

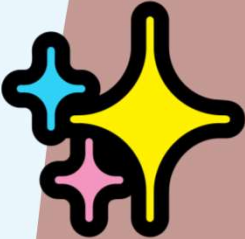


**The Institute of Chartered  
Accountants of India**  
(Set up by an Act of Parliament)



**Southern Indian Chartered Accountants Students  
Association**

**E-Newsletter**

**The Spark** 

**Edition : February 2026**



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# SICASA 2026-27

## OFFICE BEARERS



**CA. Thirukumaran**  
**SICASA CHAIRMAN**



**Abishek G**  
**Vice Chairman**



**Sri Poorani M**  
**Secretary**



**Shree Ram G S**  
**Treasurer**



**Rajalakshmi S**  
**Cultural and Sports**  
**Secretary**



# Message of Chairman

**Dear Students ,**

It gives me immense pleasure to address you all for the first time as the Chairman of our branch. The month of February 2026 marks a very special milestone in my journey, as I have taken charge as the elected Chairman. Our Installation Ceremony, held on 21.02.2026, was not just a formal event, but the beginning of a new chapter filled with responsibility, vision, and commitment towards student development.

I take this opportunity to express my sincere gratitude to all the members for placing their trust in this young and dynamic committee. Over the past few days, I had the opportunity to personally visit the offices of many of our respected members. I am truly encouraged by the positive response, support, and confidence they have shown towards our team. This encouragement strengthens our resolve to work harder and deliver meaningful initiatives for the benefit of students.

Dear students, this is a fresh beginning – not just for the committee, but for all of you as well. The CA journey is one that demands consistency, discipline, and perseverance. As a branch, we are committed to creating an environment that supports your academic growth, skill development, and overall well-being.

In the coming months, you can expect a range of student-focused initiatives including technical sessions, interactive programs, academic support activities, and opportunities for overall development. We are determined to make the branch more vibrant, accessible, and student-friendly.



I would like to share a simple thought with all of you – every great achievement begins with a small but determined step. Let this month be that step towards your goals. Stay focused, stay positive, and keep moving forward with confidence.

The branch will always stand by you to guide, support, and motivate. In return, we expect your active participation, sincerity, and dedication.

Let us work together to make this year productive, meaningful, and memorable for all of us.

Wishing you all a focused and successful month ahead.

**Warm regards,**

**CA M Abdul Azeez**

**Elected Chairman - 2026-27**



# Message of SICASA Chairman

Greetings from SICASA!

I am delighted to present the newsletter for the month of February 2026, highlighting a series of enriching programs and initiatives conducted for the benefit of our student community.

The month commenced on a prestigious note with the ICAI Annual Function held on 2nd February 2026 from 6 PM onwards at Yashobhoomi India International Convention & Expo Centre, New Delhi, as part of the World Forum of Accountants (WOFA). This global platform reflected the growing stature of the accounting profession and inspired students to aim for excellence on an international level.

On 7th February 2026, we organized a Half Day Seminar on “How Union Budget 2026 will impact you?”, which provided valuable insights into the latest budget provisions and their implications for students and professionals. Continuing our outreach efforts, a Career Counselling Program was conducted at Kshatriya Girls Higher Secondary School.

On 14th February 2026, guiding young minds towards the Chartered Accountancy profession.

A significant milestone was the 15th Installation Ceremony held on 21st February 2026, marking the induction of the new office bearers. On the same day, we also hosted a seminar on “Unlocking the Audit and Accounting Strategies at the Period End”, offering practical knowledge in core professional areas.



Further extending our initiatives, we conducted multiple Career Counselling Programs: At SAV Sala Middle School, Muthalipatti on 23rd February 2026 At K. Kamarajar Matriculation Higher Secondary School, Sivakasi on 24th February 2026.

On 26th February 2026, we organized a Joint Seminar with Colleges on “IKS Based Financial Wisdom for Modern Life” at the Department of Commerce (E-Commerce), Ayya Nadar Janaki Ammal College, Sivakasi. This was followed by a Career Counselling Program at the same institution, making it a highly engaging and insightful day for college students.

The month concluded with a One Day Seminar for Students on 28th February 2026, aimed at strengthening academic preparation and enhancing professional competencies.

I sincerely appreciate the dedication and efforts of all students, faculty members, and volunteers who contributed to the success of these events. Your active participation continues to strengthen the spirit of SICASA. I encourage each one of you to take full advantage of such opportunities to enhance your knowledge, skills, and professional outlook.

Wishing you continued success in your CA journey.

**CA.B.Vasanth**

**SICASA Chairman**

**Sivakasi Branch of SIRC of ICAI**



# Message of Vice Chairman

## Master Your 24 Hours

Time is the most valuable asset for every CA student. With articleship responsibilities, classes, and exam preparation running parallel, effective time management becomes the key to success.

The first step is **prioritization**—plan your day by identifying high-impact tasks and allocating time slots accordingly. Not everything needs equal attention; focus on what truly moves you forward academically and professionally.

One of the biggest challenges students face is **procrastination**. Delaying tasks only increases pressure later. Instead, adopt the habit of starting small and staying consistent. Even 2-3 focused hours of study daily can create a strong foundation over time.

Always remember, success in CA is not about studying for long hours, but about **studying smart**. Use techniques like revision schedules, concept-based learning, and regular self-assessment to make your preparation more effective.

If you learn to manage your 24 hours with discipline and clarity today, you are already one step closer to achieving your goal. Stay committed, stay organized, and make every hour count.

With warm regards,  
Saraswathy,  
SICASA Vice Chairman & Editor.



# KNOWLEDGE CORNER



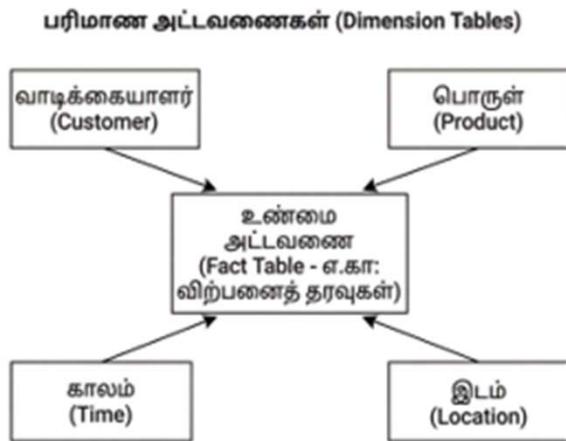
# Members article

## தரவுச்சுரங்கம் - 34

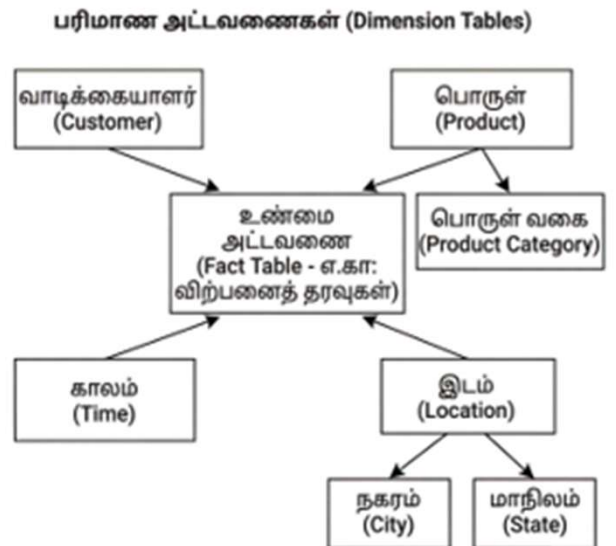
சென்ற பகுதியில் தரவு மாதிரிகளின் அடிப்படை அலகான அட்டவணைகளைக் குறித்துக் கண்டோம். பரிமாண மற்றும் உண்மை/நடவடிக்கை அட்டவணைகளாக உருமாறுவதையும் கண்டோம். எவ்வாறு ஒரு கனசதுரத்தின் விளிம்புகள் அளக்கக்கூடிய அதன் பரிமாணங்களை உருவாக்குகின்றதோ அதே போல் இங்கே பரிமாண அட்டவணைகள் கனத் தரவுச் சதுரத்தின் விளிம்புகளில் பொருத்திப் பார்க்கப்படுகின்றன. அவ்வாறு பொருத்தி, அத்தனை அட்டவணைகளையும் இணைத்து வடிவமைப்பதை திட்ட அமைப்பு (Schema) என்கின்றோம்.

இந்தத் திட்ட அமைப்பு நிறுவனத்தின் தரவுத்தளத்தினைப் பொறுத்தும், அதன் அளவைப் பொறுத்தும், அட்டவணைகளின் எண்ணிக்கையினைப் பொறுத்தும், நாம் எந்த நோக்கத்திற்காக இந்தத் தரவு மாதிரியை உருவாக்குகின்றோம் என்பதைப் பொறுத்தும் வடிவமைக்கப்படும். இத்திட்ட அமைப்புகளில் முதன்மையாகத் திகழ்வது நட்சத்திரத் திட்ட அமைப்பு (Star Schema) மற்றும் பனித்துகள் திட்ட அமைப்பு (Snowflake Schema) ஆகும். அவை பற்றிச் சற்று விரிவாக இப்பகுதியில் காண்போம்.

### 1. நட்சத்திரத் திட்ட அமைப்பு (Star Schema)



### 2. பனித்துகள் திட்ட அமைப்பு (Snowflake Schema)





## 1. நட்சத்திரத் திட்ட அமைப்பு (Star Schema)

இது தரவு மாதிரியாக்கத்தில் (Data Modeling) மிக எளிமையான மற்றும் பரவலாகப் பயன்படுத்தப்படும் ஒரு அமைப்பாகும். இதன் மையத்தில் ஒரு 'உண்மை அட்டவணை' (Fact Table) இருக்கும், அதனைச் சுற்றிப் பல 'பரிமாண அட்டவணைகள்' (Dimension Tables) இணைக்கப்பட்டிருக்கும். இதைப் பார்க்கும் போது ஒரு நட்சத்திரத்தின் வடிவம் கிடைப்பதால் இப்பெயர் பெற்றது.

**கட்டமைப்பு:** உண்மை அட்டவணைக்கும் ஒவ்வொரு பரிமாண அட்டவணைக்கும் இடையே நேரடித் தொடர்பு (Direct Relationship) இருக்கும்.

**சிறப்பு:** இதில் தரவுகள் 'இயல்புறா நிலையில்' (Denormalized) இருக்கும். அதாவது, ஒரே தகவல் மீண்டும் மீண்டும் வரலாம் (Redundancy), ஆனால் தரவைத் தேடி எடுக்கும் வேகம் (Query Performance) மிக அதிகமாக இருக்கும்.

**பயன்பாடு:** Power BI போன்ற கருவிகளில் இதுவே 'தங்கத் தரநிலை' (Gold Standard) எனக் கருதப்படுகிறது.

## 2. பனித்துகள் திட்ட அமைப்பு (Snowflake Schema)

நட்சத்திரத் திட்ட அமைப்பின் ஒரு மேம்பட்ட அல்லது விரிவுபடுத்தப்பட்ட வடிவமே இதுவாகும். இதில் பரிமாண அட்டவணைகள் மீண்டும் சிறு சிறு துணைப் பரிமாண அட்டவணைகளாகப் பிரிக்கப்பட்டிருக்கும்.

**கட்டமைப்பு:** ஒரு துணைப் பரிமாண அட்டவணைக்கும் உண்மை அட்டவணைக்கும் இடையே நேரடித் தொடர்பு இருக்காது. மாறாக, அது மற்றொரு பரிமாண அட்டவணையின் மூலமாக இணைக்கப்பட்டிருக்கும்.

- எடுத்துக்காட்டு: 'பொருள் வகை' (Category) என்ற துணை அட்டவணை நேரடியாக உண்மை அட்டவணையுடன் இணையாமல், பொருள்வகை -> பொருள் -> உண்மை அட்டவணை மூலம் இணைந்திருக்கும்.



**சிறப்பு:** இதில் தரவுகள் 'இயல்புநிலைப்படுத்தப்பட்டிருக்கும்' (Normalized). இதனால் தரவு சேமிப்பு இடம் (Storage Space) மிச்சமாகும், ஆனால் பல அட்டவணைகளை இணைக்க வேண்டியிருப்பதால் (Multiple Joins) வேகம் சற்று குறைய வாய்ப்புண்டு.

**பயன்பாடு:** தரவுக் கிடங்குகளில் (Data Warehousing) இடவசதியைச் சிக்கனப்படுத்த இது பயன்படுத்தப்படுகிறது.

## ஒப்பீடு: எது சிறந்தது?

அம்சம்	நட்சத்திரத் திட்ட அமைப்பு	பனித்துகள் திட்ட அமைப்பு
வடிவம்	எளிமையானது	சற்று சிக்கலானது
தரவுச் சுருக்கம்	குறைவு (Redundancy உண்டு)	அதிகம் (Normalization உண்டு)
வேகம்	மிக அதிகம்	குறைவு (பல Joins தேவை)
பராமரிப்பு	எளிது	கூடுதல் கவனம் தேவை

தரவுமாதிரியின் மற்ற சில முக்கிய அம்சங்களைப் பற்றி அடுத்த பகுதியில் காண்போம்.



**CA Rathinagiri**



# Students article

## Mastering Corporate Law the Smart Way: A Student's Shortcut Guide

Corporate Law often feels like one of the most challenging subjects in the CA journey. With its vast provisions, numerous sections, and technical language, students may find themselves overwhelmed. However, the key to mastering Corporate Law does not lie in endless memorization—but in adopting a smart, structured approach to learning.

At the core of Corporate Law is the Companies Act, 2013, which governs the formation, management, and regulation of companies in India. Instead of approaching it as a book full of sections, students should view it as a logical framework designed to regulate business operations.

The first step towards effective learning is to understand the **concept behind each provision**. Every rule in law exists for a reason. When you focus on the “why” before the “what,” retention becomes easier and more meaningful. For instance, before diving into provisions relating to directors, it is important to understand their role in managing and safeguarding the interests of the company.

A practical and proven technique is the **three-layer learning method**. Begin with conceptual clarity through revision notes or lectures. Once the foundation is clear, connect these concepts with relevant section numbers—only the important ones. Finally, reinforce your understanding through writing practice, especially by solving past exam questions. This layered approach ensures both clarity and exam readiness.

Another important aspect is **prioritization**. Not all topics carry equal weight in examinations. Chapters such as Directors, Meetings, Share Capital, and Incorporation are consistently tested and should be given focused attention. Smart preparation always involves identifying and concentrating on high-impact areas.



Since Corporate Law involves substantial retention, using **mnemonics and memory techniques** can be extremely helpful. Creating short, personalized memory aids makes it easier to recall provisions during exams. What may seem difficult to memorize in its raw form becomes simple when converted into structured cues.

Equally important is developing the ability to **apply the law in practical scenarios**. Examinations are increasingly case-study based, requiring students to present answers in a structured format – stating the provision, explaining its application, and concluding logically. Using standard phrases such as “As per the provisions of the Companies Act, 2013...” adds professionalism and fetches better marks.

When it comes to revision, consistency matters more than intensity. A well-planned revision strategy – covering summary notes, practice questions, and key provisions – can significantly boost confidence before exams. Multiple revisions of concise material are far more effective than a single reading of bulky content.

In conclusion, Corporate Law is not about how much you study, but how well you understand and present it. By focusing on concepts, practicing consistently, and revising smartly, students can turn this seemingly vast subject into a scoring opportunity.

**Remember: Success in Corporate Law is not about memorizing sections – it’s about mastering the logic behind them.**



Latha Gnana Soundari. A  
SRO0787746



# ART WALL



Dhanalakshmi. L  
SRO0291221



Janani  
SRO0781512





# PHOTOGRAPHY



Gopalakrishnan  
SRO0733396



Kokila Vani  
SRO0670684



# EVENTS OF THIS MONTH



# EVENTS

## 15<sup>th</sup> Installation Ceremony

### 22.02.2026









# One day Seminar on Income from Salaries & Capital Gains 28.02.26





**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

**Sivakasi Branch (SIRC) &**  
**Southern India Chartered Accountants Students Association**

Cordially Invites You for

**One Day Seminar**  
ON  
**Intermediate May'26**  
Paper - 3 Taxation

Topic	Speaker
<b>Income from Salaries &amp; Capital Gains</b>	<b>CA K Chitra</b> Chartered Accountant Sivakasi

**Date : 28/02/2026 (Saturday)**  
**Time : 10:00 am to 05:00 pm**

📍 **ICAI Bhawan, No-128, Velayutham Road, Sivakasi - 626 123. Contact No. 8695802468**

**CA M Abdul Azeez**  
Chairman

**CA R Anusha**                      **CA G Thirukkumaran**  
Secretary                              SICASA Chairman

**G Abishek**    **M Sri Poorani**    **G S Shree Ram**    **S Raja Lakshmi**  
Vice Chairman    Secretary            Treasurer            Cultural & Sports Secretary





1. Industrial Visit
2. Half Day seminar on Income Tax
3. Women's day celebration
4. One day seminar on Law & Auditing
5. Rally on Plastic free awareness
6. Crash Course for CA Foundation
7. How to face CA Exam
8. Career Guidance



# EDITOR'S NOTE

Dear **Future Chartered Accountants**,

Welcome to the latest edition of our SICASA newsletter!

## **SICASA WELCOMES YOU ALL TO THE NEW FINANCIAL YEAR 2026-27**

We're proud to announce that our 15th Installation took place on 22.02.2026 We're grateful for the leadership and dedication of our team members who made this event a success.

To those taking the exams in May 2026, we wish you all the best. Remember that **success is not final, failure is not fatal**: It is the courage to continue that counts

In this issue, we've curated a selection of articles, updates, and insights from the world of accounting and beyond. We're thrilled to share with you the latest news and achievements from our community.

Stay tuned for more updates, and thank you for being part of the SICASA community!



**Best Regards**

**Shree Ram**

**SRO0779178**

**Treasurer**



We are seeking fresh ideas, recommendations, and suggestions for our upcoming e-newsletters.

All are requested to send their contributions / articles to our Mail ID which is mentioned below, it will be published with your photo

**Warm Regards**

**Team Sivakasi SICASA**



**[https://www.instagram.com/sivakasi\\_sicasa?igsh=djdvamphbnp1NW0y](https://www.instagram.com/sivakasi_sicasa?igsh=djdvamphbnp1NW0y)**

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**[sivakasisicasa@gmail.com](mailto:sivakasisicasa@gmail.com)**