DEMOCRACY/ ELECTION/ INTROSPECTION



CA Dinesh Shah Email : swastikdns@hotmail.com



I AM proud of India and proud of our institute. We have been inherited an healthy Democracy, The word democracy itself means rule by the people/members, A democracy is a system where people can change their Rulers/Management in a peaceful manner We by proper elections can ensure that the best has a chance to be reflected.

It is truly said that for a person in the society, his true asset is his Goodwill. When he loses Goodwill, he has lost everything. The goodwill is an unique asset. For a professional, this is the ultimate truth. We have the prerogatives of: (i) Conducting audit and reporting to all stake holders; and (ii) Representing our clients before tax authorities. Because the society believes (believed) that we will find out the truth and report /represent the whole truth. This is a matter of human belief. Not a matter of legal charter. The charter is only recognition of the Government's belief. And Government is a part of the Society. The charter – Our Certificate of Practice is recognition of our Goodwill,not a "Shop & Establishment Registration Certificate". When the Goodwill is lost - Both the charters can be lost. And that will be the end of the profession.

Individual Goodwill vs. Institutional Goodwill. An individual member's Goodwill is good for him. When he is gone, the goodwill is gone. An Institution's Goodwill is of Course built by the individual members. However every generation of members continues to have expertise and character; that Goodwill continues and even grows.

Why is our Institute's election becoming more like the political elections? When we started voting on the basis of caste; and on the basis of – what favor the candidate can give us; we started our degeneration.

As I recollect In the mid of 1980's, Canvassing was not that fierce/aggressive. Members knew candidates and voted on the basis of merits. Not on the basis of canvassing. Today with large membership it is difficult for members to know the candidates. But at the same time, for the same reason, canvassing has become most difficult and costly. Hence our institutes has come out with broachers giving information of all candidates. If we the members vote on the basis of canvassing, we will create a situation where only those will contest elections that can spend huge amount of money.

It is said in Olden days in any conferences, the most humble men would be the president of institute and the office bearers. Today there is sycophancy. When a President comes to any conference, all others including the guest and the speaker are sidelined. All the council member are eager to come in the eyes of the President. This sycophancy makes the President of the members or leader of the members, but ruler of the member.

Today we are in great danger of losing our Goodwill and hence losing the very reason of our existence. If we the CAs prove to be greedy/corrupt; why should the society need us? Why should the society give us any charter?

Friends we have many members of great knowledge and high character as candidates, those who have volunteered to contest election do include people of highest integrity and expertise, and good administrative skills to perform the work, They have done their job by contesting., they have declared their determination to sacrifice their time for the betterment of the Institute. It is our job to elect them. And to ensure that these people do not have to spend huge time & money for contesting elections.

I will not measure that, who have come to me for canvassing and those who have not. But I assure, I will vote purely on merits and past track record and performance, irrespective of whether a candidates has contacted me or not. This is my call now, as in the past and as will be in future.

And I urge you, the voter to give this call. And I urge every candidates- "when you get elected, prevent sycophancy and work for the growth of our Goodwill". If a President does something wrong and gets away with it whole a Council is responsible.

Friends Election can bring out: (i) the best in the society; or (ii) the worst in the society. Our Regional and Central Councils and even office bearers at branch level have to be the best that our institute membership has to offer. Our elected representative should be experts in their knowledge and integrity that government would like to come to the institute for guidance in all the matter of Accounting and Taxation Laws, etc. Our representative should not be the people who run after the Politician and the bureaucrats.

Some people contest election for the benefit that the office offers; for the joy of power and authority that an office gives. They go there to rule, not to serve the institute. These will be worst an election process can offer. If we elect our member purely on his/her merits, we will offer our best to the nation. If we elect candidates on any one or more of the following grounds, we will offer our worst:

- (i) Caste or religion
- (ii) Whether the candidate is affiliates with a particular firm or not.
- (iii) How many parties he has thrown or will throw (Not possible in current situation).
- (iv) Whether he comes to meet me or not.
- (v) Who has recommended the candidates?

When we vote, we decide whom are we sending to represent us. We decide whether our Goodwill continues or not. We decide whether our institute has a reason to exist or not. Action always starts with individual. Let each of us decide that we will vote purely based on merits.

!!!!! TREAT OTHERS THE WAY YOU WANT TO BE TREATED !!!!!!

!!!!! REMEMBER THE SOUL IS ON JOURNEY !!!!!

Thank you all..... Always in Gratitude

CA Dinesh Shah
