



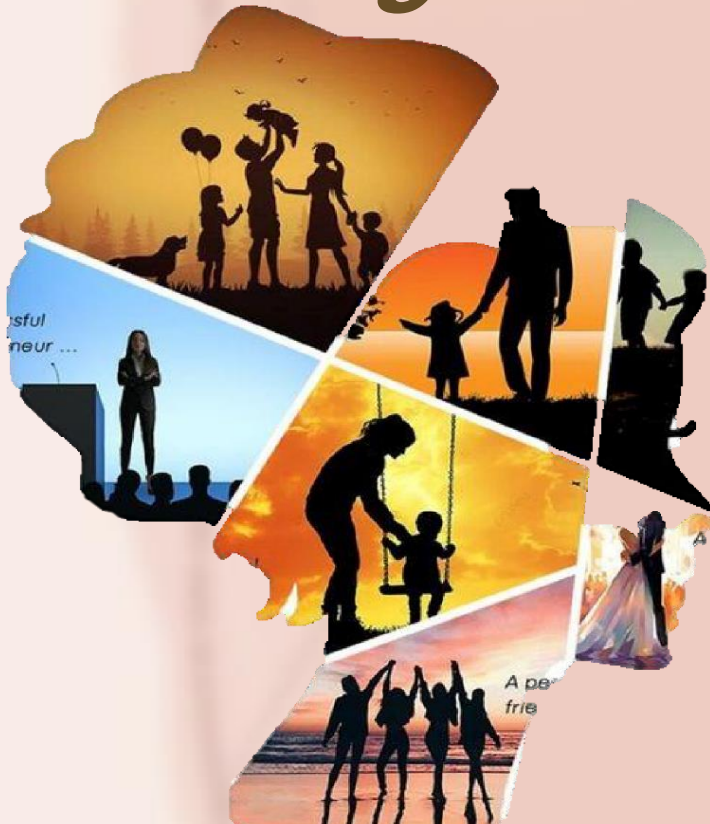
**THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA**
(Set up by an Act of Parliament)



Rajkot Branch (WICASA)

WICASA E- NEWSLETTER MARCH'26

Gyan Yagna



Happy
**WOMEN'S
DAY**

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RAJKOT BRANCH OF WICASA

Managing Committee Members For The Year 2026-27



CA. DHAVAL DOSHI
WICASA Chairman



MR. PRITESH KARIYA
Vice-Chairman



MR. PREM MAJETHIYA
Secretary



MS. MIRAL POLARA
Joint Secretary



MR. HARSHIL MALAVIYA
Treasurer



MR. NIRAJ THAKRAR
Joint Treasurer



MS. KHUSHEE SUCHAK
Managing Committee Member



MS. DRASHTI LIYA
Managing Committee Member



MR. HENIL KAKADIYA
Managing Committee Member



MS. MANSI AGARWAL
Managing Committee Member



MR. AUM BARCHHA
Managing Committee Member



MS. KHUSHBU BHARVANI
Managing Committee Member



MS. JANVI KEVLANI
Managing Committee Member

CHAIRMAN'S MESSAGE



Dear Future Chartered Accountants,

I humbly accept the baton as **Chairman of the Rajkot Branch of WICASA** of ICAI with immense gratitude and a profound sense of responsibility.

In this first communication, I want to assure you that this year is dedicated to being purposeful, impactful, and filled with opportunities that will shape your professional journey. At Rajkot WICASA, we believe **we are not just a committee—we are a family.**

It is a privilege to lead such a dynamic student body. I am confident that with our collective energy, we will make this a year to remember with pride.

To support your success, we have already initiated:

- **Intermediate/Foundation Revision Lectures:** Structured academic support for the May 2026 examinations.
- **"How to Face Exams" Sessions:** Strategic insights and tips directly from CA Rank Holders.

Furthermore, we are currently envisioning our **CA Students' Conference**. This is more than just an event; it is our dream project—a platform for knowledge sharing, enhancing communication skills, and fostering innovation.

The youth is the driving force of the CA profession, and **your involvement is the pillar upon which WICASA stands**. I encourage you to stay connected, stay engaged, and seize every opportunity.

The journey has just begun, and the best is yet to come. Together, we rise.

CA. Dhaval R. Doshi
Chairman, Rajkot WICASA (2026–27)

EDITORIAL BOARD



Dear Readers,

The new WICASA Committee is officially here. This year, we aren't just a committee; we're a community.

Why just study the future when you can lead it?

We know the grind is real—the late nights, the endless modules, the articleship hustle. But your CA journey should be more than just a library seat. This "New Chapter" is about YOU stepping out of the shadows and into the spotlight.

Here's how we're turning up the volume on Student Engagement:

- **Don't Just Read, Write:** Our newsletter, **Gyan Yagna**—it's your platform. Got a hot take on Finance? A hack for audit? Or even a poem about balance sheets? **Send it in.** Build your personal brand before you even qualify.
- **Your Ideas, Our Action:** Have a crazy idea for a seminar? Want a workshop on AI or Public Speaking? **Tell us.** We are moving from "top-down" to "student-led."

"We honor the dedication of our past authors and warmly welcome a new wave of talent. Whether it's a technical insight or a creative spark, we invite you to grab the pen and join the conversation."

Get Involved. Stay Loud. Let's Grow.

**Warm Regards,
The Editorial Board,
WICASA Committee 2026-27**

ABOUT WICASA

- Western India Chartered Accountants Student Association
- Reach: Over 1,50,000 students (Largest student wing in ICAI).
- Geography: Covers 30+ branches across Maharashtra, Gujarat, and Goa.
- Flagship Event: The National Conference, which often draws 1,000+ attendees in a single city.
- Motto: Learn, Share, Participate, Perform.

The "Hidden" Benefits of WICASA

1. The Power of the "Managing Committee"

Most students see WICASA from the outside, but the real magic happens inside the committee.

* Real-world Budgeting: Student members actually help manage the finances for events. You learn to handle sponsorship, venue costs, and resource allocation—skills you'll never learn just by reading a Costing textbook.

* The "WRO" Network: Being part of the Western Region (WRO) gives you access to a massive geographical footprint.

2. Specialized Student Facilities WICASA isn't just about events; it's about infrastructure:

* Reading Rooms: Many branches offer 24/7 reading rooms specifically for CA students, providing a disciplined environment that is often hard to find at home.

* Student Counselors: WICASA often acts as a support system, helping students navigate the high-stress exam periods through mentorship programs and "Stress Management" workshops.

3. The "Speaker" Opportunity

One of the best-kept secrets is that WICASA allows students to be Paper Presenters.

* Imagine standing in front of 500+ peers and a panel of seasoned CAs to present your views on "The Future of Digital Currency."

* This builds a level of authority and public speaking confidence that puts you miles ahead during job interviews after you qualify.

4. Publication opportunities

WICASA branches frequently publish E-Newsletters and Student Journals, which are excellent mediums for students to showcase literary and artistic skills by contributing their own articles.

"While your Articleship Principal teaches you how to work, WICASA teaches you how to lead. It is the only platform where a student can act as a CEO of an event before they even have their degree."

WORDSMITH INK HUB



Shreshta M S
SRO0811347

Women empowerment and leadership: A silent revolution in the CA profession

Women empowerment has evolved from a social goal into a measurable force shaping institutions, workplaces, and professional communities. In recent years, the Chartered Accountancy profession has witnessed a significant rise in women who are not only entering the field but also taking leadership roles with clarity, confidence, and integrity.

Historical and Modern Inspirations

History has given us countless examples of women who challenged norms and expanded possibilities— whether it was Savitribai Phule pioneering education or Sudha Murthy driving change with simplicity and discipline. In modern times, women leaders across finance, banking, and corporate governance continue to demonstrate that competence has no gender. Their journeys reinforce a simple truth: empowerment is sustainable when supported by opportunity, effort, and an environment that values merit.

Challenges and Lessons from the Professional Journey

Although the CA pathway is designed to be merit-driven and gender-neutral, women often encounter practical barriers outside the examination framework. Managing household expectations alongside intense study schedules, ensuring personal safety during late classes or article work, and navigating male-dominated teams are realities many women face. Yet these challenges have resulted in stronger professional qualities— discipline, time management, and resilience.

The lessons learned along the way are equally significant.

- Professional integrity remains nonnegotiable, even when shortcuts appear easier.
- Consistency proves more valuable than extraordinary bursts of effort.
- Adaptability becomes essential in dynamic audit environments.

These qualities developed through experience shape balanced and ethical future leaders.

Ethical Leadership and Representation

Leadership in the CA profession is not solely about seniority or authority; it is fundamentally rooted in ethics. Women leaders often bring a nuanced perspective to decision-making, combining analytical judgment with empathy and fairness. Their presence strengthens governance standards and helps build workplaces that prioritize trust, transparency, and accountability.

Representation also matters. When young students see women leading firms, departments, or academic institutions, equality becomes a lived experience rather than an abstract principle.

The Path Ahead

The profession today is at a transformative point. More women are enrolling in CA courses, clearing exams, and stepping into leadership positions in firms, corporates, and start-ups.

To sustain this progress, three areas require continued focus:

- Strong mentorship networks that guide young aspirants.
- Safe and supportive training environments that allow equal participation.
- Systems that reward merit and ethical judgment, reinforcing fairness across all stages.

Conclusion

Women empowerment is not a separate movement.



Riddhi Vipulbhai Ganatra
WRO0799246

IMPACT OF INFLATION ON CORPORATE FINANCIAL PERFORMANCE
AND VALUATION

"Inflation does not just raise prices it silently reshapes profits liquidity and enterprise value"

Inflation is a critical macroeconomic variable that significantly influences corporate financial performance and valuation dynamics. In emerging economies such as India, inflation impacts cost structures, liquidity, capital allocation, and market valuation through monetary transmission mechanisms. This paper examines the accounting distortions, working capital pressures, and valuation implications arising from inflationary conditions, while highlighting sectoral sensitivity and strategic financial considerations. Measured through indices such as CPI and WPI, inflation influences purchasing power, interest rates, and investor expectations.

Monetary Transmission and Corporate Impact

An increase in inflation typically leads to higher policy rates, raising the cost of borrowing and tightening liquidity. The Reserve Bank of India regulates these

levels through repo rate adjustments and open market operations, which directly affect borrowing costs and liquidity conditions within the economy.

Consequently, corporate investment decisions are reassessed, leveraged firms experience increased finance costs, and long-term planning becomes more uncertain. Inflation therefore affects not only operational costs but also strategic financial decision-making.

Accounting, Profitability, and Liquidity Distortions

Under the historical cost framework of financial reporting, inflation may generate "phantom profits". Rising selling prices increase reported revenues, while the cost of goods sold may reflect older inventory costs, resulting in temporarily inflated margins. However, the replacement cost of inventory and assets is substantially higher, leading to nominal profit growth without equivalent real wealth creation. Inflation also expands working capital requirements through higher inventory valuation and receivables, increasing short-term borrowing needs and interest burdens. Thus, accounting profitability may strengthen while actual liquidity weakens. Valuation Implications and Sectoral Sensitivity

Inflation affects corporate valuation through two principal channels: projected cash flows and the discount rate (WACC). Rising inflation generally increases the risk-free rate, which elevates the cost of equity and debt. A higher weighted average cost of capital reduces the present value of future cash flows, potentially compressing enterprise valuation even for growing firms. Pricing Power and Sectoral Impact Sectors with strong pricing power, such as FMCG, energy, and utilities, are better positioned to pass increased costs to consumers and preserve margins. Conversely, industries with limited pricing flexibility, including textiles and small manufacturing units, experience margin compression. Highly leveraged firms face amplified refinancing and interest rate risks during inflationary periods.

Real-World Case Examples

Example 1: The FMCG Margin Defense. Leading Indian FMCG companies often utilize "bridge packs" or reduced grammage during inflationary spikes. This

allows them to maintain a stable price point while offsetting the rising costs of raw materials like palm oil and packaging.

Example 2: Steel and Inventory Lag. A primary steel producer may see a sharp rise in "Nominal Profits" when global steel prices jump due to older inventory costs. However, if their iron ore replenishment costs rise at the same rate, their "Real Wealth" remains flat despite the record-breaking accounting numbers.

Example 3: Infrastructure and WACC. An infrastructure firm with high debt to equity ratios sees its valuation drop significantly when the RBI raises repo rates. Even if the firm's revenue is indexed to inflation, the increase in the discount rate (WACC) often outweighs the revenue gains, leading to lower enterprise value.

ARTS AND EXPRESSIONS



Mansi Agarwal

WRO0796292

SITARON SE AAGE EK NAYI PEHCHAN

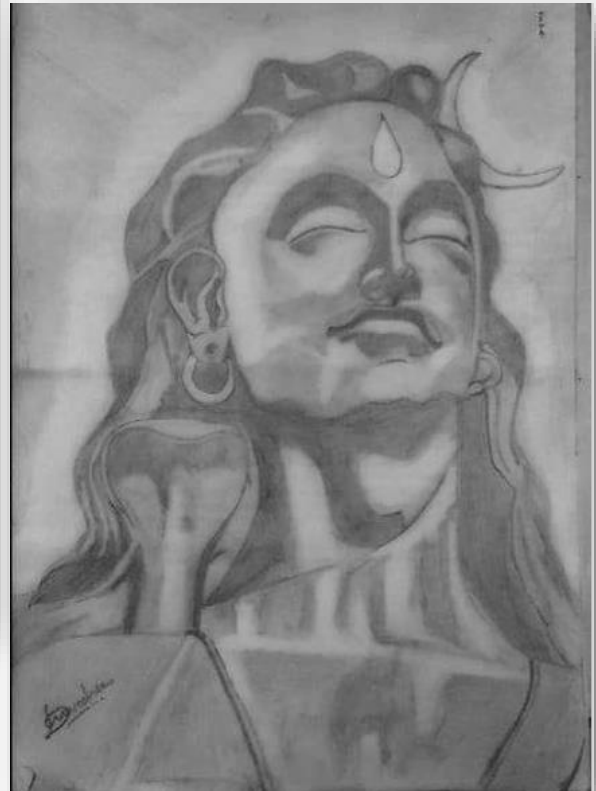
Kalam ki nok par sirf hisab nahi likhti,
Main har chunauti mein ek naya khwaab likhti hoon.
Sirf tax aur audit ki baaton mein nahi uljhi,
Main har mushkil se ladne ka imtihaan likhti hoon.
WICASA ki in raahon mein ek sabaq seekha hai maine,
Ki Leadership sirf ek naam nahi, ek zimmedari hai.
Kitabon ke pannon se nikal kar ab bahar dekha toh jana,
Maine apni mehnat se apni pehchan khud savari hai.
Kabhi Law ki pechidegi, toh kabhi Accounts ka shoar,
Par har din badhta hai mera hausla thoda aur.
Mera junoon hi hai jo thakne nahi deta mujhe,
Kyunki manzil hai door, par umeedon mein hai zor.
Rajkot ki mitti aur WICASA ka ye samman,
Deta hai mujhe udne ko ek naya aasmaan.

Ek hath mein kanoon ki samajh, doosre mein seekhne ki pyaas,
Main likh rahi hoon apne kal ka ek naya itihās.
Inter ki raahein thodi kathin aur lambi sahi,
Par rasta wahi banate hain, jinhe khud par yakin ho wahi.
Main nikal padi hoon ek behtareen safar par,
Jahan har thakaan ke baad, ek nayi jeet hogi sahi.



Dipti Prakashbhai Vavecha

WRO0614183



AI CORNER



INTRODUCTION TO ARTIFICIAL INTELLIGENCE

What Exactly is AI?

At its core, **Artificial Intelligence (AI)** is a field of computer science that creates systems capable of performing tasks that typically require human intelligence. Unlike traditional software, which follows strict "IF-THEN" rules, AI learns from vast amounts of data to identify patterns and make its own decisions.

AI in Your Daily Life

You are likely using AI dozens of times a day without even noticing it:

- **Virtual Assistants:** Siri, Alexa, and Google Assistant use "Natural Language Processing" to understand your voice and respond in a way that feels human.
- **Navigation:** Google Maps uses AI to analyze real-time traffic from thousands of users to suggest the fastest, least congested route.

The Future: Augmentation, Not Just Automation

While there are valid concerns about AI replacing jobs, the reality is more about **augmentation**. AI excels at "drudgery"—repetitive, data-heavy tasks that

humans find tedious. By automating these, AI frees us up to focus on work that requires empathy, complex judgment, and genuine creativity.

As we move forward, the goal isn't to become an AI expert overnight, but to understand its growing role. Just as we once learned to use a calculator or the internet, learning to collaborate with AI will be the key to professional and personal growth in this new era.

Conclusion: The Human Advantage

As we stand at this technological crossroads, it's important to remember that **AI is a tool, not a replacement**. While it can process data at lightning speeds and predict trends with uncanny accuracy, it lacks the very things that make us human: **empathy, intuition, and ethical judgment**.

GLIMPSES OF THE PAST EVENTS



Seminar on WOMEN'S DAY

- Health talk
- Food and nutrition
- The power shift: women CAs leading with Purpose, Power & Possibility
- She Plays, She Leads- An evening of Games, Music & Dance



**Seminar on use of A.I. Tools in office Automation &
Bank Audit**

&

Rajkot WICASA Changeover Ceremony

Date: 23rd March, 2026, Monday

આઈ.સી.એ.આઈ. ભવન ખાતે સનદી હિસાબનીશ વિદ્યાર્થી મંડળના નવા હોદ્દેદારોની વરણી

'વિકાસ'ની નવી સમિતિનો ભવ્ય પદ્મહણ સમારોહમાંકૌશલ્ય વર્ધન અને શૈક્ષણિક સેમિનારો દ્વારા વિદ્યાર્થીઓના સર્વાંગી વિકાસનો મહકમ નિર્ધાર

અખતક, રાજકોટ
 પોષિતીય ભુજ, સંવર્ધિતીય ભુજ
 એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયા (ICAI) ની રાજકોટ શાખા સેક્ટર કાર્યલય પશ્ચિમ ભારત સનદી હિસાબનીશ વિદ્યાર્થી મંડળ (WICASA - વિકાસ) ના ૨૦૨૬-૨૭ ના નવમ કક્ષણના વર્ષ માટે મેનેજિંગ સમિટીના હોદ્દેદારોનો પદ્મહણ સમારોહ ગત તા. ૨૩ માર્ચ, ૨૦૨૬ ના રોજ આઈ.સી.એ.આઈ. ભવન ખાતે અલંકૃત ઉત્સાહપૂર્ણ યાત્રાક્રમમાં યોજાયેલ હતો. આ પ્રસંગે સંસ્થાના વહીવટી સભ્યો અને મેમ્બરી સંસ્થાના વિદ્યાર્થીઓની ઉપસ્થિતિમાં નવી સીમની સભાગત જાહેરાત કરવામાં આવી હતી.



એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયા (ICAI) ની અભ્યાસ કરતા વિદ્યાર્થીઓ માટે કાર્યલય આ સંગઠન 'વિકાસ' એ વિદ્યાર્થીઓના શૈક્ષણિક અને વ્યવસાયિક વિકાસ માટેનું એક મહત્વનું પબ્લિક છે. આ વર્ષે સમિતિના નેતૃત્વ માટે અનુભવી અને ઉત્સાહી સભ્યોની પસંદગી કરવામાં આવી છે. ૨૦૨૬-૨૭ માટે ચેરમેન તરીકે સીએમ પટેલ આર. સંજીવીની નિમણૂક કરવામાં આવી છે, જેઓ આગામી એક વર્ષ સુધી આ સમિતિનું નેતૃત્વ સંભાળશે. નવી રચાયેલી સમિતિમાં ઉપાધ્યક્ષ તરીકે પ્રીતેશ આર. કારિયા, મેમ્બર તરીકે પ્રેમ મહેટેશ્યા, રાહુલ-મંજી તરીકે નિલય પોલાર, અજનવી તરીકે સ્મૃતિ માલિકા અને સહ-અજનવી તરીકે નિલય કલારની નિમણૂક કરવામાં આવી છે. આ મુખ્ય હોદ્દેદારો ઉપરાંત વ્યવસ્થાપક સમિતિના સભ્ય તરીકે સેનિયલ કારકિયા, અમિ બરજા, અરૂણ ભારવાણી, અનવી

કેલવાણી, ખુશી સુલક, માનસી અરવાલ અને ડ્રશિ કિર્ણની વહીવટી કરવામાં આવી છે. આ સમગ્ર ટીમ આગામી એક વર્ષ દરમિયાન રાજકોટના સીએ વિદ્યાર્થીઓના ઉદ્ધાર માટે વિવિધ પ્રવૃત્તિઓનું સંચાલન કરશે.

પદ્મહણ ખાતે નવા ચેરમેન સીએમ પટેલ આર. સંજી અને તેમની ટીમે આગામી વર્ષનું આયોજન શરૂ કરતા જણાવ્યું હતું કે, સંસ્થાની મુખ્ય ઉદ્દેશ વિદ્યાર્થીઓને માત્ર પુસ્તકિય જ્ઞાન જ નહીં પરંતુ વ્યવહારુ જ્ઞાન પણ આપવાનો છે. આ હેતુસર આગામી સમયનાં વિવિધ વિષયો પર શૈક્ષણિક

સેમિનારો, પ્રાયોગિક વર્કશોપ, કૌશલ્ય વિકાસના ખાસ કાર્યક્રમો અને કારકિર્દી માર્ગદર્શન સિલિરોનું આયોજન કરવામાં આવશે. ખાસ કરીને જે વિદ્યાર્થીઓ સીએમાં પ્રવેશ અભ્યાસક્રમમાં જોડાયેલ છે, તેમને પરીક્ષા લઈ માનવરહીનની સાથે સાથે પસંદગીથી ઉત્સાહિત અને





Conference on Bank Audit



- Audit documentation and planning
- LFAR Reporting
- IRAC Norms and practical aspects of bank audit
- Audit of Advances
- Audit under CBS environment

Date: 28th and 29th April, 2026

Venue: ICAI Bhawan, Rajkot

UPCOMING EVENTS

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

MOCK TEST PAPERS SERIES - I

For CA Foundation Students appearing in May 2026 Examination


MAY 2026 EXAMINATIONS		
DATE	TIME	PAPER NAME
13-04-2026	02:00 PM to 05:00 PM	Paper-1: Accounting
16-04-2026	02:00 PM to 05:00 PM	Paper-2: Business Laws
18-04-2026	02:00 PM to 04:00 PM	Paper-3: Quantitative Aptitude
20-04-2026	02:00 PM to 04:00 PM	Paper-4: Business Economics

Venue: ICAI Bhavan, Giriraj Nagar Main Road, Raiya Road, Rajkot

FEES STRUCTURE
• Per Paper Rs. 100/-, All Paper : Rs. 300/-.

• For Registration: Visit at Branch or Scan the QR Code or go to <https://bosmtp.icai.org/mocktest/student/student-login>

NOTE: All The Registered students are required to fill the Google Form received on their Registered E-Mail ID.

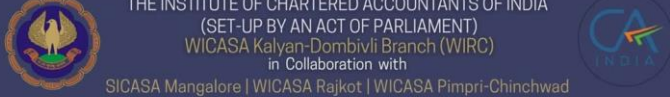


QR CODE FOR PHYSICAL REGISTRATION IN STUDENT ACTIVITIES PORTAL

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

WICASA Kalyan-Dombivli Branch (WIRC)
in Collaboration with

SICASA Mangalore | WICASA Rajkot | WICASA Pimpri-Chinchwad
WICASA Ahilyanagar | CICASA Agra | WICASA Nashik | WICASA Surat



DECODE AUDIT, DOMINATE EXAMS

with CA Rishabh Jain

CA Rishabh Jain is one of India's **youngest** Chartered Accountants, having qualified at the age of **21**. With over **6 years** of experience in Big 4 firms and **12+** years in teaching, he brings a strong blend of industry expertise and academic excellence. He mentors CA Inter and Final students in Audit and Strategic Management and has mentored more than Thousands of students to date. **Additionally**, he actively speaks on startups, emerging technologies, personal finance, and life skills.



WHAT YOU WILL LEARN?

- How to Approach Audit Questions
- Revision Strategy for Audit
- Time Management & How to complete the paper effectively

REGISTER NOW

CA RISHABH JAIN

SCAN



To Register

LET'S CRACK IT away!!!



Friday
17 April, 2026



7.00 p.m
Onwards



Online
Meet

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



Seminar on
Practical ROC & LLP
Compliance Including CCFS-2026
Annual Filings, Amnesty & Penalty Relief

Organized & Hosted by :
Rajkot Branch of WICASA



18th April 2026, Saturday



ICAI Bhawan,
Giriraj Nagar, Raiya Road, Rajkot



09:00 AM to 05:00 PM

SESSION TIMING	SESSION DETAILS	SPEAKERS
09:00 AM to 10:00 AM	Registration, Breakfast & Networking	-
10:00 AM to 12:00 PM	Technical Session : 1 CCFS 2026 & Amendment in DIN KYC	CS. Pratik Kesaria - Rajkot
12:00 PM to 12:15 PM	Tea Break	-
12:15 PM to 02:15 PM	Technical Session : 2 LLP Forms, LLP-11, LLP-8, Company Forms - MSME, DPT-3, CHG-1	CS. Vivek Vakharia - Ahmedabad
02:15 PM to 03:00 PM	Lunch Break	-
03:00 PM to 05:00 PM	Technical Session : 3 Company Annual Compliance - AOC-4, MGT-7	CS. Purvi Dave - Rajkot

Fee: Rs. 300/- For Students

Team Rajkot Branch of WICASA

THE BHAGAVAD GITA

From Kurukshetra to Daily Life

INTRODUCTION

We all face moments where the right path isn't the easy one. Set against the backdrop of an ancient battlefield, the Bhagavad Gita isn't just a historical text — it's a manual for the mental battles we fight every day.

A part of the epic Mahabharata, it captures a powerful conversation between Arjuna and Krishna on the battlefield of Kurukshetra. Faced with doubt, fear, and difficult choices, Arjuna turns to Krishna for guidance — and what follows is wisdom that applies just as much to our lives today.

The Gita reveals different paths of growth — कर्मयोग (Karma Yoga), भक्तियोग (Bhakti Yoga), and ज्ञानयोग (Jnana Yoga) — each offering a way to live with purpose, balance, and inner strength, no matter the challenges we face.

This newsletter marks the beginning of a year-long journey into the teachings of the Bhagavad Gita. Through this series, we will explore its wisdom in a simple and relatable way—bringing out lessons that can be applied in everyday life, whether in studies, career, or personal growth.

Because the real battlefield isn't out there — it's within us, and this is where the Gita truly begins.

CHAPTER 1

ARJUNA VISHADA YOGA (THE YOGA OF ARJUNA'S DILEMMA)

From Kurukshetra to Daily Life

We often find ourselves stuck between what feels right and what seems expected. In such moments, even the strongest minds can feel overwhelmed and unsure. The Bhagavad Gita begins at exactly such a point — on the battlefield of Kurukshetra, where Arjuna, a skilled warrior, stands ready to fight but suddenly finds himself unable to act.

As Arjuna looks across the battlefield, he sees not enemies, but his own family, teachers, and loved ones. Overcome with emotion, doubt, and fear, he begins to question everything — his duty, his purpose, and the consequences of his actions. His confidence fades, his mind becomes clouded, and he feels completely lost. This moment of breakdown is not a sign of weakness, but a deeply human response to conflict.

This chapter, known as Arjuna Vishada Yoga, is not really about war — it is about the inner battles we all face. Like Arjuna, we often encounter situations where we know what is expected of us, yet emotionally, we hesitate. Whether it is choosing a career path, making a difficult decision, or standing up for what is right, we experience confusion that can make us feel stuck and uncertain.

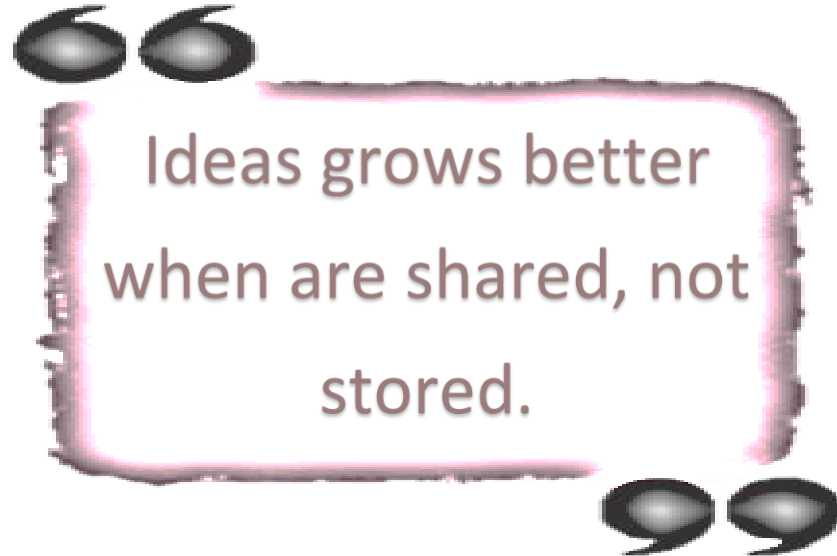
What makes this moment powerful is that Arjuna does not ignore his confusion or pretend to be strong. Instead, he acknowledges it and seeks guidance. This becomes the turning point of the entire Gita. It shows us that clarity does not come from suppressing our doubts, but from facing them honestly and being open to learning.

In our own lives, we often see confusion as something negative — something to avoid or quickly fix. But the Gita presents a different perspective. It teaches us that confusion is not the end; it is the beginning of understanding. When we pause, reflect, and seek the right direction, even our most difficult moments can lead to growth.

Before you can find clarity, you must first accept your confusion. That's exactly where the Gita begins — and honestly, that's where real growth begins too.

Because the real battlefield isn't out there—it's within us.

YOUR WORK OUR PLATFORM



What you can contribute

- Articles & insights
- Arts & photography
- Poems & creative work
- Stories and incident in your CA student life

Gyan Yagna is a platform to showcase your ideas, insights, and creativity while contributing to a culture of continuous learning.

We encourage all aspirants to participate with originality and professionalism, and make a meaningful impact through their contributions.

Where to Send Your Brilliance:

Send your articles to both these emails:

wicasanewsletter@gmail.com

wicasa@icai.in

Deadline: April 25,2026

With Regards,
Team WICASA Rajkot



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