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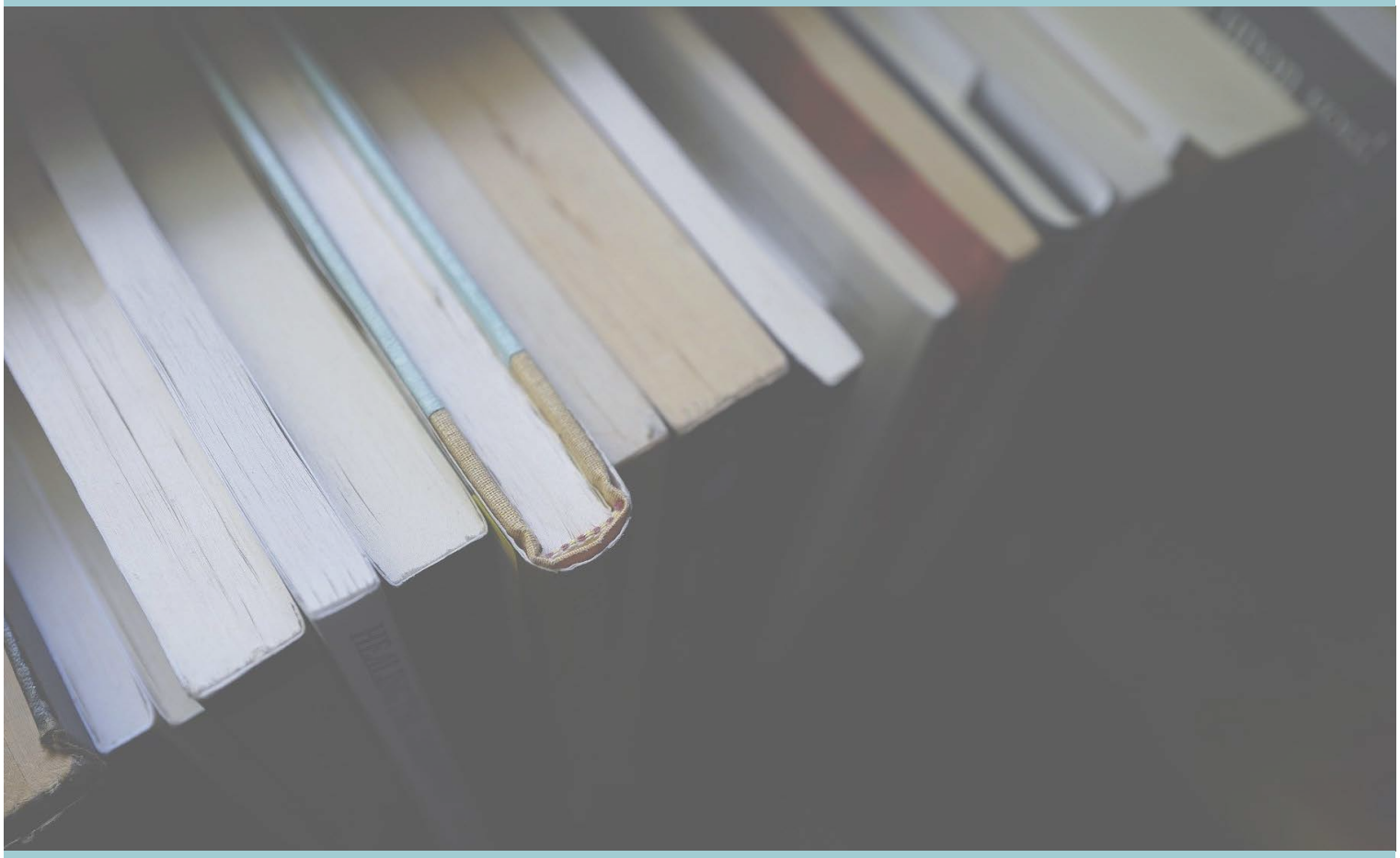

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Chairman's Message

I hope you all are doing well. I wish for your good health in this difficult time. covid-19 has effected all of us but this time with more rigor. Every family is affected with this throughout the country but now we have to learn to live with this pandemic by taking utmost care of ourselves.

The CA fraternity again came forward by contributing all the available resources to serve the mankind and will keep on doing so in the future also. In this we have also formed a COVID task force of Kozhikode branch and also arranged 1st COVID Vaccination Drive for the CA Members and their families at branch premises. A 2nd Drive was conducted for the Members their office staff and Articled Students which received good response and supports from all corners. Any members or students or their family who need any help can contact any member of the Task Force. But the ultimate truth is that we are the one who has to take care of ourselves and others.

With this the Kozhikode branch is also committed to serve the CA Members and CA Students with respect to their continued professional education and related matters. Last month we conducted 9 seminars virtually on varied topics. Also joint seminars on professional ethics was conducted Jointly, one with Palakkad branch and other jointly with 4 Kerala branches which had good member Participation. We Also had our Branch formation day on June 26th which was Inaugurated By Minister of State M P V Muraleedharan Sir. Inspite of all these turbulent time our branch is constantly organizing the various webinars on topics like GST, Direct Tax, Corporate Tax and RERA for knowledge updating.

Members, I would like to bring to your notice that our Institute of Chartered Accountants of India is very much proactive in coming to the rescue of members through CABF during this pandemic and extending financial support to needy members. In this regard I request the members to contribute voluntarily to CABF so as to strengthen the hands of our Institute and to support our professional brethren Relief for ICAI Members Claiming CABF Medical Assistance On Account of the surge in COVID cases, the following procedures have been relaxed for claiming financial assistance for members and their dependents.

Our Endeavour to support the people effected by this pandemic made us get into tie ups with district administration and do some charity events too. We gave 10 mobile phones to financially backward students as part of Government initiative to support students have their school education which is now being carried out in the online mode. As part of CA day We have decided to celebrate the Whole week as CA Week with variety of CSR initiatives including Tree Planting. Our Kozhikode SICASA in its constant endeavor to provide support to students also conducted many seminars on latest exam related topics.

Also, the whole team of Kozhikode branch is committed to the betterment of the professional and encourage you to please take active participation in all the events, activities of the chapter. Finally, I conclude with an earnest request to you all, Please Stay Safe. We are quite confident that your involvement in various initiatives of branch will give us inspiration to put in more energy and to take profession to new heights. We seek your blessings, support and suggestions to convert the dream in to reality.

I would like to conclude by wishing the students community all the best for the coming exam. The opt Out scheme has been little liberalized as per Honorable Supreme Court Intervention. Students May wisely use this option and I wish all the best for the exams as all would be at their last revision stage.

I would like to quote the words of Mahatma Gandhi, ***"consciously or unconsciously, every one of us does render some service or other. If we cultivate the habit of doing this service deliberately, our desire for service will steadily grow stronger, and will make, not only our own happiness, but that of the world at large."***

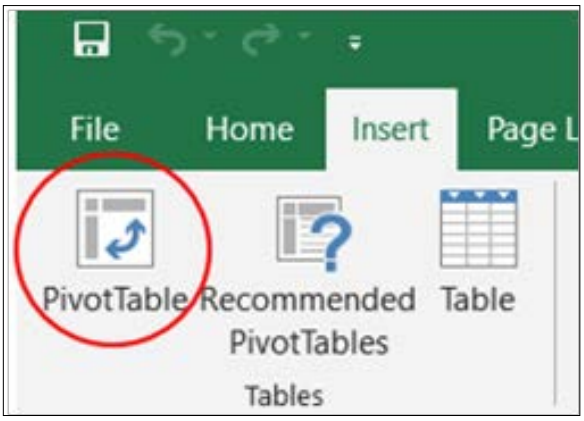
Wishing all in advance A VERY HAPPY CA DAY,
Thank You.

KEN DATA ANALYTICS SERIES - #2

CA. NARASIMHAN ELANGOVAN
B.COM, FCA, CS, DISA, DIPIFR(UK), CISA(USA), LLB, CDPSE (USA)

1. What is a Pivot table?

Table in Excel is a conventional form where we have the rows and columns of the data as in raw form with a little scope such as filter, sort ,etc. There is no scope for turning down the data into meaningful insights and summary. 'Pivot' means to turn or change the direction of something. Meaning this *Pivot Table* is an extremely useful feature where Data can be presented in a more flexible manner and advanced features with easy handling.



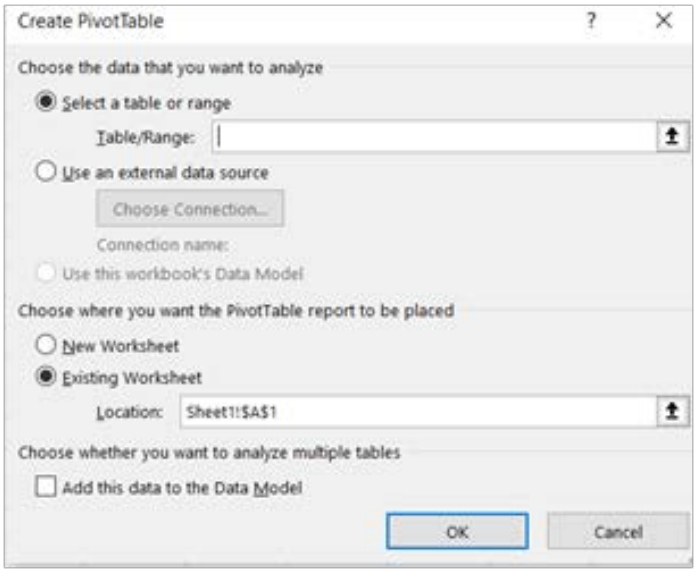
Defining it is a statistics tool that summarizes and reorganizes selected columns and rows of data in a spreadsheet or database table to obtain a desired report. The tool does not actually change the spreadsheet or database itself, it simply "pivots" or turns the data to view it from different perspectives.

2. How to Insert Pivot Table?

i. Click on the Pivot Table From **Insert** Ribbon.

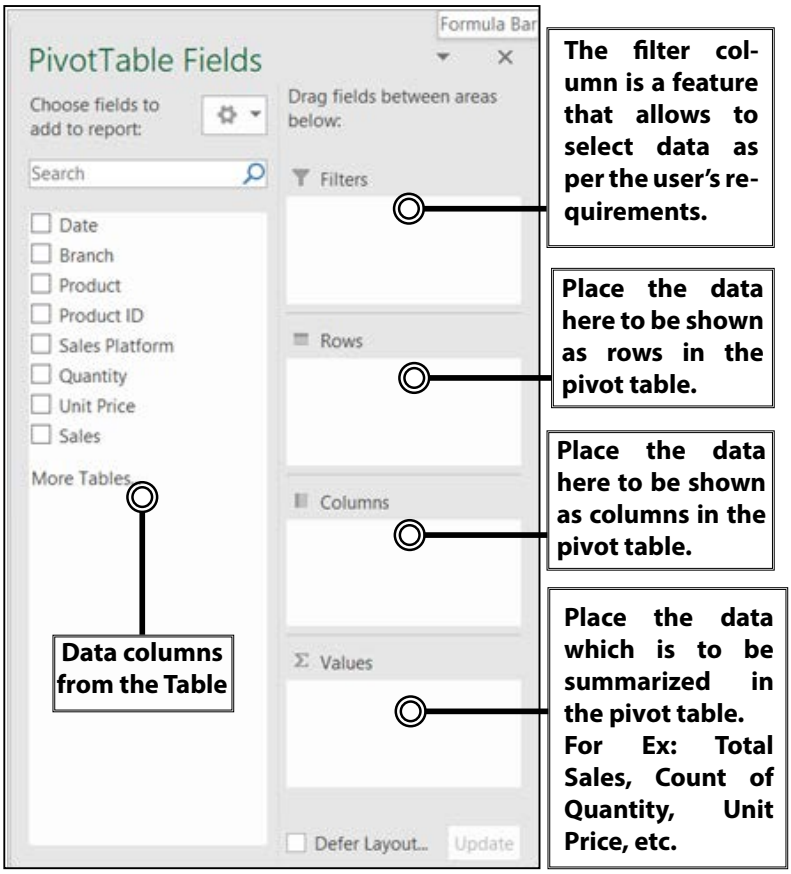
ii. Select the Data for which you want to use the Pivot Table Feature in th "***Table/Range***" box.

iii. Select also where the pivot Table to be located. Either in a new worksheet or a cell in the Existing Worksheet.



Trick: *Select the data to which you want to insert a pivot table and try* **Alt + N + V**

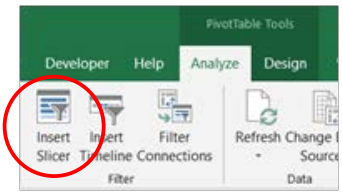
3. Nuts and Bolts of a Pivot Table- Pivot Table Fields:



4. Salient Features of Pivot Table:

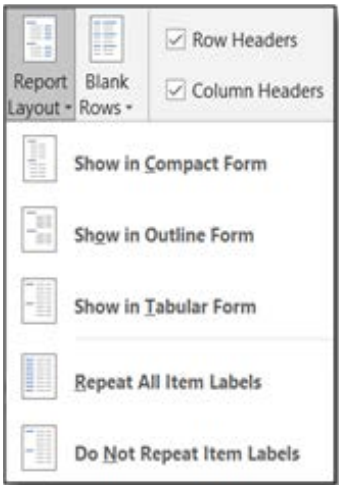
I. Slicers:

Under the *'Analyse tab of PivotTable tools'* we have slicer option. Slicers are a powerful new way to filter pivot table data.



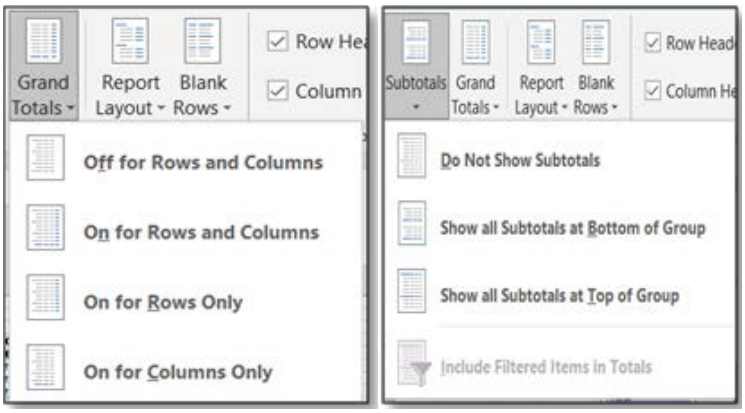
II. Report Layouts:

Pivot Table provides you the option of different types of Report Layout. It is found under the *'Design Tab of PivotTable Options'*. The **Compact Form layout** may be useful when you want to reduce the pivot table width, and aren't concerned about the Row field headings. The **Outline Form layout** may be useful when you want to show all the field names as heading labels and aren't concerned about the width of the pivot table. The **Tabular Form layout** may be useful when you want to show all the field names as heading labels and aren't concerned about the width of the pivot table but want to reduce the number of rows. Further there is a option of 'Repeat and Do Not Repeat Item Labels' where the user can opt whether the group Name to be repeated for all the sub-group rows.



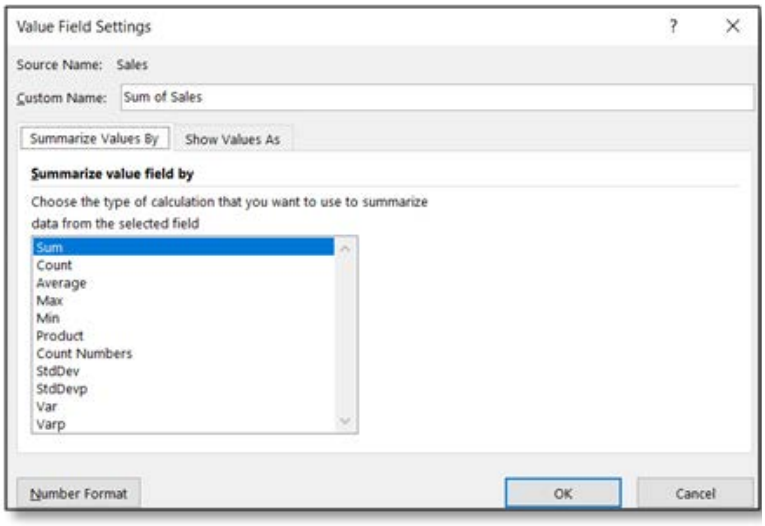
III. Grand Totals and Sub-Totals:

These can be found under the Design Tab under the 'PivotTable Tools'. Grand Totals can be opted for the rows and columns as per the user requirements. Subtotals can be turned on or off and provides the option of whether to show at the top or bottom of the groups.



IV. Value Field Settings:

The value field settings can be found in the drop down list of the Values Fields. This option provides the option of summarizing the values by number of calculations such as ***sum, count, average, max, product, etc*** as required. The column can be named and the appropriate format can be used.



In Addition the values can be shown as ***% of Grand Total, Row Total, Column Total, or any custom base*** as per the user's requirement.

Tricks: When you are using a Pivot Table in Excel and want to know what data makes up a certain value, all you have to do is ***double click on that cell***. This will open up a brand new Sheet with all the rows of data that make up that value.

V. Use Cases:

Pivot Table can be used for any data with proper titled column headings. The benefits can be harnessed by using the features of ***'PivotTable Tools'***.

From a basic table which contains the sales details of an organization which has branches in different cities, selling different product categories on different platforms the following various types of pivot table can be used.(The following examples are not exhaustive of the available features)

1. Sales summary of Products Categories across Branches:

Sum of Sales	Column Labels				
Row Labels	Chairs	Clocks	Desk Lamps	Tables	Grand Total
Chennai	₹ 3,96,000	₹ 2,77,200	₹ 10,69,200	₹ 37,91,700	₹ 55,34,100
Delhi	₹ 15,84,000	₹ 7,37,550	₹ 22,57,200	₹ 6,03,900	₹ 51,82,650
Mumbai	₹ 7,92,000	₹ 6,33,600	₹ 3,56,400	₹ 17,37,450	₹ 35,19,450
Grand Total	**₹ 27,72,000**	**₹ 16,48,350**	**₹ 36,82,800**	**₹ 61,33,050**	**₹ 1,42,36,200**

2. Break Down of Different Product types sales across the branches:

Sum of Sales	Column Labels			
Row Labels	Chennai	Delhi	Mumbai	Grand Total
Chairs	**₹ 3,96,000**	**₹ 15,84,000**	**₹ 7,92,000**	**₹ 27,72,000**
C-01		₹ 4,45,500	₹ 3,96,000	₹ 8,41,500
C-02		₹ 4,45,500	₹ 2,97,000	₹ 7,42,500
C-03	₹ 3,96,000	₹ 6,93,000	₹ 99,000	₹ 11,88,000
Clocks	**₹ 2,77,200**	**₹ 7,37,550**	**₹ 6,33,600**	**₹ 16,48,350**
CL-01		₹ 5,64,300	₹ 2,52,450	₹ 8,16,750
CL-02	₹ 2,77,200	₹ 1,73,250	₹ 3,81,150	₹ 8,31,600
Desk Lamps	**₹ 10,69,200**	**₹ 22,57,200**	**₹ 3,56,400**	**₹ 36,82,800**
DL-01	₹ 10,69,200	₹ 22,57,200	₹ 3,56,400	₹ 36,82,800
Tables	**₹ 37,91,700**	**₹ 6,03,900**	**₹ 17,37,450**	**₹ 61,33,050**
T-01	₹ 7,92,000	₹ 1,98,000	₹ 99,000	₹ 10,89,000
T-02	₹ 10,39,500	₹ 1,48,500		₹ 11,88,000
T-03	₹ 19,60,200		₹ 11,88,000	₹ 31,48,200
T-04		₹ 2,57,400	₹ 4,50,450	₹ 7,07,850
Grand Total	₹ 55,34,100	₹ 51,82,650	₹ 35,19,450	₹ 1,42,36,200

3. Using filters to summarize the sales via stores and E-Retail platforms:

Sales Platform	E- Retail			
Sum of Sales	Column Labels			
Row Labels	Chennai	Delhi	Mumbai	Grand Total
Chairs		**₹ 14,35,500**	**₹ 99,000**	**₹ 15,34,500**
C-01		₹ 4,45,500		₹ 4,45,500
C-02		₹ 2,97,000		₹ 2,97,000
C-03		₹ 6,93,000	₹ 99,000	₹ 7,92,000
Clocks	**₹ 2,77,200**	**₹ 5,64,300**	**₹ 6,33,600**	**₹ 14,75,100**
CL-01		₹ 5,64,300	₹ 2,52,450	₹ 8,16,750
CL-02	₹ 2,77,200		₹ 3,81,150	₹ 6,58,350
Desk Lamps		**₹ 22,57,200**	**₹ 3,56,400**	**₹ 26,13,600**
DL-01		₹ 22,57,200	₹ 3,56,400	₹ 26,13,600
Tables	**₹ 34,94,700**	**₹ 2,57,400**	**₹ 17,37,450**	**₹ 54,89,550**
T-01	₹ 7,92,000		₹ 99,000	₹ 8,91,000
T-02	₹ 7,42,500			₹ 7,42,500
T-03	₹ 19,60,200		₹ 11,88,000	₹ 31,48,200
T-04		₹ 2,57,400	₹ 4,50,450	₹ 7,07,850
Grand Total	₹ 37,71,900	₹ 45,14,400	₹ 28,26,450	₹ 1,11,12,750

Sales Platform	Stores			
Sum of Sales	Column Labels			
Row Labels	Chennai	Delhi	Mumbai	Grand Total
Chairs	**₹ 3,96,000**	**₹ 1,48,500**	**₹ 6,93,000**	**₹ 12,37,500**
C-01			₹ 3,96,000	₹ 3,96,000
C-02		₹ 1,48,500	₹ 2,97,000	₹ 4,45,500
C-03	₹ 3,96,000			₹ 3,96,000
Clocks		**₹ 1,73,250**		**₹ 1,73,250**
CL-02		₹ 1,73,250		₹ 1,73,250
Desk Lamps	**₹ 10,69,200**			**₹ 10,69,200**
DL-01	₹ 10,69,200			₹ 10,69,200
Tables	**₹ 2,97,000**	**₹ 3,46,500**		**₹ 6,43,500**
T-01		₹ 1,98,000		₹ 1,98,000
T-02	₹ 2,97,000	₹ 1,48,500		₹ 4,45,500
Grand Total	₹ 17,62,200	₹ 6,68,250	₹ 6,93,000	₹ 31,23,450

4. The complete summary of the data with conditional formatting for Total Sales:

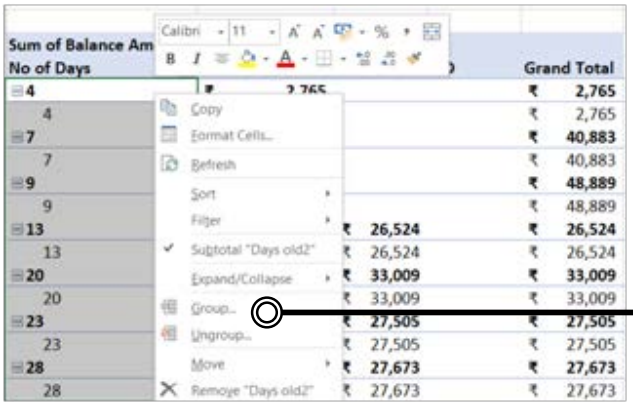
Sum of Sales	Column Labels								
	E- Retail			E- Retail Total	Stores			Stores Total	Grand Total
Row Labels	Chennai	Delhi	Mumbai		Chennai	Delhi	Mumbai		
Chairs		**₹ 14,35,500**	**₹ 99,000**	**₹ 15,34,500**	**₹ 3,96,000**	**₹ 1,48,500**	**₹ 6,93,000**	**₹ 12,37,500**	**₹ 27,72,000**
C-01		₹ 4,45,500		₹ 4,45,500			₹ 3,96,000	₹ 3,96,000	₹ 8,41,500
C-02		₹ 2,97,000		₹ 2,97,000		₹ 1,48,500	₹ 2,97,000	₹ 4,45,500	₹ 7,42,500
C-03		₹ 6,93,000	₹ 99,000	₹ 7,92,000	₹ 3,96,000			₹ 3,96,000	₹ 11,88,000
Clocks	**₹ 2,77,200**	**₹ 5,64,300**	**₹ 6,33,600**	**₹ 14,75,100**		**₹ 1,73,250**		**₹ 1,73,250**	**₹ 16,48,350**
CL-01		₹ 5,64,300	₹ 2,52,450	₹ 8,16,750					₹ 8,16,750
CL-02	₹ 2,77,200		₹ 3,81,150	₹ 6,58,350		₹ 1,73,250		₹ 1,73,250	₹ 8,31,600
Desk Lamps		**₹ 22,57,200**	**₹ 3,56,400**	**₹ 26,13,600**	**₹ 10,69,200**			**₹ 10,69,200**	**₹ 36,82,800**
DL-01		₹ 22,57,200	₹ 3,56,400	₹ 26,13,600	₹ 10,69,200			₹ 10,69,200	₹ 36,82,800
Tables	**₹ 34,94,700**	**₹ 2,57,400**	**₹ 17,37,450**	**₹ 54,89,550**	**₹ 2,97,000**	**₹ 3,46,500**		**₹ 6,43,500**	**₹ 61,33,050**
T-01	₹ 7,92,000		₹ 99,000	₹ 8,91,000		₹ 1,98,000		₹ 1,98,000	₹ 10,89,000
T-02	₹ 7,42,500			₹ 7,42,500	₹ 2,97,000	₹ 1,48,500		₹ 4,45,500	₹ 11,88,000
T-03	₹ 19,60,200		₹ 11,88,000	₹ 31,48,200					₹ 31,48,200
T-04		₹ 2,57,400	₹ 4,50,450	₹ 7,07,850					₹ 7,07,850
Grand Total	₹ 37,71,900	₹ 45,14,400	₹ 28,26,450	₹ 1,11,12,750	₹ 17,62,200	₹ 6,68,250	₹ 6,93,000	₹ 31,23,450	₹ 1,42,36,200

4. Stratification using Pivot Table:

Stratification means to sort data/people/objects into distinct groups or layers. We need to sort the data based on our needs in order to do stratification in a Pivot table. It can be done in two ways

1. By classifying directly in the data form or
2. By using the '*Grouping Selection*' feature in pivot table.

The below is a case of stratifying the loans receivable based on their no of days after the last payment.



Sum of Balance Amount	Column Labels			
Row Labels	AAD	ML	OD	Grand Total
< 30 Days	₹ 92,537	₹ 1,14,711		₹ 2,07,248
30-60 Days	₹ 2,12,548	₹ 36,235	₹ 1,02,547	₹ 3,51,330
60-90 Days	₹ 10,716	₹ 1,78,033	₹ 8,406	₹ 1,97,155
> 90 Days	₹ 24,489	₹ 2,32,644	₹ 1,15,936	₹ 3,73,069
Grand Total	₹ 3,40,290	₹ 5,61,623	₹ 2,26,889	₹ 11,28,802

Select the items to be grouped. Right Click and select group. The group can also be named.

- **How to get a effective sample of the population?**

1. Try to classify the population based on an effective category with the help of **grouping** option under the PivotTable Tools . It can be more than one category.

Sum of Balance Amount	Column Labels			
Row Labels	AAD	ML	OD	Grand To
< 30 Days	₹ 92,537	₹ 1,14,711		₹ 2,07,
30-60 Days	₹ 2,12,548	₹ 36,235	₹ 1,02,547	₹ 3,51,
60-90 Days	₹ 10,716	₹ 1,78,033	₹ 8,406	₹ 1,97,
> 90 Days	₹ 24,489	₹ 2,32,644	₹ 1,15,936	₹ 3,73,
Grand Total	₹ 3,40,290	₹ 5,61,623	₹ 2,26,889	₹ 11,28,

Sum of Balance Amount	Column Labels				
No of Days	< 30 Days	30-60 Days	60-90 Days	> 90 Days	Grand Total
Female	₹ 1,31,835	₹ 1,68,237	₹ 76,626	₹ 1,48,706	₹ 5,25,404
Male	₹ 75,413	₹ 1,83,093	₹ 1,20,529	₹ 2,24,363	₹ 6,03,398
Grand Total	₹ 2,07,248	₹ 3,51,330	₹ 1,97,155	₹ 3,73,069	₹ 11,28,802

2. Using the **value field settings**, summarize the data with operations such as count, sum, product, etc and present the values as form of percentage under the *'show values as'* option.

Gender	Count of Loans	% of Loans
Female	22.0000	46.81%
< 30 Days	5.0000	10.64%
30-60 Days	6.0000	12.77%
60-90 Days	5.0000	10.64%
> 90 Days	6.0000	12.77%
Male	25.0000	53.19%
< 30 Days	2.0000	4.26%
30-60 Days	7.0000	14.89%
60-90 Days	4.0000	8.51%
> 90 Days	12.0000	25.53%
Grand Total	47.0000	100.00%

3. In order to get the detailed data of selected sample **Double click** the cell in Pivot Table

Customer ID	Gender	Loan Type	Balance Amount	Last Payment Date	Days old
47	Male	OD	₹ 23,910	10-12-2020	121
43	Male	ML	₹ 23,654	03-12-2020	128
41	Male	OD	₹ 10,459	04-01-2021	96
40	Male	OD	₹ 21,866	04-12-2020	127
38	Male	ML	₹ 47,688	22-12-2020	109
37	Male	ML	₹ 25,445	11-11-2020	150
35	Male	ML	₹ 6,613	26-12-2020	105
32	Male	ML	₹ 21,402	06-01-2021	94
30	Male	OD	₹ 21,915	19-11-2020	142
27	Male	AAD	₹ 931	15-11-2020	146
19	Male	ML	₹ 10,938	04-12-2020	127
14	Male	ML	₹ 9,542	09-12-2020	122

Mental Health During Pandemic - My Thoughts

CA. Lijil Lakshman FCA, CAIIB, BCOM

As our country is moving to a complete shutdown state by state in this second wave of the pandemic, where the mental health of people is as challenged as physical health. Anxiety, depression is becoming the new normal. In a country that does not have enough professionals to support the more worrying set of the population at this time, it is important to keep away the stigma and dedicate our time to our mental health.

Here is a list of things suggested by experts as "A Work out for your mental health" during this challenging time to ensure you take care of your mental health and be normal.

1. Get a **non-negotiable 7-8 Hours** of Minimum sleep in your routine. As the gap between work and non-work hours is getting lowered as we move to WFH. It is important for us to find that hour of quality sleep.

2. **Get a routine** - This will be the most challenging part for many of us. As we break our routine to lock ourselves in our houses. Our body confuses us with our circadian rhythm. The most important part is to ensure we wake up at the same time every day. Ensure you fix a time for that and a routine to follow. Count it backward you would know when to go to bed.

3. **Eat Healthy** - You can not ignore the importance of a good diet on your mental health. Ensuring we add enough fruits and vegetables to our diet is the key. Often we tend to depend a lot on a "ready to eat" diet as it saves time. Ensure we find a balance.

4. **Work out your body** - Exercise in your routine can keep the required balance in your mind. We all know the dopamine effect, that physical exertion can bring to our body. A brisk walk or a few sets of body workouts can do a lot of good.

5. **Keep your mind Calm** - Give yourself that time during the day where your mind can be free to settle those unsettled thoughts. Meditation or sitting alone in silence for 15-20 minutes can do wonders in terms of calming our monkey mind. Breathing exercises during work can also be an interval routine.

6. **Do things that you love** - Finding those

lost hobbies during the last lockdown has helped us a lot in terms of getting through the tough time. It is important to find some time daily to do those things again. Be it talking to your loved one or reading a book or listening to music or maybe making your favorite dish for dinner. Let us all be the lockdown stars again.

I know it is easier said than done considering the mental toll this news can bring to us. We need to ensure we limit our media consumption to trusted sources only for important information. A newspaper will be the best option than an ocean of digital content.

Let us note that we need to be socially distancing, not socially isolating ourselves. Let us help each other to get through these challenging times together.

This Time Too Shall Pass!.

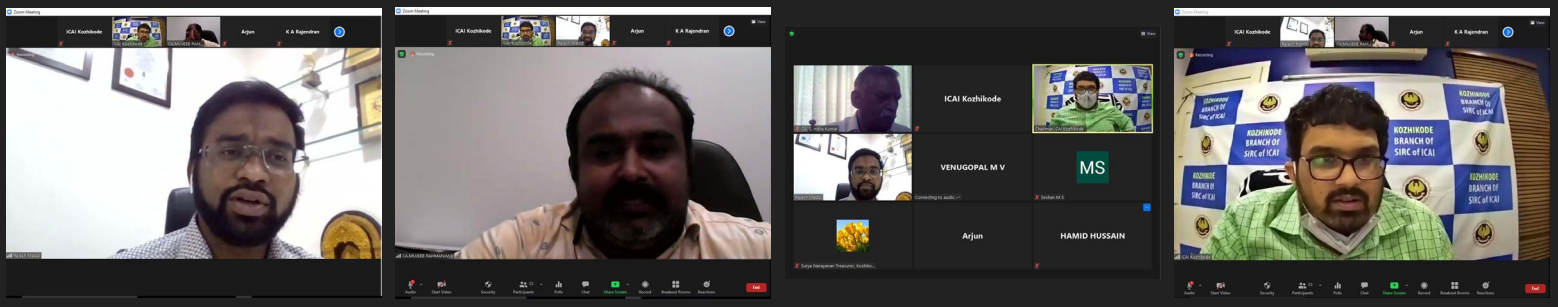
Peace.

Activities - June, 2021

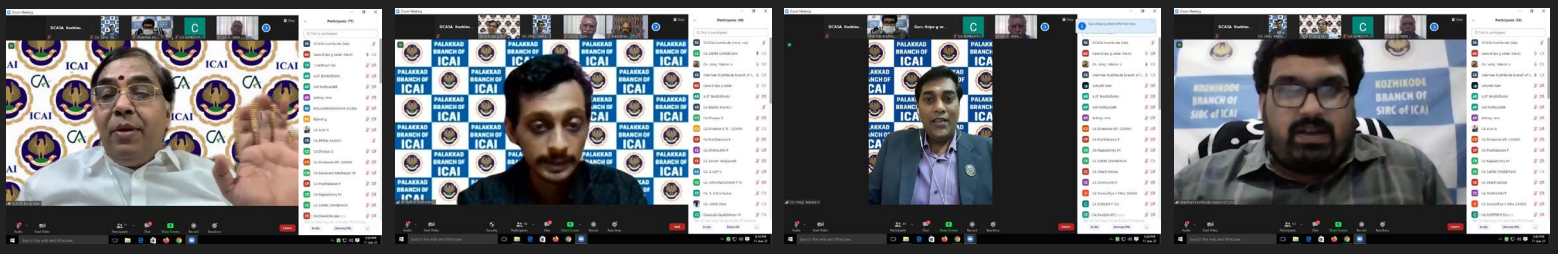
VCM on MCA Compliances, Speaker - CA. Shwan Jeff Christopher, Ernakulam - 03.06.2021

Covid-19 Vaccination Drive in association with KIMS Alshifa, Perintahlmanna - 04.06.2021

Jonit Seminar with Trichur and Palghat *Topic* - Foreign Contribution Regulation Act.
***Speaker* - CA. Gopalkrishna Raju, Member, SIRC - 07.06.2021**

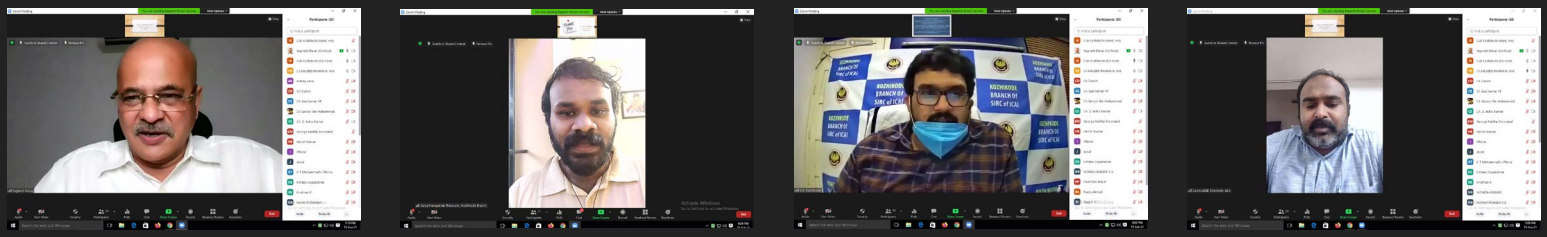


VCM on GST Input Tax Issues , Practice Ahead, 1 and 3B Working Papers, E-invoicing
***Speakers* - CA. Rajesh Maddi , FCA, ACMA, CS & CA. Spudarjunan S. - 09.06.2021**

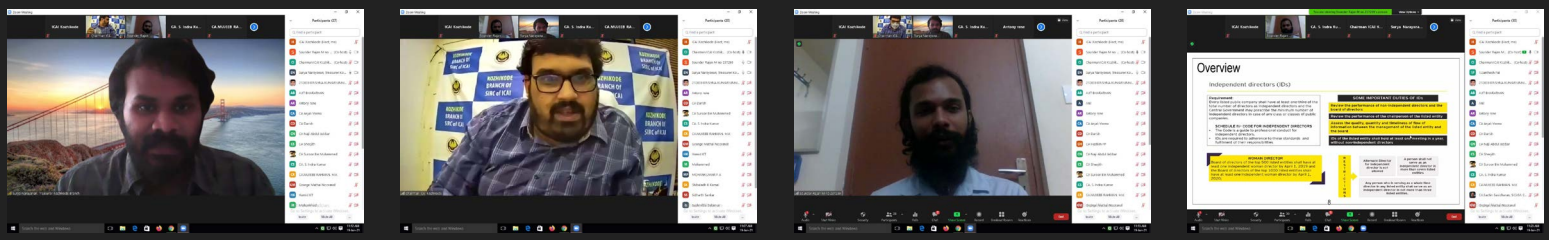


Joint VCM (Kozhikode & Palghat Branches) *Topic* - Professional Requirements on Ethics, Values and Standards
***Speaker - CA. G. Sekar, Central Council Member , ICAI* - 11.06.2021**

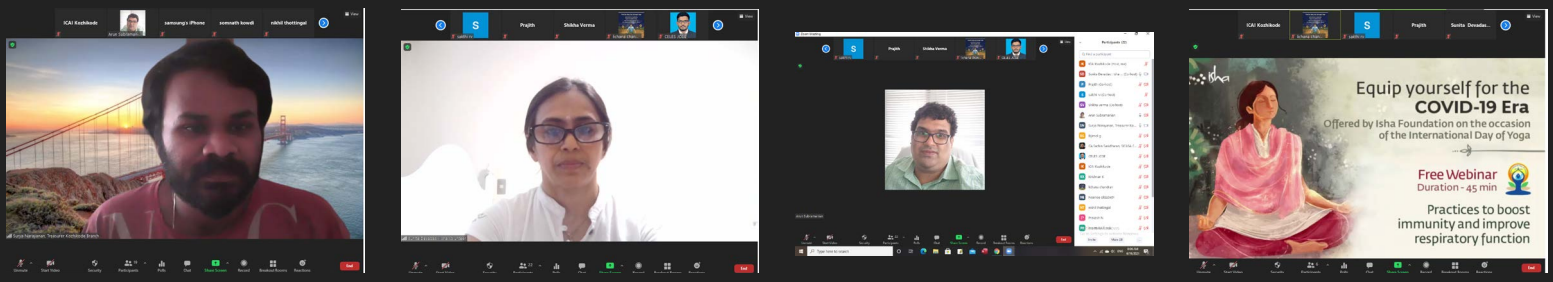
Covid-19 Vaccination Drive in Association with Aster MIMS , Kozhikode - 14.06.2021



Topic - Accounting Standards for SMEs *Speaker* - CA. Yagnesh Desai, Mumbai
***Topic* - Pre-Pack Insolvency Resolution Process for SMEs *Speaker* - CA. Nainesh Sanghavi, Mumbai - 15.06.2021**

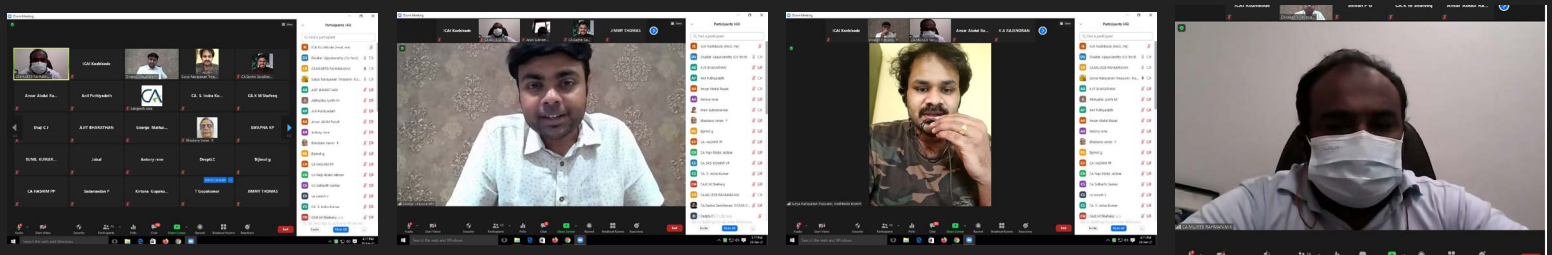


Topic **- Role of independent directors and review of consultation paper on independent directors issued by SEBI.**
Speaker **- CA. Sounder Rajan.SP Chennai - 19.06.2021**

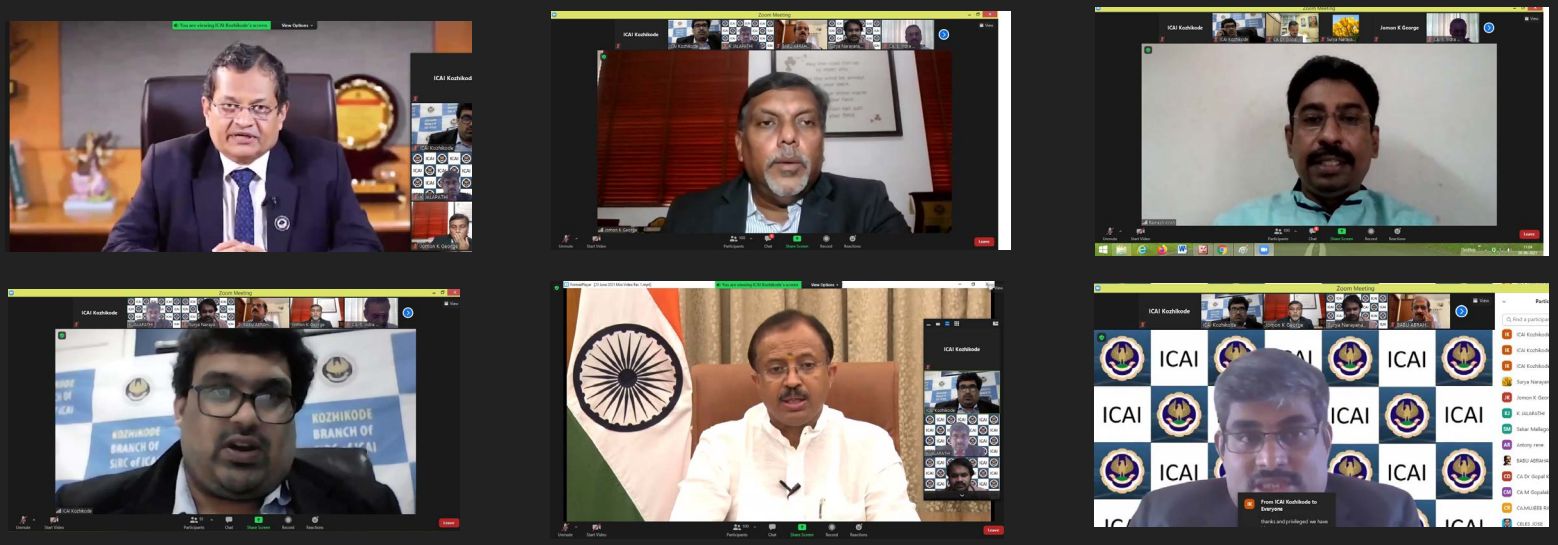


Yoga session in connection with International Yoga Day 2021
In association with Ishay yoga Foundation - 19.06.2021 & 20.06.2021

Donation of study aids including Mobile phone to needy students.
Chief Guest **- Mr.Musafir Ahmed, Deputy Mayor, Kohzikode - 21.06.2021**



Topic **- NRI Taxation *Speaker* - CA. Divakar Vijayasarathy - 23.06.2021**



ICAI Kozhikode Branch formation Day 2021 - 26.06.2021

Upcoming Programmes - July, 2021

July

01		CA. Day 2021 Celebrations - Flag hoisting and online Cultural Activities Chief Guest - Sri. P. Vijayan IPS, Inspector General of Police, Kerala
03	10:00 AM to 1:30 PM	Joint VCM with Coimbatore Branch of SIRC Topic - Transfer Pricing and FEMA Rules Speaker - Abiram & CA. Suresh
15		VCM on Nidhi Companies overview Speaker - Manikandan
23		Joint GST Seminar with Kottayam Branch Speaker - Prakash Krishnaiyer
27		VCM on Critical Analysis of Deposits under Companies Act, 2013 Speaker - CA. Sony C L

Contributions to e-newsletter

Contributions in the form of articles, poems, jokes, travelogues etc. are invited from members for consideration in the monthly e-Newsletter. Interested members may email their contribution to *icaikoznewsletter@gmail.com* along with name, membership number and mobile number.