



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

THE FIRST EDITION

TRIALS AND TRAILS

TESTED BY TRIALS, DEFINED BY TRIUMPS

THEME

**The First Step:
Where Courage Meets Clarity**

"Act as if what you do makes a difference. It does."

— William James

STUDENT E-NEWSLETTER | FEBRUARY, 2026

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MEET THE COMMITTEE

2026-27



Dear Students,

It gives me immense satisfaction to connect with you through Trials & Trails — a name that perfectly reflects the journey of every Chartered Accountancy student. The CA path is never linear; it is shaped by persistence, discipline, resilience, and continuous learning.

First and foremost, my heartfelt congratulations to all students who have cleared their examinations and best wishes to the ones awaiting the results. Your results are not merely marks on a sheet but they are proof of your commitment to a demanding and prestigious profession. For those who could not achieve the desired outcome this time, remember: in this course, setbacks are temporary, but perseverance is permanent.

As I take over as Chairman of the Siliguri Branch, I look at EICASA not just as a student body, but as a leadership platform. It is where confidence is built, networks are formed, and future professionals are shaped beyond textbooks. We have a theme of 'ONE' for the current year which expands to Ownership, New Horizons and Empowerment.

I sincerely wish that the new EICASA team also resonates programs in sync with the new theme, 'ONE' and continues to take ownership, explore new horizons and empower students.

I also extend my best wishes to CA Pratik Goyal, the new Chairman of EICASA Siliguri. I also convey my best wishes to the co-opted member of EICASA for this year, CA Vishal Jain. I am confident that under the new leadership, the student activities will scale new heights with renewed energy and innovation. Our branch has always followed a legacy and I wish the new team works with more energy, zeal and fervour to take the branch ahead.

I strongly also urge every student to remain actively involved with branch programmes seminars, workshops, networking sessions, sports, cultural events, and knowledge forums. Participation builds exposure.

Remember,

Exposure builds competence. Competence builds leadership.

Let us make this year one of learning with purpose, participation with ownership, and growth with integrity.

The branch is yours. The platform is yours. The future is yours.

With best wishes,

CA Sarabjit Singh Hora

Chairman

ICAI Siliguri Branch (EIRC)



Dear Students,

With immense pride and a deep sense of responsibility, I present before you the First Edition of our Student E-Newsletter — “Trials and Trails.”

As the incoming Chairman of EICASA, Siliguri Branch, I step into this role with gratitude for the strong foundation laid by the previous EICASA team, whose dedication and leadership brought remarkable recognition to our branch, including the Best Student Association Award at both National and Regional Levels. Their achievements inspire us to aim even higher.

The title of the Newsletter - “Trials and Trails” has been chosen with thoughtful intent. The journey of a Chartered Accountant is never a straight road. It is filled with trials that test our patience, perseverance, and principles, and trails of success that we achieve through discipline, determination, and hard work. Through this newsletter, we aim to celebrate these journeys — the struggles, the lessons, and the triumphs.

The year has already witnessed significant milestones. The successful conduct of NTS (National Talent Search) reflected the academic strength and competitive spirit of our students. The Inauguration of the New ICAI Bhawan at Kawakhali marks a new chapter of growth, enhanced infrastructure, and expanded opportunities for the CA fraternity of Siliguri.

As we move forward, our mission for the year is clear: To create a dynamic, inclusive, and progressive student platform that nurtures knowledge, skills, ethics, and leadership.

In the months ahead, EICASA, Siliguri Branch will focus on:

- Advanced technical seminars and personality enhancement workshops
- Industrial visits and Skill development programs
- Sports, cultural, and networking events
- Career guidance initiatives and mentorship opportunities

Our goal is not only to help you clear examinations, but to help you develop confidence, competence, and character — the true pillars of the CA profession. However, these initiatives can succeed only with your active participation. I sincerely encourage each one of you to take part in all the upcoming seminars, workshops, industrial visits, and various activities organized by EICASA throughout the year.

To further inspire and recognize consistent efforts, we will continue our “Student of the Month” initiative and are proud to introduce a new recognition — “Student of the Year.” This award will honour the student who demonstrates outstanding all-round performance during the period from February 2026 to January 2027, considering their participation and contribution to EICASA activities.

Students, EICASA belongs to you. Your ideas, participation, and constructive feedback will shape its direction. I warmly invite you to share your suggestions and innovative thoughts so that together we can elevate this platform to new heights.

Let us remember — every accomplished professional once took a courageous first step. May this edition of Trials and Trails inspire you to walk your path with clarity, courage, and commitment.

With warm regards and best wishes for your CA journey,

CA Pratik Goyal
Chairman
EICASA, Siliguri Branch



A NEW VISION FOR A NEW ERA

Friends and Future Colleagues,

I am honored to address you for the first time as the Vice Chairperson of the Siliguri Branch of EICASA for the 2026-27 term.

Stepping into this role is a moment that is both exhilarating and humbling. Like many of you, I have spent the past year navigating the challenges of our curriculum and articleship. My journey to this position began in the trenches volunteering for nearly every event and learning the true heartbeat of our student community.

Moving from a dedicated volunteer to this leadership position has been a journey of growth, and I am ready to give back to the community I am a part of.



THE MISSION AHEAD

The transition into leadership has been a “baptism by fire.” From day one, I have been immersed in the demanding pace of our calendar, preparing to provide the support and resources we all need to excel. As a student alongside you, my focus remains steadfast: ensuring every student feels empowered, informed, and professional. As we look toward the upcoming EICASA Premier League (EPL) and the initiatives beyond, we aren’t just hitting the ground running; we’re setting a new pace. My goal is to facilitate high-impact experiences that offer:

- **Practical Exposure:** Enhancing our transition into professional excellence.
- **Modern Productivity:** Equipping ourselves with the tools needed for a changing corporate landscape.
- **A Stronger Network:** Building a community where every contribution is valued and no goal is too high.

Redefining Our Standards

I believe that leadership is defined by the energy we bring to our goals and the dedication we show to one another. My commitment to you has been proven through my time as a volunteer, and I am ready to lead with that same spirit. We are in this together, and I am here to ensure our collective voice is heard.

Let’s redefine our standards together.

In Service of the Student Community,

Krishi Agarwal
Vice Chairman, EICASA
Siliguri Branch of ICAI



Dear Readers,

It is truly an honour and a pleasure to begin this journey as the Co-Editor of EICASA Siliguri Branch for this year. I am excited and grateful for the opportunity to contribute to a platform created for students, with purpose and intent.

This month's theme, **"The First Step: Where Courage Meets Clarity,"** captures the moment where understanding turns into action. For a CA student, clarity means accepting the discipline this journey demands, and courage is choosing to move forward despite syllabus pressure, competition, and self-doubt. The first step is simple yet powerful — deciding to begin and continue, no matter what.

The launch of Trials & Trails is also one such step — taken with intention.

This is not just another newsletter. It is a platform designed to add real value to your everyday academic and professional life. With the thought of making every read meaningful and practical - we are introducing meaningful new additions to this edition.

Each month, you will find an **AI Tool of the Month**, selected to enhance productivity, research, drafting, presentations, or exam preparation. You too can share your suggestions, with the best ones featured in upcoming editions. Alongside this, we bring you **"Excel with Excel"**, a practical section focused on smart shortcuts, useful formulas, and time-saving techniques that simplify real-life tasks during articleship and beyond. These additions are designed not just to inform you, but to equip you.

Beyond academics, this platform will continue to reflect student voices, leadership insights, creativity, and relevant updates — because growth is not only professional; it is personal and expressive too.

As Co-Editor, my vision for Trials & Trails is simple:

To ensure every edition leaves you slightly more aware, more prepared, and significantly more confident.

The first step does not guarantee the outcome — but it defines the direction.

If this page encourages even one student to begin with renewed intention, then we have already succeeded.

Because in this journey, we are not just preparing for exams.
We are preparing for excellence.

Let this be your first step.
Take it with courage. Clarity will follow.

Wishing you a thoughtful and enriching read.

Shristi Kedia
Co-Editor, EICASA Siliguri Branch



Some names are chosen for how they sound. Others are chosen for what they represent. Trials & Trails is a name that captures the very essence of the Chartered Accountancy journey under the Institute of Chartered Accountants of India.

The CA course is not merely an academic qualification; it is a transformative process. It tests patience before building confidence, demands discipline before delivering recognition, and challenges belief before shaping identity. Every CA student understands the reality of long study hours, uncertain results, balancing articleship with preparation, managing expectations, and facing moments of self-doubt. These are the **Trials**.

But trials are not meant to weaken us — they are meant to refine us. They instill resilience, strengthen character, sharpen thinking, and build integrity. Long before the prefix “CA” is added to a name, the process begins shaping the professional within. The pressure prepares us for responsibility. The struggle builds perspective. The challenges create competence.

Yet the journey does not stop at being tested.

After the trials come the **Trails** — the paths we create for ourselves. While the course may be structured, the future it unlocks is limitless. Some will choose practice, some corporate leadership, some entrepreneurship, some advisory roles. No two professionals walk the same road. Trails represent individuality, ambition, courage, and vision. They symbolize the mark each Chartered Accountant leaves on the profession and society.

Together, Trials & Trails reflects the complete journey — what we endure and what we eventually build.

This philosophy is beautifully captured in our tagline:
“**Tested by Trials. Defined by Triumphs.**”

Triumph is not limited to clearing examinations. It lies in growing stronger after setbacks, choosing perseverance over surrender, and emerging wiser through experience. Success is not just a result; it is the character built along the way. We are not defined by how many obstacles we faced, but by how we rose above them.

Trials & Trails is more than a title. It is a reminder that every challenge carries purpose, every effort shapes identity, and every trial is quietly carving the trail we will one day proudly walk.

Warm Regards,
Team EICASA
Siliguri Branch

In Conversation with CA Mayur Agarwal

In this month's EICASA Leadership Podcast, we are honoured to host CA Mayur Agarwal, Chairman of EIRC, whose journey reflects active leadership, strategic thinking and a deep commitment to the profession. A Chartered Accountant, Company Secretary, LLB and Commerce graduate from St. Xavier's College, Kolkata, he is also a Registered Valuer under IBBI, Certified Concurrent Auditor, and a qualified Information System Auditor. His professional journey spans both the corporate world and entrepreneurship. Earlier, he served as Associate Manager at Vedanta Limited, and he is currently a Partner at ALP & Associates, practising in Corporate Law, Valuation and Statutory Audit. He is also a regular speaker at professional forums and has contributed articles to several business and professional journals.

**Q. Looking back at your student days, what phase of your journey shaped you the most?**

While the CA curriculum is important, my involvement in extracurricular activities shaped me the most. I served as Secretary of EICASA, was part of the NSS and social work department in college, and also served as President of my hostel. These leadership roles taught me lessons I still carry today. Student leadership allows you to learn while making mistakes — an opportunity that reduces later in professional life. Hence, students should actively participate and take initiatives from the classroom stage itself.

Q. What is the biggest change happening in the CA profession that students should prepare for?

Earlier, Chartered Accountants mainly contributed to the bottom line through areas like taxation and audit. Today, we also contribute to the top line by helping build businesses and create value. CAs now work across diverse roles — from CFOs to HR and technical heads. The key expectation today is value addition, and students must constantly think about the value they can bring to organisations and clients.

Q. What opportunities do you see for CA students in Eastern India?

Eastern India offers immense opportunities with comparatively less competition. The scope in both practice and employment is vast, but proper planning is essential. Students should think strategically about their domain, partnerships and long-term goals. With GST and evolving laws, opportunities have expanded even in smaller towns, and geographical boundaries are no longer a limitation.

Q. How important is networking for students, and how should they start?

Networking is extremely important — your network is your net worth. Even if connections do not bring immediate benefits, they become valuable over time. Students should confidently introduce themselves, exchange contacts and maintain meaningful communication. At seminars and events, focus not just on learning but also on building relationships that may become valuable years later.

Q. One habit every CA student must build?

Consistency and time management. The profession is evolving rapidly, and consistent effort is essential to keep up. Managing studies, articleship and other responsibilities requires discipline — habits that help not only during student life but throughout one's professional journey.

Message to CA Students

You have chosen one of the best courses in the commerce domain. Stay focused, and your first target should be to become a Chartered Accountant. See yourself as a future member of the Institute of Chartered Accountants of India.

Click the link for deeper insights and the complete conversation :

https://youtu.be/tW-hqjivj5A?si=Db4f5EWSFxeyC_CL

In Conversation with CA CS Hari Ram Agarwal

In this edition's Leadership Dialogue, we are privileged to host CA CS Hari Ram Agarwal, an Elected Regional Council Member of EIRC of ICAI and Managing Partner at H R Agarwal & Associates. A distinguished professional with multiple qualifications — FCA, FCS, LLB and DISA (ICAI) — he is also an Insolvency Professional and an Empanelled Arbitrator, and has been associated with BSE and NSE as a part-time Arbitrator since 2014.

Deeply engaged with the profession and the Institute, his journey reflects determination, vision and a strong commitment to giving back to the professional community. Having served in key leadership roles such as Vice Chairman of EIRC and Chairman of EICASA, he continues to contribute to strengthening professional values, governance and the broader CA ecosystem.

**Q. What was the most challenging phase of your CA journey?**

There were three major challenges. First, I could not clear the exams in the initial attempts due to family issues and other constraints, but determination helped me continue and complete the journey.

Second, while starting practice, managing growth was challenging — whether to first expand work or build infrastructure. I chose a gradual approach, growing work step by step along with the team.

The third challenge was contesting the ****EIRC election****, as it required balancing professional commitments with my desire to contribute to the Institute and its student community.

Q. As a leader, what impact would you like your tenure to leave behind?

I would like to create a sense of ownership and attachment towards our work, the organisation and EICASA. I always tell students that it is **their** EICASA, and their efforts will ultimately benefit their own professional journey.

Encouraging this feeling of ownership among students and members is the impact I hope to leave behind.

Q. What qualities should students develop to become future leaders in EICASA?

Communication is the most important quality. Clear and confident communication helps in competitions, client interactions and professional growth.

Adaptability is equally important — being firm in principles while remaining open to new ideas. Together, these qualities help students grow into effective leaders.

Q. For students in smaller cities like Siliguri who feel limited, what would you advise?

Today, no city is truly “small” because technology, the internet and AI have connected everyone globally. Students should take advantage of online courses, certifications and training programs.

Forming study groups, discussing subjects like GST or audit, and actively learning can help students from smaller cities move ahead even faster than those in metros.

Q. With AI and automation changing industries, how should CA students future-proof themselves?

AI will not replace Chartered Accountants, but a CA who understands AI will replace those who do not. Students must build analytical skills and learn to work with data and technology tools.

The focus should shift from routine compliance work to strategic advisory and value-driven roles.

Q. How can students contribute more actively in EICASA?

Students should actively participate in EICASA activities and volunteer in organising committees. They can also form smaller interest groups around areas like debating, audit, art or AI.

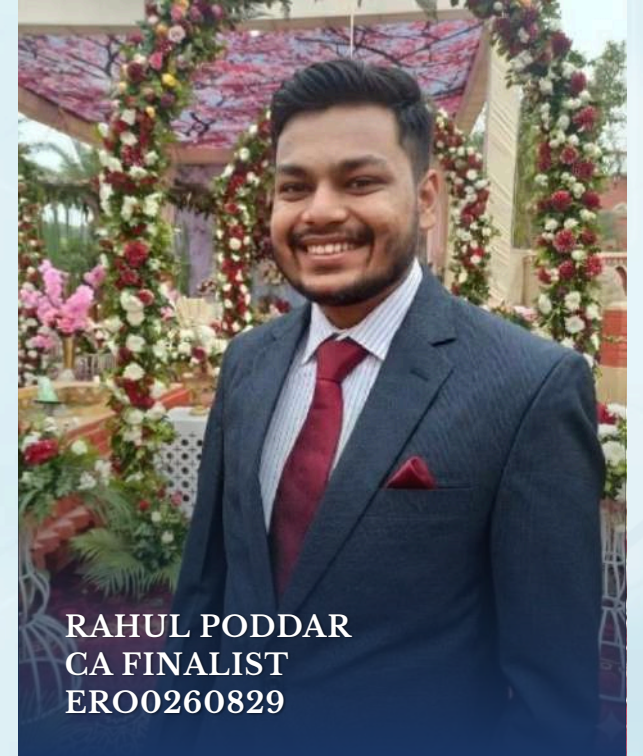
Study groups and mentorship between seniors and juniors can create a strong culture of learning and leadership development.

Click the link for deeper insights and the complete conversation :

https://youtu.be/tW-hqjivj5A?si=Db4f5EWSFxyC_CL

ENGINEERING A SUPERPOWER: THE 2026-27 BUDGET'S DEEP TECH AND MANUFACTURING MASTERPLAN

The Union Budget 2026–27 marks a defining moment in India's economic evolution. Rather than remaining a participant in global supply chains, the government has signaled its intent to anchor and shape them. Backed by a record public capital expenditure target of ₹12.2 lakh crore, the budget lays out a long-term industrial blueprint aimed at transforming India into a technology-driven economic powerhouse by 2047. The emphasis is clear: move up the value chain, build indigenous intellectual property, and strengthen upstream manufacturing capabilities that reduce strategic dependence on foreign ecosystems.



At the heart of this push is the expanded semiconductor strategy. The revamped India Semiconductor Mission 2.0 adopts a full-stack approach—going beyond fabrication plants to incentivize domestic production of semiconductor equipment, advanced materials, and chip design IP. Complementing this effort is a substantial ₹40,000 crore allocation under the Electronics Components Manufacturing Scheme to localize the production of critical upstream components. Together, these measures aim to shift India from being an assembly base to becoming a creator and owner of high-value technology infrastructure.

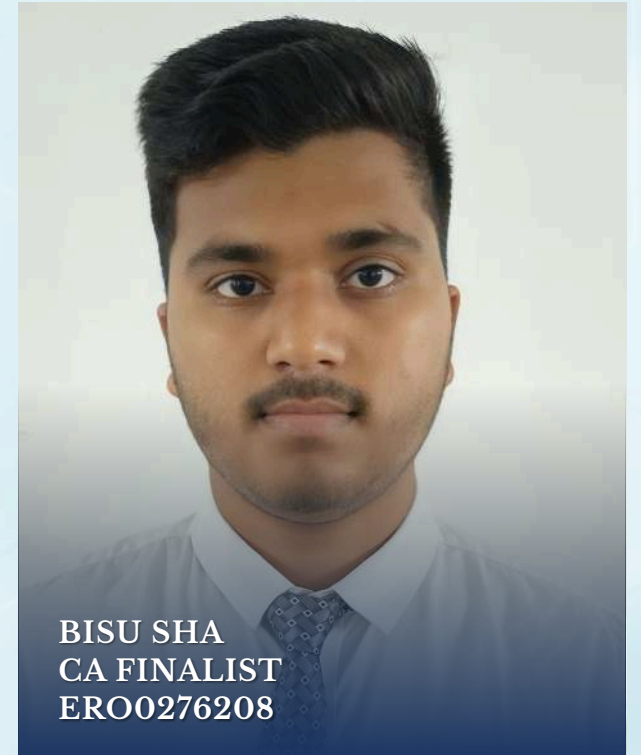
A similar leap is underway in life sciences. The Biopharma SHAKTI initiative, with an outlay of ₹10,000 crore over five years, seeks to move India beyond its dominance in generic medicines into next-generation biologics and biosimilars. Plans to establish three new NIPER institutions and expand a nationwide network of accredited clinical trial sites reflect a commitment to building research depth and human capital. This pivot toward innovation-driven pharmaceuticals could position India as a major global hub for advanced healthcare solutions.

The budget also recognizes the strategic importance of digital infrastructure. Extended tax incentives for foreign firms utilizing Indian data centers are designed to attract large-scale cloud and AI investments, anchoring critical compute infrastructure within the country. Meanwhile, the creation of integrated Rare Earth Corridors across mineral-rich states aims to secure supply chains for essential materials used in electronics, electric mobility, and renewable energy. Crucially, a ₹10,000 crore SME Growth Fund ensures smaller enterprises can scale alongside large conglomerates. Taken together, the 2026–27 budget presents a cohesive, forward-looking strategy to build technological sovereignty and long-term industrial strength.



BEYOND THE BALANCE SHEET: WHY FORENSIC AUDIT ISN'T JUST FOR BILLION-DOLLAR SCAMS

As a student, I imagined forensic audit as a high-stakes cinematic thriller filled with courtroom drama and billion-dollar collapses. However, my perspective shifted during a routine statutory audit for a manufacturing client in a Tier 2 city. On paper, everything was perfect—vouchers were filed and compliance boxes were ticked. But a closer look at "routine" vendor payments revealed consistently rounded-off figures and a disproportionately high volume of orders to a single supplier. A deeper investigation uncovered a conflict of interest involving a senior employee. It wasn't a headline-making heist; it was a subtle, steady drain on the company's profits.



This experience taught me that forensic auditing is fundamentally about understanding intent. While a regular audit verifies arithmetic accuracy, a forensic approach asks why a transaction was structured a specific way and who truly benefits. Under the Companies Act, 2013, fraud includes any abuse of position carried out to gain an undue advantage. In relationship-driven Tier 2 and Tier 3 cities, where family-managed businesses often lack modern internal monitoring, these vulnerabilities are common. These issues rarely reach the Serious Fraud Investigation Office, but they quietly erode the governance and trust that sustain a business.

For upcoming Chartered Accountants, forensic expertise is a powerful differentiator. You don't need high-profile litigation to start; you need a questioning mindset. By identifying red flags and documenting patterns that stand up to legal scrutiny, you transition from a compliance professional to a strategic advisor. Business owners deeply value those who anticipate risks rather than just reporting them. In emerging markets where specialized services are limited, building a niche in forensic audit isn't just about uncovering fraud—it's about protecting the very foundation of trust.



Technology is transforming how Chartered Accountants work, study, research, and manage information. Each month, we spotlight a helpful AI tool tailored for CA students and professionals.

THIS MONTH'S TOOL: NotebookLM

NotebookLM is a smart, AI-powered research and note-assistant that works with your own uploaded material, like PDFs, notes, ICAI n modules, and research documents. It's designed to simplify your study and research process.



FEATUES

- ✓ Summarize extensive study material
- ✓ Extract key concepts quickly
- ✓ Generate clear and structured notes
- ✓ Clarify complex topics
- ✓ Create potential questions for revision

HOW TO GET STARTED WITH NOTEBOOKLM

-  Visit notebooklm.google.com
-  Create a new notebook
-  Upload your study material
-  Ask it questions for summaries & more!



Stay ahead of the curve –
Work smart, not just hard!



CORE BASICS

**Convert to Table (Ctrl + T)**

Turn raw data into a structured format with automatic filters, dynamic expansion, and cleaner referencing.

1. Select any cell within the data range.
2. Press Ctrl + T.
3. Confirm the table range and click OK.

**Conditional Formatting**

Quickly highlight duplicates, negative balances, or high-value transactions.

SUMIFS: Enter the formula `=SUMIFS(sum_range, criteria_range1, criteria1, [criteria_range2, criteria2],...)` to perform vendor-wise expense conditional.



ADVANCED TOOLS

**Pivot Tables + Slicers**

Summarize thousands of rows and use slicers to filter data interactively.

1. Select any cell within the data range.
2. Go to **Insert > PivotTable**.
3. To add Slicers, go to **PivotTable Analyze > Insert Slicer**, then select the Slicer column.

**INDEX + MATCH**

A flexible alternative to VLOOKUP. Useful for repeated, large dataset reconciliations.

1. Use `=INDEX(range, MATCH(lookup_value, lookup_column, 0))`.
2. Replace VLOOKUP for robust, flexible lookups.

**Power Query (Get & Transform Data)**

1. To open it, go to **Data > Get & Transform > Get Data**.
2. Import, clean, and reshape data.
3. Close & Load the query to send data back to Excel worksheet.

XLS



ICAI MOCK TEST PAPERS – MAY 2026 ATTEMPT

ICAI will conduct Mock Test Paper **Series I & II** for CA Final and Intermediate in **March and April 2026**, and for CA Foundation in **April 2026**. These mocks are available in both physical and virtual modes.

Final - <https://resource.cdn.icai.org/90557bos-aps4006-announcement-1.pdf>

Intermediate - <https://resource.cdn.icai.org/90452bos-aps3945-announcement-3.pdf>

Foundation - <https://resource.cdn.icai.org/90474bos-aps3975-annoucement-2.pdf>

> DID YOU KNOW ABOUT THE AURA COURSE AT JUST ₹100?

ICAI offers the AURA (Advanced Understanding in Risk & Analytics) course at a nominal fee of ₹100, aimed at enhancing analytical thinking, risk awareness, and professional skills beyond academics.

(<https://learning.icai.org/committee/bos/workshop/online/>.)

> DID YOU KNOW ICAI OFFERS SCHOLARSHIPS FOR DESERVING STUDENTS?

ICAI provides Merit-cum-Means and other scholarship schemes to support financially constrained yet meritorious students throughout their CA journey.

(<https://boslive.icai.org/scholarship.php>.)



CA STUDENT NEWS FLASH: FEBRUARY 2026

→ **The "Tax Transition" (Budget 2026)**

- **New Law:** The **Income Tax Act, 2025** replaces the 1961 Act on **1ST APRIL 2026**
- **Buybacks:** Now taxed as **Capital Gains** for shareholders (cost of acquisition is now deductible).
- **MAT:** Reduced to a **14% final tax** with no further credit accumulation.

→ **NFRA's Audit Quality (AQMM v3.0)**

The National Financial Reporting Authority has mandated a new **Maturity Model**. Firms must now be audited on their **tech-infrastructure** and automated risk tools. Audit quality is now a digital-first metric.

→ **MCA Launches CCFS-2026 Scheme**

The Ministry of Corporate Affairs (MCA), has introduced the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026), granting a one-time opportunity to defaulting companies to regularise long-pending statutory filings at substantially reduced additional fees.

→ **The Rise of "Agentic AI"**

Global finance is moving from chatbots to **Autonomous Agents**. These AI "employees" can settle trades and perform reconciliations independently. For CAs, the focus shifts from **execution to oversight**.

→ **The STT Hike**

To curb F&O speculation, Securities Transaction Tax has increased:

- **Futures:** 0.05% (from 0.02%)
- **Options:** 0.15% (from 0.1%)

Word of the Month: "Algorithm Audit"

An **Algorithm Audit** is a formal evaluation of an AI or automated system's design and performance. Unlike a traditional financial audit that verifies numbers in a ledger, an algorithm audit verifies the **logic, fairness, and accuracy** of the code that produces those numbers.



A PROUD REGIONAL ACHIEVEMENT

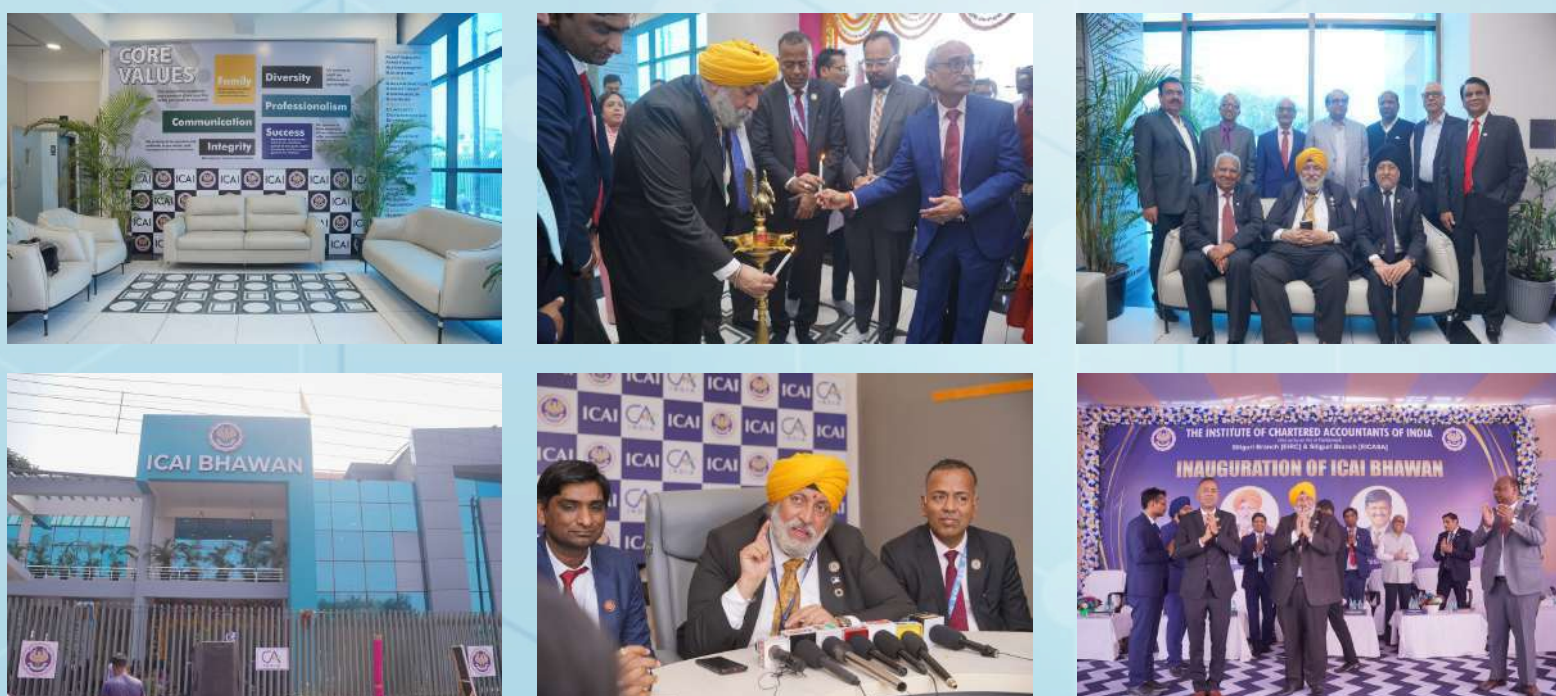
After being awarded with the Nationals, Siliguri Branch EICASA also secures Regional recognition as the Best Branch of Students' Association; reflecting consistent leadership, disciplined execution, and a collective commitment to raising standards. An achievement that reinforces excellence and strengthens the path ahead.



INAUGURATION OF THE NEW BUILDING

The new building of the Siliguri Branch of EIRC was inaugurated at Kawakhali under the leadership of CA Adarsh Chandak, in the presence of CA Charanjot Singh Nanda, President of ICAI.

More than just a new premises, it marks a significant step toward strengthening professional and academic activities in North Bengal, reaffirming the branch's commitment to growth and excellence.



NATIONAL TALENT SEARCH (NTS) GRAND FINALE 2026

For the first time in its history, Siliguri had the distinct honor of hosting the **NTS Grand Finale 2026** on the 3rd & 4th of February. Held at the prestigious **Courtyard by Marriott and Montana Vista**, the event saw fierce competition among the nation's brightest minds across three categories:

- Extempore Speech Competition
- Poetry Competition
- AURATHON

The event successfully showcased the multifaceted talents of CA students on a national stage.



21ST FEBRUARY – ARTHNEETI: DECODING UNION BUDGET 2026

The seminar on *Arthneeti: Decoding Union Budget 2026*, addressed by CA Manish Agarwal and CA Vishal Jain, provided a comprehensive breakdown of the Union Budget's key provisions and policy directions. The session helped students understand fiscal priorities, sectoral impact, and practical implications of budgetary announcements from a professional perspective.



23RD FEBRUARY – ARTICLESHIP TO BOARDROOM

In an inspiring session led by CA Prasun Banerjee, students gained valuable insights into transitioning from articleship to leadership roles. The discussion focused on professional growth, skill development, and the mindset required to move beyond compliance functions toward strategic decision-making positions.

**24TH FEBRUARY – AI & ENTREPRENEURSHIP**

Conducted in collaboration with Nexis School of Business, the seminar on *AI & Entrepreneurship* explored how emerging technologies are reshaping business models and opportunities. The session encouraged students to think beyond traditional career paths and understand the transformative role of artificial intelligence in innovation and enterprise.



26TH FEBRUARY – INTERACTIVE SESSION ON E-DIARY

CA Dr. Rohit Ruwatia (Chairman, BoS Operations) led an engaging and informative session on the ICAI e-Diary system. Students were guided through its practical usage, compliance requirements, and the importance of maintaining accurate and timely records during articleship.

**INDUSTRIAL VISIT**

To provide a practical perspective on the region's primary industry, an industrial visit was organized to **Marionbari Tea Estate on 28th February 2026**. Students gained first-hand exposure to the operational complexities and financial functions of the tea industry, blending education with the unique heritage of North Bengal.





SAKSHI PRIYA



NEHA KUMARI SHAH

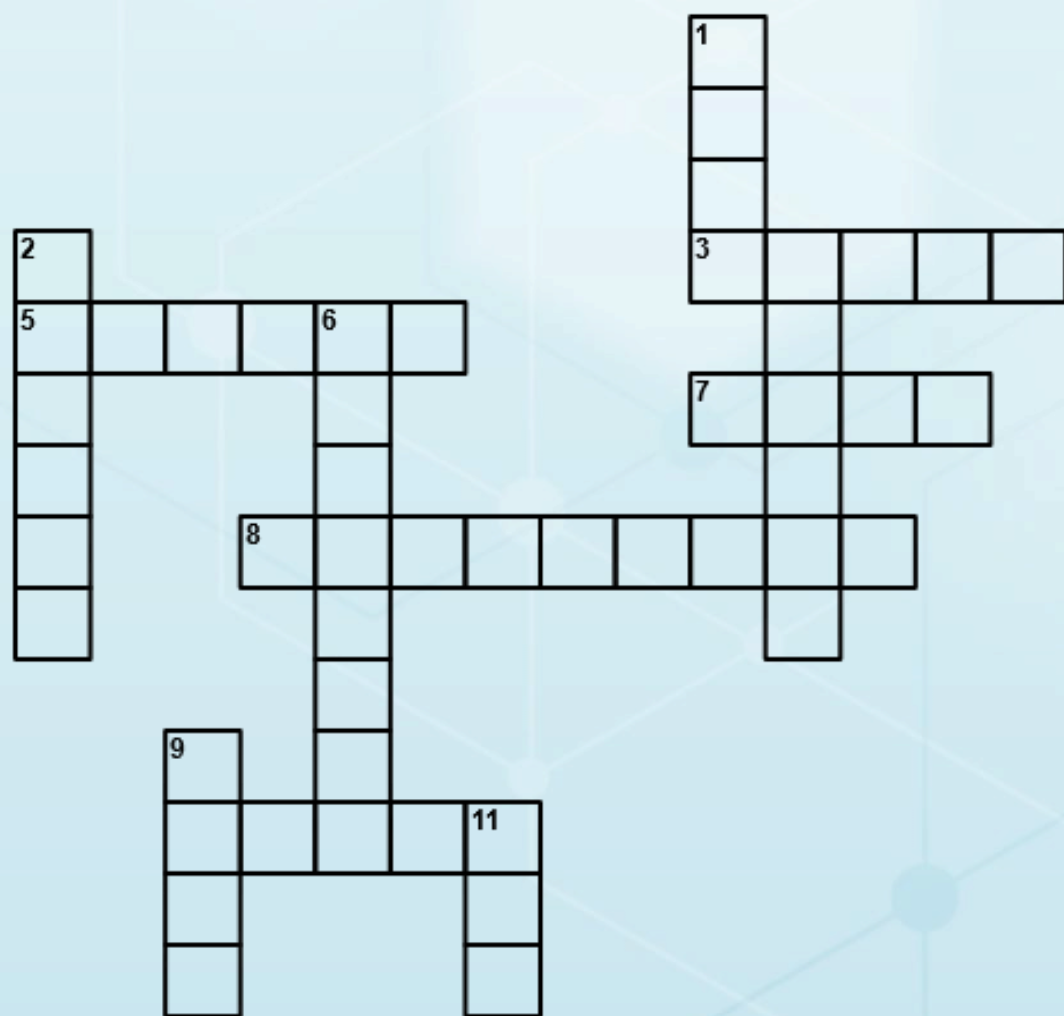


RAHUL PODDAR



NIKIT MITRUKA





ACROSS

- [3] The left side of a double-entry accounting system.
 [5] A metric used as a proxy for operating cash flow.
 [7] The symbol of a rising, optimistic stock market.
 [8] An obligation or amount owed by a business.
 [10] An independent examination of financial records.

DOWN

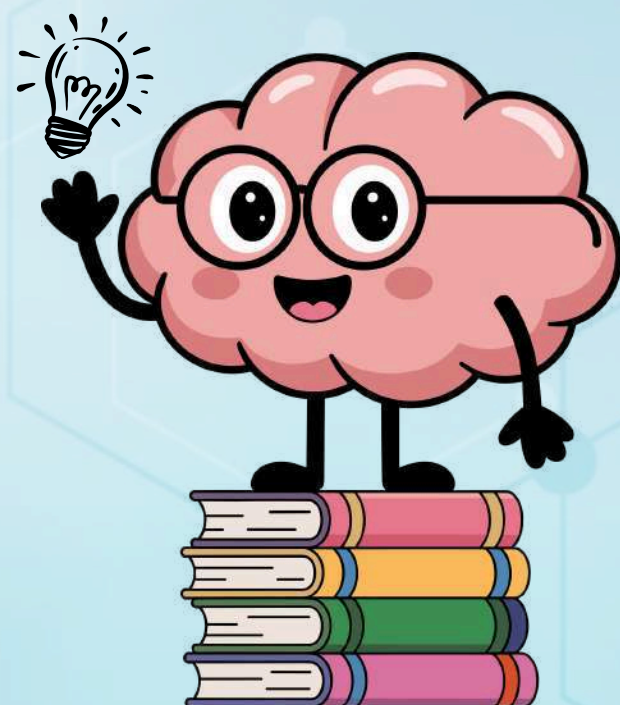
- [1] A fixed-income instrument representing a loan to a borrower.
 [2] The principal book for recording financial transactions.
 [4] The residual interest after deducting liabilities from assets.
 [6] A portion of profits distributed to shareholders.
 [9] The standard framework of accounting principles in the US.
 [11] A compulsory financial charge imposed by the government.

😊 QUICK RIDDLES

- ◆ I record every transaction but I am not a bank. What am I?
- ◆ I am planned before exams and forgotten after results. What am I?
- ◆ I reduce risk but cannot eliminate it. What am I?
- ◆ I increase when you share me, but decrease when you hoard me. What am I?
- ◆ I fluctuate every second, make some rich and some anxious. What am I?

😊 JOKE OF THE MONTH

A CA's biggest fear isn't failure...
 It's when the balance sheet tallies —
 and you don't know why. 🤖📊





Sumit Jain
ERO0263077

STUDENT OF THE MONTH RECOGNITION CRITERIA

We are pleased to introduce the recognition criteria for Student of the month to acknowledge & reward students for their active participation & contributions.

The selection will be based on following criteria:

1. Event Participation (10 points)
2. Attendance in Seminars, Workshops & others programs (10 points)
3. Involvement in CSR activities (10 points)
4. Contribution to Monthly Newsletter (10 points)
5. Other Extracurricular Participations (10 points)

Bonus points will be awarded to winners of Competitions at Branch, Regional & National Level.

An overall Student of the Year Award will also be presented to recognise a student who consistently excels in participation, contribution, and engagement throughout the year. The evaluation criteria will remain the same as that of the Student of the Month.

LET'S STAY CONNECTED!

Students are invited to submit articles, poems, quotes, short stories, artistic works and write-ups on contemporary topics including AI tools in Finance and Accounting for publication in the upcoming Students' Newsletter.

SUBMISSION GUIDELINES:

- Kindly share your articles, artwork, or contributions on the email ID provided below, along with a **recent formal photograph (headshot), your full name, and ERO number for proper acknowledgment.**
- Entries must be submitted on or before the **25th** of this month.
- The word limit for articles is **500 to 2000 words.**

INTERESTED? REACH OUT TO US! 📧

✉ Email: eicasaslg2026@gmail.com

📷 Instagram: [eicasa_slg](https://www.instagram.com/eicasa_slg)

📺 Youtube: [@EICASASILIGURI](https://www.youtube.com/@EICASASILIGURI)

Let's connect, collaborate, and create something meaningful — together.





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA



Organised By
EICASA of EIRC of ICAI

Hosted By
SILIGURI BRANCH of EIRC & EICASA of ICAI

PRESENTS

EICASA PREMIER LEAGUE 2026



2-4 APRIL 2026



SILIGURI