

CAPS foundation INFOMAG

games 4 life



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Editorial Note

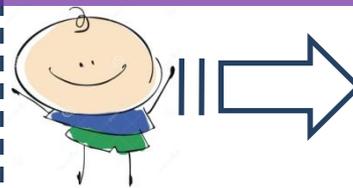
Inside each of us there lies a child, who refuses to grow old. It is this child that kindles our dreams, fires our imaginations, strokes our hope and fosters our happiness.

Games are one such means to rekindle the child in us. The enthusiasm, passion, excitement, learning instinct, winning attitude and the attitude of letting go and genuine appreciation – are we losing out on all these as we grow up? Are we missing out on the smaller joys which bring huge smile as we get into the many nitty-gritties of life?

Games tell us the importance of individualism and team spirit. The right mix of the two makes our lives so enjoyable, livable. Those games like Snakes & Ladder, Marakoti, Pass, Ludo, Carom, Chowkobaar, Lagori, Running and Catching, Lock & Key, Gully Cricket, badminton on streets – Ah! Just plain, simple and fun.. We had completely involved ourselves without bothering about the rest of the world. Games get people together and the bonding with playmates makes us ignore the smaller misunderstandings easily.

We at Cf have always been growing and enjoying with the kids in every project and reliving the playful childhood memories.

So let's get back to our childhood.
Let's play!



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EDITORIAL TEAM

- Cf Kiran Rao B. S.
- Cf Dhanashree P.
- Cf Narasimhan E.
- Cf Madhuri S D.
- Cf Raghavendra N.
- Cf A. Raja Vardhan

CAP-it up

CAPS nurtures your CA dream,

Sign up.

Classes at the top,

Climb up.

Rise up early,

Have a quick tea-cup.

Run- in before the teacher is in,

Hurry up.

Subjects need concentration,

Wake-up.

Girls flock the class, paapa,

No time for make-up.

CAPS sports chutki is here,

Win a rolling-cup.

CAPS habba is masti and fun,

Enjoy it up.

CAPS foundation is for charity,

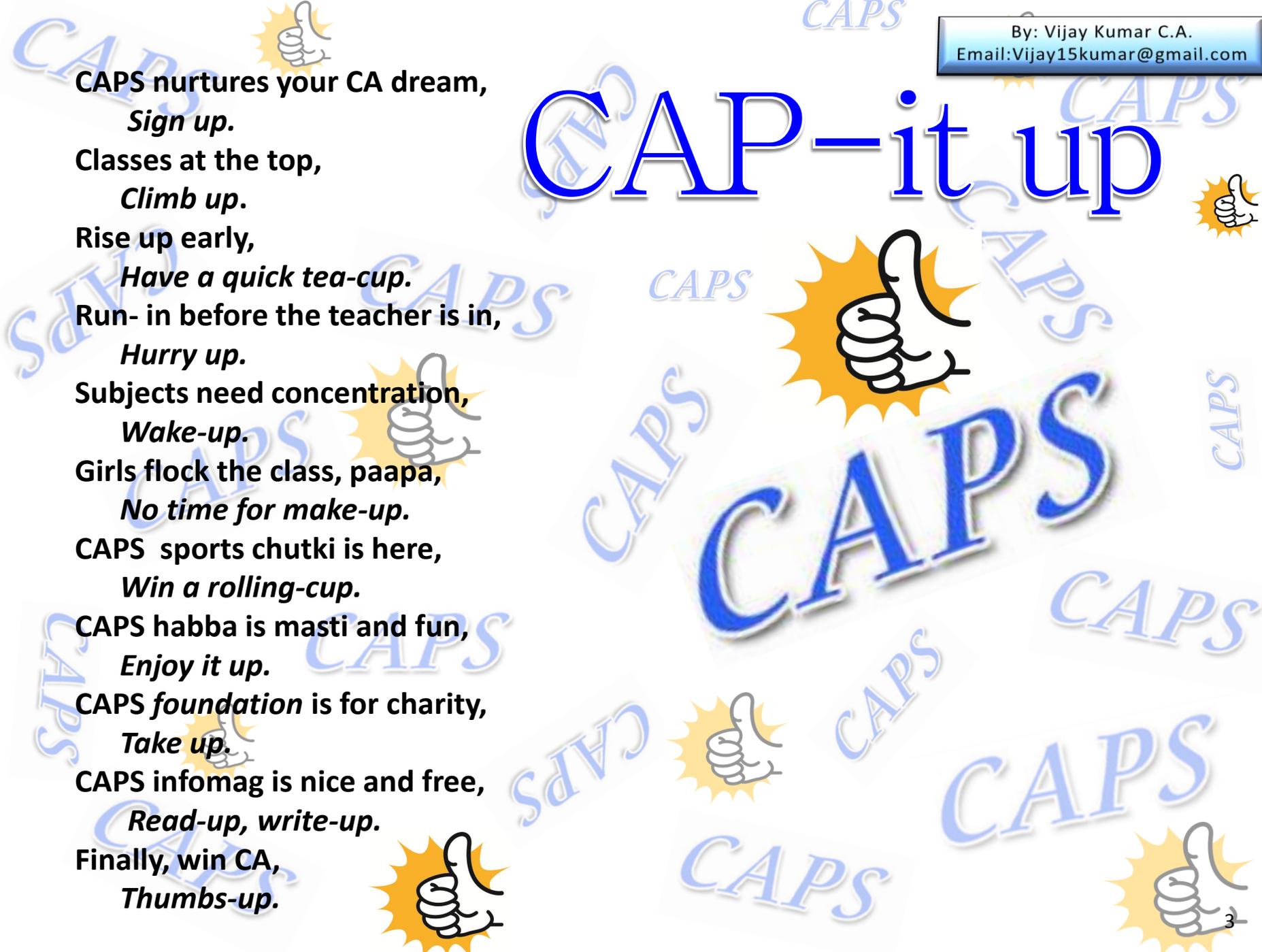
Take up.

CAPS infomag is nice and free,

Read-up, write-up.

Finally, win CA,

Thumbs-up.



DARE TO DREAM

I will dare to dream and think beyond,
Think beyond, the boundaries that have been drawn.
I will aim for the stars-set my sights high,
I will tell myself that the world is mine.
I will give my best to scale, soar and fly,
And believe that I'll someday touch the sky.
I'll see more than what is shown,
I'll take risks and walk the unknown;
I'll listen, listen beyond what can be heard,
Look past what is taught-and see what can be learnt.
And a winner shall I be at every given chance
All in the spirit of a new renaissance!
I'll go where there is no path and leave a trail behind,
I'll search for answers beyond what can I find.
I'll stumble, I'll fall...
I'll get up just as quickly at the end of it all.
In the dark eons, a warrior of light shall I be,
Riding on divine horses, a knight you will see!

By: Smriti Mahale
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SPC 39 ATTAC Series : SWOTTAC

“Ability is what you're capable of doing. Motivation determines what you do. Attitude determines how well you do it”.
 - Lou Holtz

Let us analyse SWOT in the context of ATTAC. The interconnection of ATTAC and SWOT can be shown in the form of following matrix –

<u>Strength</u> Positive Attitude	<u>Weakness</u> Negative Attitude
<u>Opportunity</u> Appropriate Actions/ Favorable Situations	<u>Threat</u> Inappropriate Actions/ Unfavorable Situations



1 a) Strength – Positive Attitude :

Positive attitude helps you manage the day to day affairs of your life more easily & happily. It brings optimism into your life and makes it easier to avoid worries and negative thinking. It gives you a peace of mind and develops maturity to count your blessings instead of complaining about the limitations and shortcomings. If you adopt it as a way of life, it will make your life happier, brighter and more successful. It is certainly a state of mind that is well worth developing.

This is how you can develop positive attitude:

- Look at the brighter side of life.
- Choose to be and stay optimistic.
- Have faith in yourself.
- Read inspiring quotes.
- Do meditate.
- Never compare yourself with others.
- Trust that God takes care of you.
- Associate yourself with happy people.
- Read inspiring stories.

1 b) Weakness – Negative Attitude:

A negative attitude is a frame of mind whereby you are unhappy and feel that everything is unfair and is working against your happiness. Wrong beliefs lead to negative attitude. They indicate that your life is meaningless and makes no sense and makes you feel very unhappy. Stay away from these:

- Envy
- Greed
- Betrayal
- Anger
- Suspicion
- Sadness
- Revenge

2 a) Opportunity – Appropriate Actions:

“Opportunities knock the door only once”. Therefore it is of utmost importance that you always look out for such ground breaking opportunities to establish yourself. Though you cannot control them, all that you can do is keep the door wide open. If Ralph Lauren had given up his idea of creating his fashion line when Brooks Brothers had no interest in helping him, he would not have been able to work for Beau Brumwell Neckwear which allowed him to design and sell his own “Polo” T - shirts in their showroom.

2 b) Threats – Inappropriate Actions :

You must also be aware of all the things that can be a threat to you. Ignorance is NOT a bliss in this regard. For example, if there is a friend of yours who points only at the mistakes you commit or your shortcomings; there are two ways you could respond to it. You can either hate him as a villain who only looks at the weaker side of you or consider him as an angel who helps you to work on your weaknesses and transform you into a perfectionist over a period of time. Develop that optimism in you which turns a threat that you face into an opportunity. Don't wait for the opportunity to come to your door step. Instead you take a step further and make yourself worthy enough to grab the opportunity.

Action and attitude always share a symbiotic relationship. One can never exist without the other. In order to reach the pinnacle of success it is always essential to maintain the right combination of the both attitude and action.

SPC Message –
“Attitude is a little thing that makes a big difference”. – Winston Churchill

Gone with the sixer...

Back in my school, First PUC was considered a special year which everyone looked forward to, since that's when one got the first taste of freedom. Placed between, the most pressurized Class X - where nothing but books were worshiped until you got more marks than Einstein and Class XII (Second PUC) - which was another path changing exam to decide our career, marks mattered less. It was a time to do what you loved to do and the time for relishing sports with a freedom to attend the evening study hours late.

The very first week of our freedom, we laid our rightful hands (earned only on reaching XI) on the leather ball cricket, after being only spectators in the prior years where watching LBW drama was fun. Well, the traditional rivalry between the debutants and the seasoned Class XII was recreated, for a rivalry clash.

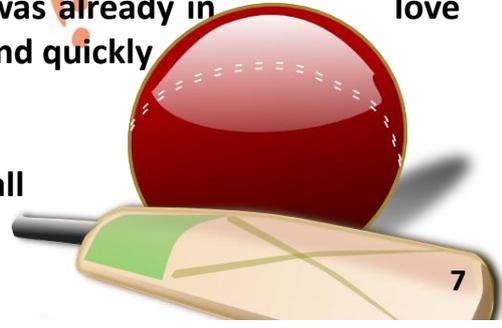
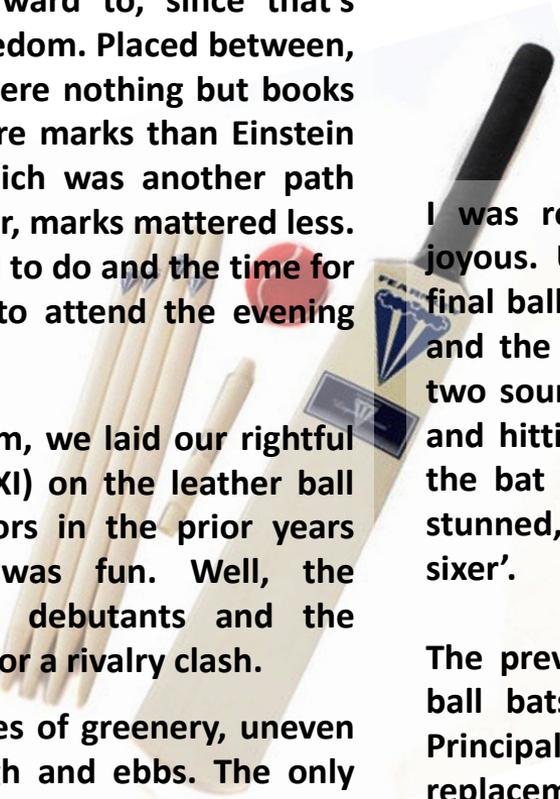
The ground embraced with patches of greenery, uneven outfield with dunes having trough and ebbs. The only place which was clearly flat was the specially cared and maintained pitch (courtesy juniors!!).

I was ready too; excited, pumped-up and greatly joyous. Umpire called play; we bowled. It was the final ball of the innings. My friend ran-in and bowled and the batsman hit the ball with full power. Bang-two sounds echoed- one that of the ball sailing over and hitting the dining hall building and the other of the bat breaking up into two pieces! Everyone was stunned, for the last standing bat was 'gone with the sixer'.

The previous batch had broken a few bats. Leather ball bats were very costly and coupled with our Principal not being in good terms with us, ensured the replacement bats never arrived.

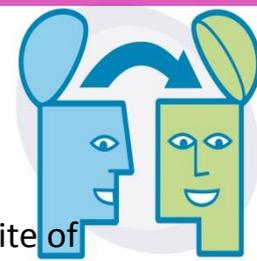
By that time, our class was already in love with volley-ball and TT and quickly moved on to them.

We switched to tennis ball alright. But it never was the same ball game!!



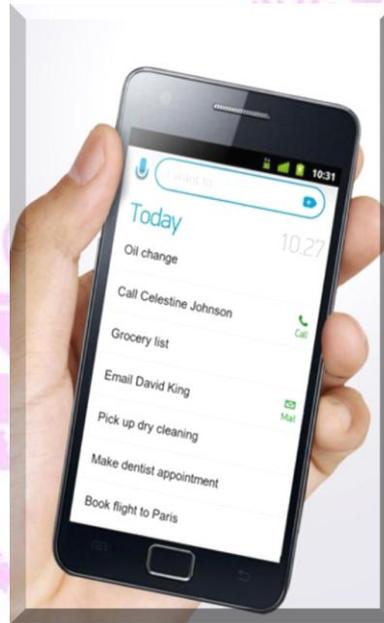
Knowledge Sharing!

By Cf Raja Vardhan
Email: a.rajvardhan@gmail.com

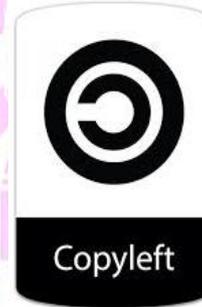


App of the month

ANY.DO - The app makes it easy to add anything that enters your mind, but then the app lets you drag and drop that task into different folders or onto different days. This makes it as easy to add something to next week's to-do list as it is for today's to-do list. Any.DO can help you manage not just your tasks, but those of friends and co-workers. There are also versions for Chrome, the Web, and even iPhone.



Word of the month



COPY LEFT - Opposite of copyright. Whereas copyright imposes restrictions on the distribution of a work or publication, copyleft eliminates restrictions and allows freedom of use for all.

Veg of the month

LEMON GRASS - Lemongrass is a plant that is commonly used in Asian cuisine but which may provide therapeutic and medical benefits. Its antibacterial, anti-microbial, antioxidant and therapeutic properties make lemongrass a useful alternative or complementary remedy for a wide spectrum of common ailments.

Widely used to alleviate certain respiratory conditions including laryngitis and sore throats, lemongrass has earned a reputation for its anti-pyretic property which reduces high fevers.

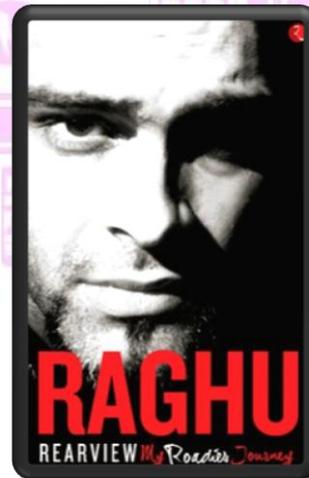
It helps to alleviate muscle spasms by relaxing the muscles thereby leading to the reduction of pain-related symptoms

It is useful for gastrointestinal infections and may also be applied externally to wounds as it fights germs. As an antioxidant lemongrass, contributes to liver and pancreatic health by helping the body to more quickly remove toxins

Book of the month

RAGHU - The book is not all about Roadies. It is about Raghu as a person and his personal and professional journeys along the way. It makes the reader privy his personal life lessons. The writing is quite readable and almost seems conversational.

Brutally honest and tongue-in-cheek, popular and often controversial television personality Raghu Ram bares all in his autobiography.



BEVBAIEM My Roadies Journey

Call for articles to be featured in Cf Infomag

Cf Infomag, for a while now, has been theme based..making you connect with various aspects of life. We thought why not bring in some more excitement by declaring the theme in advance! So here we are with the themes for the next three months.



March
“Gardening”
The best past time when
were kids!

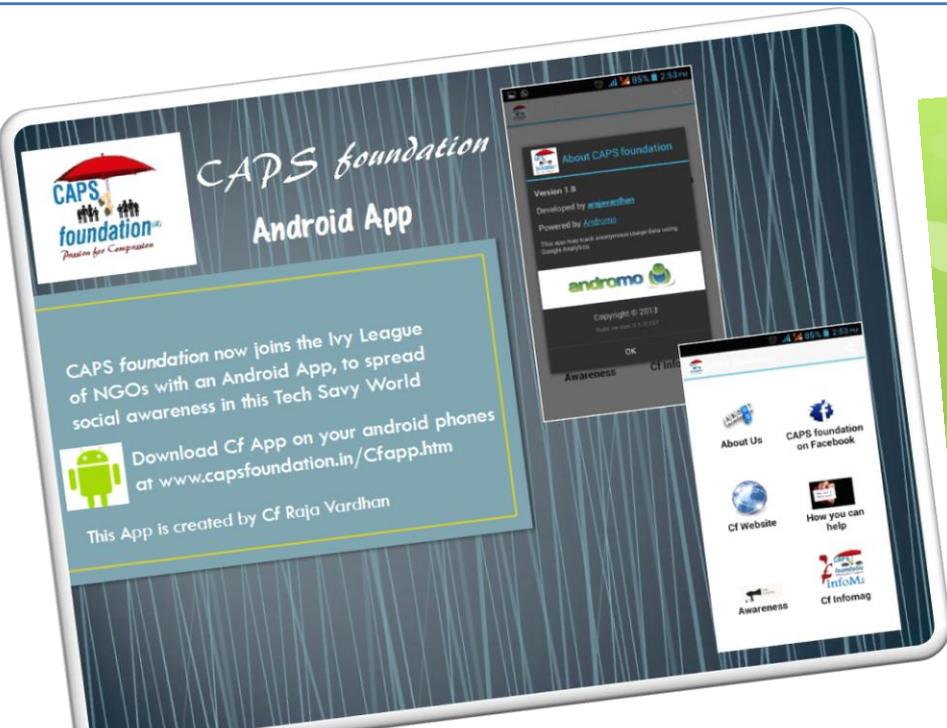


April
“Rain”
Rain makes everything
beautiful!



May
“Travel”
To travel is worth any
cost or sacrifice

Send in your theme based articles to infomag@capsfoundation.in. The articles may be anywhere between 200 and 300 words accompanied by a simple declaration from the author about the originality. Get set & get noticed...!



SHETTY SIR'S QUIZ CORNER

Mail us your answers by 22nd March 2014 to infomag@capsfoundation.in

S

i. In which year was the logo for the members of ICAI launched?

Q

ii. Under which AS is the revenue recognition of construction & sale of apartments covered?

C

iii. What is the rate of TDS applicable when a piece of agricultural land is sold for Rs.54,65,000/-?

-

iv. What is the maximum number of tax audits a CA can take during the AY 14-15?

1

v. Adjusted total income of LLP should be >20 L for attracting AMT. True or False?

3

Answers to
SQC - 12

1. The amounts are:
 - a) 33,99,000
 - b) 2,03,94,000
2. To weed out fake currencies because added security features are printed in currencies issued after 2005.
3. 1 (As it is given 1 = 5) :P
4. Torino Scale
5. Mahabharatha by Vedavyasa

Note : Apologize for the tech glitch in email id. Winners of SQC-12 could not be compiled.



Excel Tips : SUMPRODUCT

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What Does It Do?

This function uses at least two columns of values, the values in the first column are multiplied with the corresponding value in the second column and the total of all the values is the result of the calculation

Syntax

=SUMPRODUCT (Range1, Range, Range3 through to Range30)

	A	B	C	D	E	F	G	H	I
33									
34	Product	Cases In Stock	Case Price	Bottles In Case	Bottle Cost	Profit	Bottle Selling Price		
35	Red Wine	10	120	10	12.00	25%	15.00		
36	White Wine	8	130	10	13.00	25%	16.25		
37	Champagne	5	200	6	33.33	80%	60.00		
38	Beer	50	24	12	2.00	20%	2.40		
39	Lager	100	30	12	2.50	25%	3.13		
40					=C39/D39		=E39+F39		
41									
42									
43	Total Value Of Stock :			7,440	=SUMPRODUCT(B35:B39,C35:C39)				
44	Total Selling Price Of Stock :			9,790	=SUMPRODUCT(B35:B39,D35:D39,G35:G39)				
45									
46			Profit :	2,350	=D44-D43				
47									

See example above

The above table was used by a liquor merchant to keep track of stock. The merchant needed to know the total purchase value of the stock, and the potential value of the stock when it is sold, taking into account the profit percentage.

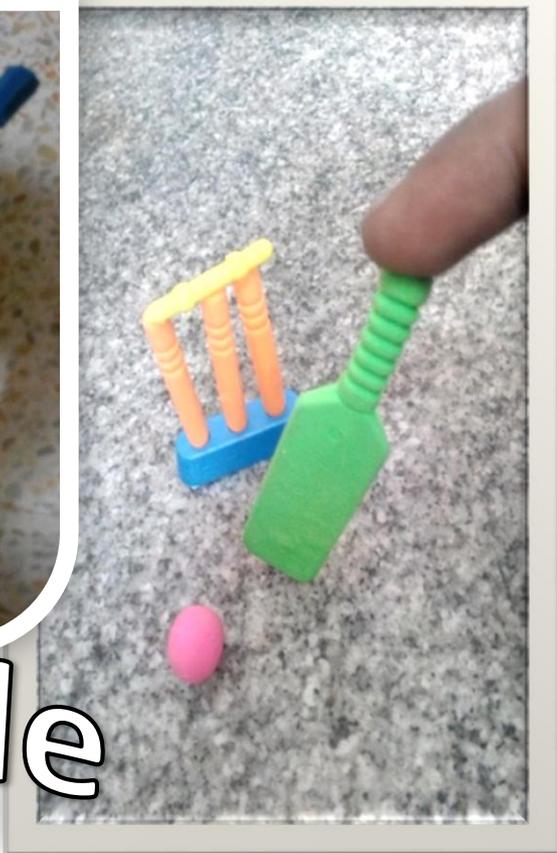
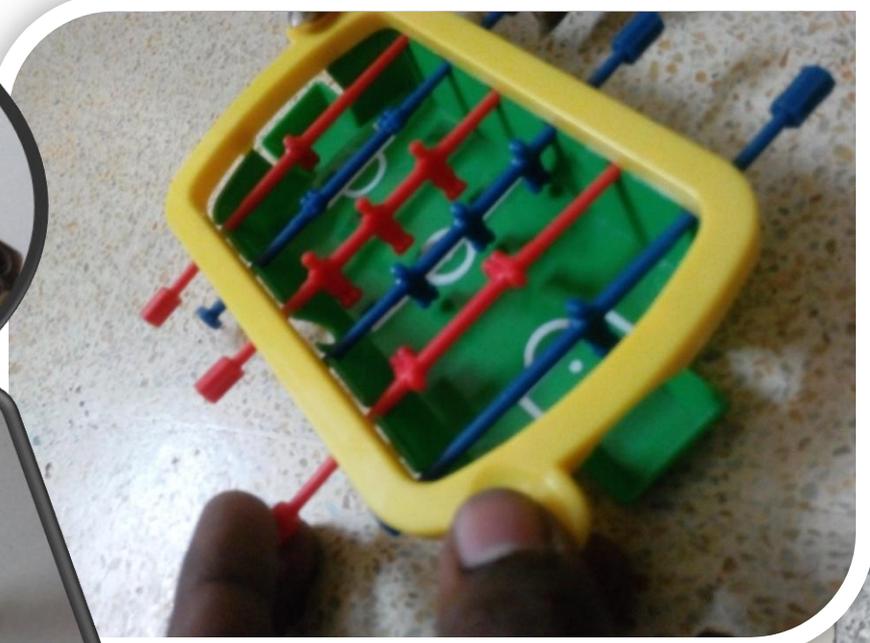


Photo Article

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THOUGHT TO BE TAUGHT..

Life is more fun
if you play
games.

Roald Dahl