



January 2026 newsletter

Happy Republic Day





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MESSAGE FROM CHAIRMAN



As we step into the new year, I extend my warm greetings and best wishes to all our members and students for a prosperous and successful 2026. The beginning of a new year brings fresh opportunities, renewed goals, and the motivation to strive for excellence in both professional and personal endeavors.

It gives me immense pride to share that ICAI Ahmedabad has secured 1st Prize at the National Level in both the Members and Students categories. This remarkable achievement reflects the collective efforts, commitment, and excellence of our entire fraternity. My heartfelt congratulations to everyone who contributed to this success and brought this honor to our branch.

January is a month that fills every Indian with pride as we celebrate Republic Day, reminding us of the values enshrined in our Constitution – unity, integrity, and responsibility. Let us continue to uphold these ideals in our profession by maintaining the highest standards of ethics, transparency, and commitment towards nation-building.

I would also like to acknowledge the dedication and hard work of our students who appeared for the CA examinations this January. Your perseverance, discipline, and determination are truly commendable. Remember that every examination is not just a test of knowledge but a stepping stone towards a bright professional future. Stay confident and continue giving your best.

The Ahmedabad Branch of WIRC remains committed to supporting our members and students through knowledge-driven initiatives, professional development programs, and opportunities that help you grow in this dynamic environment. Together, let us work towards strengthening our professional community and contributing meaningfully to the economic progress of our nation.

Wishing you all success, good health, and continued enthusiasm for the year ahead.

Warm regards

CA Neerav Agarwal

Chairman, Ahmedabad Branch of WIRC



MESSAGE FROM CHAIRPERSON



As we celebrate Republic Day, we are reminded of the core values that bind our nation together – integrity, fairness, accountability, and unity. These principles also guide our journey as professionals and as members of WICASA.

The month of December was vibrant and activity-packed, reflecting the collective enthusiasm, teamwork, and commitment of our members. January has carried this momentum forward, making it a month filled with energy, anticipation, and pride.

January holds special significance as it is the Award Month, where Best Branch Awards are conferred at both Regional and All-India levels. These awards recognise consistent efforts, innovation, teamwork, and leadership across branches. At the same time, they also reaffirm the trust placed in every branch to represent the values and standards of WICASA.

Winning or not winning is only one part of the journey – participation, perseverance, and learning matter just as much. Success and setbacks are both essential in shaping stronger institutions and better leaders. What truly counts is the spirit with which we perform, collaborate, and continue to grow.

Looking ahead, February brings exciting initiatives and well-planned programs, aimed at further strengthening professional learning, leadership development, and member engagement.

As we move forward, let us carry the Republic spirit of responsible freedom, mutual respect, and collective progress into everything we do – for our profession, our institutions, and our nation.

Warm regards,
CA Shikha Agarwal
Chairperson – WICASA



MESSAGE FROM VICE CHAIRMAN



Dear Friends

It gives me immense pleasure to connect with you through this newsletter. WICASA Ahmedabad has always stood for growth, learning, and unity among CA students, and your continued enthusiasm and participation are what make this journey meaningful.

Over the past period, our committee has been actively working towards creating opportunities that enhance professional knowledge, practical exposure, and overall personality development. Through seminars, workshops, study initiatives, and interactive sessions, our aim remains to empower each member to confidently progress on their CA journey.

I encourage all members to actively participate in the upcoming activities and make the most of the platform that WICASA offers. Remember, today's efforts and discipline lay the foundation for tomorrow's professional success.

On behalf of the entire managing committee, I thank you for your trust and support. Let us continue to learn, grow, and move forward together with dedication and positivity.

Wishing you success in all your endeavors.

Warm regards,
Mann Soni
Vice Chairman, WICASA Ahmedabad



MESSAGE FROM SECRETARY



As we step into 2026, the New Year brings renewed hope, responsibility, and purpose. Serving as a WICASA committee member has been a journey of learning, collaboration, and quiet pride. Every interaction and initiative has strengthened my belief that meaningful growth comes from commitment and collective effort.

This month holds special significance as the optimism of the New Year aligns with the pride of 26th January – our Republic Day. It reminds us that the Constitution is not merely a document, but a guiding force that calls upon every citizen, especially the youth, to act with integrity, discipline, and courage.

Republic Day encourages us to reflect on values such as justice, equality, liberty, and fraternity. As young professionals, these are not just ideals – they are principles we must live by in our academic pursuits, professional conduct, and everyday decisions.

Through WICASA, I have witnessed how young minds, when provided the right platform, can create meaningful impact. This spirit of collective contribution truly reflects the essence of our Republic – unity, responsibility, and progress.

As we begin 2026, let us move beyond temporary resolutions and commit to becoming value-driven professionals who serve the nation with honesty and competence. The New Year gives us a fresh start; Republic Day reminds us of the responsibility that comes with freedom.

સાચી દેશભક્તિ એ પોતાના કામ અને વિચારમાં દેશના મૂલ્યો જીવંત રાખવામાં છે.

Here's to a year of growth, purpose, and pride in service.

Warm Regards,
Khushi Patel
Secretary WICASA Ahmedabad



MESSAGE FROM JOINT - SECRETARY



This month has been productive and engaging for WICASA Ahmedabad. We organized learning-oriented sessions to help CA students stay updated with recent professional and practical developments. With technology and AI becoming important in the accounting profession, it is essential for students to adapt and prepare for future challenges.

We extend our best wishes to all CA students appearing for their upcoming examinations. Your dedication and consistent efforts will surely bring success.

Along with academics, our cultural and fun activities, including dance and music, created a joyful and energetic atmosphere among students.

Yours in learning and friendship,
Furkan Bhohariya
Joint Secretary, WICASA Ahmedabad



MESSAGE FROM TREASURER



Dear Students,

As we step into the New Year 2026, January brings with it a sense of fresh beginnings, renewed goals, and positive aspirations. It is a time to reflect on our journey so far and move ahead with confidence, dedication, and determination.

This month also marks the celebration of Republic Day, a moment of pride for every Indian as we honour the values of our Constitution and the spirit of unity, integrity, and responsibility that define our nation.

For our CA aspirants, January is a crucial phase as students of CA Foundation, Intermediate, and Final prepare for their upcoming examinations. This period demands focus, discipline, and consistent effort. Remember, every hour of preparation brings you closer to your goal—believe in your hard work and stay motivated.

Wishing everyone a productive, successful, and inspiring start to the year. May this January set the tone for growth, achievement, and excellence throughout 2026.

Warm regards,
Kuldeep Nareshbhai Solanki
Treasurer, WICASA Ahmedabad



MESSAGE FROM MANAGING COMMITTEE MEMBER



Hello everyone,

As we step into 2026, I want each one of you to carry a positive mindset and aim big. While we have wrapped up 2025, don't let the burden of the past hold you back. Every new year is a fresh opportunity, and you truly deserve the best—give it your all.

Discipline and consistency are two of the strongest resolutions you can adopt. Stay hungry for learning, keep improving, and trust the process.

Over December and January, our community successfully conducted several events and seminars, and we look forward to delivering many more valuable sessions in the coming months.

Keep rocking and pushing your limits.

May 2026 be the year you grow, achieve, and succeed.

Warm regards,
Aneri Gandhi
WICASA Ahmedabad



MESSAGE FROM MANAGING COMMITTEE MEMBER



Dear Friends,

As we step into January 2026, we welcome not just a new month but a renewed sense of purpose, possibility, and progress. The start of a new year always brings with it an opportunity to pause, reflect, and realign our goals—both personal and professional.

For all students and members, this new beginning is a reminder that growth is a continuous journey. Every challenge faced in the previous year has strengthened our resilience, sharpened our skills, and prepared us for the opportunities that lie ahead. Whether it is examinations, articleship responsibilities, professional development, or leadership roles, the coming year invites us to move forward with confidence and clarity.

WICASA has always stood as a platform that encourages learning beyond textbooks—through seminars, workshops, interactive sessions, and peer engagement. As we begin 2026, our focus remains on creating meaningful initiatives that enhance technical knowledge, practical exposure, and overall personality development of students.

Let this year be about consistency, discipline, and collaboration. Small efforts made daily will lead to significant achievements over time. I encourage each one of you to actively participate, share ideas, and make the most of the opportunities presented.

On behalf of the WICASA team, I extend my best wishes for a successful, healthy, and fulfilling year ahead. May 2026 be a year of new beginnings, renewed motivation, and remarkable milestones for all of us.

Warm regards,
Meet Kothari,
WICASA Ahmedabad.



MESSAGE FROM MANAGING COMMITTEE MEMBER



New Year, Renewed Focus

The beginning of a new year is more than just a change in date — it is an opportunity to reset our mindset, refocus our efforts, and recommit to our professional goals. For CA students, January symbolizes discipline, perseverance, and the determination to move one step closer to becoming a Chartered Accountant.

The CA journey is demanding, but it also builds resilience, patience, and a strong professional foundation. Each study hour, revision cycle, and test attempt contributes to long-term growth. A new year reminds us that progress is not about perfection, but about consistency and the willingness to improve every day.

As we step into this year, let us approach our studies with clarity, confidence, and a structured plan. Challenges and setbacks are part of the process, but they also shape our character and prepare us for the responsibilities of the profession we aspire to join.

WICASA encourages all students to stay motivated, support one another, and actively engage in learning beyond textbooks — through knowledge sharing, skill development, and professional interaction.

May this year bring renewed focus, steady progress, and success in both examinations and professional development.

Wishing all CA students a productive and rewarding year ahead.

Warm regards,
Namrata Jadeja
WICASA Committee Member



EDITORIAL BOARD



As we step into January, we welcome not just a new month, but a new year filled with fresh beginnings, renewed goals, and positive energy. It's a time to reflect on our journey so far and set our sights on growth, learning, and excellence in the months ahead.

This month also fills us with pride and patriotism as we celebrate India's Republic Day, honoring the values of the Constitution and the spirit that binds us together as responsible citizens and future professionals. 🇮🇳

Through impactful events, knowledge-sharing initiatives, and active student participation, WICASA Ahmedabad continues to move forward with enthusiasm and unity. This edition brings you key updates, insights, and memorable moments from our vibrant student community.

We hope this New Year edition inspires you to stay motivated, committed, and confident as we progress together with purpose, professionalism, and pride.

Warm Regards,
Khushi Patel,
Secretary WICASA Ahmedabad




RULES TO SUBMIT

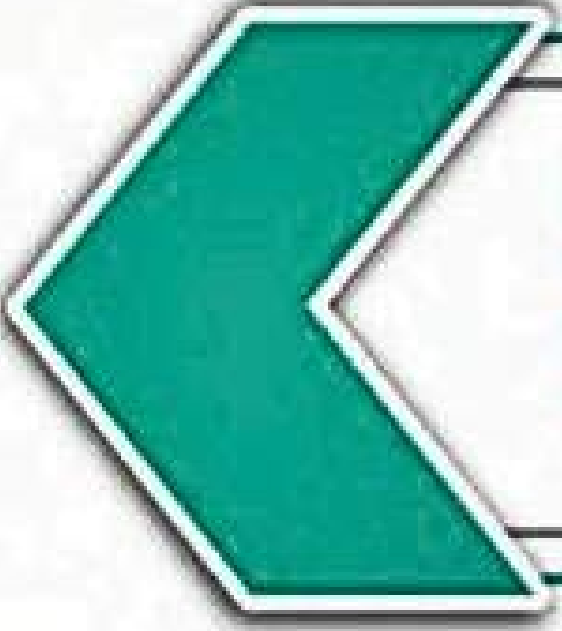
RULES & FORMAT FOR ARTICLE




Candidates shall submit their Articles on official mail id i.e., wicasaahmedabad@icai.org. The last Date of Submission of articles: 20th of each month and subject of Mail shall be "Article for the Newsletter".




Every candidate is required to mention his/her Name, Registration No., Stage of CA curriculum pursuing, Name of the Firm (if pursuing articleship), contact number, State and topic of Article in the body of mail.



Every candidate is required to attach PDF and WORD File of the Article. Candidates are advised to use Calibri font and font size should remain 12. Article should be of maximum or 1500-2000 words.



Formatting of the article may change in order to bring the uniformity in newsletter. Best Article of the Month will be announced as and when required.



For all the creative minds, if writing is not your cup of tea, you may highlight your creativity skills by sending your art to us. Since, creativity has no fixed parameters so, you can send to us: drawing, painting, poem, photographs and all the art work which is unusual in your way!



THE ECONOMY OF WRAPPERS: HOW CROSS-FUNCTIONAL INTEGRATION DRIVES MODERN ECONOMIC GROWTH

Economic Value Creation

The modern economy operates less through isolated innovation and more through strategic layering by creating "wrappers" around existing resources, channels, and capabilities. Value emerges from intelligently recombining and repackaging what already exists, fundamentally it challenges traditional economic models that emphasize greenfield innovation. Clayton Christensen termed this "architectural innovation" innovation in how components relate rather than in the components themselves.

Few examples :

Spotify wraps music catalogs, turning fragmented licensing agreements across labels and territories into unified global access.

Amazon Web Services wraps physical server infrastructure. Before AWS, companies spent millions building data centers.

Swiggy wraps restaurants and delivery personnel, converting local eateries into a unified food delivery network.

Zerodha wraps stock exchange infrastructure, converting complex trading terminals into user-friendly platforms.

Sectoral Collaboration: The Network Economy

Modern economic value increasingly emerges from inter-sectoral collaboration rather than within-sector competition. Michael Porter's cluster theory anticipated this, but India's digital infrastructure has enabled virtual ecosystems spanning sectors.

Few examples :

Paytm evolved from a mobile recharge wrapper to a financial services ecosystem. Today, Paytm coordinates.

CRED wraps credit card payments with rewards, premium commerce, and financial products.

Ola Electric collaboration across automotive manufacturing, battery technology, charging infrastructure, and financing.

Jai Kisan wraps agricultural finance with distribution networks. Traditional banks struggle to serve rural farmers profitably.



Cross-Functional Integration: Connecting the Dots

While traditional firms organized around functional specialization, what Alfred Chandler documented as the multidivisional form, i.e. modern value creation demands permeable boundaries between functions.

By doing so, platforms reduce transaction costs both within firms and across firm boundaries simultaneously.

Few examples :

Nykaa integrated content, commerce, and logistics functions that typically operate separately.

Zomato evolved through aggressive cross-functional integration. Initially a restaurant discovery platform, Zomato integrated:

- Content teams
- Logistics operations
- Technology infrastructure
- Customer support handling
- Restaurant partnerships

Boat (Imagine Marketing) integrated product design, influencer marketing, and e-commerce distribution.

Meesho demonstrates integration of social commerce, logistics, and supplier networks. The platform coordinates:

- Suppliers and manufacturers
- Logistics partners
- Payment systems
- Customer service



The Integrated Economy

The wrapper economy reveals that economic value increasingly emerges from intelligent recombination and integration rather than isolated innovation. Economic development is fundamentally about "new combinations" and India's digital infrastructure has exponentially expanded the space of possible combinations.

At a fundamental level, economic progress emerges from our collective ability to see new possibilities in existing resources; to wrap, integrate, and recombine what we already have into configurations that serve human needs more effectively.



DARSHAN RAYMAGIYA



Poetry



मैंने देखा है”
मैंने उन्हें देश के लिए भारत माँ की सिलवटों में लिपटे देखा है।
बर्फ जैसी ठंड में, आग जैसी गर्मी में,
तूफान जैसी बारिश में भी उन्हें रक्षा करते देखा है।

मैंने उन्हें अर्जुन की तरह निशाना साधते देखा है,
युद्ध को जीतते देखा है
और उसी मिट्टी में अपने ख़्वाबों को चुपचाप दफ़न करते देखा है।

मैंने उनके घरों के ख़ाली कमरे देखे हैं,
उनके परिवारों को इंतज़ार करते देखा है,
और फिर न लौटने का वादा
ख़ामोशी से करते देखा है।
उनके दिल में मैंने भारत माँ को मुस्कुराते देखा है।

मेरी नींद की कीमत उन्हें चुकाते देखा है—
पेट में भूख, इरादों में अडिगपन,
और सपना सिर्फ़ एक—
सरहद के उस पार डर को लौटने न देना।

कभी पराए देश में जासूस बनकर,
नाम खोकर, देश के लिए कुर्बान होते देखा है।

हाँ, मैं उसी देश की नागरिक हूँ
जो आज भी तिरंगा देखकर गर्व से सर झुका लेती है—
क्योंकि इस तिरंगे ने
कुछ लोगों को घर लौटते देखा,
और बहुतों को
यादों में।

-BY PAYAL MIRCHANDANI



Poetry



एक साया जो बचपन से साथ था,
हाथ थाम कर राह दिखाता था,
जिसके साथ चेन की निंद सोता था,
ना समज में उसे पहचानने में चूक जाता था.

कदम - कदम बिना कहे साथ चल देता था,
हर जंग लडने का होसला मिलता था,
कमजोरी में ताकात बन जाता था,
ना समज में उसे पहचानने में चूक जाता था.

उनकी मजबूरी को मजाक समजता था,
जिद करके भी हर बात मनवा लेता था,
फिर भी प्यारके जंजाल में जकड रखा था,
ना समज में उसे पहचानने में चूक जाता था.

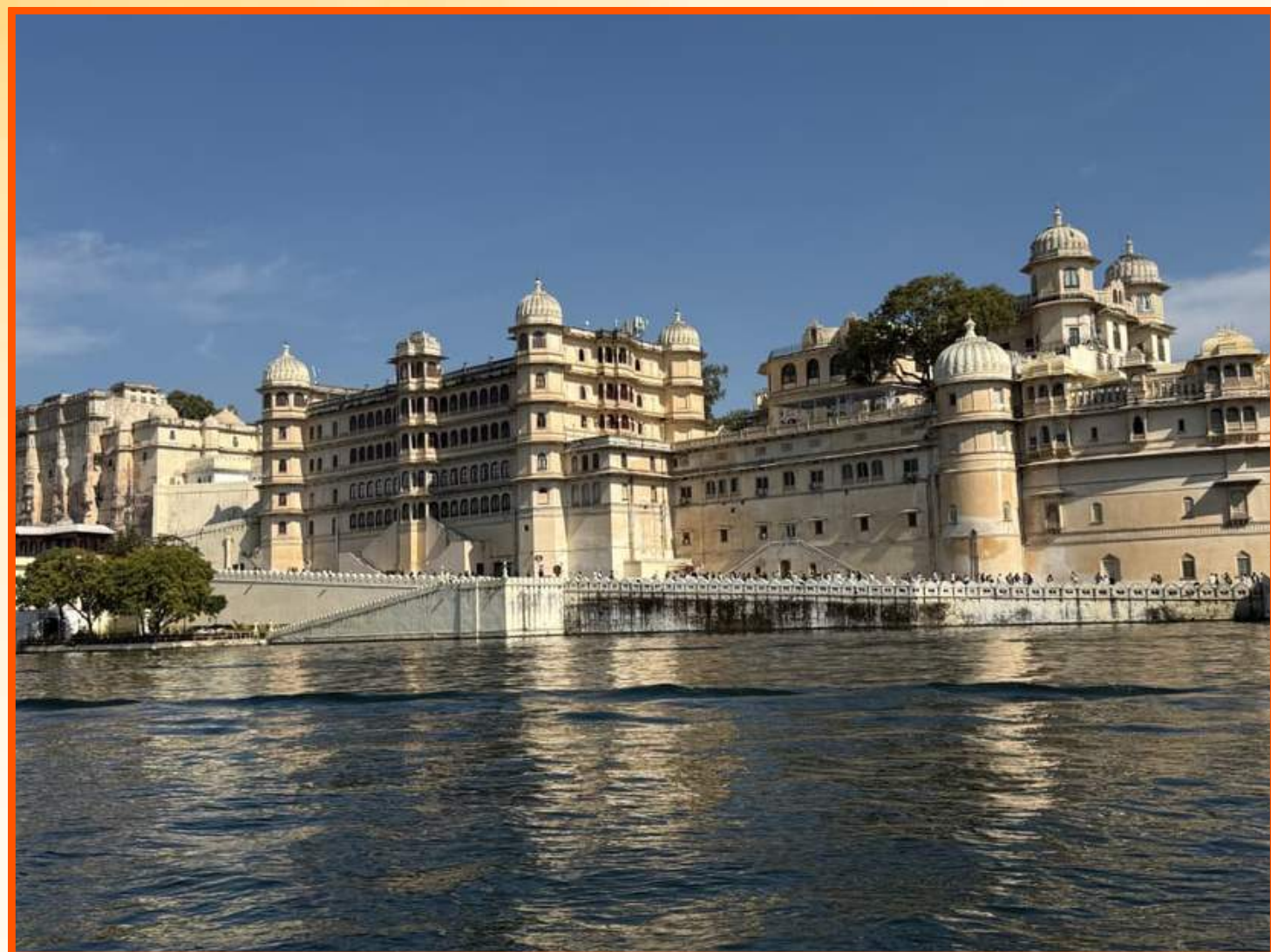
समय के साथ घमंड की डोर कस रहा था,
न जाने क्यू वो साया इसारो में मना कर रहा था,
खुदारी के चक्कर में नाता तोड बैठा था,
ना समज में उसे पहचानने में चूक जाता था.

जब वक्त बेवक्त और में मायूस बन गया था,
तब पता चला की वो साया तो मा - बाप का था,
सोच - सोच कर यूही अपने कर्मों पर रो रहा था,
ना समज में उसे पहचानने में चूक जाता था.

-BY DARSHIT MARU



Photography



-ISHA VAISHNAV



GLIMPSES OF PAST EVENTS

CELEBRATION OF 77th REPUBLIC DAY



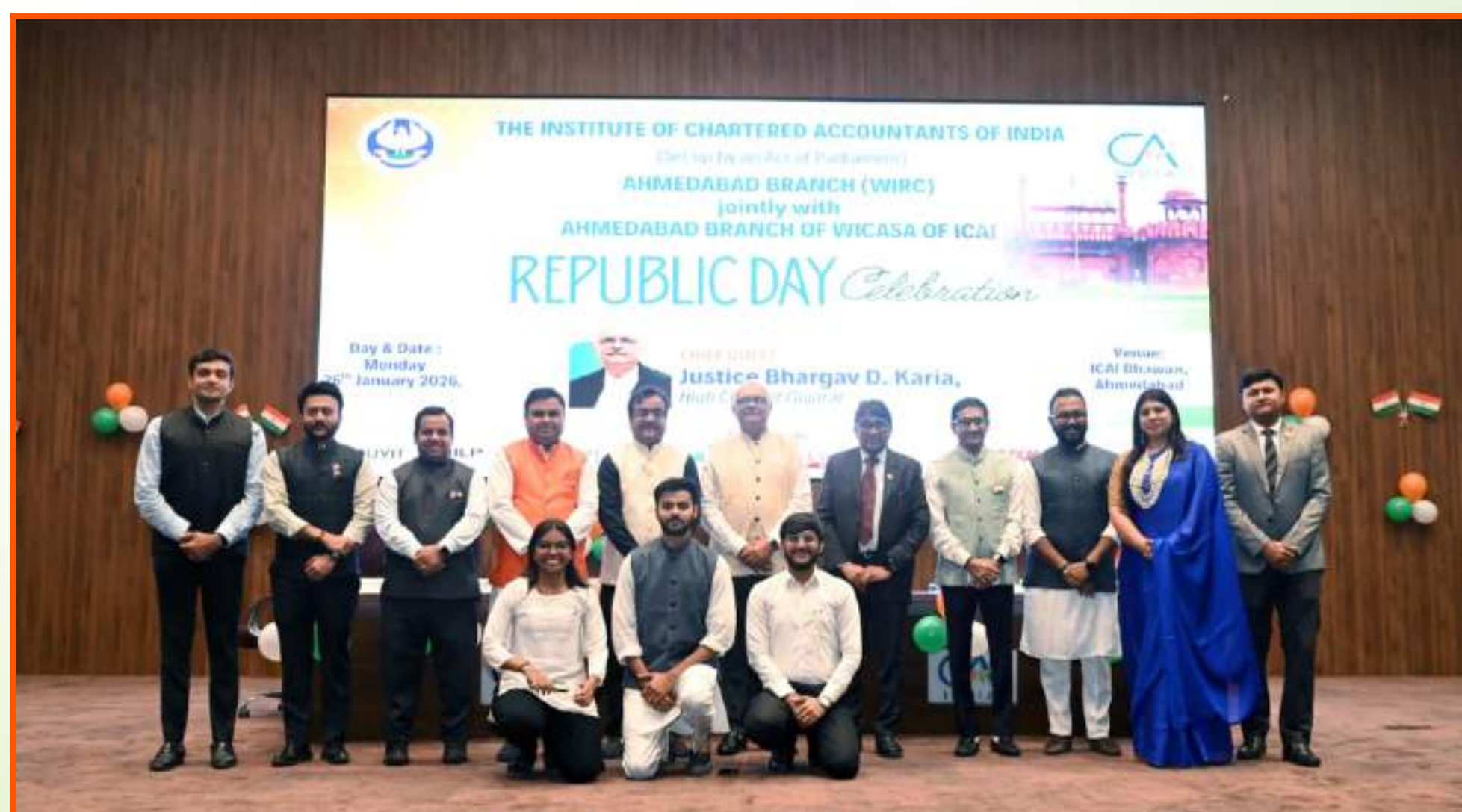


GLIMPSES OF PAST EVENTS





GLIMPSES OF PAST EVENTS





GLIMPSES OF PAST EVENTS

Seminar on IBC & Career Opportunities For CA's In IBC

CA (DR.) SUNIT SHAH

The screenshot shows a Zoom meeting interface. On the left, there is a list of participants: CA CHINTAN S..., CA CHINTAN SHAH, monika, and Sulaim Mali. The main screen displays a presentation slide titled "CONTENTS" with a numbered list of topics:

- 1 Overview on IBC
- 2 Procedure of Admission of Insolvency of Corporate Debtor & Demand Notice
- 3 CIRP Process
- 4 Liquidation Process
- 5 Eligibility criteria to become IP
- 6 Professional Opportunity

CA. KIRAN TANEJA

The screenshot shows a Zoom meeting interface. On the left, there is a list of participants: pooja, monika, monika, Miral, and Sulaim Mali. The main screen displays a presentation slide titled "PROFESSIONAL OPPORTUNITIES" with four sections:

- COMPLIANCE & DOCUMENTATION**
Assistance to RP in ensuring statutory compliance under IBC.
Filing reports, certificates and disclosures.
Ensuring timeline compliance (180 / 330 days).
- 8. TRANSACTION AUDITOR**
Transaction Auditor is a professional appointed by the RP during CIRP Process to examine past transaction of the Corporate Debtor.
Preparation of Reports for filing before NCLT.
Identification and Review of Transactions:
 - Preference Transactions,
 - Undervalued Transactions,
 - Fraudulent Transactions,
 - Extortionate Transactions.
- 9. ACCOUNTING SERVICES**
During CIRP/Liquidation Process, RP is required to continue the accounting of the corporate Debtor.
CA can assist in accounting services for the Company under IBC Process.
- 10. STATUTORY AUDIT**
CA can serve as a statutory auditor, if there is a replacement required of the previous statutory auditor of the Company under CIRP.



GLIMPSES OF PAST EVENTS

Seminar on Internal Audit & SOP Implementation

CA. DHRUV BHAVSAR

Why Do Frauds Still Happen?

"If a company has SOPs, approvals, ERP controls & policies — why do frauds and inefficiencies still happen?"

How Work Actually Happens Beyond documented procedures	Controls in Action Whether they operate as intended
--	---

Process Discipline
Creating discipline vs. dependency

CA Dhruv Bhavsar

Seminar on Forensic Auditing and its Impact on Financial Transparency

CA. KAMLESH JAIN

What is Fraud?

Intentional act of deception

Done to gain unfair/illegal advantage or cause loss

Key words:

Intention → Deception → Gain/Loss

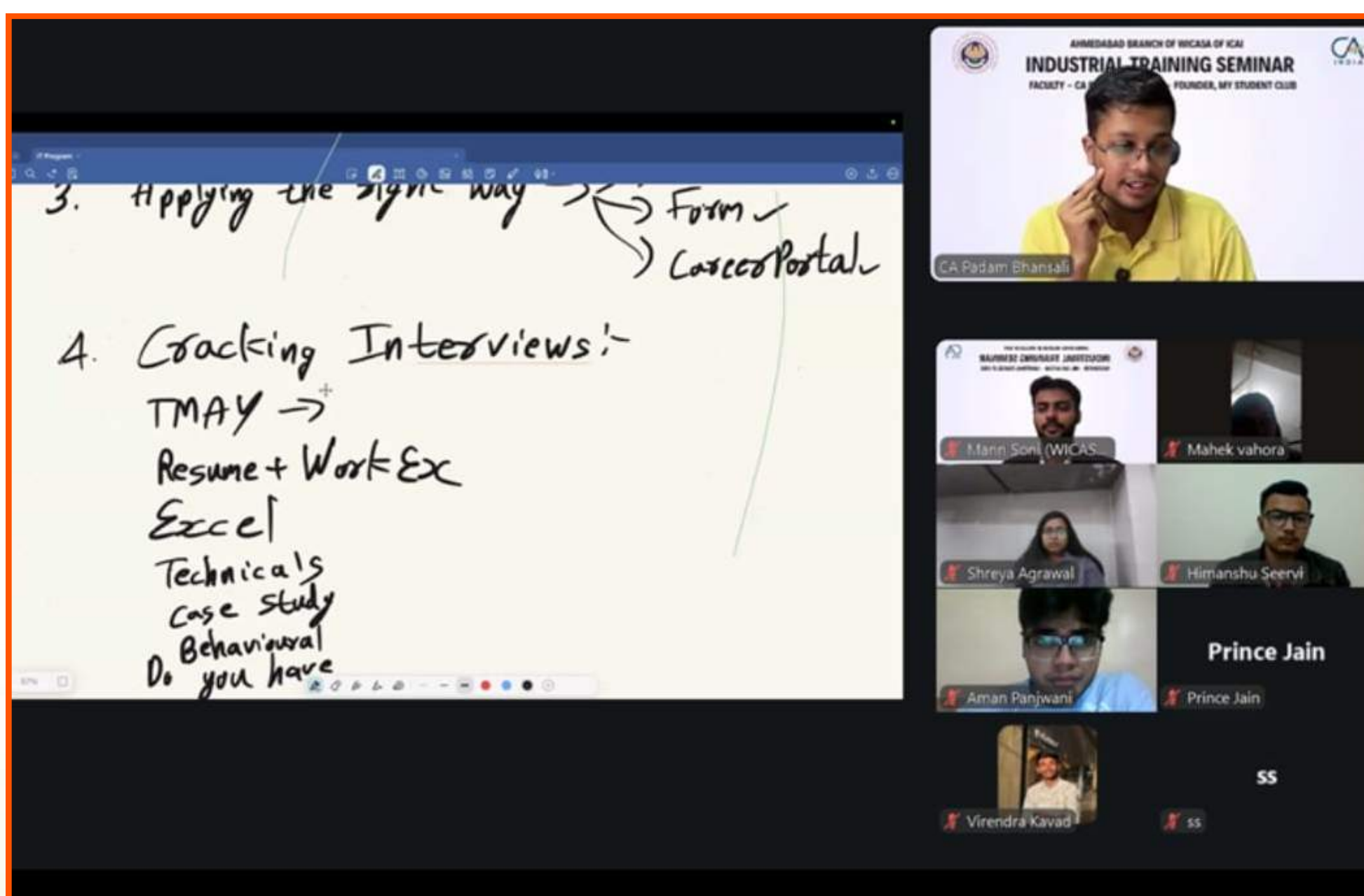
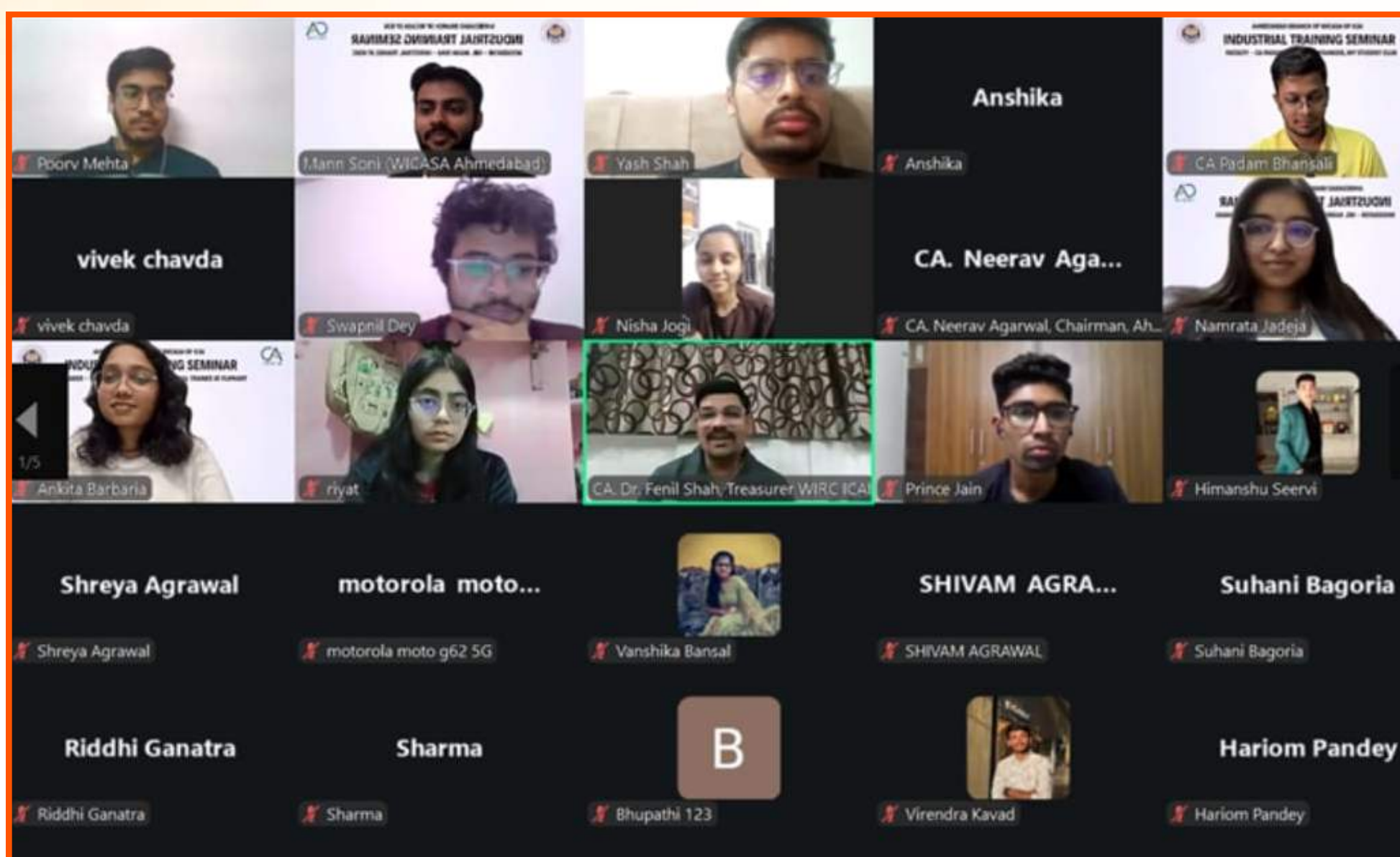
Jain Jain & Associates
Chartered Accountants

Ahmedabad Branch IC
Ahmedabad Branch IC
CA Kamlesh Jain
CA Shikha Agarwal
Mokashim Kaur



GLIMPSES OF PAST EVENTS

Seminar on Industrial Training Masterclass



MAHAK SAHU

ANKITA BARBARIA

CA PADAM BHANSALI

TANAY BHAGERIA

ADITI KUMARI



WHY WICASA?

A platform given by ICAI for the students, by the students and of the students, is an association which provides students a platform to learn, share, participate and perform. It's a platform for a visionary to build its networking, its social circle and to sharpen its leadership skills by participating in the various activities held in WICASA. Being a part of this family helps a CA aspirant to shape and understand the CA profession.

Network Expansion

Whether it's through volunteering with a professional committee, helping to run a charity, or mentoring a youngster, you'll meet new and interesting people from a variety of backgrounds, areas of expertise and walks of life.

Self-confidence Booster

Your role as a volunteer can also give you a sense of pride and identity. And the better you feel about yourself, the more likely you are to have a positive view of your life and future goals.

Fun and Fulfilment to your Life

Doing volunteer work you find meaningful and interesting can be a relaxing, energizing escape from your day-to-day routine of work, college or family commitments. Volunteering also provides you with renewed creativity, motivation, and vision that can carry over into your personal and professional life.





-:Connect to us:-



www.icaiahmedabad.com



[wicasa_ahmedabad](https://www.instagram.com/wicasa_ahmedabad)



wicasaahmedabad@icai.org



[WICASA Ahmedabad](https://www.linkedin.com/company/wicasa-ahmedabad)

Click on the ICONS above to connect with us.