#### Use of Social Media is MUST to become global CA

# (sharing of knowledge is not violation of professional ethics and Code of Conduct)

CA. (Dr.) Rajkumar Adukia Mobile No.: 9820061049/9820061039 Email rajkumar@cadrrajkumaradukia.com

It is not new that social media at present age has completely changed the picture of how we communicate, connect, share information with other individuals. This article will explore how Chartered Accountants (CAs) can leverage social media to share knowledge effectively while adhering to ethical standards. Sharing has become new way of learning and now law, code of conduct stands as barrier in passing on valuable piece of information for the collective growth of society.

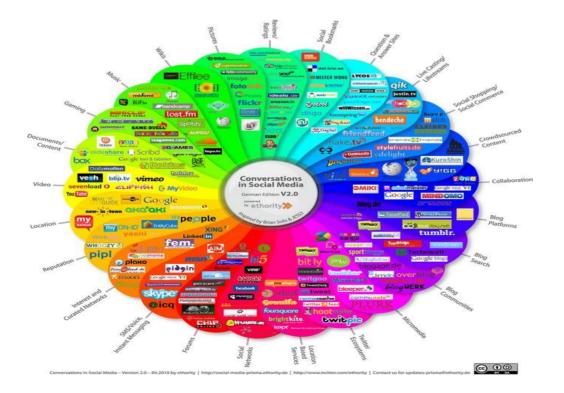
#### **Introduction**:

Possessing knowledge and expertise is valuable, but sharing that knowledge with others is equally crucial. When you share your insights, you not only help others but also deepen your own understanding and reinforce what you know.

The legendary Greek Philosopher "Aristotle" once said-

"Man is by very nature a social animal; Society is something that precedes the individual." This statement underscores the importance of sharing knowledge for the collective good. Therefore, if we know something it becomes our duty to reach out as success is not just about achieving your goal but to inspire others. The profession of chartered accountancy is a highly respected profession. These professionals are best known for their in-depth technical and regulatory knowledge. It can certainly benefit to society in terms of enhancing the knowledge and to keep it updated with all the latest development in related issues whether it be account, corporate and allied laws, business management, corporate governance, taxation, economy, information technology, legal and regulatory mechanism, government initiatives, economy, etc. We are fortunate to live in the digital age, where social media platforms allow us to connect with thousands of people worldwide.

These platforms, including Facebook, LinkedIn, Gmail, YouTube, Twitter, WhatsApp, and blogs, offer opportunities to share knowledge and engage with a broad audience even though they are living miles apart.



Chartered Accountants are bound by a code of conduct and ethical standards, but there are no specific restrictions on sharing knowledge through social media as long as it is done ethically. It's important to distinguish between permissible knowledge sharing and prohibited activities like soliciting clients or advertising services. Here's what you need to know:

**No Solicitation of Clients**: Direct or indirect solicitation of clients or professional work through circulars, advertisements, personal communication, or interviews is prohibited. Sharing knowledge, however, does not fall under these restrictions.

**No Advertising Professional Services**: The use of designations other than "Chartered Accountant" on professional documents or advertising professional services is restricted. Sharing your knowledge on social media is not considered advertising if it does not involve soliciting clients.

**Securing Services**: Chartered Accountants must avoid securing the services of nonemployees or non-partners through prohibited means. Sharing information freely is acceptable as long as it does not involve client solicitation.

Certainly, there are no such restrictions on sharing your valuable knowledge to the society.

For Knowledge may be a power but it's much more powerful when it is share! Hence yet again we impressed upon the thought that if we know something we should aggressively share our knowledge.

It has been clarified by the Council under proviso (ii) to clause (6) of the part-I of the first schedule of the Act that if announcements are made for empanelment by the Government, Corporations, Courts, Cooperative Societies, Banks and other similar institutions, the members may respond to such announcements provided the existence of panel is within their knowledge.

#### Collaborating and knowledge sharing:

The Internet has been the single biggest achievement of humans in the last 20 years that has removed almost all communication barriers. Social media apps have emerged as collaborating and knowledge-sharing tools that permit individuals to join a community share and collect relevant knowledge. The Facebook group can join 6000 groups, similarly, a person can send over 2000 emails daily, and professional expertise tools such as linked in allows you to be part of 100s of the group. Additionally, a certain platform such as Twitter, blogs, podcasts helps to put our viewpoints.

#### Effective use of social media by chartered accountant:

Professional misconduct on the part of professional of chartered accountant have been described under the Chartered Accountants Act, 1949 particularly the First Schedule to the act.

If the chartered accountant in practice:

- (1) allows any person to practice in his name as a chartered accountant unless such person is also a chartered accountant in practice and is in partnership with or employed by him;
- (2) pays or allows or agrees to pay or allow, directly or indirectly, any share, commission or brokerage in the fees or profits of his professional business, to any person other than a member of the Institute or a partner or a retired partner or the legal representative of a deceased partner, or a member of any other professional body or with such other persons having such qualifications as may be prescribed, for the purpose of rendering such professional services from time to time in or outside India.

(3) accepts or agrees to accept any part of the profits of the professional work

of a person who is not a member of the Institute: Provided that nothing herein contained shall be construed as prohibiting a member from entering into profit sharing or other similar arrangements, including receiving any share commission or brokerage in the fees, with a member of such professional body or other person having qualifications, as is referred to in item (2) of this Part;

- (4) enters into partnership, in or outside India, with any person other than a chartered accountant in practice or such other person who is a member of any other professional body having such qualifications as may be prescribed, including a resident who but for his residence abroad would be entitled to be registered as a member under clause (v) of sub-section (1) of Section 4 or whose qualifications are recognised by the Central Government or the Council for the purpose of permitting such partnerships;
- (5) secures, either through the services of a person who is not an employee of such chartered accountant or who is not his partner or by means which are not open to a chartered accountant, any professional business:Provided that nothing herein contained shall be construed as prohibiting

any arrangement permitted in terms of items (2), (3) and (4) of this Part;

- (6) solicits clients or professional work either directly or indirectly by circular, advertisement, personal communication or interview or by any other means: Provided that nothing herein contained shall be construed as preventing or prohibiting–
  - (i) any chartered accountant from applying or requesting for or inviting or securing professional work from another chartered accountant in practice; or
  - (ii) a member from responding to tenders or enquiries issued by various users of professional services or organisations from time to time and securing professional work as a consequence;
- (7) advertises his professional attainments or services, or uses any designation or expressions other than chartered accountant on

professional documents, visiting cards, letter heads or sign boards, unless it be a degree of a University established by law in India or recognised by the Central Government or a title indicating membership of the Institute of Chartered Accountants of India or of any other institution that has been recognised by the Central Government or may be recognised by the Council: Provided that a member in practice may advertise through a write up setting out the services provided by him or his firm and particulars of his firm subject to such guidelines2 as may be issued by the Council;

- (8) accepts a position as auditor previously held by another chartered accountant or a certified auditor who has been issued certificate under the Restricted Certificate Rules, 1932 without first communicating with him in writing;
- (9) accepts an appointment as auditor of a company without first ascertaining from it whether the requirements of Section 225 of the Companies Act, 1956\* in respect of such appointment have been duly complied with;
- (10) charges or offers to charge, accepts or offers to accept in respect of any professional employment, fees which are based on a percentage of profits or which are contingent upon the findings, or results of such employment, except as permitted under any regulation made under this Act;
- (11) engages in any business or occupation other than the profession of chartered accountant unless permitted by the Council so to engage: Provided that nothing contained herein shall disentitle a chartered accountant from being a director of a company (not being a managing director or a whole time director) unless he or any of his partners is interested in such company as an auditor;
- (12) allows a person not being a member of the Institute in practice, or a member not being his partner to sign on his behalf or on behalf of his

firm, any balance-sheet, profit and loss account, report or financial statements

Then the said act is deemed to professional misconduct on part of that professional

# Ethical ways of digital presence by chartered accountants

# A professional website



Keeping in line with certain guidelines issued under the act, the chartered accountant can maintain a professional website of their own

# **Guidelines:**

(1) The Chartered Accountants and/or Chartered Accountants' Firms would be free to create their own Website subject to the overall guidelines laid down by the Council hereunder. The actual format of the Website is not being prescribed nor any standard format of the Website is being given to

provide independence to the Members. There is no restriction on the colours which may be used in the Website.

- (2) Individual Members would also be permitted to have their Webpages in their trade name or individual name.
- (3) The Chartered Accountants and/or Chartered Accountants' Firms would ensure that their Websites are run on a "pull" model and not a "push" model of the technology to ensure that any person who wishes to locate the Chartered Accountants or Chartered Accountants' firms would only have access to the information and the information should be provided only on the basis of specific "pull" request.
- (4) The Chartered Accountants and/or Chartered Accountants' Firms should ensure that none of the information contained in the Website be circulated on their own or through E-mail or by any other mode or technique except on a specific "pull" request.
- (5) The Chartered Accountants would also not issue any circular or any other advertisement or any other material of any kind whatsoever by virtue of which they solicit people to visit their Website. The Chartered Accountants would, however, be permitted to mention their Website address on their professional stationery.
- (6) The following information may be allowed to be displayed on the Firms/Members' Websites:
  - (i) Member/Trade/Firm name.
  - (ii) Year of establishment.
  - (iii) Member/Firm's Address (both Head Office and Branches) Tel.No(s) Fax No(s) E-mail ID(s)
  - (iv) Nature of services rendered (to be displayable only on specific "pull" request)
  - (v) Partners

Partners name	Year of	Other	Tel off. Direct	Area of
	qualification	qualification	Res. Mobile E-mail Address	experience (to be displayable only on specific "pull" request

### (vi) Details of employees

Professional	Others	Name	Designation	Area of
				experience (to
				be displayable
				only on
				specific "pull"
				request)

- (vii) Job vacancies for the Chartered Accountant/firm of Chartered Accountants (including articleship).
- (viii) No. of articled clerks. (to be displayable only on specific "pull" request).
- (ix) Nature of assignments handled (to be displayable only on specific "pull" request). Names of clients and fee charged cannot be given.
- (x) Since Chartered Accountants in practice/firms of Chartered

Accountants are not permitted to use logo with effect from 1st July, 1998, they cannot use logo on Website also.

(xi) Display of Passport size photograph is permitted.

- (xii) The members may include articles, professional information, professional updation and other matters of larger importance or of professional interest.
- (xiii) The bulletin boards can be provided.
- (xiv) The chat rooms can be provided which permit chatting amongst members of the ICAI and between Firms and its clients. The confidentiality protocol would have to be observed.
- (xv) The members/firms can provide on line advice to their clients who specifically request for the advice whether free of charge or on payment.
- (xvi) The listing on suitable search engine should be permitted. However, the field of search should be restricted only to the field of "Chartered Accountants" or "CA" or "Indian CA", "Indian CPA", "Indian Chartered Accountant" or any permutation or combination related thereto. The Websites would be subjected to the guidelines contained herein and normally would not be vetted by the Institute of Chartered Accountants of India (ICAI). ICAI at its sole discretion may vet any of the Websites created by its members or individual Chartered Accountant or firms of Chartered Accountants and would have powers to direct deletion of certain portions and/or issue specific directions. In addition, necessary action can be taken in accordance with the Chartered Accountants Act, 1949 and the Regulations framed thereunder, in case there is any violation of the above guidelines.
- (xvii) The details in the website should be so designed that it does not amount to soliciting client or professional work. In case any content or technical feature of Website is against the professional Code of Conduct and Ethics as well as the restrictions contained in the schedules to the Chartered Accountants Act, 1949 or against

the guidelines or directions issued by ICAI from time to time, appropriate action will be initiated by the ICAI in terms of its disciplinary mechanism either suo-motto or on complaint as provided under the Chartered Accountants Act, 1949.

- (xviii)The Website should ensure adequate secrecy of the matters of the clients handled through Website.
- (xix) A number of Chartered Accountants Societies or other bodies are creating data-bases of Chartered Accountants or Chartered Accountants' Firms and are offering listing to Chartered Accountants. Such listing would be permitted with or without payment. In case a Chartered Accountant or Chartered Accountants' Firm is a member of a professional body or association or Chamber of Commerce and they offer listing to the members or firm, the same would be permitted.
- (xx) The Institute of Chartered Accountants of India will regularly inform the aforesaid guidelines to the members and the Chartered Accountants' Firms to ensure the strict compliance of the guidelines. The guidelines may be revised from time to time.
- (xxi) No Advertisement in the nature of banner or any other nature will be permitted on the Website.
- (xxii) The Website should be befitting the profession of Chartered Accountants and should not contain any information or material which is unbecoming of a Chartered Accountant.
- (xxiii)The Website may provide a link to the Website of ICAI, its Regional Councils and Branches and also the Website of Govt./Govt. Departments/Regulatory authorities/other Professional Bodies, such as, American Institute of Certified Public Accountants (AICPA), the Institute of Chartered Accountants of

England & Wales (ICAEW) and The Canadian Institute of Chartered Accountants (CICA).

- (xxiv) The address of the Website can be different from the name of the firm. But it should not amount to soliciting clients or professional work or advertisement of professional attainments or services. The Website address should be as near as possible to the individual name/trade name, firm name of the Chartered Accountant in practice or firm of Chartered Accountants in practice. The Ethical Standards Board (ESB) of ICAI will decide in case there is any difficulty
- (xxv) (The Website should mention the date upto which it is updated and the information should not be at material variance from the information as per the ICAI's records.

#### **Social Media Presence**



Social media have made possible and easier to discuss, network and share valuable information and updates with the community. Chartered Accountant

can take the benefit of social media platforms by creating informative and engaging content. LinkedIn is a professional networking platform. It will be very helpful, where Chartered Accountants can connect with business owners, tax experts, and other CAs in order to build their network.

#### Few social media platforms to interact, connect and share knowledge

Advanced social media have change the way people connect, communicate and share information amongst such popular platforms are

# I. Facebook<u>https://www.facebook.com/</u>

Facebook comes in the category of most users as compare to other social media platform marking it 2.5 billions of monthly users. Initially benefited to communicate, connect, and share information amongst fellow users, the platforms allows you to join relevant groups and pages, it is one of the best way to find and reach your targeted audience. By participating in these groups, you can share valuable insights and connect with a targeted audience interested in your expertise.

# II. Instagram https://www.instagram.com/

The number of users of Instagram have now surpasses around 1 million monthly users. This application is mostly viewed and use by young adults, teens, so it will be easier target audience under age 40. You may come up with a page of sharing valuable knowledge with students or those who are in early stage of their professional career. Sharing your experience, knowledge, valuable piece of advices will help such budding youngster long way in their career. Engaging content such as infographics, stories, and live sessions can be highly effective.

# III. WhatsApp<u>www.whatsapp.com</u>

Now-a-days who is not on WhatsApp, thanks to pandemic even the education of today's kids happen over whatsApp. This again brings you lots of ideas and scope of sharing content information and knowledge. You may join/create groups for targeted audience or send mass message to all contacts through just one click. It's an effective tool for reaching a broad audience quickly.

# IV. LinkedInhttps://www.linkedin.com/

linkedIn is perhaps the world's largest online professional network with more than 700 million users. LinkedIn is ideal for sharing professional insights, connecting with industry peers, and expanding your network. It is typically use to make connection clients, co-workers, recruiters etc. however it can be best platform for sharing opportunities, knowledge, scope, crucial tips, advisory etc. making connection joining groups being the common features of almost all platforms we can best use of the same here too, as most of your connections, users will be career driven sharing your part of knowledge, advice will be helpful for them. You can also record videos, audio of yours giving all insights and experience and share directly through your device.

The only thing you need to do is Start Talking

# V. Youtube https://www.youtube.com/

As the second most popular search engine after Google, YouTube is an excellent platform for sharing in-depth knowledge through video content. It runs on the rule of video content only, which again brings you lots of creative ideas of sharing expertise. You may run a channel where you could demonstrate, talk over current issue something thatneeds to reach to society. You can create a channel to offer tutorials, insights, and analyses on current issues, engaging viewers of all ages. Once your viewers increase they themselves make you suggestion of content over which they will be wanting your views. The best part viewers of all age may consume your video content.

# VI. "X" <u>https://twitter.com</u>

With much of feature alike to other social media platforms what makes "X" formerly known as Twitter, different is the use that people make of it. It has mostly become significant for sharing of breaking news, view, opinions etc. It's a useful platform for participating in industry discussions and reaching a broader audience. You should prioritize twitter if your targeted audience skews toward the demographic of mature males between the ages of 25 to 60.

# VII. Podcast<u>https://anchor.fm/</u>

Although there are lots of tools available across the internet for knowledge sharing, audio content is more digestible and absorbable, than

is possible through the podcast. Professionals in the capacity of Consultant, Advisors, Motivational coach, experts who have the desire to motivate others and possess valuable knowledge and expertise that they can share with society can make best use of podcast. Not only this will benefit the end-user but their experience will add to their learning.

Platforms like Ancho.fm are the easiest solution to start your podcast career. The best part is uploading over one platform will automatically connect you with six other such as Apple Podcasts (aka iTunes), Google Play Music, Overcast, Pocket Casts etc.

#### VIII. Quora https://www.quora.com/

Sharing being the popular form of learning Quora serves the best use of it. It is typically content in question answer format, curiosity satisfying answers providing.

Other than this some of knowledge sharing platforms are TED: Ideas Worth spreading <u>https://www.ted.com/</u>, HowStuffWorks – Learn How Everything Works <u>https://www.howstuffworks.com/</u>, Curiosity https://iminitiative.com/curiosity-app-android-website/ etc.

#### IX. Academia https://www.academia.edu/

With more than 129 million active users the platforms covers almost 22 million of papers/research document submitted so far. Typically beneficial for academic researchers, if you have authors quality this will be best platform for you to share piece of information in written documents.

#### X. BAND https://band.us/en

This is best social network platform to create and join the interest based groups to communicate your knowledge

#### XI. beBee <u>https://in.bebee.com/</u>

You may understand it as a collaborative platform for professionals who can connect with alike personal and professional interest. The platforms also provides blogging facility.

#### XII. Tumblr <u>https://www.tumblr.com/</u>

It is a social media site that allows the users to join the communities and participate in dialogue that expand their ideas and knowledge. With the increase in the daily visitor it have now reached to 321 million unique visitors.

#### XIII. Reddit https://www.reddit.com/

It is yet another platform to share views and opinions. Since the users mostly share the news content it is possible to engage in relevant discussion and gives some wise opinions.

#### XIV. Watt pad https://www.wattpad.com/

With current readers reach more than 70 million worldwide, this is suitable for engaging with readers and writers.

#### XV. Live journal https://www.livejournal.com/

It is blog based social media site where users can create blog, journal to viewed and read by potential readers

XVI. XING <u>https://www.xing.com/en</u>

Typically termed as career oriented social media sites it helps the career enthusiastic to reach upcoming professional events, seminars of like interest. It basically use to expand professional network.

#### XVII. Telegram https://telegram.org/

With much of its features matching with WhatsApp it is one of the messaging platforms. One unique quality being its messages are end to end encrypted serving maximum security and privacy. You may join or create interest based groups on this platform and surprisingly it allows to members numbers that can reach up to 2 lakh more than any other messaging platforms.

#### XVIII. Video session:

Conduct of video session over specific topic that serves best interest to your audience perhaps will be oldest and yet effective way. There are several platforms out their like Zoom, Google meet, that provide you to connect with your audience at the pre decided time. you may also keep a chat box moderator who will pick up relevant number of question that audience will put throughout the session. The best effective way is to invite your senior keeping in view the relevancy of topic that you have choosen so that they will provide crucial insights in terms detailing over topic, giving opportunities information and many more. The best part is you can record the whole session and put it on other video platforms and provide link of the same over networking sites so that chances are that it will reach to maximum audience even to those who have missed your ongoing session.

List of virtual meeting platforms:

1. Skype https://www.skype.com/en/

# 2. Google Meet

- 3. Google hangout https://hangouts.google.com/
- 4. Zoom <u>https://zoom.us/</u>
- 5. Go To Meetings <u>https://www.goto.com/meeting</u>
- 6. Microsoft teams https://www.microsoft.com/en-
- 7. Face time <u>https://apps.apple.com/</u>
- 8. Free conference call <u>https://www.freeconferencecall.com/global</u>
- 9. adobe connect <u>https://www.adobe.com/?red=a</u>
- 10.cisco webex meeting center https://www.cisco.com/

#### Blogging

Blogging is yet another innovative way to share your knowledge with the world. There are thousands of searches on search engines for topics like accounting, tax, GST, etc. These searches are from small business owners, professionals, interns or accounting students, etc. you may select a pattern of your writing whether it me question answer format, interacting, informative etc. there are thousands of online platforms or forums available where you can write, share, publish your piece of content. If you are able to provide valuable content then you will be able to keep your audience engaged and gain trust from them. Out of these audiences, you may have some potential clients too.

You can write on all the relevant keywords related to your niche which are searched more.

# List of few blogging, article publishing platforms

Slide share <u>https://www.slideshare.net/</u> is known for respected content in the format of presentation, PPT, you may publish pdf version of written content by

making your account. It has capacity to reach thousands users within matter of minutes. Apart from this there are many platforms to share and create blog, articles, and write ups



- 1. Bombay Chartered Accountants'Society <u>https://www.bcasonline.org/</u>
- 2. CA club india <u>https://www.caclubindia.com/</u>
- 3. <u>https://www.casansaar.com/articles.html</u>
- 4. Taxmann <u>https://www.taxmann.com/post/author/admin/</u>
- 5. <u>www.blogger.com</u>
- 6. <u>www.WordPress.com</u>
- 7. <u>www.Medium.com</u>
- 8. <u>www.Tumbler.com</u>
- 9. <u>www.LinkedIn.com</u>
- 10. <u>https://sites.google.com/</u>
- 11. <u>https://www.academia.edu</u>

- 12. <u>https://www.quora.com</u>
- 13. <u>https://www.bloglovin.com</u>
- 14. <u>https://www.scoop.it</u>
- 15. <u>https://www.livejournal.com</u>
- 16. <u>https://evernote.com</u>

- 17. <u>https://www.behance.net</u>
- 18. <u>https://www.boredpanda.com</u>
- 19. <u>https://steemit.com</u>
- 20. <u>https://justpaste.it</u>
- 21. https://www.ebaumsworld.com
- 22. <u>https://www.ebaumsworld.com</u>
- 23. <u>https://en.paperblog.com</u>
- 24. https://ezinearticles.com/
- 25. <u>https://www.tumblr.com</u>
- 26. <u>https://dev.to</u>
- 27. <u>https://hackernoon.com</u>
- 28. <u>https://www.apsense.com</u>
- 29. <u>https://selfgrowth.com</u>
- 30. <u>https://www.sooperarticles.com</u>
- 31. <u>https://teletype.in</u>
- 32. <u>http://articlesfactory.com</u>
- 33. <u>https://www.artikel-presse.de</u>
- 34. <u>https://www.articlepole.com</u>
- 35. <u>https://www.tradove.com/</u>
- 36. <u>https://www.klusster.com/</u>
- 37. <u>https://www.webnewswire.com</u>
- 38. <u>https://openarticles.com</u>

- 39. <u>https://www.articleswrap.com</u>
- 40. <u>https://www.articlecube.com</u>
- 41. <u>https://www.area19delegate.org</u>
- 42. <u>https://articlebiz.com</u>





The social network platforms for instance linked in and Face book are best way to create and join groups for chartered accountants. The groups are open as well as closed groups. There is no need to send a request to join open groups. However, you need to send a request in order to be a part of closed groups. The member CA's are not allowed to promote their accounting services in these groups. But they can grab the attention of other fellow members by contributing valuable content and knowledge. These activities would help CAs in getting referral work from other CAs who are also members of the same group.

#### **Email Marketing**

Email marketing perhaps the oldest form still effective to reach your target audience with engaging and informative emails. Staying connected with your audience with latest or upcoming events, news is always a good idea.



Although as chartered accountant, you can't advertise directly but sharing updates, news, with your network, audience is always good idea. Email marketing is the best way of marketing because it keeps you connected with your audience.

# **SEO:** Search engine optimization

It would be better if you create content while keeping in mind the SEO too. There will be a better chance that your blogs will rank on the top searches of search engines.

Search engine optimization is a technique that helps your content to rank higher. Both on-page and off-page SEO are important for your website.



A well SEO-optimized site is always preferred by search engines. It is the most effective way to stay in higher ranks on relevant keywords. When you are visible on the top searches, chances are very bright that you will get enough clients and leads.

#### Conclusion

Before the digital age, book writing, news articles were such few channels of knowledge sharing, although these are equally important in the present age, with little technological advancement you will reach your fellow learners perhaps much faster.

Social media provides Chartered Accountants with powerful tools to share knowledge, connect with peers, and contribute to the global professional community. By following ethical guidelines and utilizing these platforms effectively, you can enhance your global presence and support collective growth.

2

At this juncture, we find it apt to remember English Historian and Geologist Charles Darwin's famous quote

# "In the long history of humankind those who learned to collaborate and improvise most effectively have prevailed."

We feel it is our prime duty to share what we know with society. Let us become members and address the community which needs our services.

So, start sharing your expertise today and make a meaningful impact!

#### Websites:

Document content:

- 1. Slideshare <a href="https://www.slideshare.net/">https://www.slideshare.net/</a>
- 2. Scribd https://www.scribd.com/
- 3. Google text and labelers <u>https://cloud.google.com/</u>
- 4. <u>www.udyomitra.com</u>
- 5. <u>www.meetup.com</u>
- 6. www.xing.com
- 7. www.angel.co
- 8. Self hosted wordpress https://www.bluehost.com/
- 9. https://www.web.com/
- 10.https://www.wix.com/
- 11.https://www.hostgator.com/
- 12.<u>https://wordpress.com/</u>
- 13.<u>www.blogger.com</u>
- 14.<u>https://www.tumblr.com/</u>
- 15.https://medium.com/creators
- 16.https://www.squarespace.com/
- 17.<u>https://ghost.org/</u>
- 18.https://www.weebly.com/
- 19.https://www.livejournal.com/
- 20.https://sites.google.com/
- 21.https://www.academia.edu
- 22.https://www.quora.com

- 23.https://www.bloglovin.com
- 24.<u>https://www.scoop.it</u>
- 25.<u>https://www.livejournal.com</u>
- 26.<u>https://evernote.com</u>

- 27.https://www.behance.net
- 28.https://www.boredpanda.com
- 29.https://steemit.com
- 30.https://justpaste.it
- 31.https://www.ebaumsworld.com
- 32.https://www.ebaumsworld.com
- 33.<u>https://en.paperblog.com</u>
- 34.https://ezinearticles.com/
- 35.<u>https://www.tumblr.com</u>
- 36.<u>https://dev.to</u>
- 37.<u>https://hackernoon.com</u>
- 38.<u>https://www.apsense.com</u>
- 39.<u>https://selfgrowth.com</u>
- 40.https://www.sooperarticles.com
- 41.<u>https://teletype.in</u>
- 42.http://articlesfactory.com
- 43.<u>https://www.artikel-presse.de</u>
- 44.<u>https://www.articlepole.com</u>
- 45.<u>https://www.tradove.com/</u>
- 46.https://www.klusster.com/
- 47.<u>https://www.webnewswire.com</u>
- 48.https://openarticles.com
- 49.<u>https://www.articleswrap.com</u>
- 50.https://www.articlecube.com
- 51.https://www.area19delegate.org
- 52.<u>https://articlebiz.com</u>
- 53.overblog https://en.over-blog.com/
- 54.technorati https://technorati.com/
- 55.type pad <a href="https://www.typepad.com/">https://www.typepad.com/</a>

- 56. https://www.google.com/intl/en\_in/business/
- 57. Bombay Chartered Accountants'Society https://www.bcasonline.org/
- 58.CA club india https://www.caclubindia.com/
- 59.https://www.casansaar.com/articles.html
- 60.Taxmann https://www.taxmann.com/post/author/admin/
- 61.www.blogger.com
- 62.www.WordPress.com
- 63.www.Medium.com
- 64.www.Tumbler.com
- 65.https://www.howstuffworks.com/
- 66.https://iminitiative.com/curiosity-app-android-website/

Network and connecting

- 1. <u>www.Linkedin.com</u>
- 2. https://www.facebook.com/
- 3. <u>https://twitter.com/</u>
- 4. https://www.instagram.com/
- 5. hi 5 <u>https://hi5.com/</u>
- 6. kwick <a href="https://kwiklearning.com/">https://kwiklearning.com/</a>
- 7. Xing https://www.xing.com/en
- 8. tixxt <u>https://www.tixxt.com/en/</u>
- 9. Ning https://www.ning.com/
- 10.Skype https://www.skype.com/en/
- 11.Icq <u>https://www.icq.com/</u>
- 12.Google buzz https://www.google.com/buzz
- 13.Pidgin https://www.pidgin.im/

14.msn https://www.msn.com/en-in/

15.<u>https://www.quora.com/</u>

# audio content

1. https://podcastwebsites.com/

- 2. https://anchor.fm/
- 3. Apple Podcasts (aka iTunes) https://www.apple.com/in
- 4. Google Play Music https://podcastsmanager.google.com/
- 5. Overcast https://overcast.fm/
- 6. Pocket Casts https://www.pocketcasts.com/

# Online meeting

- 1. Skype <u>https://www.skype.com/en/</u>
- 2. Google Meet
- 3. Google hangout https://hangouts.google.com/
- 4. Zoom <u>https://zoom.us/</u>
- 5. Go To Meetings https://www.goto.com/meeting
- 6. Microsoft teams https://www.microsoft.com/en-
- 7. Face time <u>https://apps.apple.com/</u>
- 8. Free conference call https://www.freeconferencecall.com/global
- 9. adobe connect <u>https://www.adobe.com/?red=a</u>
- 10.cisco webex meeting center https://www.cisco.com/