

The Institute of Chartered Accountants of India

(Set by an Act of Parliament)



The Spark

**Monthly E - Newsletter
Sivakasi Branch of SICASA
Edition: June 2026**

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MESSAGE FROM CHAIRMAN



Dear Students,

Greetings!

The month of June 2026 has been a vibrant and fulfilling one for our branch, marked by a perfect blend of academic excellence, professional development, ethical learning, health awareness, environmental responsibility, and student engagement. Our students actively participated in a Special Programme on Ethical Values, reinforcing the importance of integrity, professionalism, and ethical conduct—qualities that form the foundation of the Chartered Accountancy profession.



To provide practical exposure beyond the classroom, we organized a study tour to Gundar and an industrial visit to Janani International Pvt. Ltd., Chatrapatti. These initiatives offered students valuable insights into industrial operations and real-world business practices, complementing their academic learning.

In celebration of International Yoga Day, our branch conducted a special yoga session on 21st June 2026 under the guidance of Mr. R. Reyan Rajesh, Yoga Trainer.

The enthusiastic participation of students and members highlighted the significance of physical and mental well-being in our demanding profession. We are also delighted to have commenced the CA Intermediate Coaching Classes for the May 2027 Examination, reaffirming our commitment to providing quality education and continuous academic support to aspiring Chartered Accountants. As part of our commitment to sustainability, the branch observed World Environment Day in association with the Sustainability Reporting Standards Board on 26th June 2026.



The programme emphasized environmental responsibility and the increasing role of sustainability in the accounting and business landscape.

The enthusiasm of our students was further reflected in Magizhara (Cultural Day) and Zest 2026 (Sports Day), where they showcased their talents, teamwork, and sporting spirit. I sincerely thank our esteemed Chief Guests, Smt. Preethi Sridhar and Dr. V. Anil Kumar, DSP, for gracing the occasion and inspiring our students with their encouraging presence.

The declaration of the CA Intermediate and CA Final examination results brought moments of pride and celebration. I extend my heartfelt congratulations to all the successful candidates on their remarkable achievement. To those who could not succeed this time, I encourage you to remain determined and confident. Every attempt is a step closer to success, and with perseverance and focused preparation, you will certainly achieve your goal.



I express my sincere appreciation to the Managing Committee Members, Faculty, Staff, Volunteers, and all participants for their dedicated efforts in making every programme a grand success. Let us continue to work together to strengthen our profession and nurture future Chartered Accountants with knowledge, ethics, and excellence.

**With warm regards,
CA. Abdul Azeez,
Chairman
Sivakasi Branch.**



MESSAGE FROM SICASA CHAIRMAN



Dear Students,

Greetings!

The month of June 2026 has been one of the most vibrant and engaging months for SICASA, filled with a perfect blend of industrial exposure, personality development, wellness initiatives, environmental responsibility, cultural celebrations, and sports activities. It was truly encouraging to witness the enthusiastic participation of our students in every event organized during the month.



We commenced the month on 9th June 2026 with an Industrial Visit to **Janani International (P) Ltd., Rajapalayam** a renowned spinning mill. The visit provided students with valuable practical exposure to the functioning of a modern textile manufacturing unit. Students had the opportunity to observe the complete spinning process, understand the journey of raw cotton to finished yarn, learn about quality control procedures, inventory management, production planning, and various operational aspects involved in large-scale manufacturing. The interaction with industry professionals helped bridge the gap between classroom learning and real-world industrial practices, making the visit both educational and inspiring.

On the same day, we organized a **One Day Seminar** featuring two inspiring sessions. The first session on "**Consistency**", handled by **Mr. Rohan Raj**, emphasized the importance of discipline, perseverance, and maintaining consistent efforts in achieving personal and professional goals.



The second session, **"Lessons Beyond Books"**, delivered by **Mr. Gopalakrishnan**, encouraged students to develop life skills, embrace continuous learning, and recognize that true success is built not only through academic excellence but also through values, experiences, and the right attitude.

Following the academic sessions, students were taken on an **Educational Tour to Gundar Dam and Thenmala**. After months of rigorous preparation and the recently concluded examinations, this tour served as a refreshing and memorable experience. Beyond relaxation, it provided students with an excellent opportunity to interact with their peers, strengthen friendships, and create lasting memories while enjoying nature and the scenic beauty of the destinations.

On **21st June 2026**, in observance of the **International Day of Yoga**, SICASA organized a **Yoga Session** for students and members at the branch premises.



The session was beautifully conducted by **Yoga Instructor Mr. R. Reyan Rajesh**, who introduced participants to various yoga postures, breathing techniques, and mindfulness practices. The session highlighted the importance of maintaining both physical and mental well-being, especially during the demanding CA course, and was greatly appreciated by all participants.

Continuing our commitment towards social responsibility, on **26th June 2026**, as part of **Environment Day celebrations**, a **Tree Plantation Drive** was organized at **Kavin Praba Thottam, Koonampatti Village**. Students actively participated in planting saplings, reinforcing the importance of environmental conservation and sustainability. The event reflected our collective responsibility towards creating a greener and healthier future.

The celebrations continued on **27th June 2026** with **Magizhara '26**, our annual cultural extravaganza.



The event showcased the incredible creativity and talents of our students through a variety of cultural performances, fun-filled activities, and interactive competitions. The vibrant atmosphere, enthusiastic participation, and cheerful spirit made the event a memorable celebration for everyone present.

We concluded the month on a high note with **Zest '26, the Annual Sports Meet**, held on **28th June 2026** at **Kaliswari College**. Students enthusiastically participated in a wide range of athletic competitions, team games, and sporting events, displaying exceptional sportsmanship, teamwork, and determination. The event not only celebrated physical fitness and healthy competition but also strengthened the camaraderie and unity among our student community.

As we reflect on the activities of this month, I am delighted to see the enthusiasm, discipline, and active involvement of our students in every initiative. My sincere appreciation goes to all the resource persons, participants, volunteers, sponsors, and the entire SICASA Managing Committee whose dedicated efforts made these events a grand success.



Let us continue this spirit of learning, participation, and togetherness as we move forward. I look forward to many more enriching experiences and opportunities for all our students in the months ahead.

**Warm Regards,
CA.G.Thirukkumaran
SICASA Chairman
Sivakasi Branch**



MESSAGE FROM SICASA VICE-CHAIRMAN



Greetings to all!

It gives me immense pleasure to congratulate all the students who have successfully cleared the CA Foundation, Intermediate, and Final examinations. Your hard work, dedication, and perseverance have brought you this well-deserved success. I wish you all the very best for the next stage of your professional journey. To those who could not achieve the desired result this time, remember that every setback is an opportunity to come back stronger. Stay focused, keep learning, and never lose confidence in your abilities. Success will surely follow your consistent efforts.



In the month of June, our branch has organized several meaningful and engaging activities, including an Industrial Visit, Educational Tour, International Yoga Day celebration, Tree Plantation Drive, **Magizhara** – the CA Students' Youth Fest, and **Zest** – the Sports Meet. These events were made successful because of the enthusiastic participation and support of our students, faculty, and volunteers. I sincerely thank each and every participant for contributing to the success of these initiatives. For those who could not participate, I warmly invite you to join our upcoming events. SICASA offers a wonderful platform to learn, network, develop leadership skills, and create lifelong memories beyond academics.

I would also like to extend my heartfelt congratulations to **Miss. Iswarya Sri** for her outstanding achievement in winning the Regional Level of the National Talent Search sketching Competition while proudly representing our Sivakasi Branch. Your remarkable performance has brought great pride to our branch and serves as an inspiration to fellow students.



We wish you every success in the National Level competition and are confident that you will continue to make us proud.

Let us continue to learn, participate, grow together, and uphold the values of the Chartered Accountancy profession. I look forward to your active involvement in all our future initiatives.

**With Warm Regards,
G. Abishek,
SICASA Vice Chairman,
Sivakasi Branch**

The background of the entire page is a vibrant illustration of peacock feathers in shades of gold, brown, and black. A central white text box with a black border and decorative flourishes contains the title. The text box has a scalloped edge and is flanked by ornate, symmetrical designs.

Glimpse of Events conducted



INDUSTRIAL VISIT (09.06.2025)



ONE DAY SEMINAR

(09.06.2025)





INDUSTRIAL VISIT (10.06.2025)





INTERNATIONAL YOGA DAY (21.06.2025)



Yoga Day - 21.06.2026





TREE PLANTATION (26.06.2025)





MAGIZHARA 2026

(27.06.2025)



Rangoli



Glass painting



Glass cooking





MAGIZHARA 2026

(27.06.2025)





MAGIZHARA 2026

(27.06.2025)





MAGIZHARA 2026

(27.06.2025)





MAGIZHARA 2026

(27.06.2025)





ZEST 2026

(28.06.2025)





ZEST 2026

(28.06.2025)





ZEST 2026

(28.06.2025)



The background of the entire page is a vibrant illustration of peacock feathers. The feathers are primarily in shades of gold, yellow, and brown, with some black outlines. The central focus is a large, ornate frame that contains the title. The frame has a white background and a black border. It features decorative scrollwork and floral patterns. The title 'Members' Article' is written in a bold, black, sans-serif font. The overall design is elegant and artistic, with a strong emphasis on the peacock theme.

Members' Article



தரவுச்சுரங்கம் - 38

கனத் தரவு (Data Cube) அமைப்பில் முதன்மையான ஐந்து செயல்பாடுகள் குறித்து சென்ற பகுதியில் கண்டோம். பெருந்தரவின் மடிக்கப்பட்ட வடிவாய் இருக்கும் பல பரிமாண கனத்தரவில் பகுப்பாய்விற்கு மேற்கொண்டு சில செயல்பாடுகளையும் நிகழ்த்த முடியும். இவையாவும் நிறுவனத்தின் தினந்தோறும் முடிவெடுக்கும் கீழ்மட்ட மேலாளரிலிருந்து தொலைநோக்குப் பார்வையுடன் நிறுவனத்தின் எதிர்காலத்தை முடிவு செய்யும் மேல்மட்ட நிர்வாகிகள் வரை தரவுகளின் அடிப்படையில் முடிவெடுக்க அவர்கள் கேட்கும் போதெல்லாம் தரும் கற்பகத்தருவாக கனத்தரவு இருப்பதற்கு வழிவகுக்கின்றது. இன்ன கேள்வி கேட்டால் இன்ன பதில் அளிப்பது என்பதல்ல கனத்தரவு.

என்ன கேள்வி கேட்டாலும் அதற்கான பதிலைத் தரக்கூடிய அதே சமயம் சிக்கலான அமைப்பாகவும் கனத்தரவு இருப்பதால் தான் இத்தனை மெனக்கெட வேண்டியிருக்கின்றது. இனி மீதமுள்ள செயல்பாடுகளையும் காணலாம்:



1. ஊடுருவல்: Drill-through

இது துளையிடலிலிருந்து சற்றே மாறுபட்டது. துளையிடல் என்பது சுருக்கத்திலிருந்து அடுத்த படிநிலைக்குச் செல்வது. ஆனால் **ஊடுருவல் Drill-through** என்பது, கனத்தரவில் தெரியும் ஒரு சுருக்கத் தொகையின் (Aggregated value) அடிப்படை என்ன என்பதை அறிய, தரவுத்தளத்தில் உள்ள மூலப் பதிவுகளுக்கே (Raw transaction records / Underlying relational data) நேரடியாகச் செல்வது. அதாவது படிப்படியாகச் செல்லாமல் நேரடியாக மூல வரிகளையே சோதித்துப் பார்ப்பது ஆகும். தணிக்கையாளர்களுக்கு இது மிகவும் உதவும் அல்லவா?

எடுத்துக்காட்டு: ஒரு குறிப்பிட்ட கிளையின் பயணச் செலவு அசாதாரணமாக அதிகமாகக் காட்டப்பட்டால், அந்தத் தொகையைச் சொடுக்கி, அந்தத் தொகைக்குக் காரணமான ஒவ்வொரு ரசீது/பற்றுச்சீட்டு (Voucher/Invoice) விவரங்களையும் பட்டியலாகப் பார்த்துவிடல் நன்று. அதற்கு இச்செயல்பாடு உதவுகின்றது.

1. ஊடுருவல் (Drill-through) - மூலத் தரவைத் தேடிச் செல்லுதல்

மேல்மட்ட அறிக்கை (Dashboard)	
துறை	மொத்தப் பணச் செலவு
விற்பனைத் துறை	₹ 50,000 🔍

ஊடுருவிச்
செல்லுதல்

மூலத் தரவு அட்டவணை (Raw Transaction Data)			
தேதி	ரத்து எண்	பணியாளர் பெயர்	தொகை (₹)
05-05-2025	V-0105	ரமேஷ்	10,000
12-05-2025	V-0211	கரேஷ்	25,000
20-05-2025	V-0345	குமார்	15,000

i விளக்கம்: திரட்டப்பட்ட ஒரு தொகையிலிருந்து, அந்தத் தொகைக்குக் காரணமான அடிப்படை மற்றுச் சீட்டு / ரசீது விவரங்களுக்கு நேரடியாகச் செல்லுதல்



2. குறுக்குத் துளையிடல் (Drill-across):

ஒரே திட்ட அமைப்பில் (Schema) உள்ள, இரண்டு வெவ்வேறு உண்மை அட்டவணைகளுக்கு (Fact Tables) இடையே பொதுவான பரிமாணங்களின் (Conformed Dimensions) வழியாகப் பயணிப்பது குறுக்குத் துளையிடல் முறையாகும். நட்சத்திர திட்ட அமைப்பின் நீட்சியாக பல உண்மை அட்டவணைகள் கொண்ட தொகுப்பை உடுமண்டல திட்ட அமைப்பாகக் (**Fact Constellation Schema / Galaxy Schema**) கொள்ளலாம். அவ்வாறான அமைப்பில் பக்கவாட்டில் ஊடுருவிச் செல்வதை இது குறிக்கின்றது.

எடுத்துக்காட்டு: 'காலம்' மற்றும் 'பொருள்' என்ற பொதுவான பரிமாணங்களை வைத்துக்கொண்டு, 'விற்பனை' (Sales Fact) அட்டவணையையும், 'இருப்பு' (Inventory Fact) அட்டவணையையும் ஒப்பிட்டுப் பார்ப்பது. இந்த மாதம் அதிகம் விற்பனையான பொருளின் தற்போதைய கையிருப்பு என்ன? போன்ற கேள்விகளுக்கான விடை கிடைக்கும்.

2. குறுக்குத் துளையிடல் (Drill-across) - இரு வேறு உண்மை அட்டவணைகளை ஒப்பிடுதல்

விற்பனை உண்மை அட்டவணை (Sales Fact)
விற்பனை அளவு
150 எண்கள்

பொதுவான பரிமாணம் (Conformed Dimension)
பொருள்: மடிக்கணினி
காலம்: மே 2025

இருப்பு உண்மை அட்டவணை (Inventory Fact)
கையிருப்பு அளவு
50 எண்கள்

விளக்கம்: 'பொருள்' மற்றும் 'காலம்' என்ற பொதுவான பரிமாணங்களை மையமாக வைத்து, 'விற்பனை' மற்றும் 'கையிருப்பு' ஆகிய இரண்டு வெவ்வேறு உண்மை அட்டவணைகளை இணைத்து ஒப்பிடுதல்



3. தரவரிசைப்படுத்துதல் (Ranking / Top N Analysis):

கனத்தரவில் உள்ள தரவுகளை அவற்றின் செயல்பாடு அல்லது அளவீடுகளின் அடிப்படையில் ஏறுவரிசை அல்லது இறங்குவரிசையில் வரிசைப்படுத்துவது. இதுவும் ஒரு முக்கியமான செயல்பாடு ஆகும். தேவைப்பட்ட வரிசையில் அடுக்குவதன் மூலம் முடிவெடுக்க ஏதுவாகும்.

எடுத்துக்காட்டு: நிறுவனத்திற்கு அதிக லாபம் ஈட்டித்தரும் முதல் 10 வாடிக்கையாளர்களை (Top 10 Customers) மட்டும் பிரித்தெடுப்பது அல்லது மிகக் குறைந்த விற்பனையைக் கொண்ட 5 கிளைகளைக் கண்டறிவது.

3 3. தரவரிசைப்படுத்துதல் (Ranking / Top N Analysis)

மொத்த வாடிக்கையாளர் தரவு
வாடிக்கையாளர் A : ₹ 2,00,000
வாடிக்கையாளர் B : ₹ 1,50,000
வாடிக்கையாளர் C : ₹ 5,00,000
வாடிக்கையாளர் D : ₹ 3,80,000
வாடிக்கையாளர் E : ₹ 4,20,000

Top 3
வரிசைப்படுத்துதல்

முதல் 3 வாடிக்கையாளர்கள்

1. வாடிக்கையாளர் C - ₹ 5,00,000
2. வாடிக்கையாளர் E - ₹ 4,20,000
3. வாடிக்கையாளர் D - ₹ 3,80,000



விளக்கம்: கிடைக்கப்பெற்ற ஒட்டுமொத்தத் தரவிலிருந்து, அளவீட்டின் அடிப்படையில் முதல் அல்லது கடைசி 'N' மதிப்புகளை மட்டும் வரிசைப்படுத்திப் பிரித்தெடுப்பது



CA RATHINAGIRI

The background of the entire page is a vibrant illustration of peacock feathers. The feathers are rendered in shades of gold, brown, and black, with prominent 'eyes' visible. A central white text box with a black border and decorative flourishes contains the title. The text box has a scalloped edge and is flanked by ornate, symmetrical designs in black and gold.

Students' Article



POWER RANGERS: THE ICAI SIVAKASI INVASION

Special Report – Sivakasi ICAI Student Journal

A Normal Day Turns Extraordinary

The ICAI student gathering in Sivakasi was proceeding as planned. Students had assembled to attend seminars, workshops, and networking sessions. Among them were Suriya, Arun, Jagan, Dinash Narandran, Viswa, Mahalingam, Srinath, and Sagar.

Suddenly, everything changed. The sky darkened without warning. Strong winds swept across the campus. A massive glowing portal appeared above the ICAI building, followed by a thunderous explosion that shook the entire area.

Within seconds, armed alien soldiers emerged from the portal carrying advanced laser weapons. Panic spread across the campus. The Arrival of the Morphers

As the situation became critical, a brilliant beam of light descended from the sky and landed in the center of the campus. Inside the glowing light were eight mysterious devices known as Power



Morphers. The devices selected eight students as Earth's defenders:

- Suriya – Red Ranger (Leader)
- Arun – Blue Ranger
- Jagan – Green Ranger
- Dinesh Narandran – Yellow Ranger
- Viswa – Black Ranger
- Mahalingam – White Ranger
- Srinath – Purple Ranger
- Sagar – Orange Ranger

A robotic voice announced: "Chosen Defenders Detected. Morphers Activated." Suriya raised his Morpher and shouted: "IT'S MORPHIN TIME!" The students transformed into Power Rangers. The Battle for Sivakasi The Rangers immediately entered battle. Suriya led the team while Arun, Jagan, Dinash Narandran, Viswa, Mahalingam, Srinath, and Sagar protected civilians and fought the invading alien forces. Although the Rangers defeated many alien soldiers, the real threat soon appeared.

Zorvak the Destroyer

The alien commander, Zorvak the Destroyer, emerged from the portal. Standing far taller than any human, he possessed immense strength and advanced alien technology. With a terrifying roar, he transformed into a gigantic monster towering above the ICAI campus.



The Mega Power Zord

The Rangers summoned their Zords: Fire Lion, Aqua Shark, Earth Rhino, Thunder Eagle, Shadow Panther, Solar Tiger, Storm Dragon, and Wind Wolf. The machines combined into the mighty Mega Power Zord. A massive battle followed across the skies of Sivakasi.

The Ultimate Strike

Inside the Mega Power Zord, Suriya commanded the team to combine their powers. Together they shouted: **“POWER RANGER ULTRA STRIKE!”** A giant beam of energy struck Zorvak directly. The alien commander was destroyed, and the portal collapsed. Earth was safe once again.

Heroes of Sivakasi

The crowd celebrated the bravery of the eight Rangers. Before disappearing, the Morphers displayed one final message: “Earth is safe today. But new challenges await tomorrow.” The event became known as **THE ICAI SIVAKASI INVASION**, a story of courage, friendship, leadership, and teamwork.



AJAY VETRIVEL K.S.
(SR00784952)

The background of the entire page is a vibrant illustration of peacock feathers. The feathers are rendered in shades of gold, yellow, and black, with intricate patterns and 'eyes' visible. A central white label with a black border and decorative flourishes contains the word 'Photography'.

Photography



MUTHU GANESH T

(SR00784283)





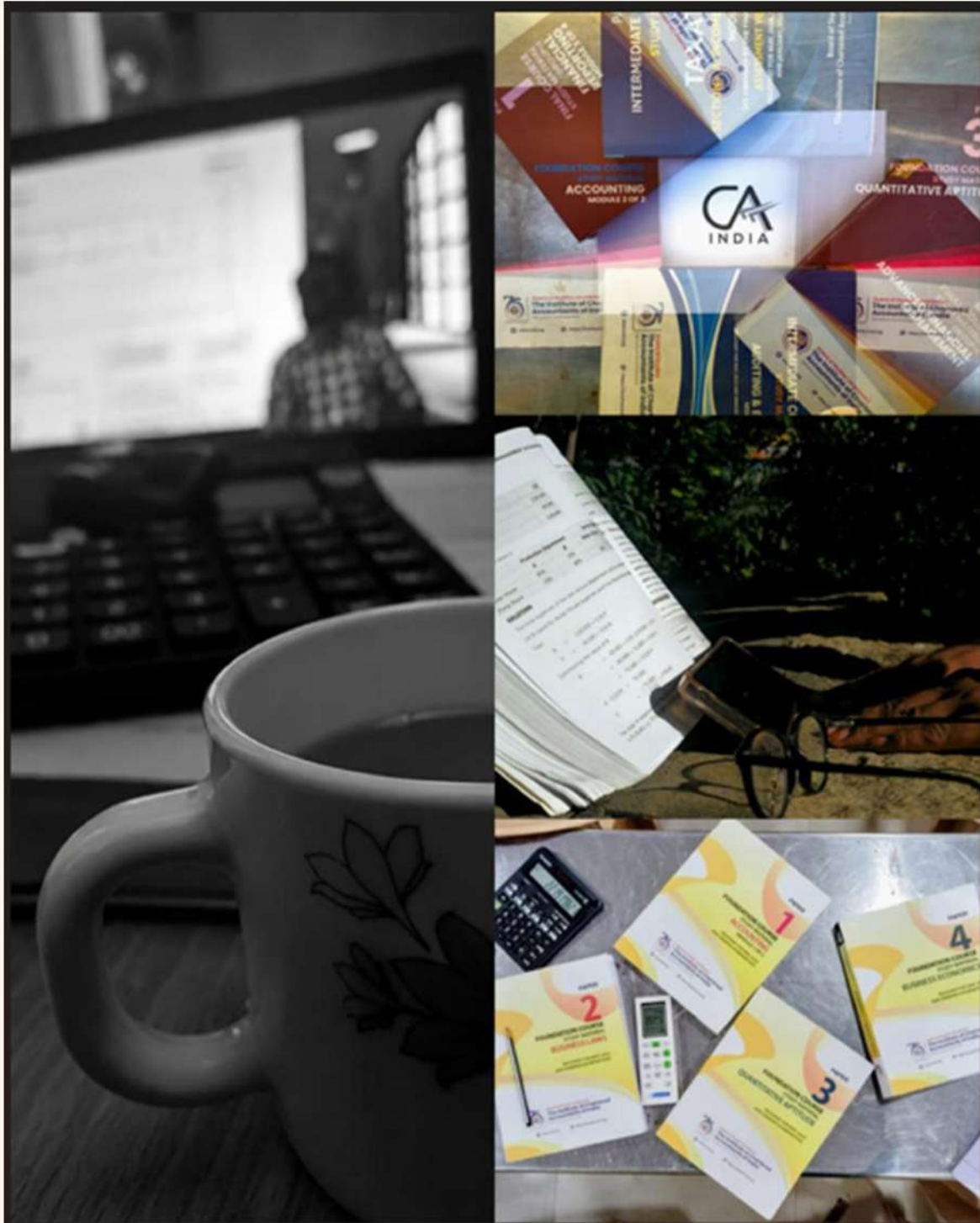
GOPALAKRISHNAN M

(SR00733396)





PHOTOGRAPHY





Art Wall

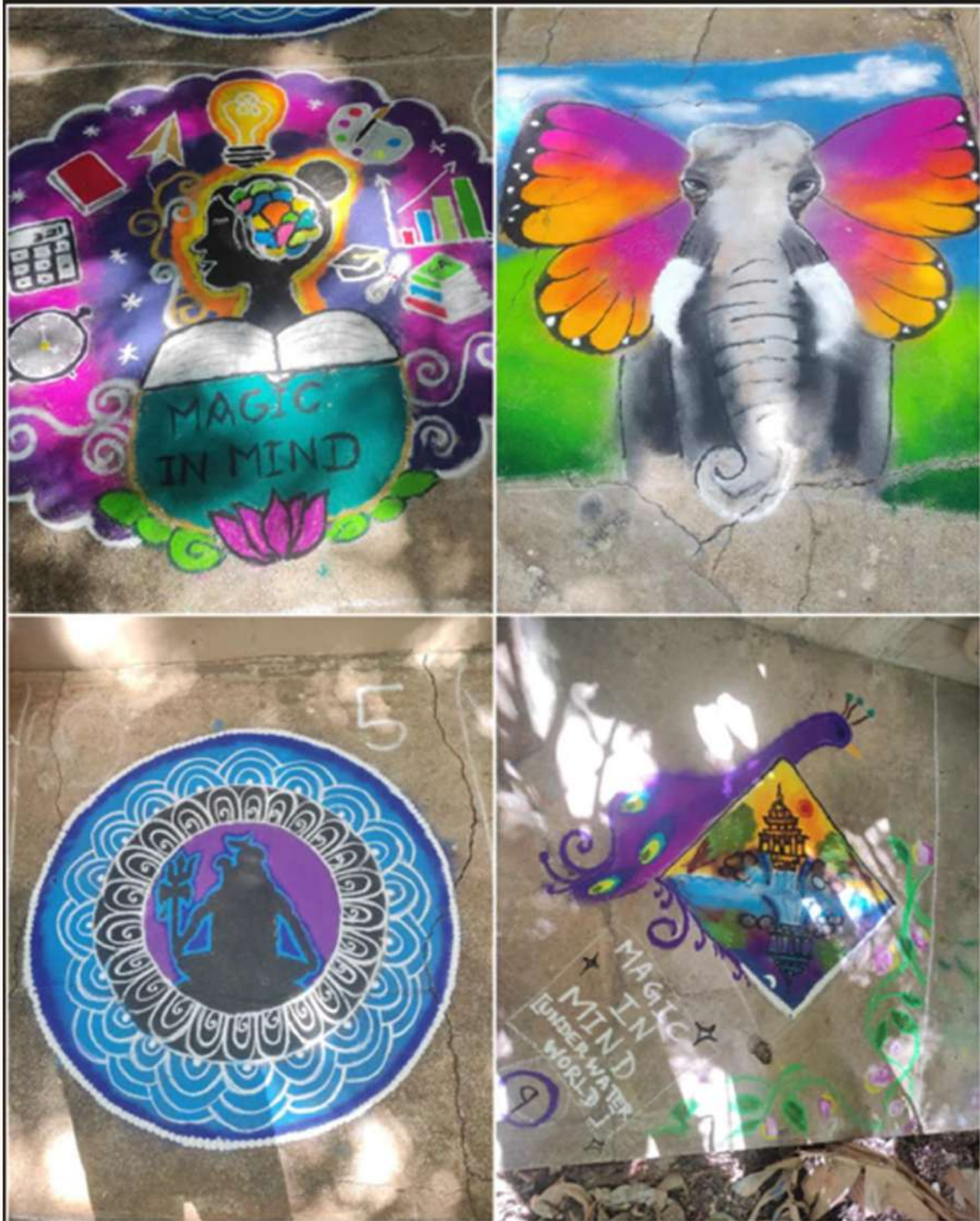


HARINI. K (SR00889951)





RANGOLI





Thank You

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 & SRO number

Warm Regards
Team Sivakasi SICASA



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