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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)



***By the Members,
For the Members,
Of the Members***

E - NEWS Letter

June 2026



Dear Professional Colleagues, Greetings!

It gives me immense pleasure to share with you the highlights of yet another productive and enriching month at our branch. June 2026 witnessed a series of programmes aimed at enhancing professional knowledge, promoting personal well-being, and strengthening fellowship among our members.

Our flagship programme, "Grow Your Practice 2026", was successfully conducted as a one-day workshop focusing on contemporary practice development. Eminent speakers shared valuable insights on diverse areas of professional practice. CA Ramajayam demonstrated the effective use of Tally-enabled automation in audit, CA S. S. Nayak deliberated on emerging opportunities in MSME consulting, CA J. Balasubramanian addressed practical aspects of GST litigation, and CA S. Rathinagiri highlighted the significance of digital transformation for Small and Medium Practitioners (SMPs). The enthusiastic participation of members reflected the growing need to embrace technology and diversify professional services.

Our Two-Day Residential Refresher Course at Vagamon, attended by 20 members, provided an excellent platform for learning, networking, and exchanging professional experiences in a refreshing environment. Such residential programmes continue to strengthen the bond among members while facilitating continuous professional development.

In observance of International Yoga Day, our branch organized a yoga programme promoting physical fitness, mental wellness, and work-life balance. The active participation of members reaffirmed the importance of holistic well-being in our professional lives.

The branch also celebrated World Environment Day in association with the Sustainability Reporting Standards Board, reaffirming our commitment to environmental responsibility and the evolving role of Chartered Accountants in sustainability reporting and responsible business practices.

I am delighted to extend a warm welcome to the newly qualified Chartered Accountants from our branch who successfully cleared the May 2026 CA Examinations. On behalf of the Sivakasi Branch, I congratulate each one of them on this significant milestone and wish them a successful and fulfilling professional journey. We are proud to have them as members of our ICAI family.

Another notable event during the month was the One-Day Joint Seminar held on 27th June 2026 at the Madurai Branch. The technical sessions on "NPO – New Income-tax Act Perspective" by CA Kandaswami and "Latest Issues in FCRA" by CA Daniel Selvaraj were highly informative and relevant to current professional practice. We were privileged to have Mr. Premanand, Commissioner of Income Tax (Exemptions), as the Chief Guest. It was an honour for the Sivakasi Branch to felicitate the Chief Guest and the distinguished speakers for their valuable contributions.

I sincerely thank all the speakers, resource persons, participants, Managing Committee Members, and Branch Staff for their wholehearted support in making every programme a grand success. Let us continue to upgrade our knowledge, embrace innovation, and work together to uphold the highest standards of professionalism and ethical values.

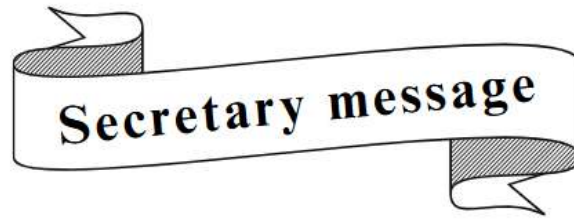
Wishing you and your families good health, happiness, and continued professional success.

With warm regards,

CA. Abdul Azeez

Chairman

Sivakasi Branch of SIRC of ICAI



Dear Members,

Greetings!

June has been a month of meaningful engagement, learning, and collaboration for our branch. The enthusiastic participation of our members in the various professional development programmes and branch activities is a testament to our collective commitment towards continuous learning and excellence.

As the profession continues to evolve with technological advancements, regulatory changes, and emerging practice opportunities, it is encouraging to see our members actively embracing new knowledge and enhancing their professional capabilities. Such participation strengthens not only individual practice but also the reputation of our branch.

I extend my sincere appreciation to all our resource persons, dignitaries, Managing Committee Members, volunteers, and the branch staff for their dedicated efforts in ensuring the successful conduct of our programmes. I also warmly welcome the newly enrolled Chartered Accountants to our Sivakasi Branch family and wish them every success in their professional journey.

Let us continue to stay connected, participate actively in the forthcoming programmes, and contribute towards making our branch more vibrant, progressive, and professionally enriching.

With warm regards,

CA R Anusha

Secretary

Sivakasi Branch of SIRC of ICAI



CA D GEETHA

Chartered Accountant, Srivilliputhur

Many softwares, One Foundation – Should a CA Master Every Tool, or the Business Behind It?

Walk into any practising CA's office on a Monday morning and you will likely find this: one client's books in Tally, another's in Zoho Books, a startup insisting on QuickBooks, a manufacturer running SAP, and a neighbourhood trader swearing by Busy or Marg. A young article assistant, juggling three of these in a single day, eventually asks the question that quietly worries many of us: Do I really need to learn every accounting software out there?

The short answer is no. The longer, more useful answer is the subject of this article.

Software is the Medium, Not the Message

Every accounting package, however different its screens look, is doing the same fundamental job: it records transactions in a structured way, classifies them, and produces statements and reports. Tally, Zoho, SAP, QuickBooks – these are different dialects of the same language we already speak fluently: debit and credit, assets and liabilities, the matching principle, the trial balance.

When you understand that a credit purchase creates a liability until it is paid, that revenue must be recognised when it is earned and not merely when cash arrives, that every input tax credit must trace back to a valid, matching invoice – you can locate

these truths in any software. The buttons move; the logic does not. For someone grounded in principles, learning a new tool is no longer "learning accounting all over again." It is simply finding out where this particular product has chosen to put things.

This is why the panic is misplaced. You are not expected to be a certified expert in a dozen software products. You are expected to understand accounting so well that any of the dozen becomes navigable within a few hours.

Know the Process, Know the Business

If the software is not the thing to master, what is? Two things: the process and the nature of the business.

Numbers in a ledger are the end of a story, not the beginning. Behind every entry sits a real transaction cycle — an order placed, goods received, an invoice raised, a payment made, a return processed. A CA who understands that flow can immediately sense when something is off: a purchase recorded without a corresponding goods receipt, revenue booked in a period where no delivery happened, stock that never seems to move. No software will flag these for you with the instinct of a professional who understands how the business actually runs.

And businesses do not run the same way. A jeweller, a software exporter, a hospital, a real-estate developer and a distributor each have distinct revenue models, cost structures, working-capital rhythms, risks and compliance touchpoints. The same "Sales" head means very different things in each. Understanding the nature of the business is what lets a CA design the right chart of accounts, ask the right questions, spot the right red flags, and offer advice worth far more than the data entry itself. This

understanding travels with you across every client and every tool – and it is precisely the part that cannot be downloaded.

Enter AI and Automation

All of this becomes more relevant, not less, in the age of AI and automation.

The mechanical layer of our work is steadily being taken over by machines. Bank statements reconcile themselves. Invoices are read by optical character recognition and posted automatically. GST and TDS workings, once hours of manual effort, are increasingly generated at the click of a button. AI assistants can draft notes, summarise ledgers, flag anomalies and answer "what does this data say?" in seconds.

It is natural to ask whether this threatens the profession. It does not – but it does change where our value sits. When data entry and routine reconciliation are automated, the differentiator is no longer who can post entries fastest. It is who can interpret the output, exercise judgment in the grey areas, apply professional scepticism, understand the business context, and advise the client on what to actually do. Automation handles the "what." The CA owns the "so what" and the "what next."

There is also a caution here, especially for students. AI is confident even when it is wrong. It can mis-classify a transaction, invent a figure, or apply a rule that does not fit the client's facts. A professional who knows only how to operate the tool, without grasping the principle beneath it, has no way to catch the error. The very automation that makes us faster makes our foundational knowledge more important, because we are now the last line of review over a machine that does not understand consequences.

A Word to Our Students

So if you are an article assistant or a student wondering where to invest your limited time, here is a suggestion. Do not chase a certificate in every software that exists. Master the fundamentals – accounting, audit, tax and law – until they are second nature. Learn to read a business quickly: ask how it makes money, where the cash gets stuck, and what could go wrong. Become genuinely comfortable with technology and stay curious about new tools, including AI – but remain tool-agnostic, confident that you can pick up any of them because you understand what they are trying to do. And work relentlessly on judgment, communication and ethics, because those are the things no update will ever ship.

It is worth remembering, too, that some of the software shaping global accounting is built right here. Zoho, headquartered in Chennai, is used by businesses around the world. We are not bystanders to this technology shift; our profession sits at the very centre of it.

In Closing

The tools will keep changing. Every few years there will be a new market leader, a new interface, a new AI feature. If we tie our worth to mastering each one, we will always be anxious and always be a step behind. But if we anchor ourselves in the principles, the process and the business – and treat whatever software the client happens to use as exactly that, a tool – we will stay relevant through every wave of change.

A carpenter is not defined by the brand of the hammer. Neither are we.

– CA Geetha D, Srivilliputhur.

Photo Gallery

One Day Seminar on Grow Your Practice 2026 on 06.06.2026











Two Days Residential Refresher Course on 13 & 14-06-2026



12th International Day of Yoga on 21-06-2026





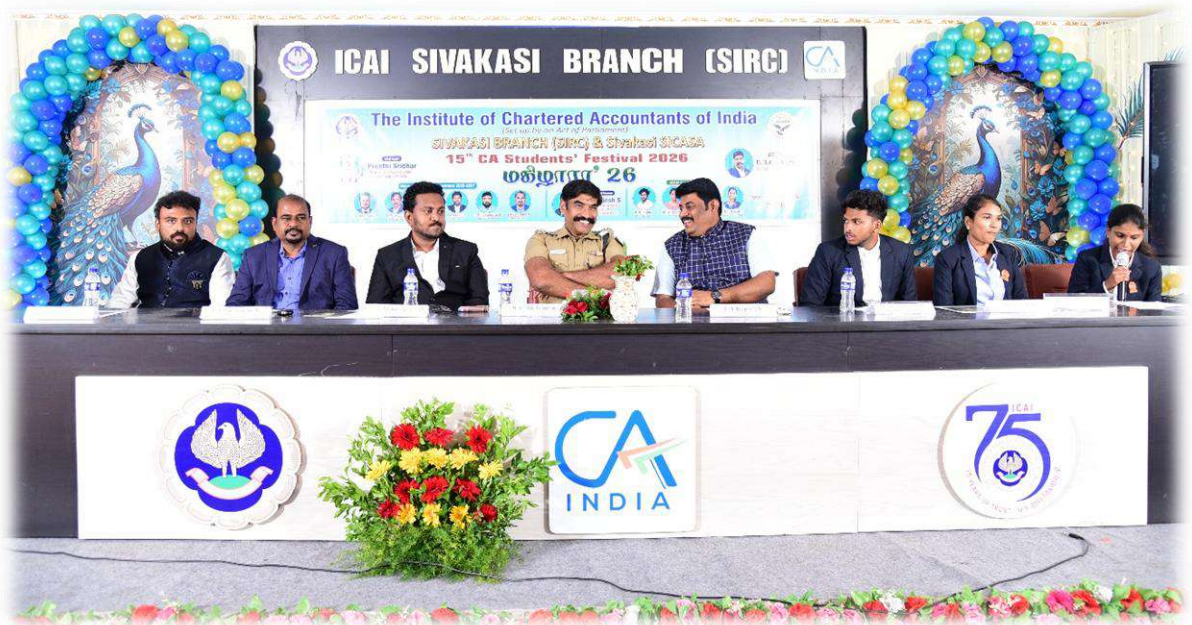
World Environment Day – 26.06.2026



15th CA Students Festival 2026

27.06.2026 – MAGIZHARA'26







Forthcoming Events

- ✚ 78th CA Day Celebration, along with Flag Hoisting, Cyclothon and Blood Camp joint hands with "Rotary Club of Sivakasi Pyrocity" on 01-07-2026
- ✚ Tree Plantation Drive at Sivakasi Corporation Community Kitchen Hall, Nehru Colony, Sivakasi on 01-07-2026
- ✚ One Day Seminar on TINIT will be Held on July 2026

