

Ambition
Perseverance



Exploitation
Success & Friendship
The Circle
With
Three Points

Success
LOVE
Friendship



- YATIN NARECHANIA

The Circle with Three Points

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The Circle with Three Points

*(An Indelible journey from an intern to
Chartered Accountant)*

By

Yatín Narechanía

About The Author

Yatin Narechania,

a holder of Chartered Accountant degree from the Institute of Chartered Accountants of India, resides in Mumbai with his family. With an expertise in Audit & Assurance for the last five years, he has worked with KPMG, G P Kapadia and is currently designated as Senior Manager-Audit in M L Bhuwania & Co. Apart from his propitious professional life, he always had a spark within him of doing something for the benefit of the fraternity; especially the interns. This spark led him to pen down a fiction novel on internship; first of its kind in the history of the Chartered Fraternity. His belief ‘Imparting Knowledge is Inspiring Change’ makes him conduct seminars at his workplace and educate people by speaking on varied aspects; technical and non-technical.



He firmly believes that Comfort zone can never make a man and thus one can learn things and overcome problems only by facing it. Success achieved thereafter, then seems well-deserved and worth-celebrating. His acquaintances say he is gifted with an amazing sense of humor, which attracts many seeking his humorous opinions. He is known for his obviousness too. The only

thing that agitates him the most is when people behave inhuman. He loves to discuss about movies, sports, constructive criticisms and issues concerning the society and the country.

You can drop him a mail anytime for a conversation regarding his books or anything else that makes sense on : yatin.rn29@gmail.com

He can be reached on Facebook at:

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About The Book



Three Interns- Yats, Vicky and Ronil, get off to a bad start in their internship. They come across situations and things which shouldn't have been the way they were. While they try to amend, things only get worse. However, giving up was neither the option nor their destiny. The unbreakable bonding between the three helped them to survive the exploitation, politics and shrewdness of their principal Mr. Chhadda; Whereas their humorous bones helped them to deal with the messed up situations in a whimsical yet rational way. Their journey of CA internship is a pure combination of extreme fun, love, friendship, twists, suspense and last but not the least an untold message to the fraternity.

Who says Interns miss out on the joys of life in three years of their internship. They have their own way and style of enjoying it. In fact, they enjoy it the most alongwith learnings.No matter who you are; a fifty year old Chartered Accountant with a name of repute and success, a third year intern struggling to clear his final exams, or a person who has given up long back owing to repetitive failures in exams; The book will definitely fascinate your nerves and relate you back to your good olden internship days.

Dedication



Parents and
Intern fraternity

Acknowledgements

Well, this is like a dream come true. There are awe-inspiring people in this world, who have contributed in the process of transforming my vision into reality. The book you are holding in your hands owes its existence to the help, support and inspiration of several such people. I would like to express my gratitude to all of them, and particularly to:

Maitri Narechania, my younger sister, a genuine criticizer and the first reader of the draft. She faced the tough task of repetitively reading the draft along with her backbreaking CA exams, but she managed that well. Her viewpoints and constructive criticism helped me a lot to improvise the book.

My wonderful parents, Rajendra and Heena Narechania, for providing unconditional support and showing unbreakable trust in me throughout the journey, despite adversities. Their encouragement and immense blessings kept me moving and helped accomplish my dream. I love you and I owe my existence to you.

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in the fraternity) for investing precious time from his busy schedule and giving the much needed honest comments and valuable inputs, helping me to understand and enrich my ideas.

Dhara Vora, my schoolmate, now a senior feature writer, who extended her support in the initial stages by teaching me the basics of telling a story.

All my friends-cum-colleagues at KPMG, GPK, MLB, my college friends, my childhood friends, my pathshala group, my cousins and relatives, and many more who are scattered around the country. You all have been a constant source of love, concern, support and strength all these years.

Editing team at Educreation, who invested their energy in this book to improvise it further. The book designing and marketing team who helped in designing and marketing the book so well, to gain its real worth.

Last, but not the least, the Institute of Chartered Accountants of India (ICAI) and the whole Chartered fraternity, with whom I sense the feeling of belongingness and for being one of the reasons behind my propitious professional life.



Bare Beginnings

Well, before I actually begin this book let me tell you what this book is not. It is not a guidance note on how to pursue your CA course or undergo CA internship for three years. It is probably an example of an indelible journey of three CA interns who experience and withstand the adversities, repel the odds and put some efforts to bring about a change during their internship journey from an intern to a Chartered Accountant. It is also an example of how exhilarating and enthralling the journey could be at the same time when you are fortunate enough to have companions like peas in a pod to deal with the messed up situations in a rational, whimsical way.

It was a journey where I met my bosom friends Ronil and Vicky. Ronil had a frivolous viewpoint that half of the trees on this earth would have been slaughtered to make up for the heavyweight modules of CA course, and the people grumble about global warming even after knowing the reason behind it. Analogously, according to Vicky, half of the scrappers were able to run their business by the virtue of CA interns selling out their scraps upon clearing their examinations to recover one per cent of their examination fees charged by the institute for their multiple examination attempts over the years.

If you aim to have the “CA” tag before your name, you must be ready to put your bum on chair and read loads of modules (may be equivalent to half of your weight) throughout your course. Simultaneously, you would be undergoing an internship for almost seven

hours a day followed by tutorials for the next three hours in the evening if you have opted for them. You also have to complete your graduation in commerce, for which you need to attend a college. To summarize, your social life is finished. Perhaps, now you would have understood the reason behind rating the CA course as “one of the toughest courses of the world” apart from its intellectuality factor and tough results.

The CA course consists of three levels, CPT (entrance exam), PCC (intermediate exam) and CA final. The institute has provided its students with a very premium facility, where it conducts examinations every six months, May and November. If you fail to succeed in an attempt, you can take the same attempt again, six months later. So, go on multiplying the stodgy reading exercise by two, if you fail to clear your examinations in the first attempt. This is perhaps a real test of your patience and tolerance power. Perhaps making you experience perseverance. “Where there is a will, there is a way... After every November attempt, there is a May.” All of what I have said above is my take on it. You are free to agree or disagree on it. I hope I have sufficiently briefed about the course to enable you to connect smoothly with the book.

Having given the disclaimers and brief outs, it’s time for me to commence the book. No beginning ever happens without a reason or a background.



Discovery of Vicky and Ronil

First Day

There are good moments, best moments and beautiful moments which we always love to capture and see them frequently but there are moments too which we cannot capture, only feel them to our heart's content.

The best kick-start for my book was the first day of my internship, where I met my besties, Vicky and Ronil. I was a late riser by habit yet I set my alarm at nine O' clock. The thrill of that awaited day didn't let me sleep soundly the night before. And in mysterious circumstances, my alarm seemed to have rung up little higher that morning as it was filled with the enthusiasm that ran in my veins. Setting an alarm so late was indeed strange but I couldn't help owing to my easy, cool, and lazy life post CPT results. I had no worries except for getting into a good CA firm for internship.

The night before, my Dad had a talk with one of his (not so very) close friend of his school time, a practicing Chartered Accountant, if he had any internship position in his firm. His friend enquired about my marks and career objective. My Dad has an extraordinary ability to influence anyone and using the right manner, he satisfied his hungry mind which

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