St. Joseph's College of Commerce
(Autonomous)
163 Brigade Road, Bangalore, Karnataka - 560 025.

Department of Professional Programmes
B.Com (Accounting and Taxation) Programme

CHARTERED EDGE

INSIGHTS FOR TOMORROW'S CHARTERED ACCOUNTANTS

Rooted in Values.
Ready for the World.

St. Joseph's College of Commerce (SJCC), formerly a part of St. Joseph's College, established in the year 1882, has in its vision a model for higher education which encourages individuals to dream of a socially just world and in its mission a strategy to empower individuals in realising that dream.

Head of the Department
Ms. Natya Bopanna

Programme Coordinator
Ms. Sumithra Sreenivasan

THE CORE PRINCIPLES



01

ACADAMIC EXCELLENCE

Pursuing the highest standard of learning to serve truth and humanity with a well-formed mind.



02

CHARACTER FORMATION

Developing persons of integrity, moral courage, and inner depth — education of the whole person.



03

SOCIAL CONCERN

A commitment to justice, solidarity with the marginalised, and active engagement with the needs of the world.

ICAI

A REGULATOR AND DEVELOPER OF TRUSTED AND INDEPENDENT PROFESSIONALS





The Institute of Chartered Accountants of India (ICAI) is a statutory body established by an Act of Parliament, viz., the Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949), for regulation and development of the profession of chartered accountants in the country. The Institute functions under the administrative control of the Ministry of Corporate Affairs, Government of India. The ICAI is the largest professional body of chartered accountants in the world, with a strong tradition of service to the Indian economy in the public interest.

READ MORE



Core Mandate and Recognition

Beyond conducting CA examinations, ICAI formulates accounting standards, prescribes standard auditing procedures, enforces a strict code of ethics, conducts peer reviews, and provides policy inputs to the Government of India.

Over a period of time the ICAI has achieved recognition as a premier accounting body not only in the country but also globally for maintaining the highest standards in technical and ethical areas and for sustaining stringent examination and education standards.

National & Global Footprint

Recognized as the second-largest professional accounting body in the world, ICAI operates through 5 Regional Councils (with Bengaluru falling under the Southern India Regional Council—SIRC) and 177 Branches across India, alongside 52 Overseas Chapters and 33 Representative Offices across 47 countries.

1. The Three Examination Levels

- Level 1: CA Foundation (The Entry Gate)
  - Eligibility: Register after Class 10; eligible to write after appearing for Class 12 board exams.
  - Subjects (4 Papers): Accounting, Business Laws, Quantitative Aptitude (Math, Stats, LR), and Business Economics.
  - Format: Mix of descriptive papers and objective MCQs (with negative marking). Held three times a year (January, May/June, September).
- Level 2: CA Intermediate (Building Core Competence)
  - Eligibility: After clearing CA Foundation (or via Direct Entry for graduates).
  - Subjects (6 Papers across 2 Groups):
    - Group I: Advanced Accounting, Corporate & Other Laws, and Taxation.
    - Group II: Cost & Management Accounting, Auditing & Ethics, and Financial Management & Strategic Management.
  - Format: 30% case-scenario MCQs and 70% descriptive. Held three times a year.
- Level 3: CA Final (The Professional Peak)
  - Eligibility: After clearing both groups of Intermediate, completing the 2-year Articleship, passing Self-Paced Online Modules (SPOM), and finishing advanced IT/soft skills training.
  - Subjects (6 Papers across 2 Groups): Financial Reporting, Advanced Financial Management, Advanced Auditing & Professional Ethics, Direct Tax Laws & International Taxation, Indirect Tax Laws, and an open-book multidisciplinary case study (Integrated Business Solutions).
  - Format: Conducted twice a year (May and November).

2. Articleship Training (Practical Experience)

- What it is: A mandatory period of 2 years of hands-on, supervised practical training working under a practicing Chartered Accountant or in an approved CA firm.
- Prerequisites: Students must clear both groups of CA Intermediate and complete the 4-week ICITSS training (Information Technology & Orientation Course) before starting.
- What you learn: Direct exposure to statutory audits, tax filings (GST and Income Tax), company law compliances, corporate finance, and financial advisory.
- Key Feature: Because Articleship can only begin after clearing both Intermediate groups, students can focus fully on exams first, then transition into an uninterrupted, exam-free practical training block.

ABOUT *The Programme*

The B.Com (Accounting and Taxation) programme, which is Integrated with CA curriculum, is designed to provide students with a strong foundation in commerce while preparing them simultaneously for the Chartered Accountancy (CA) professional course. This integrated model enables students to pursue a university degree and CA coaching in a structured and time-efficient manner.

The curriculum covers core areas such as Financial Accounting, Accounting Standards, Cost Accounting, Direct and Indirect Taxation, Auditing, Business Laws, Economics, and Financial Management, aligned with the CA Foundation and Intermediate syllabus. This ensures conceptual clarity and practical exposure from the early stages of the programme.

Specialized CA coaching sessions are embedded in the regular class timetable, supported by experienced faculty from J. K. Shah Classes and structured study plans. Regular assessments, mock tests, and mentoring help students track their progress and prepare effectively for CA examinations.

The programme aims to develop professional competence, analytical thinking, ethical values, and industry readiness, equipping students for careers as Chartered Accountants, tax consultants, auditors, financial analysts and roles in corporate finance and accounting.

This integrated approach is ideal for students who aspire to build a strong academic base in commerce while fast-tracking their journey towards becoming a Chartered Accountant.



~SPECTRUM~

FIESTA

Fiesta 2026 was a freshers' day celebration where two classes came together to showcase their talents in dance, music, skit, and Mad Ads.
Both classes gave their best and made the event fun and exciting to. watch. The competitive spirit kept the energy high throughout, and the audience had a great time cheering for their favourites. At the end of it all, Section J took home the trophy, making it a memorable day for everyone involved.



ICAI ORIENTATION

As the B.Com Accounting and Taxation programme is an integrated programme with CA syllabus, an orientation session was organised in collaboration with Institute of Chartered Accountants of India (ICAI), which was to give a detailed information about the chartered accountancy.



LEVERAGING CANVA : DESGNING BASICS



Spectrum, an association of B.Com (Accounting and Taxation) programme organised a hands-on workshop on Canva designing which will help students to design their resume, assignments, posters etc. The primary objective of this workshop was to introduce students to the fundamental principles of graphic design and equip them with the skills to utilize Canva, a user-friendly design tool, effectively. Participants gained practical knowledge of design basics and hands-on experience with Canva, enabling them to create professional-looking designs. The event successfully fostered creativity and provided students with a practical skill set relevant in today's digital landscape.

SPELL BEE

Proving that a sharp financial mind needs an equally sharp vocabulary, the Spectrum association recently hosted an electrifying Spell Bee competition on campus. Students went head-to-head through intense rounds of spelling, etymology, and rapid-fire linguistic challenges. It was a fantastic break from balance sheets and tax laws, celebrating quick thinking, linguistic precision, and competitive spirit among the participants!







ON THE SPOT ADVERTISING

Blending quick-witted creativity with sharp commercial instincts, the On the Spot Advertising competition turned up the energy on campus! Participants were handed surprise briefs on the spot, challenging them to conceptualize, brand, and pitch out-of-the-box marketing campaigns under intense time limits. It was a brilliant showcase of consumer psychology, spontaneous storytelling, and entrepreneurial flair in action!

TWO SIDES, ONE TOPIC – PAIRED DEBATE CHALLENGE

Participants were paired and given a topic to debate. One member argued for the topic while the other argued against it. The activity encouraged critical thinking, clear expression, and respect for different viewpoints. It was an engaging way for participants to develop confidence and communication skills.



PICK & SPEAK – SPONTANEOUS SPEAKING



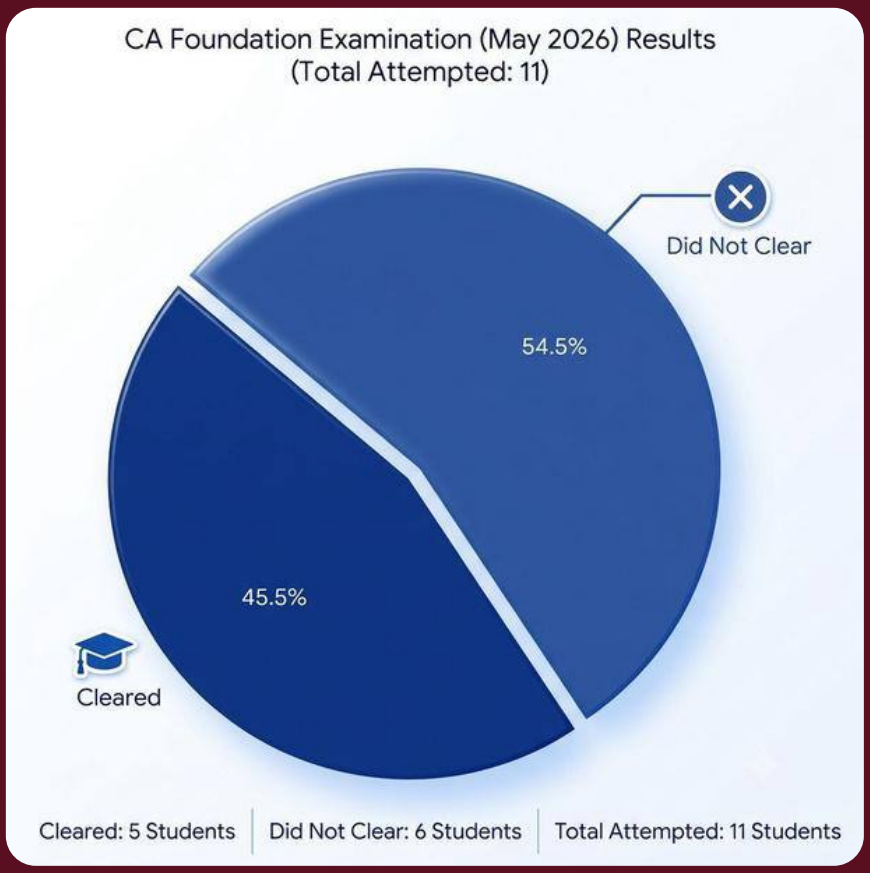
Participants picked a topic at random and spoke about it on the spot. The activity helped improve quick thinking, confidence, and public speaking skills. It encouraged participants to express their ideas clearly and effectively.

ACHIEVEMENTS!!





STATISTICS





SNAPSHOTS!









BEMBALA OUTREACH ACTIVITIES



True education extends far beyond the walls of our lecture halls and the pages of corporate law textbooks, and on August 15, the spirit of community service came alive as our batch headed to Maulana Abul Azad Government Model School to celebrate Independence Day alongside its wonderful students and faculty. The day unfolded as an immersive celebration of young voices and shared talents, kicking off with inspiring speeches delivered by the students themselves and filled with soul-stirring singing performances that brought everyone together. To ignite their creative spark, we distributed sketch pens and drawing materials that turned the classrooms into vibrant galleries of color and imagination, before wrapping up the event with sweet distributions, broad smiles, and heartwarming conversations. Through our initiative with Bembala, it proved to be a deeply grounding experience—a powerful reminder that while we spend our days balancing ledgers at SJCC, the most valuable investments we can ever make are the ones that enrich human lives and foster genuine connection.

"THE BEST WAY TO FIND YOURSELF IS TO LOSE YOURSELF IN THE SERVICE OF OTHERS." — MAHATMA GANDHI



Our Bembala outreach activity at Home of Hope, maintained by Auto Raja, was a meaningful and eye-opening experience. We reached the place before the flag-hoisting ceremony and spent time interacting with the residents, which gave us a better understanding of their lives and the challenges they face.

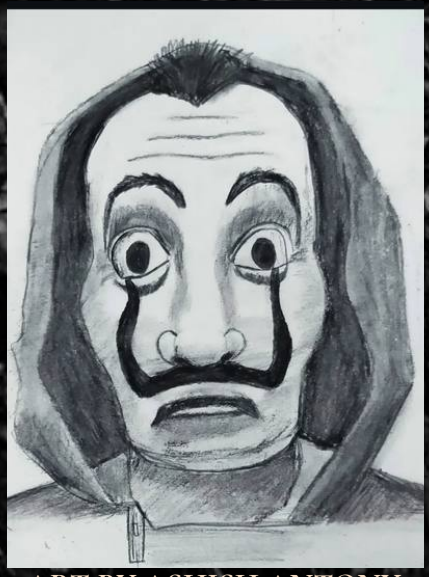
Seeing their strength and positivity made us feel deeply overwhelmed and reflective. As part of our contribution, we were able to provide groceries and other essential items, which added a sense of support and service to the visit. We also participated in the small rally and their flag hoisting ceremony that followed, which created a strong sense of community and shared purpose. Overall, the visit was both humbling and inspiring, reminding us of the importance of compassion, collective responsibility, and meaningful outreach.



BEYOND BALANCE SHEET?



ART BY RAKSHAN DEV



ART BY ASHISH ANTONY



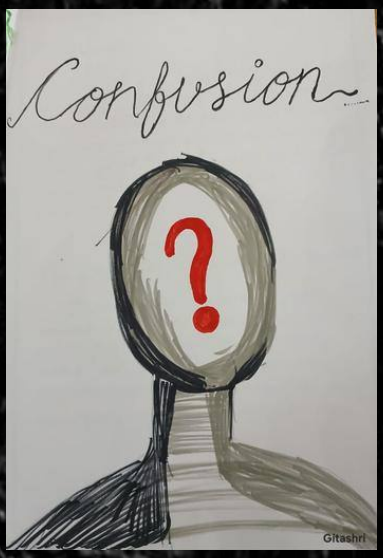
ART BY V AMBIKA



ART BY ZUHA



ART BY THEJUS



ART BY GITASHRI



ART BY MANASA



ART BY AHANA SHARMA



ART BY AARYA RASTOGI

Stock | #259929E3

CARPE DIEM

Always striving for something that's gonna happen,
Bribing the present for a future to ripen.
Pleasure was to enjoy what we have now,
Pressure was to sacrifice it somehow.

Present is just a traited rope,
If always relied on a future hope.
For the time being , go with the flow
Finest dough needs time to grow

Today is just a word.
If future was something u strived for ,
Today is not just a word.
If present was something u lived for,

Future is a myth to think about.
Present is pleasure , we keep living without.
Present creates a way to walk through,
Future is a destination we never knew.

-PREETHAM D

SERENITY

THE BLUE WATERS,
HITTING THE ROCKS,
CREATING A MELODY
WITH THE GUSTY WINDS.

WHILE WATCHING THE SUN FALL DOWN,
WHAT BLISS IT IS
TO THE EYES, THE EARS, AND THE SOUL.

-GAYATHRI KIRAN

DEPTH

I SEE YOUR SOUL THROUGH THOSE EYES,
AS DEEP AS THE OCEAN WITH THE HIGHEST TIDE,
AS DEEP AS THE MIDNIGHT SKY ON A STARLESS NIGHT,
AS DEEP AS THE WELL WITH THE BOTTOM OUT OF SIGHT,
AS DEEP AS THE COLLAPSE OF A COLOSSAL STAR.

OF PAINTINGS AND POEMS, SCULPTURES AND STATUES,
OF THE MILLIONS OF THOUGHTS OF A MIND UNTOLD
OF LIFE AND TIME FAR FROM QUANTITATIVE ESTIMATION
OF THE MILLIONS OF REFLECTIONS FROM PIECES OF A SHATTERED MIRROR
HOLDING THE DEPTH BEYOND THE BEHOLDER'S NAKED EYE
BUT LIMITED BY A BUNDLE OF BONES, FLESH AND THOSE VERY EYES.

--MANASA M

रंग, रूप और भेद

मोती भी पैरो मे आकार
पत्थर की तरह चुभता है
पत्थर का मोल रह गया कम
पर मोती न बन सका
मखमल सा माखन
चमक घिस जाती है और
नूर ढल जाता है
फ़िर कैसा ये भेद?

-VICKY RAJPUROHIT

SOMEWHERE BETWEEN STRANGERS AND HOME !!

We came as strangers, with stories unknown, In a world where I thought I'd walk all alone. I promised myself, "I'll be bold this time, I'll take things lightly, let life fall in rhyme."

But there I was, with my silence held tight, Speaking only when someone stepped into sight. No grand introductions, no crowd to impress, Just me and my thoughts in a world of new faces.

Little did I know, as the days drifted by, That some would become the reasons I'd smile. Those familiar faces, now precious and dear, Would turn into memories I'd treasure for years.

I thought this journey was mine to pursue, With struggles to face and a mountain to move. But life had a plan that I couldn't foresee, It sent me some idiots who mean the world to me!

Through laughter and tears, through the wrongs and the rights,

Through questionable choices and long, tiring nights,

They stood by my side when the road wasn't clear,

Making the heaviest burdens feel lighter to bear.

-SANJAAN

Stock | #259929933

CREATOR'S CORNER!



@antonyashishh

Ashish Antony, known by his handle @antonyashishh, is an Instagram content creator primarily focused on educational guidance and exam strategies for high school commerce students in India. An 18-year-old CA aspirant himself, his content serves as a tactical roadmap for students navigating major board examinations and has over 9500+ Followers.

Aajo Teddy, known by the handle @teddytriestolive, is a student content creator and Chartered Accountancy (CA) aspirant based in Bengaluru. His digital presence centers around his personal motto, "To fall is to once have soared," which sets the tone for his relatable approach to sharing the student journey. His content offers a candid look into the everyday hustle, discipline, and balancing act required to navigate intense professional exam preparation alongside undergraduate life, has over 1k Followers.



@teddytriestolive



@brigaderoadauditor

Thejus, who creates content under the handle @brigaderoadauditor on Instagram, is a student influencer. His handle is a clever, localized play on words that combines his identity as a commerce student with the location of his college campus right off Brigade Road. His digital footprint focuses on hyper-local campus culture, delivering relatable student humor, inside jokes, and skits tailored directly to the everyday experiences of the Bengaluru undergraduate community.

CREATORS' BOARD!



@_K3TTTYY
KRITHI LUTHRA



@GITA.IRLL
GITASHRI.CN



@NOFILTERFUN
HARSHAL GARG



@__RAVIN.R
RAVIN R

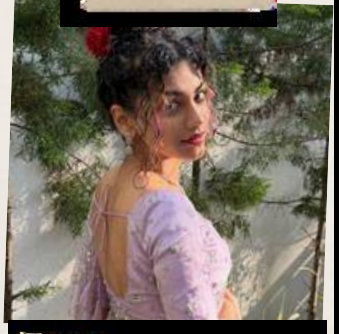


@_ARCHITA_KRISHNAN
ARCHITA KRISHNAN



@FILMANICS.
SAI SWARUP PATNAIK

[REELCHEMY]



@RADHIKAPUSHPALATA
RADHIKA

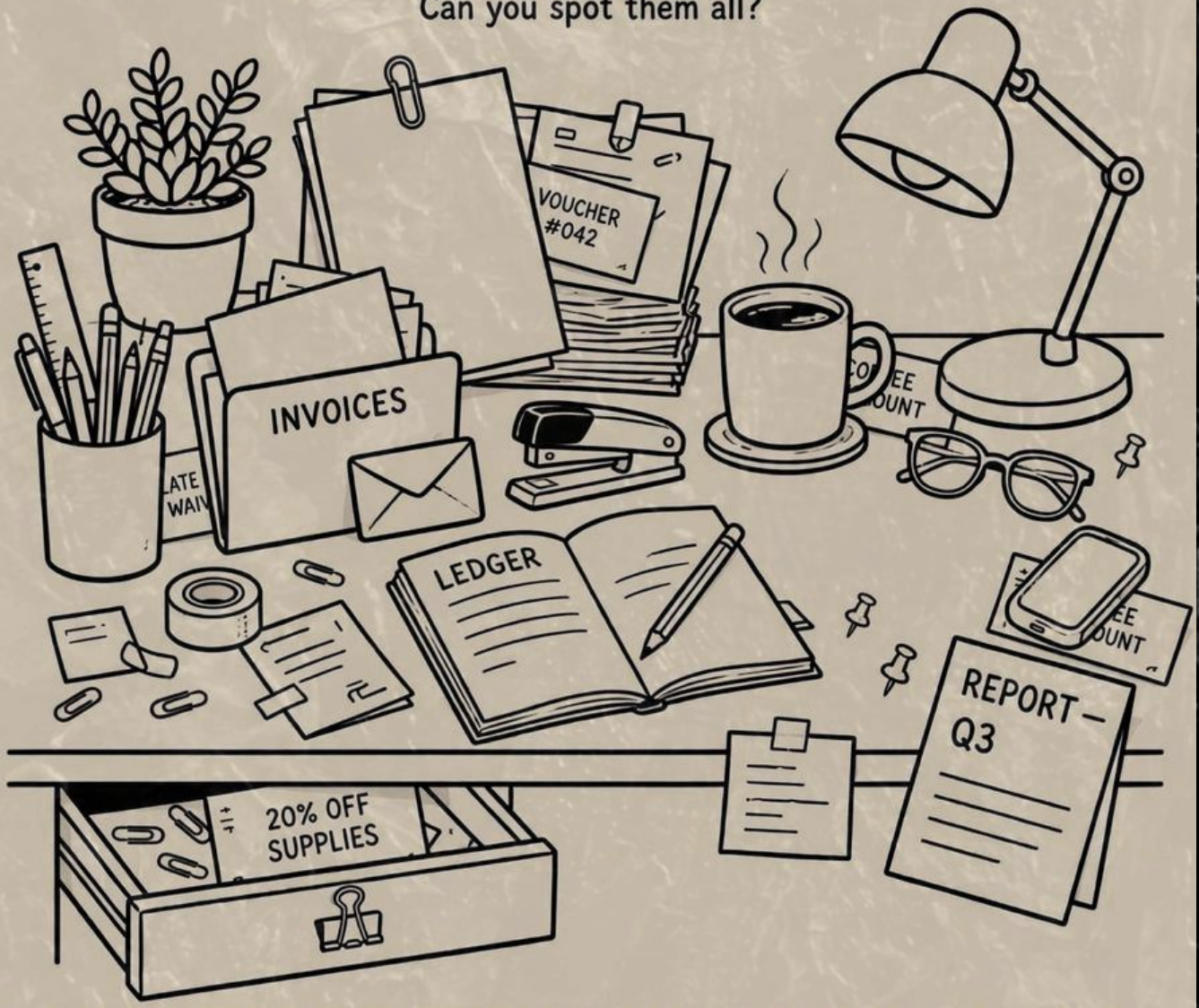


@FT_PRASANNA_46
PRASANNA KUMAR

CONTENT BOARD

Audit This! Can You Find The Missing Voucher?

Hidden object puzzle — 5 vouchers are hidden in the cluttered desk.
Can you spot them all?



VOUCHERS TO FIND:

- ☐ 1. VOUCHER #042
- ☐ 2. COFFEE DISCOUNT VOUCHER
- ☐ 3. 20% OFF SUPPLIES VOUCHER
- ☐ 4. LATE FEE WAIVER VOUCHER
- ☐ 5. TRAVEL REIMBURSEMENT VOUCHER

Find all 5 • Circle them when you spot them • Good luck, auditor! ★

WANNA FIND IT?

Adobe Stock | #259929931

CA PUZZLE

Depreciation Drama The Slow Breakup

QUESTION — NO CALCULATION REQUIRED

Scenario:

- Asset cost = ₹100,000
- Estimated useful life = 10 years
- Estimated scrap value = ₹10,000
- Annual maintenance expense = ₹5,000
- Annual insurance premium = ₹2,000
- Installation and freight charges = ₹10,000

Using the information above, calculate the annual depreciation under the straight-line method.

Annual depreciation = _____

Answer: _____

WANNA FIND IT?

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Word Hunt - Find Your Audit Besties

L	E	D	G	E	R	T	X	P	K
V	O	U	C	H	E	R	A	M	B
B	A	L	A	N	C	E	Z	Q	T
T	R	I	A	L	M	P	Y	D	F
E	Q	U	I	T	Y	K	L	S	G
W	N	S	J	B	O	R	H	C	V
F	P	D	K	E	M	A	R	N	O
Z	L	H	G	T	X	E	S	I	U
M	C	Y	R	Q	L	P	B	V	E
J	O	A	F	N	D	K	T	W	R

Find the following:

- LEDGER
- VOUCHER
- TRIAL
- BALANCE
- EQUITY

WANNA FIND IT?

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"The mind is not a vessel to be filled,
but a fire to be kindled."
— Plutarch

Thus, Striving together for each other's Excellence.





Core Team: Ashish, Thejus, Gitashri, Nihal, Akshay, Manasa, Aajo, Ananjan, Radhika, Virat, Sumithra



Core Team: The Dream Team

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