





Sripal Jain

The global demand for skilled accountants is rising, with the U.S. facing a significant shortage. As of 2024, nearly 75% of U.S. CPAs are approaching retirement, leading American firms to recruit internationally, particularly from India, where finance professionals with U.S. CPA and Indian CA credentials are highly sought after. The rapid expansion of Global Capability Centres (GCC) in India is further driving opportunities for finance professionals, as U.S. firms are expanding financial operations in India, increasing demand for CPAs in compliance, risk management, and audit roles.

The U.S. CPA credential is globally recognised in financial hubs like the U.S., Canada, and Australia. Governed by AICPA, it aligns

with U.S. regulatory standards, making it highly valuable for multinational corporations. CPAs are highly valued in corporate

finance, audit, taxation, and advisory, often advancing to leadership roles like CFOs and financial directors. Their expertise in

U.S. GAAP and SEC regulations makes them sought after. In contrast, the Indian CA qualification is well-respected domestic-

ly but offers limited global mobility. CAs excel in taxation, audit, and corporate governance but may need additional global creden-

# Chart your course

How to choose between U.S. CPA and Indian CA



tials like CPA for senior roles in multinational firms.

### Structure

The CPA qualification is often seen as more accessible than the CA designation due to its streamlined exam structure and higher pass rates.

**U.S. CPA:** Four sections – Auditing and Attestation (AUD), Regulation (REG), Financial Accounting and Reporting (FAR), and one discipline section (BAR, ISC, or TCP) – can be completed in nine to 12 months, with a pass rate of 45-55%.

**Indian CA:** Three levels – Foundation, Intermediate, and Final and a mandatory three-year articleship – extend the qualification timeline to three to five years or more. With a pass rate of 10 to 15%, it is one of the toughest accounting certifications globally.

The CPA certification offers flexibility, allowing candidates to schedule individual exam sections within an 18-month window. In contrast, the CA programme's rigid structure and unpredictable exam results make it more time-intensive.

### How to choose

Your choice should depend on your career goals.

#### Choose CPA if you:

- Seek an internationally recognised credential with global career mobility
- Aim for higher earning potential and leadership roles in multinational firms
- Prefer a structured qualification process that can be completed in under a year
- Want to work in finance, consulting, risk management, or advisory roles with better

work-life balance

- Plan to leverage the growth of GCCs in India for better career prospects

#### Choose CA if you:

- Plan to build a career in India
- Are interested in taxation, audit, or entrepreneurship within the Indian financial system
- Prefer hands-on training through a structured three-year articleship

While both offer lucrative career opportunities, the CPA credential is gaining prominence in India due to its global recognition and relevance in multinational firms. Aspiring accountants should evaluate their career goals carefully and choose the certification that best aligns with their professional ambitions.

The writer is the Founder of Simandhar Education.

## POSTCARD FROM ... SHEFFIELD

# Shaping a sustainable future

A student from India writes about her experience of studying in the University of Sheffield, the U.K.



mental and development policies. Additionally, career workshops and networking events helped build meaningful connections and explore career opportunities.

### Opportunities for growth

Beyond academics, I work as a Student Research Assistant at the Urban Institute, which has allowed me to collaborate with researchers across different disciplines and engage with urban development issues from a global perspective. It has been an exciting to contribute to discussions about sustainable cities and inclusive urban policies.

Studying here has provided me with numerous opportunities for personal and professional growth. The emphasis on research communication, critical analysis, and report writing has strengthened my confidence in articulating complex ideas effectively. Engaging in workshops, group discussions, and hands-on projects has refined my ability to think independently and present my work with clarity.

The city is a vibrant and student-friendly place, offering something to do beyond academics. It fosters a strong sense of community and encourages students to engage in extracurricular activities, volunteer work and social initiatives. It is not just a place to earn a degree, but a space where one can grow intellectually, gain hands-on experience, and be part of a global network of changemakers.



THINK  
Aruna Sankaranarayanan

For many of us, an internal judge resides within our heads and is busy from morning to dusk. Both trivial and significant events get parsed into categories of 'good' and 'bad'. If things go as expected, we cruise through the day, taking a lot of things for granted. The moment something is off kilter, negativity in various guises kicks in. Even small inconveniences, like a stove not working, can rattle us because our inner judge deems it 'bad'. Likewise, our interactions with people are also sorted as positive or negative based on how we feel. Are there costs to being overly judgmental?

In a post on the blog Zen Habits, author Leo Babauta urges us to adopt a more non-judgmental attitude to both positive and negative events, so that we stop bracketing events, people and phenomena as 'good' and 'bad'. Instead, as author Eckhart Tolle says, "Whatever the present moment contains, accept it as if you had chosen it." Though this may be

# Don't judge

How you can be discerning and non-judgmental in your attitudes and thoughts.



hard to cultivate at first, with practice, our emotions will grow more even-keeled instead of yo-yoing between peaks and valleys.

The second shift that Babauta advocates is to let go of expectations, as this frees us from disappointments and frustrations when they aren't met. Having expectations also steers us towards judgment. When our hopes are fulfilled, life seems good. On the other hand, when our desires are dashed, life is bleak. Eliminating expectations helps us become more non-judgmental.

### Self-reflect

Mindfulness meditation teacher Natalia Bojanic outlines the benefits of being non-judgmental in a post on the blog Inform. First, this attitude reduces our stress levels. When we go through difficult times, we are able to notice our thoughts and feelings without necessarily evaluating them. When we are able to distance ourselves from our own ideas and emotions, their hold over us decreases and this, in turn, lowers our stress. Rather than telling ourselves, "I am stressed", we simply tell ourselves that we are

experiencing stress. Though this is a subtle shift, it provides space between ourselves and the hardships we're facing.

A non-judgemental approach also allows us to experience self-compassion. Unless we are kind towards ourselves, we cannot extend compassion towards others. In an article in *Personality and Individual Differences*, psychotherapist Barbara Baraccia and colleagues find that people who are judgmental towards their "inner experience" of thoughts, feelings and sensations are more prone to anxiety and depression. They also say that we are able to forge and maintain healthier relationships with others when we refrain from categorising people and events as positive or negative. Being non-judgmental helps us empathise more readily with others, thereby reducing misunderstanding and friction.

Mindfulness researcher Jon Kabat-Zinn notes in a post on mbsrtraining.com that practising non-judgment helps us become aware of our "prejudices and fears" and gradually frees us from their shackles. We may recognise our own judgments when we make them without necessarily judging ourselves for it. We simply recognise

those thoughts as judgments and carry on with our activity without getting mired by further judgments and emotions.

Bojanic also points out that being non-judgmental does not imply that we forsake discernment, which is essential to making wise decisions. Being non-judgmental means that we don't buttress and amplify our "assessments and evaluations" so that they morph into "prejudices and preconceptions."

In a post on FamilyLife, Janet Breitenstein points out that judgment usually involves 'condemnation' and is issued from a place of superiority, often ignoring contextual factors. In contrast, discernment requires assessing the pros and cons of a situation through a calm, compassionate and more accepting lens while keeping the broader picture in mind. Whereas discernment motivates you to understand a person or event in depth, judgment entails forming hasty opinions on partial information and holding on to them. Starting each day afresh and approaching each interaction anew can also aid us in our journey of becoming less judgmental.

The writer is visiting faculty at the School of Education at Azim Premji University, Bengaluru, and the co-author of Bee-Witched.

# Capturing motion

There's more to animation than children's cartoons and it offers a range of options to aspirants.

Pranav Praveen Holla

In an ever-evolving Indian job market, it is important to be cognisant of fields that are off the beaten path. One of these is animation. By definition, this is the art of creating the illusion of movement by displaying a series of static images or frames in rapid succession. It can be done in a variety of different mediums like 2D traditional animation (the 1937 film *Snow White*), 3D animation/CGI (the Oscar-winning Latvian film, *Flow*), stop-motion (*Shaun the Sheep*) and motion graphics (usually used for digital marketing).

While many associate animation with the nostalgia of watching early morning cartoons on a Saturday morning, the target demographic extends beyond children. The democratisation of the Internet and the advent of streaming platforms offers access to a variety of media, including international animated shows and films aimed at mature audiences such as *Common Side Effects*, which explores the pharmaceutical industry in America. As a result, producers are more open to

creating animated content for adults.

### Scope and possibilities

A sizeable chunk of animation graduates enter advertising and marketing agencies, making animated videos tailored to the client's needs. Advertisement films are no longer limited to television, as media consumption takes place on handheld devices as well now. Animation allows the transmission of a large amount of information within a short duration in a quick, eye-grabbing manner. Thus, it is in demand within the advertising industry. Some companies also have in-house motion graphics teams to work on both advertisements and apps. Advertisements showcasing products like tech are also fertile grounds for 3D animators to apply their skills.

Independent filmmaking has become a more viable field now due to the presence of numerous film festivals, both in India and internationally. Along with a number of grants and residencies, there are also crowd-funding platforms that allow animators to take advantage of the Inter-



net to secure funding.

Animation can also be a useful tool to drive social change. With NGOs and non-profits receiving funding from both domestic and international sources, they have more to spend on media and narrative-building. This has opened the doors to animation for Public Service Announcements (PSAs), education, and social impact films dealing with ecology, environment and social issues.

Film title sequences and animated music videos have seen an uptick recently, with more independent artists gaining popularity, as well as films being made for both cinemas and streaming platforms. Goppo Animation Studio (Kolkata) and Kokaachi (Kochi) have been doing animated music videos and title sequences lately. Live-action films also require VFX and CGI in post production and studios in India are hiring 3D animators to cater to these requirements.

### Education options

A course in animation filmmaking does not solely

equip a student with animation skills, as one also develops a host of skills like drawing, composition, story boarding, directing, filmmaking basics, colour theory and, most importantly, storytelling. This equips one to branch out into fields like illustration, comics, directing both live action and animation films, script writing, narrative building and story boarding.

Now that we know of the scope of the field, you may ask: How do I study animation? Here, the value of the Internet cannot be understated. It has made animation learning accessible, bringing tutorials to the masses, allowing one to learn without enrolling in an institution.

For formal courses, there are institutes offering both UG and PG courses in animation. NID Ahmedabad, IDC Bombay (PG only), Shrishti Manipal Institute of Art, Design & Technology are the most well-known in India. Among foreign institutes, the best-known are Gobelins Paris, France; Califor-

nia Institute of the Arts and Ringling College of Art and Design in Florida the U.S.; Sheridan College, Canada; and.

The pre-requisites for Indian courses are usually 50% aggregate in any stream, as well as a decent level of drawing skills. Students should research each institution, as their admission processes vary from each other. A good institution can be instrumental in shaping one's creativity along with hard skills, as peer learning is of paramount importance.

Recent advancements in generative AI have, however, brought concerns regarding job security as well as ethics in the art world. A proliferation of AI-generated images as well as the use of AI in animation has made animators afraid of losing their jobs. However, there will always be demand for human-made art and that we will find ways to adapt and overcome; whether by working with AI or creating in response to it.

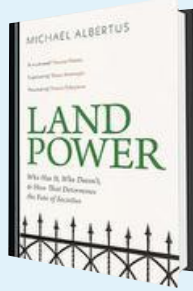
Success in animation can mean a lot of things, be it making award-winning films, memorable advertisements, driving social change and so on. One thing, however, must remain consistent to guarantee success: a joy in seeing the magic of seemingly static images come to life through animation.

The writer is a National Institute of Design-Ahmedabad (Animation Film Design programme) graduate.

## ON THE SHELF

### Land Power: Who Has It, Who Doesn't, and How That Determines the Fate of Societies

For millennia, land has been a symbol of wealth and privilege. But the true power of land ownership is even greater than we might think. In this book, the author shows that the one who owns the land determines whether a society will be equal or unequal, whether it will develop or decline, and whether it will safeguard or sacrifice its environment. The author sheds light on how the choices about who owns the land have locked in sexism, racism, and climate crisis, and that what we do



with the land today can change our collective fate.  
**Author:** Michael Albertus  
**Publisher:** Basic Books  
**Price:** ₹799

### The Lost Heer: Women in Colonial Punjab

As a province hailed by the British as the 'sword arm of India', masculinity remained a key pillar of Punjabi

identity in colonial times. Women largely featured as daughters of *sardars*, as wives of kings, mothers of statesmen, and widows of emperors. The book seeks to go beyond these male-centric narratives and shed light on the struggles, resilience, and contributions of women in colonial Punjab.

**Author:** Harleen Singh  
**Publisher:** Penguin Viking  
**Price:** ₹1,299

