

This article is inspired by a series of lectures I attended on the Budget 2012. Two speakers – S Gurumurthy and B S Raghavan, in particular, stood out for presenting a perspective different from the usual assessment of impact of Direct and Indirect amendments. I have merely attempted to encapsulate their thoughts, for common benefit

Most of our stories are the same. Stories of the need to exist, grow moderately, be contented, achieve work life balance, and in some cases attempt to exceed expectations. These gentlemen offered totally relevant, meaningful and thought provoking insights on how we need to move out of our rather elementary states, and quickly glide across orbits from being doers to the movers who make things happen. As a Chartered Accountant or any professional, we play three distinct roles – Personal, Professional, Social. These overlap and complement each other all the time

In our personal roles, we are very often critical and biased based on how situations impact our closed circuits of family, clients and colleagues. This often extends to a criticism of our policies, policy makers and our country at large without realising that India has perhaps demonstrated more robustness in every sphere of economic activity and this could not have been accomplished with short sighted policy makers. It is never too late to learn or too early to know. Let us base our decisions on hard facts that we study ourselves. Let us learn to give credits where they are due. And let us learn to be more optimistic of the future country we will leave for our children!

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There has been much discussion on professional opportunities in the aftermath of the proposed changes to eligibility criterion for Bank Branch Audits, and threshold limits for tax audits. I would again draw reference to the speech. The fact that we have attempted and completed the CA course must give us tremendous confidence to look beyond the short term impairments. The present levels of buoyancy are unprecedented. We just need to learn to seize opportunities around us. This would of course demand that we be creative, versatile and constantly push the envelope to deliver ideas that serve clients needs better. A high energy level demonstration is an added bonus!

In the social or more relevantly in the socio economic context, much can be done and delivered by professional bodies such as ours. Given that individual CA's contribute extensively to stand alone spheres of corporate success stories or advisory roles, imagine what a collective, cohesive organisation can do. Professional bodies such as ours can and should be agents of socio economic change and perhaps win a Magsasay someday! Let us change gears to be intellectual CA's and not merely intelligent CA's

What is remarkable and perhaps most endearing is that these men who spoke to us, were not extra privileged by birth or upbringing but chose to be different by a rare display of conviction that spurred out of the box thought and eventual personal, professional and social success that sits lightly on them today. If they can do it, so can we!