

Cf



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Sloths can take up to a month to digest a single leaf, humans eat 5 times a day and still are hungry...too relatable isn't it?



98TH SPC SHETTY SIR'S PSYCHOLOGICAL CORNER

Life Happy
Series 2025

Happy Life with CA Subjects!

THE EVERYDAY ECONOMICS OF A CA ASPIRANT

Economics the study of how individuals and societies make choices to allocate scarce resources to satisfy their needs and wants.

Scarcity: The Root of Choice

In life, just like in economics, resources are limited—be it time, money, or energy. This scarcity forces us to make choices. A student preparing for CA (Chartered Accountancy) exams, for instance, must decide how to allocate study time across subjects.

Supply of Knowledge, Demand for Success

The more knowledge a student gathers, the higher their chances of scoring well—just like in markets, where higher supply meets higher demand. A student who "supplies" consistent effort often "receives" higher marks in return.

Investment Today, Returns Tomorrow

Preparing for exams mirrors investing. The effort and time put in now may seem costly, but like good economic investments, they bring long-term returns in the form of career success and financial stability.

Conclusion

Economics isn't just a subject—it's a way of understanding life's daily decisions, especially for future CAs who must master both concepts and choices.

SPC Message:

The first lesson of economics is scarcity: There is never enough of anything to satisfy all those who want it.

The ultimate purpose of economics, of course, is to understand and promote the enhancement of well-being.

An economist is an expert who will know tomorrow why the things he predicted yesterday didn't happen today.

AI TOOLS !!!!



CRAZY AI TOOLS YOU WILL AMAZED TO KNOW ABOUT

1. GAMMA AI: Best for PPTs! Give a prompt, and your PPT is only a minute away from completion!

LINK : <https://gamma.app/>

2. ChatGPT for data summarisation: Put a PDF and ask ChatGPT to summarize its contents. The result? A precise summary without leafing through multiple pages! It works with Excel too :)

3. Stocking AI: For photo generation - your own logo for your dream company.

LINK: <https://stocking.ai/>

4. Ryter: A must try for email drafting. Not only can you craft well-worded emails, but it also allows you to set the tone of your message.



JACKFRUIT



FALOODA

SUMMMERRR!

GOLA

has the best foods :)



ICE APPLES



AAM RAS

LASSI



SS

QUIZ CORNER

66th Edition



1. The acquisition cost of a franchise by a business is typically classified as which of the following?

- a. Operating Expense
- b. Tangible Asset
- c. Intangible asset
- d. Deferred Revenue

2. Which of the following is not essential to form a valid contract under the Indian Contract Act, 1872?

- a. Lawful consideration
- b. Free consent
- c. Written agreement
- d. Competent parties

3. Under Income tax, Exempted Incomes are part of Income however exemption is provided.

- a. True
- b. False

4. What does demand mean in economics?

- a. Want for a product
- b. Need for a product
- c. Desire backed by ability to pay
- d. Supply of a product

5. Which Indian startup was selected in April 2025 to develop the country's first indigenous large language model under the IndiaAI Mission?

- a. Infosys
- b. Sarvam AI
- c. Wadhvani AI
- d. AI4Bharat

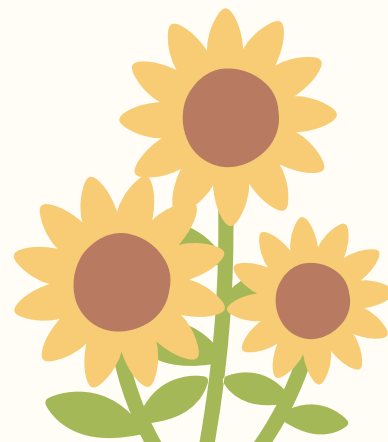
ANSWERS: 65th Edition

- 1. Cristiano Ronaldo
- 2. Systematic Investment Plan
- 3. Krishan Kumar Chutani
- 4. Foreign remittance made outside India
- 5. Bhangra





FUN FACTS SUMMER EDITION



HOW MANY OF THESE DID YOU KNOW?



Summer Facts

Summer Solstice

The summer solstice marks the longest day of the year, and it's a time when the sun reaches its highest point in the sky.

Dog Days of Summer

This phrase refers to the hottest weeks of summer, typically between early July and early August, and it's linked to the rising of the Dog Star, Sirius.

Popsicle - A Happy Accident!

Popsicles were invented by accident! Eleven-year-old Frank Epperson inadvertently created the popsicle in 1905 by leaving his soda with a stirring stick outside on his porch overnight. The cold night air froze the soda, leaving the stick upright.



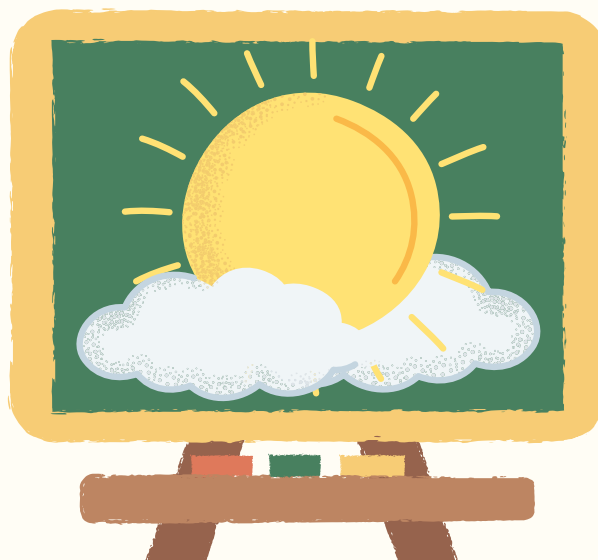
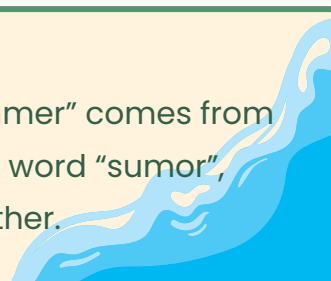
The Midnight Sun

In Alaska, particularly in areas north of the Arctic Circle, the sun can remain above the horizon for extended periods during the summer months due to the phenomenon known as the midnight sun.

In Utqiagvik (formerly Barrow), the sun rises on May 10th and won't set until August 2nd, resulting in 85 straight days of daylight!



The word "summer" comes from the Old English word "sumor", meaning together.



CHOCOLATE BOX

WORD OF THE MONTH

Epistemology - /ɪˌpɪstəˈmɒlədʒi/

the philosophical study of the nature, origin, and limits of human knowledge.

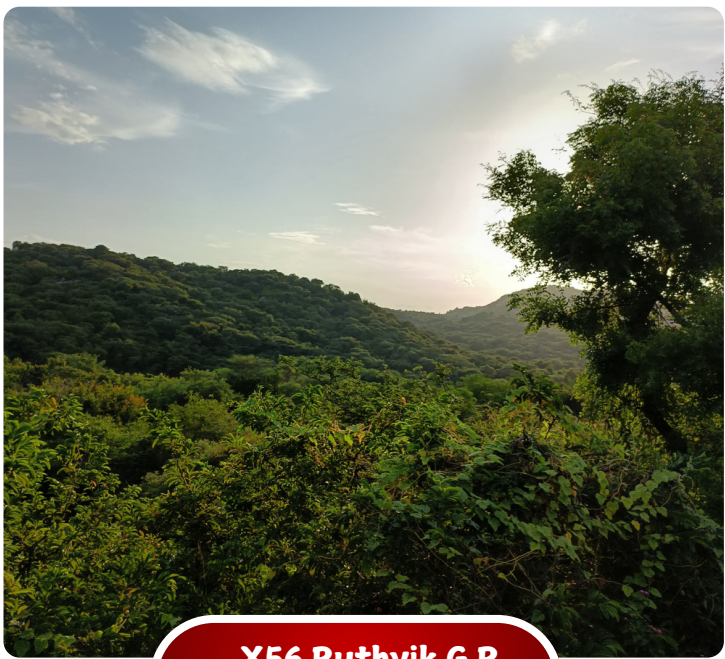
"he grappled with metaphysics and epistemology in his writings and sermons"

Learnings From Gita :

तं विद्याद् दुःखसंयोगवियोगं
योगसंज्ञितम्।
स निश्चयेन योक्तव्यो
योगोऽनिर्विण्णचेतसा॥

Let it be known: the severance from the union-with pain is YOGA. This YOGA should be practised with determination and with a mind steady and undespairing.

Wall of PHOTOS



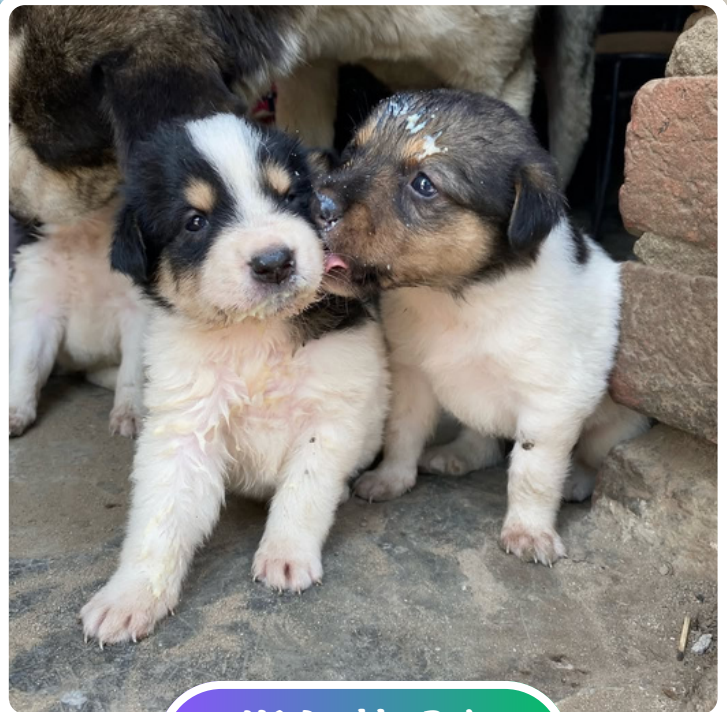
X56 Ruthvik G R
CA Final



Achal H
Previous batch student



Chandan Hegde
CA Final



X6 Anakha Raj
CA Final

UPSKILL

PUBLIC SPEAKING AND PRESENTATION

Builds Credibility | Boosts career growth | Improves Client Interaction

Whether you're presenting audit findings, explaining tax strategies to clients, or speaking at a seminar, your ability to communicate confidently can set you apart.

Situation:
You're asked to present key audit findings to a panel of senior partners.



Problem: It's your first formal presentation and you're terrified of freezing mid-speech.

How to GET BETTER at it?

Structure Your Content –
Have a clear intro, body, and conclusion.

Practice Aloud –
Rehearse in front of a mirror or friends.

Use Visual Aids Wisely –
Keep slides simple and informative.

Control Your Pace –
Speak clearly, and don't rush.

Engage Your Audience –
Ask questions, make eye contact, and smile.

Approach:

- Step 1: Prepare your content with clear bullet points and logical flow.
- Step 2: Practice it 2–3 times aloud – record yourself or ask a friend to watch.
- Step 3: Use simple visuals to highlight key data. Focus on delivering the message, not memorizing the script.
- Step 4: Breathe, smile, and maintain eye contact.



"Speak not to impress, but to express.

When you connect with your audience, confidence follows like compound interest!"

CF IMPACT



SS PLASTIC MUKTA BHARATH WITH

**U.T. Khader Sir, Speaker of
Karnataka Legislative Assembly**



**Mohan Alva Sir, Founder of
Alva Education Foundation**





**Cf
Shines
Again**



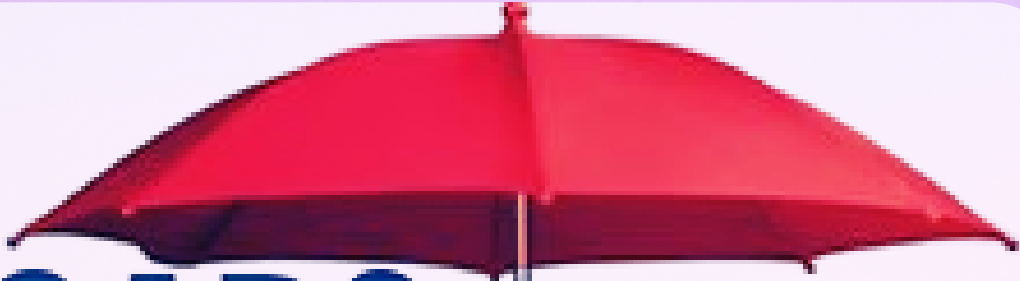
Cf sponsored T-shirts, Hats and Cloth Bags, Women Throwball @Mangalore University



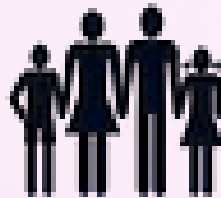
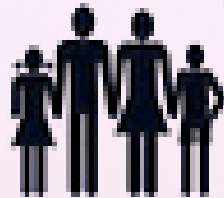


Thought to be Taught

No beauty shines
brighter than that
of a **GOOD
HEART.**



CAPS



foundation

Passion for Compassion

Your Feedback is Valuable!

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