

A visit to a book store would invariably find you gazing at a myriad titles representing works set in mythological contexts. Starting with the The Great Indian Novel by Sashi Tharoor to the more recent Ramayana series by Ashok Banker and the Shiva trilogy by Amish Tripathi, these books seem to have caught the imagination of quite a few causing them to be runaway successes. So why not examine Mahabharata in the context of modern day Audit. I have attempted to take a leaf (4 leaves to be precise) to illustrate how the epic with its embedded narratives is played out daily, if not every moment, in our profession as well. I am not going to deny that I have also been influenced by Devadutt Patnaik of the Fortune group as well

A Play of Words

The CARO phrase that a client is ***generally*** regular in depositing PF and ESI dues is phenomenal word play and would easily compare to the half-truth illustration of Ashwathama's demise conveyed to his father Drona which changed the course of the entire war. Am sure most of us would be able to recollect many more such subtle references in financial statements that we prepare or attest !

Selfless Giving

As auditors, we mentor, ideate with, support and encourage startups. These little acorns oak up to being funded by Venture Capitalists, Private Equity or even an IPO level only for the auditor to be told that they need a larger firm to perform attest services. While some emphatic entrepreneurs do hold out, most others minute our whole hearted contribution and support and move on. The modern day Karna's in action!. Ours must truly qualify to be a noble profession

This *elevation* act of ours from Statutory auditors to Consulting roles is also

comparable to Lord Krishna's act of isolating (after eliminating) Barbarika from the battle. The story goes that Barbarika, the son of Ghatotkacha has three arrows, one that could identify all the targets that its master would wanted to destroy, the second that would protect all the elements that the master wanted to protect and the third that would destroy the first group. Lord Krishna skillfully eliminated this warrior from the battle and places his head on a mountain to witness the battle

Obsessive determination

The elections are around the corner, the determination of the contestants can only be compared to Arjuna's relentless focus in the archery contest to aim and achieve the fruit. The key difference here is that we have about 40-50 Arjuna equivalents targeting us through missives, messages and mailers.

The Proverbial Krishna

If one man were to be nominated as the person of this century in the Indian context, it would have to be Vinod Rai, the CAG of India. Like Lord Krishna, he chose to combat injustice by a cleverly and not entirely fair weapon of exaggeration (the numbers discussed, we are told, may not be entirely accurate) to highlight attention to issues of National Importance and financial impropriety

To him must go the credit of transforming insipid audit reports into fire brand publications. and the phenomenal result of having elevated the audit profession to unimaginable heights. His work will be seminal in re-asserting the audit function as a strong Preventive Control Mechanism. May more of us try to be like this proverbial Lord Krishna !