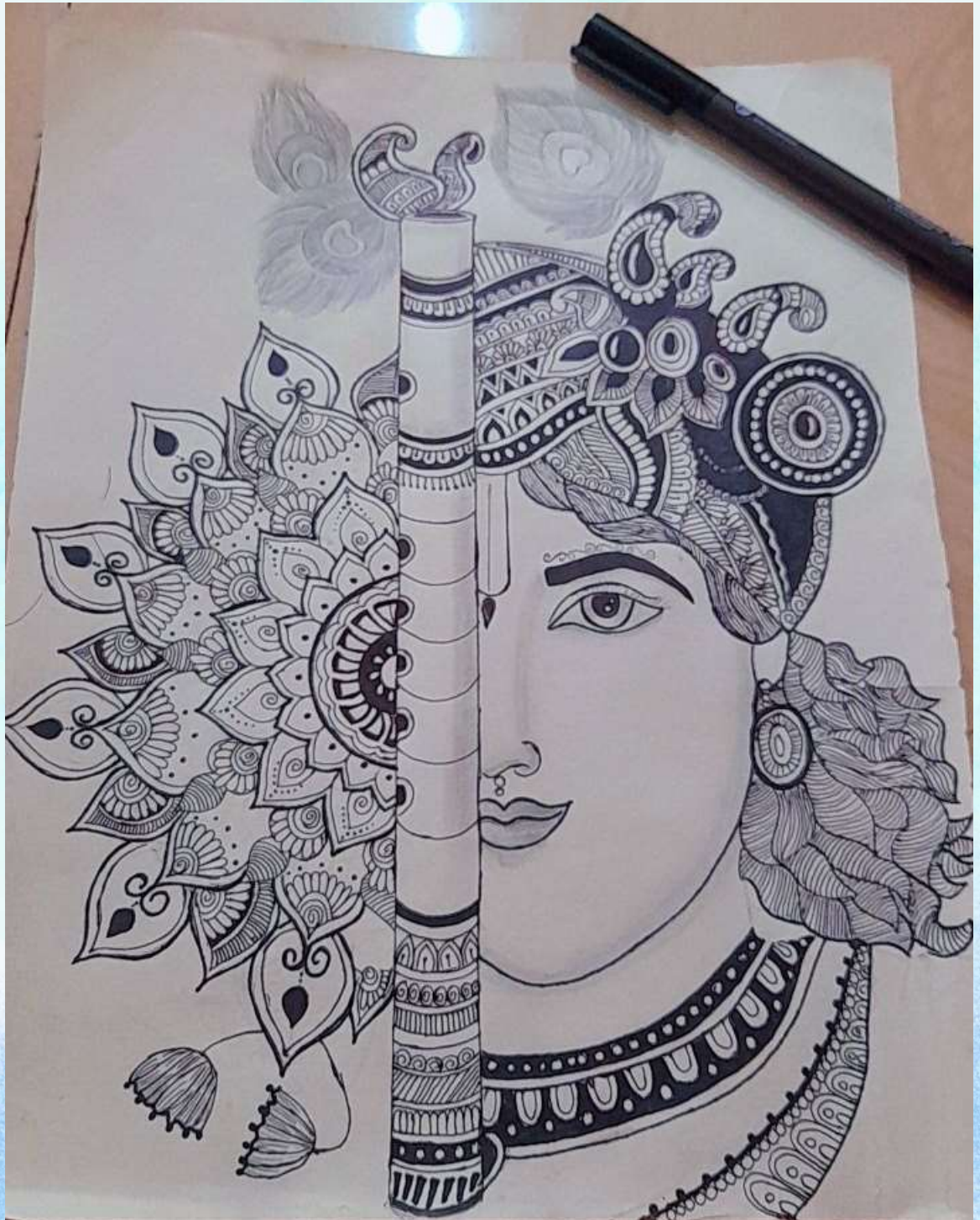
represent the different 'Bhawanas' of our human life...they express the feeling of joy, love, passion, confidence and many more which we spread all around us with positivity of celebrating life.

There is a different story told by my elders about the reason for use of colors which relates to Indian folktale. When lord Krishna realized that he can't be as fair as Radha rani, he colored her to make her 'Krishnavarniya' like him. I think we also color each other to be 'humans' in the real sense for each other.

There are different perspectives of different people towards the Hindu Culture and Festive as there are various hidden meanings behind celebration of each of them. Some might think that they are just superstitions and some might really know the sense behind them. But whenever we will try to figure out the meaning behind them, then only the real 'HOLI' will be said to be celebrated.



SALONI KHAIRNAR
WRO0725424





LALAK BAGDIYA
WRO0744085



GLIMPSE OF PAST EVENTS (FEBRUARY 2024)

25/02/2024

TDS Tactics: Mastering Tax Dynamics for CA Students



GST KI PATHSHALA



26/02/2024

SUPPLY INCLUDING COMPOSITE SUPPLY AND ZERO RELATED SUPPLY IN GST



27/02/2024



INPUT TAX CREDIT INCLUDING BLOCK CREDIT



28/02/2024

REVERSE CHARGE MECHANISM UNDER GST



29/02/2024



TIME, PLACE AND VALUE OF SUPPLY UNDER GST



01/03/2024

PRECAUTIONS TO BE TAKEN IN RETURNS FILING IN GST

NATIONAL LEVEL 2ND BEST STUDENT ASSOCIATION (MEGA CATEGORY) (FY 2023-24)



REGIONAL LEVEL 2ND BEST STUDENT ASSOCIATION (MEGA CATEGORY) (FY 2023-24)



A MESSAGE FROM TEAM PUNE WICASA 2023-24



As our tenure with Pune WICASA committee is on the verge of completion, we reflect on an incredibly rewarding journey filled with growth, achievements, and invaluable experiences! With immense gratitude, we extend our heartfelt thanks to each and every one of you for your unwavering support, encouragement, and dedication throughout this remarkable chapter. Together, we've celebrated triumphs, including bagging 2 prestigious student branch awards at both the National and Regional levels – a testament to our collective passion and hard work! We owe a special debt of gratitude to our exceptional volunteers, the true unsung heroes behind Pune WICASA's success, whose tireless efforts have been the cornerstone of our endeavours. As our journey with WICASA continues, albeit in different roles, we pledge our ongoing commitment as volunteers, always striving to uphold the values that define us. Thank you for an unforgettable year – here's to many more milestones and memories ahead!



Thank You