



99th SPC Happy Life Series 2025

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CRAZYY

Octopuses
have not one,
not two, but
THREE
HEARTS!





Life Happy Series 2025

Happy Life with CA Subjects!

SHORT-TERM GAINS VS. LONG-TERM WEALTH: A LIFE LESSON FROM FM

"Financial peace isn't the acquisition of stuff. It's living on less than you make and enjoying more than you have."

Deve Person

- Dave Ramsey

Financial Management can be defined as the efficient procurement and effective utilisation of funds. It is not just a financial skill but a life discipline. Gaining such knowledge and applying it across various fields—especially in a course like Chartered Accountancy—adds immense value. CA stands out as one of the most comprehensive courses, seamlessly blending theoretical insight with practical application, making it the perfect ground to master the principles of Financial Management.



Financial Management (FM), an integral subject in the Chartered Accountancy (CA) course, is not just about managing money—it's about managing life. While the subject trains us to make sound financial decisions, it also imparts timeless wisdom that can be applied to everyday living. FM teaches two core objectives: short-term profit maximisation and long-term wealth maximisation. These principles mirror the choices we make in life—between fleeting pleasures and lasting fulfilment.

Too often, we chase immediate happiness—like indulging in junk food, seeking instant gratification, or making impulsive decisions. But FM reminds us that short-term gains should never come at the cost of long-term well-being. Just as businesses aim to build sustainable value, we must invest in habits that foster long-term health, inner peace, and strong relationships. Practising yoga, meditation, maintaining discipline, and nurturing our reputation are all forms of "wealth" we accumulate over time.

The CA course, with its perfect blend of theory and practice, teaches us to apply this knowledge meaningfully. When we approach life with the mindset of a financial manager—balancing short-term needs with long-term goals—we become more thoughtful, resilient, and grounded. Ultimately, FM shows us that true success lies in making wise decisions today that lead to happiness, purpose, and prosperity tomorrow.

SPC Message:

Short-term gains may feel good, but long-term growth feels right.





COMIC



What is the most popular fish in the ocean?
The starfish.

What did the lunch box say to the refrigerator?

Don't hate me because I'm a little cooler.

I decided to sell my vacuum cleaner. It was just gathering dust.





I can always tell when someone is lying.
I can tell when they're standing too.





CHOCOLATE BOX

WORD OF THE MONTH

Serendipitous-/seran dipitas/

occurring or discovered by chance in a happy or beneficial way (like a happy coincidence).

"What a serendipitous meeting! I never would have guessed that he had come to Udupi too!"

Learnings From Gita:

प्रारब्धं भुज्यमानो हि गीताभ्यासरतः सदा। स मुक्तः स सुखी लोके कर्मणा नोपलिप्यते॥ One who indulges in ongoing action and is engaged in regular study of the gitā, is free and happy in this world and is not bound by karma.

UPAKILL



THE ART OF NEGOTIATION

Builds Confidence | Maintains Professional Relationships | Boosts Leadership

Negotiation isn't just for boardrooms or business deals — as a CA student, you're already negotiating more than you realize: timelines with your senior, workloads with your team, or fees with clients during articleship. Mastering the art of negotiation means learning how to get to a win-win outcome — one that benefits both sides without conflict.

Situation

Situation:

Your team is working on a tight audit assignment. The client insists the report be finalized in 3 days ahead of the deadline.

Problem:

Audit is progressing as per schedule and will be delivered on time. Earlier delivery will not be possible.



Approach:

- Step 1: Talk to the client respectfully: "We want to deliver a high-quality report. To ensure accuracy, can we split delivery – initial findings 3 days ahead and the final report as scheduled?"
- Step 2: Provide reasons explain that rushing could compromise accuracy and lead to compliance risks.
- Step 3: Offer support "We'll keep communication open and update you at every stage."



"Good negotiators do not fight to win or get their way — They listen to understand, speak to align, and walk away with mutual respect"

How to get better at it?

Prepare in Advance: Know your facts and desired outcomes.

Listen Actively: Understand the other party's needs.

Stay Calm and Respectful: Never let emotions take over.

Be Clear on Your Non Negotiables: Know what you can and can't compromise on.

Aim for a Win-Win: Make the solution work for both sides.



WallofART



X 33 Vishrutha Rao - CA Final







PC 50 Gowthami N - CA Inter

SS -QUIZ CORNER

Q1

Provision for tax is account

- a) Personal
- b) Real
- c) Nominal
- d) Personal and Nominal

Q2

GST accounting as per seamless flow perfectly matches with accrual/matching concept.

True or False?

Q3

Which team has recently reached first IPL Final since 2016?

Q4

Who are the women officers who briefed Operation Sindoor to the press?

Q5

Which company was initially incorporated as "Cadabra" before being renamed later?

ANSWERS TO MAY EDITION QUESTIONS



- 1.c. Intangible asset
- 2.c. Written agreement
- 3.a. True
- 4.c. Desire backed by ability to pay
- 5.b. Sarvam Al

CfImpact







Kateel & Inna Muddanu Brahma Rathothsava





Special Program @ Hosabelaku Orphanage.

Had lunch with around 200 residents of ashram

Gifted Steel Bottles, Cloth Bags and Blankets



Plastic Mukt Abhiyana

@ Kateel Amma Jatre

Cf Plastic Mukta Banner @ a Marriage





Plastic Mukta Cloth Bag Distributed @ Manikya Rotary Club Function



Distribution of 1000+ Glass
Bottles & Cloth Bags
@Rotary
Proudly Manufactured for
Plastic Mukta Bharath By
CAPSITE CAs
(Oxy 2H)



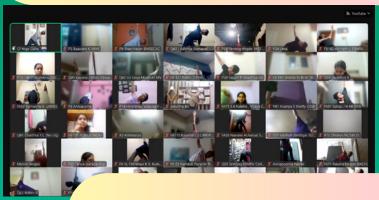


Cf Udupi Mangaluru Meet and Beach Cleaning Campaign





CAPSites Meet & Cf Pf on Wheels @ Kadaba Puttur

































CF VIBGYOR WEEK to reach the peak!



CAPS @ 25 !! Silver Jubilee



01.06.2025: Sunday
"Earth Hour from 8PM to 9PM"

With Great Power... Comes a Great Electricity Bill !!

02.06.2025: Monday
"Cf PF on Wheels"
It takes just 10 to make a big difference!!





SLC DAY 1

03.06.2025: Tuesday
"Move different"

Use Public Transportation to Arrest Pollution!!

04.06.2025: Wednesday
"Shut the Tap"

Educate 3 people about water conservation!!

SLC DAY 2





SLC GRAND FINALE

05.06.2025: Thursday
"Yum from Mum"

Let's enjoy Homemade food together with SLC Day 3 !!

06.06.2025: Friday
"Phoneless Friday"
Stare at Faces, Not Screens (except for classes) !!





07.06.2025: Saturday
"Self-Care Saturday"
Silence Outside... Strength Within !!

08.06.2025: Sunday 'SUNDAY'

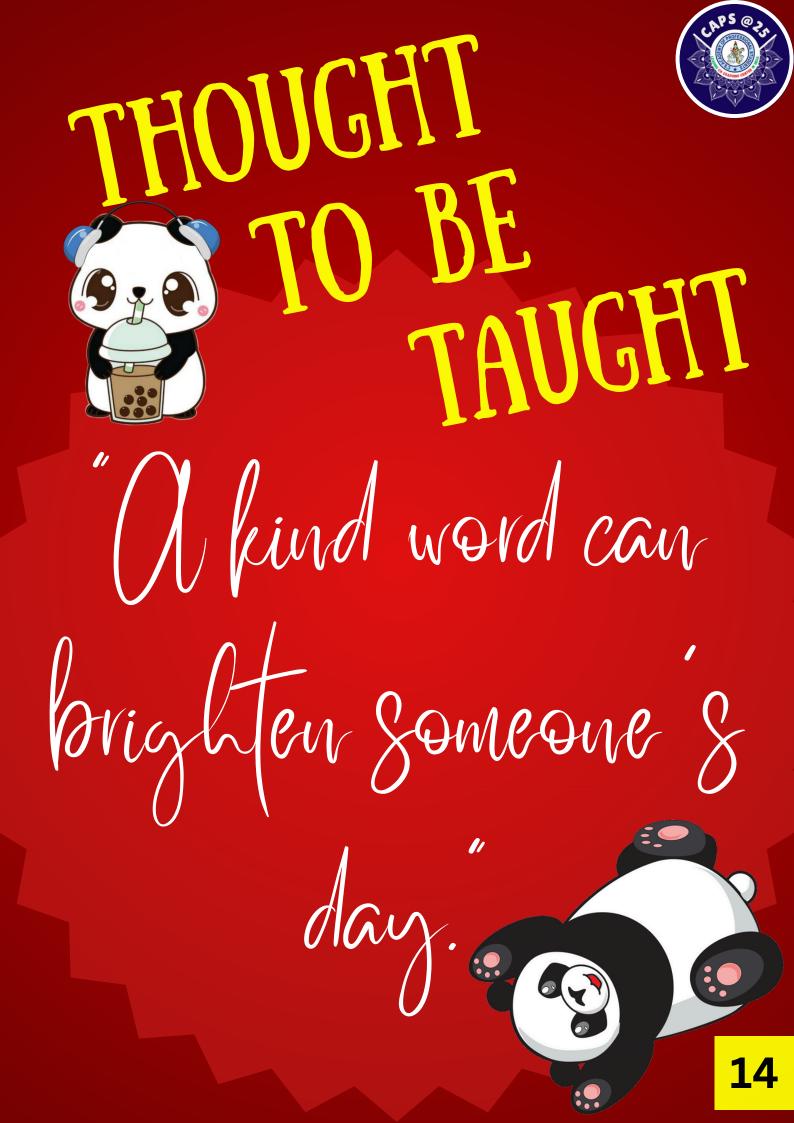
- CAPSITES Meet @ Blr
- · Cf PF on Wheels
- Cf Plantathon
- Cf Greenathon
- Cf Walkathon
- CAPS Thindithon
- Cf Movie Marathon

SHARE PICS OF YOUR WEEK HERE:



OPEN TO ALL !!

JOIN & SHARE THIS JOY WITH YOUR FRNZ !!





Your Feedback is Valuable!

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