



E-NEWSLETTER OF SICASA

Chengalpattu District Branch of SIRC of ICAI

July 2022

Vol IV/No.7

CA

*The significance of these
2 letters -
ambition, struggle, failure,
satisfaction, prestige, reputation,
dreams of family and complete
achievement.*

*"Happy CA
Day"*

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*FROM THE SICASA CHAIRPERSON'S
DESK*

Dear All,

I wish all the members and future Chartered Accountants a “ Happy CA Day”.

Happy to meet you all again this month in the special edition newsletter . June has been very vibrant and cheerful month . We have had some important student activities in this month like

1. Valuation and personal Savings Seminar
2. Sportz Fest
3. Cricket Tournament
4. Career Counselling
5. Branch Day
6. Yoga Day
7. Special Edition Newsletter



I appreciate all students who participated in SPORTZ FEST and all in the other events with full enthusiasm and energy. We could see student faces which were filled and brimming with emotions of “Happiness “just missed it “, “I nailed it “, “ could have done better”. Every Student did well and took the fest to entirely newer heights with their participation. Judges , Umpires , Refrees in all these events had patience and ensured quick and timely judgements. SIVET College has given us the Indoor and Outdoor Sports Faciities and PT Master Shri Siv Shankar was present entirely to help us.

My special mention about our Career counselling team which did an excellent job on the “MEGA CAREER COUNSELLING EVENT”. They had cleared the doubts of the students and parents with in a detailed manner. I salute to the efforts out in by our SICASA volunteers and SICASA team members for all the above programs. They have been pillar of support for all our activities. They have set an example for very high standards .They had all worked and coordinated seamlessly in all the events which ensured every event was a success.

I am also eager like every one of you to read the special edition newsletter !!!!
I also request students to participate in all our upcoming activites and contribute to our newsletter.

All that starts well ends well.

Happy CA Day once again !!!

CA Madhumitha R
SICASA Chairperson
Chennai, 1st July 2022



FROM THE BRANCH CHAIRMAN'S DESK TO STUDENTS



Dear Students,

July 1st is the day of formation of The Institute of Chartered Accountants of India. I take this opportunity to wish all the future CAs a very happy CA day. On this day, let's take a pledge to work earnestly to make ourselves as well as our society better.

For this occasion, our branch has organised blood donation camp at our premises. I believe many of you would have participated in it.

Last month turned out to be fun filled. Our branch celebrated the branch day on 20th. June. We work not only for academics but also for overall development of students and on this note various sports and games have been arranged to bring out the special talents in students. Yoga day was celebrated with much excitement. Hope you all had a wonderful experience.

Also, Career counseling program had been held in our premises to help the upcoming students. Wishing all to avail such opportunities to develop your skills and shine out more brightly.

Happy CA day.

CA K R Sathiyarayanan

Branch Chairman

Chennai, 1st July 2022



SICASA Schedule for the month of July 2022

| DATE | PROGRAMME |
|----------------------------------|--|
| 9 July 2022 | Industrial Visit |
| 15 July 2022 | Physical seminar on IT return filing |
| 22 July 2022 | Annual General Meeting of SICASA |
| From the first week of July 2022 | CA Foundation Coaching classes Morning batch: 6.15 am to 9.00 am Evening batch: 5.00 pm to 7.45 pm |

ARTICLES FROM THE
MEMBER FRATERNITY





MY INSPIRATIONS & MOTIVATIONS

I am proud to say that I learnt the entire bus routes of Chennai and sub urban only during articleship period. Our Audit manager is efficient enough to teach this to all the articles of our firm irrespective of the seniority. He allocates the clients to each article assistants in an efficient manner that people residing in North Chennai will have to go to South Chennai for client audits and vice versa.



R S Vedhavalli

MRN 217920

Certainly, while waiting for our bus, we need to find some game to kill the time. We are true articles and hence we generally don't speak about course subjects or classes. It is true that whenever we wait for our bus, we find the same bus number in the opposite route. Our game was to find the bus number in the opposite side using the bus code written on the side of the bus. This code denotes the final bus terminus of its journey. Eg. TRI denotes Tiruvanmiyur, AVI – Avadi.

Many a times this game helped us whenever a bus stands in the bus stand without number getting allotted. Hence, we see the codes and will board the bus assuming the codes as destination point and this worked as well. The other game includes to find the car model by just seeing its front view from distance.

Unfortunately, our killing time was longer in those days and hence we became SME in the games we played. (By-product) :)

Today whenever I see a bus, I never forget to see its code. While time passes, memories stay forever. Enjoy your Articleship period.

Thanks & Regards

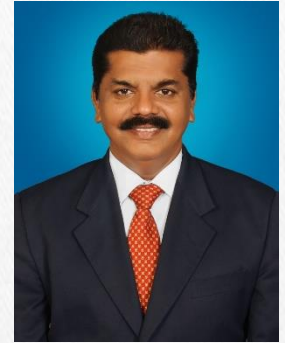
CA R S Vedhavalli



MY CA JOURNEY

I come from a poor, illiterate rural family. My home town is a village named "ATHIPATTI", 50 km from Madurai. My parents shifted to Madurai and started a small grocery shop as then the income from agriculture was not sufficient for our extended family. Hence I would say that no strong educational or knowledgeable family background is needed to become a CA.

I did my schooling in Tamil medium and couldn't pass in X Public exam in the first attempt. I took third group in +2 completed my B.Com and continued M.Com from the same college.



**KALAIMAMANI
CA.T.Thavamani.
M.Com, FCA,
ACMA, DISA (ICAI)**

Only when I was doing my M.Com, did I come to know about CA Profession from CA. G. Jeyaseelan, who was a visiting faculty at our college. As you can see, literally anyone and at any point in their life time, can decide, enrol and become a CA. While I was studying B.Com I got an opportunity to study all folk art forms like Karagattam, Kavadiyattam, Dummy horse dance, Nandhi dance and Kummi while my fellow students took to western dance and singing cine songs. My relatives teased me and demotivated me with their harsh words.

But still, I participated in many inter-college and inter-University competitions and won medals for myself and my college. I also performed Karagattam at family functions, Temple festivals, Govt functions and other events. The remuneration I got from these events helped me to buy CA books. People around me criticized that I was only good at dancing and my dream to become a CA would be just a dream. I proved them all wrong with my persistence and hard work. Karagattam gave me great concentration power and taught me to be focused on my work and neglect the screams and criticism of other people. But both my father and mother, though they did not understand the profession I chose, supported me whole-heartedly. I have passed CA and ICWA and I got First mark in Costing of CA Final Group II at Madurai Level and Third rank in CA Final Group I at Madurai Level.



Tamilnadu Government has recognised my work in Karagattam and bestowed me “ KALAIMAMANI” Award for Karagattam for the year 2017. No art form inferior to any other art form. It is how any person uses it to life his soul and mind that matters. I am happy to be a small part in preserving the Tamil Nadu Folk arts.

My profession wins bread for me and my family. I perform karagattam as my hobby and to reach out this art form to many young students to make them understand our traditional art form. Youngsters need to follow their passion and hobbies to do well in academics. I have been motivating and guiding many students for the past 15 years to be successful CAs.

I am sharing my life experiences here so that many more aspirants can be touched and may they get motivated to achieve their dream also. Life is never full of opportunities for some and full of obstacles for others. It lies in the way we think of it as obstacle or a stepping stone. Nothing is impossible for a determined heart.

Thanks & Regards

CA T Thavamani



ACCIDENTAL CHARTERED ACCOUNTANT

I can call myself as an accidental CA rather than a planned CA. Did I want to study CA? NO, but circumstances made me take the path of CA and now after 34 years of my completing CA, am I regretting it? again a BIG NO.

To go back to my student days, I wanted to become an Engineer. But, since marks were not adequate in plus two for an engineering seat, I ended up in B.Sc. Maths. Even at that time I was hoping to pursue some higher Mathematics as my option, GOD decided other way.



CA Sriram
MRN 028158

My father took me to his office one day and from there we ended up in an audit office and my father introduced me to the partner (who is known to him). Partner asked me few questions and commented that “I should always wear the top shirt button, I should not wear T-shirts to office, should wear shoes” , and so many other firm rules. I was helpless and they both decided that I do CA. The partner asked me to come after a few days and join the firm. It is a big firm, with lot of corporate audits and public sector audits, with less tax work.

With so much reluctance, I went to the office on the first day. It was a long journey from Tambaram to end of Mount Road. After the initial introductions I was asked to wait in the long and large table in the hall. I waited for two hours and getting more and more bored. Some students were coming and going, there was one old male typist, old female typist, reasonably aged telephone operator, building was high rise with huge columns in old British style.

By around noon, a middle-aged person (who was also a partner I came to know later), called me and gave me a huge note book and wanted me to calculate the total of all the figures (a long trial balance actually!) and put it down by pencil. I should total by mind and not use a calculator. I tried, and every time my total was wrong. I tried till 2.00 p.m., no good, and the junior partner asked me to take lunch and come back and start again.



After lunch, I was afraid now, I tried again and again, no use, every time some mistake kept happening. I slowly got good headache and I was looking totally lost in the office. Junior partner saw my plight and said “hey, ok, don’t worry, this is only to improve your concentration and not to test you, now take rest, if you want to go back home, go and come tomorrow”. Immediately I came out and landed in my home. I protested to father that this will not help me and I am more jittery. But my father said “he believes me and I can study CA”.

Next few days, I was not given any audit assignments and I was simply sitting in office and spending time. One boy named Suresh, came to me and asked me to join him in some small work he was doing. I remember, it was some PF fund audit in some small company. So, I went with him and assisted him. He had written his final and was waiting for the results. He was of my age only as he has completed the foundation and has done his B. Com in evening college.

After two days, I was again back in audit office in the morning, waiting for the senior Suresh to come. This is the moment that I would say that has changed my life forever. So far, I was reluctant, I wanted to discontinue CA and go back to Maths, and was looking for good opportunity to drop out of CA.

Suddenly two, three boys came in and were talking in a loud voice, “this time also Suresh is the First, great”. I could not understand and asked what is this all about. They said “CA Final results have come and Suresh, who was working with me for few days, has come ALL INDIA FIRST IN FINAL!!!!!!!” I could not believe myself and not only this is surprisingly shocking to me, I came to know that Suresh has earlier stood FIRST IN CA INTER ALSO. I could not believe this as the young chap of my age, was now the topper not once, but twice. I have so far, heard only people failing and attempting number of times.



That is the first time some thing happened to me and I thought when someone is getting such high laurels in front of my eyes, why not I also try to atleast pass? This is a true story and people can verify the results in May 1985 and 1984 exams results.

Thereafter, slowly I started studying. But since, I came from non-commerce, I could not understand even small concepts. There were no coaching centres like today. We had few CA members who were teaching at Mylapore. I joined in one class for accountancy with Mr. Nagarajan. His classes used to start at 6.00 am in Mylapore, Lady Sivasamay Iyer school. I will start from Tambaram at 4.30 am and my father used to accompany me to Railway station. I will reach T. Nagar by 5.15 am, take the bus and reach school by 5.45 or so. This continued for three months and after that I was posted to some outstation audit work, I could not attend the classes. But the foundation lessons were so good, and I slowly studied on my own (without Mr. Nagarajan, no accounts).

Accounts was ok, Tax was a struggle, Costing fine, Law I could not mug up, and only consolation was Maths and Statistics paper (we had in those days, now discontinued). I could not sit in November 1986 exam due to typhoid and sat for May 1987 exam. Exam was in Mylapore centre. First day, accounts exam, and once the question paper was given, my hands were trembling, legs were shaky, heart was pumping so fast, I could not see the question paper for next 10 solid minutes. I could not place the pen on the paper and write my number and could not hold the pen.

I prayed to all the GODs and waited for the fear to settle down, slowly I looked into the question paper. Luckily some question had come which I had studied earlier. So, I wrote, but I could see the other students were busy in putting lines in pencil, centre lines, T lines etc and were writing busily. I slowly picked up and wrote few questions and even though I did not put pencil lenes, etc. I think I wrote mostly correct answers. Next day slowly I picked up courage and wrote the other exams which continued for seven days. But the full satisfaction was Maths and Statistics paper, which I wrote excellently well.



Now after few weeks, the results were coming and we all went to see the results in Institute of Chartered Accountants of India, SIRC Nungambakkam. Every one was pushing here and there. I was looking one set of charts and found my name was not there. I went to the other one and found my name was not there also. I didn't know how to see the results. I thought I have failed in both the groups and moved away from the crowds, and now I didn't know what to do. How to inform to my father was the main concern. Suddenly a friend came and asked, and I told him my numbers were not on the board, he again dragged me to another board and Surprise!!! My name was there on the list!!!!, I could not believe my eyes (even as I write this article, I could feel the sensation in my mind and my body), my name was on the list of Both groups completed students, Yes!!, I have passed both groups!! Suddenly a gush of happiness was running all over me.

I came back to my office and informed and every one was congratulating me and asking what is my marks. I do not know, in those days, you can go to first floor in the SIRC and get the marks from some clerk. I was not even aware of this. Another friend helped me in the afternoon and we got my marks, really a good score. I got 50/50 in Maths and 45/50 in Statistics and other papers around 50 to 65. People were indicating I may get a rank. Again a surprise came after few days, the Rank was released and I stood at All India 27th in Intermediate CA exam. Something which I did not even dream off!! This really has increased my confidence ten times and my final was a smooth sailing with first attempt pass, even though without any rank. In the meanwhile, I enrolled for ICWAI and again easily cleared Inter and Final in first attempts.

This is not self-bragging and boasting article. This is to tell the students and readers that CA is a passable course. Only you need someone to inspire you to study hard and, in my case, it was Mr. Suresh Rajagopalan, who I cannot forget in my life time, my father who strongly believed I can study and pass, Mr. Nagarajan, who planted the initial accountancy lessons in my life.



Now, even after so many years of working in corporate sector and now recently in practice, am I satisfied with my becoming CA? Certainly, yes and I have no regrets. CA has given me my job, my earning and status in society. But, somewhere at the back of the mind I am still a Maths student and I miss my first love and I compensate this by enjoying solving some puzzles and reading interesting maths articles and following what is happening in Maths world around.

Thanks & Regards

CA Sriram



MY CA JOURNEY

I Cleared CA because of people around me trusted in me.

It may be surprising for you to hear that people around CA Aspirant have trust in them. Let me share my experience with you.

In my Secondary school, I was good at Mathematics. When we were discussing about future career courses, my friend trusting my knowledge in Mathematics suggested me to take Commerce group since Accountancy involve more numbers. Believing her idea, I took Commerce group at Higher Secondary School.



CA Sripriya
MRN 262569

After entering to the course, I realized Algebra and Trigonometry have nothing to do with Accountancy. Then I decided to do Bachelor degree and settle for a job. At higher secondary, I was taking private education for my main exams. At one parents meeting, my accountancy teacher, trusting I am not capable of doing CA, suggested to my father "Don't allow her to take CA even if she wishes as it is not her cup of tea". From that time, I began to search about the course with my available network.

After completing higher secondary, I joined a Bachelor degree as per my decision. But the thought of pursuing CA would come and go in my mind. After coming to know that my cousin was pursuing CA course, I thought I would try the course. My idea was "I will pursue CA if I clear my CA CPT at First attempt, otherwise will drop from the course".



I joined a private coaching for CA CPT course, my teacher was really a miracle in my CA career. He built great confidence in every student. It helped me to drop from my college after clearing CA CPT at first attempt. Of course, dropping off from college could not be possible without the trust of my mother and sister in me. After clearing CA Inter, I joined a mid-sized audit firm. My articleship experience was so great.

My partners who had trust in me gave the best work exposure including international experience which I have never thought in my dream.

Like many of the students, I also started my preparation for CA Final at end of my 3rd year articleship But I was clueless about where to begin, what to study, how to proceed further, etc.? I didn't have any senior in my firm to ask all these questions. At that time, as seen in movies , God sent an Angel to my life. I met her in Advance ITT Class. She was attending the same after clearing CA (old course).

At mid of 2020 where govt announced lockdown, I called her for guidance for all my questions. Everyday she really spent 2 - 3 hours a day to guide me, to clear my doubts on subjects and to complete the syllabus on time for exams

I cleared my CA final in Dec 2021, it was my 3rd attempt. But whenever I could not make my exams, her trust in me pushed to go ahead and prepare for next.

I remember the day of my result, where my friends, teachers, partners and families all celebrated my result as their success. The journey doesn't end here, a new beginning started, again people around me trust that I will be the best in my professional journey.

Thanks & Regards

CA Sripriya



MY CA JOURNEY

I remember in my 10th standard at school, there was this oratory competition called "Twist and Turn", where the same speaker had to talk for and against the chosen topic. When the teacher asked for volunteers, I never, even for a second considered coming forward to participate. I mean, essay writing is easy, speaking is also fine, but to do it before at least 300 students, that too on a stage, holding a mic. "No!! not my cup of tea." But as the other students didn't volunteer, my English teacher on her own, decided to take my name into the speaker's list.



CA Shruthi Rajaram

I remember being so scared, and literally begging her to take my name off of the list. She just laughed at me and told me not to be a coward and to just participate. She didn't know how afraid I was. She didn't know that, at that very moment, I was even thinking of ways to take leave on the day of the competition without seeming suspicious.

The day finally came. And since my parents didn't entertain my genius idea of a sick-leave plan, I had to speak at the competition. I spoke for 5 minutes on the stage, holding a mic, hands shivering as I faced a lot of unfamiliar and a few familiar faces in the crowd. Yes, the competition came to an end. No, I did not win the competition. I didn't even want to, too. I just wanted to get over with it.

"I had dodged the bullet." and "Finally inner peace, like master Oogway".

However, surprisingly, after the competition, a few of my classmates and teachers, told me that they didn't know that I could speak so well and told me I should participate in the upcoming competitions (Not again!!). I smilingly nodded and thanked them and with that totally forgot this incident.



It wasn't until recently when I was regretting not doing something, because I was afraid, that I reflected on this memory and understood - It was never about winning or losing the competition that day, it was all about participating and getting over the fear. And I had in fact won that day - I had faced my fear. And it did make me a better person than who I was before the competition. I had taken it head-on. (Okay, I was pushed to take it head-on and I still hate stages.)

But now, no more pushes. Now, this is me, swearing to do things that I am afraid of, experience new things that I have not tried before, volunteer for something before I convince myself not to, participate more often, take shots that I never knew existed, and win over every fear inside me.

I've understood the lesson that - "The bigger the fear, the faster you should try to get over it."

Thanks & Regards

CA Shruthi Rajaram



MY CA JOURNEY

Chartered Accountancy!

The career choice never known to me until the public results of Class X were published. Science Group and the resultant Engineering was out of choice, not because of the marks, but of the monetary implications it had!



CA Sriram
MRN 247686

CA - the name as well as the course entered my life, just like it waves 'Hi' to most of the middle-class families - a Budget friendly professional course.

The inclination towards science and the dreams of Engineering made the most practical subjects like Commerce and Economics the most theoretical one. Accountancy was just an extension of Math with some weird logics - Credit and Debit!

The bias of the commerce student who wanted to pursue science influenced me until I went into a practical internship as a part of my under-graduation programme in commerce, wherein I was made to work under an auditor for one month!

My friend and I were assigned with vouching a Purchase Register under the supervision of an Audit Manager. We went to some shop wherein we were provided with 3 files of purchase bills and a register that had the list of all these bills. We were made to check whether both matches with each other. The time allotted was 2 days!!!

Without getting the instruction right, my friend and I finished the purchase bills of the entire year within the first half of the day and produced it before the Audit Manager for getting appreciated for the quick completion of the task assigned!



Our audit manager got held up in some other client's works and was unable to check our works. Longing for appreciation and left with no options, we then decided to get direct appreciations from the Auditor himself and went to him conveying the message that the task is completed with 100% accuracy! He gave us the most complex reaction, which I still feel difficult to translate into words.

What happened then was the life changing and 'Shri Gurubhyo Namaha' moment for me.

The auditor himself sat with us and explained the essence of our activity - Vouching! Never in our life, until then, I have looked into the details of the bills for the purchases I made. Instantly all the content in the invoices made more meaning to us! The purchase bills conveyed us the story, the synopsis of which were in the counterpart - Purchase Register!

The biggest take away is the perception with which we need to look at the things! The same thing with higher perception gives a wider scope for interpretation. With a wider understanding about the vouching, we tried to Ctrl + Z and carried on Ctrl + Y the entire vouching activity.

This time, the time we took was more and the way we analysed the purchase bills were deeper. After finishing the activity by the end of the next day, we went to our auditor again with queries that ran to at least 10 pages, for which we expected at least a half a page of appreciation!

What we got again was the same complex reaction, but the takeaway was different altogether!



I have never questioned my question until that day when our auditor questioned us to explain what exactly our question is! He made me realise that questioning the question before asking the question makes the question relevant and most importantly, it makes the question answerable! Most importantly, most of our queries were not even qualifying the same. And the qualified quantum doesn't even exceed our half a page appreciation threshold!

In another instance during the internship, my auditor and I happened to sit on Bank Reconciliation Statement.

While I was expecting the scenario wherein the cheques deposited but not cleared and other reconciliation items would be provided readymade just like our assured 20 marks question of Higher Secondary, what I was provided with was the Bank statement and the Bank book along with the monthly BRS which they prepare, instead. That Reconciliation statement had various amounts, mapped with cheque number, which were either added or reduced from the Bank Book to arrive at the Bank Statement amount.

My auditor comes in again!!!

That reconciliation activity reconciled the deviation between the theories and the practicality of the subjects I had been studying!

Also, I was in awe of how practical my entire higher studies were! Suddenly I started to understand the language of Credit and Debit! Also appreciate the poems that were made from it in the name of Financials and Reports!

I understood how the questions for my exams were made and appreciated the beauty of the subjects!



I would have appreciated my schooling and college education much more if they were to teach me the subjects, the way my auditor had taught me.

I wish he was my Class XI teacher!

I even mentioned the same in my college internship project report emphasising the impact that 30 days training programme created in me and changed the entire course of my career.

Engineering was my choice before 10th. Joining Military was my choice after 12th! But that 30 days of training programme made 'CA' to win a cold war against both!

One who loves the subject most and dedicated his life towards it alone can transmit the same unto you! I am forever grateful to my auditor, who planted the seed - CA within a span of 30 days!!!!

There is no tree without a Seed!

A tree is made when the seed sprouts, though it is viewed as a Tree only upon its growth.

Going by this logic, it's that 30 days of Internship that made me CA (Seed).

And 30 × '30 days programme' spanning around 3 years called 'Articleship' made me a 'CA'.

The journey of blue ink to green ink is always beautiful to each and every one, no matter what stage you are at right now.

It is the Best Investment, which compounds your capacity and capability with the annuity factor of your efforts and dedication!

Remember, the Future Value is Infinity!!!

Celebrate 'CA' in whatever way you may, in whatever role you play!

Thanks & Regards

CA Sriram



LIFE AFTER CA

Vidya Subramanian is a Carnatic vocalist and disciple of Padmabhushan Lalgudi Sri Jayaraman. She is currently under the guidance of eminent vocalist, Dr. Vijayalakshmy Subramaniam. Vidya is also a Chartered accountant (All India Rank 2 in CA Final, May 2000 and All India Rank 3, CA Inter, Nov 1998) with an MBA in Finance from Boston College, USA. She was granted CFA Charter in 2006. She is founder of Vidya Subramanian Academy (www.vidyasubramanian.com), an online portal that imparts training in Carnatic music and other traditional arts to students from all over the world.



**CA Vidya
Subramanian
MRN 210177**

Vidya's exemplary work in the online teaching of Carnatic music has led to her being featured in a special documentary on BBC World News. Vidya Subramanian, was conferred the Women Transforming India (WTI) 2021 award. The Women Transforming India (WTI) Awards are NITI Aayog-Women Entrepreneurship Platform's annual initiative to highlight commendable and ground-breaking endeavors of India's women leaders and change-makers, and are supported by United Nations – India, FICCI and various corporate partners. 75 Women Entrepreneurs from across India were felicitated in New Delhi on March 21st 2022 to commemorate 75 years of Independence.

Other awards won by Vidya include CA Entrepreneur Award 2019 (from Institute of Chartered Accountants of India), Kalaimamani Award 2018 (highest honor given by the State of Tamil Nadu for contribution to the arts), Homepreneur Award (2018) as well as Vocational Excellence award by Rotary Club of Chennai Spotlight (2016). Vidya was also recognized as an inspiring woman entrepreneur in the technology / social impact space by NITI Aayog and FICCI in their prestigious Road to Global Entrepreneurship Summit 2017 event.



Vidya heads a very successful and rapidly growing online Carnatic music learning academy in which her team of teachers trains students from all over the world. Vidya has successfully leveraged her in depth knowledge of music and her business training to adapt traditional Carnatic music pedagogy to suit an online, culturally diverse student group. Students from all over the world reach out to Vidya to receive training in this art form in a technically sound manner in a customized, easy to follow format.

Vidya runs her Academy with a socio-commercial focus on empowering women musicians with the ability to successfully share their musical knowledge in the online platform. Her Academy currently has over 1500 students from all over the world from various ages, learning levels and cultural backgrounds. Her specialized training module for teachers enables them to leverage modern technology to teach the ancient art form. Vidya has helped create opportunities for many musicians who are interested in online teaching but often lack the necessary training and exposure on the use of technology. She welcomes teachers from all over the world and students at all levels to contact her to explore teaching and learning opportunities.

Thanks & Regards

CA Vidya Subramanian

Eye catching artworks by CA
Rakesh





Art by CA Rakesh



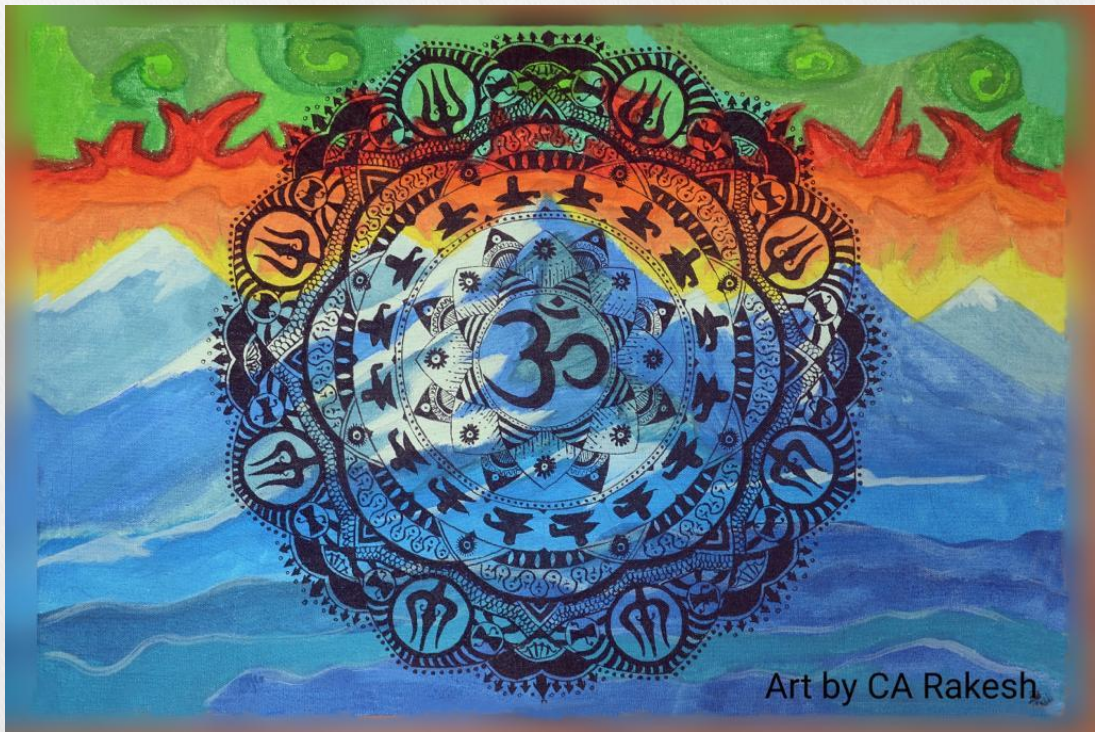
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*ARTICLES FROM THE STUDENT
FRATERNITY*

Dream Project

Chartered Accountant



MY INSPIRATIONS & MOTIVATIONS

Inspiration means a person that you like most ,the world's most expensive things is parents love. My parents are my inspiration because they faced many challenges in their life .They sacrificed many things and has overcome many obstacles in their life. My parents never did anything for themselves. I learned a lot from my parents .



KIRITHIKA R
SRO0730636

They gave me a treasure as an education which help to lift me high in the future. I thank god for giving me a such a wonderful parents in my life.

They teach me that how to live in the supernatural world by overcoming barriers and understanding responsibility in life. They always want me to be happy and great in life.

My father has a lot of stress and pressure in work, but he never showed it to me . My dad always enter into home with a smile. My mum has a lot of household work and other tensions but without showing that she always welcomes me with her cute smile.

My parent's happiness is only in my happiness. They gave me freedom to choose my career on my own. They don't need their children to sustain hardship, which they had in earlier. Parents are the people who scarified their career to make our dreams into reality.



Motivation means initiates to reach ours goal. Motivation is a tonic for every people who like to achieve their goals. My parents are my best motivators. In many situations, I lose hope on myself. But, my parents encourage me in every aspect and motivate me to achieve. Their motivation gives me a positive energy to achieve what I want to be.

Still my parents not rich, but they sustain to give me a beautiful life. They are more supportive and give confidence to me and enable me to succeed in my passion. Parents are candles melting to make us shine in light. I am blessed to have such parents and I definitely will make my parents proud.

Thanks & Regards

Kirithika R

SRO0730636



MY INSPIRATIONS & MOTIVATIONS

Whenever a student comes through the words, “Inspirations and motivations”, the student just immediately think those words as something that seem to have high values. These words are the ones which make any person live their daily life and something which gives some boosts up to all of us indirectly, even we without knowing that.



B Mahalakshmi
SRO0593340

Imagine us, seeing any random YouTube clips where we listen to some stand up comedies, some reality talk shows, some best dialogues from the movies and series which we appreciate often. They become our interest and we start liking the same just because, these either discuss our unsaid perceptions about life or about something or they give a new dimension to our thought process.

Motivations and inspirations are around us all throughout the day in some form or the other, either by the act of our parents, principals, friends, and colleagues and also from the new people that we come to know by any chance each day. Everyone around us is truly excelling in their own ideas and perceptions of dealing with life. Hence, I define the terms “Motivations and Inspirations” as the learning and interest that strives in each one of us and that inspires each other. And I am here, detailing the inspirations and motivations I take from my life.

INSPIRATIONS AND MOTIVATION

1. From the words of “Thiruvalluvar,

*ஈன்ற பொழுதின் பெரிதுவக்கும் தன்மகனைச்
சான்றோன் எனக்கேட்ட தாய்.*



**மகன்தந்தைக்கு ஆற்றும் உதவி இவன்தந்தை
என்னோற்றான் கொள்ளும் சொல்**

If our parents are happy and content for what we are, then that would be one of the best moments when we can feel good of ourselves for what we are. Seeing our parents, proud of us, is indeed a moment of great happiness to a child.

2. The excitement factor in everyone's life:

When we are at our difficult times, it is only the support of our beloved friends and family which brings smiles to our faces.

Friends and family are the power factor who just gives us the required peace at all our good, better, best and difficult times and they are the ones who just change all our bad times into a good one. Earning a lot of people for us, is one way a true gift to us, at all of a lifetime because true friends are those people that come and find you in dark places and lead you to light.

3. Passionate work:

“Having the business in the heart and the heart in the business is the best way to run it without any fear”

It is just a small statement which I heard from my friend Ruban JK, which just changed the perception of work and this made me realize, how good the work place and the work would be, if one enjoys their work and do it with passion. It was very inspiring to hear and feel the same.

We all spend almost a majority of 8-10 hours in a day in our workplace, and if we could love our work, then, the majority of our time is happy at the end of the day.



4. The Captain's touch:

As our Captain MSD says,

"Trust the process and do not worry about the results."

"Worry about the controllable and if we take care of the controllable, we will get the desired results and even if we do not get the results, we will improve. '

All our caption cool's quotes have indeed been a Wow factor and have never failed to inspire all of us.

5. Some rest and peace in a day:

The rest and peace we give ourselves in a day gives us some time to digest and accept and enjoy whatever that happens to us and to get across the same over a period of time. That rest factor may actually handle all our mood swings and makes our mind silent and settle to face and handle the next day.

Conclusion:

All our inspirations and motivations are around us and hence it is people, time and the space in whatever form, by name of Family, and friends is what which gives us the required amount of peace.

B Mahalakshmi

SRO0593340



MY CA JOURNEY

From being a person who never liked to go to school to a person who is in CA final my life has taught me to sail along with the ripples of emotions.



Life is hard, But I am the hardest.

The so called motivational quote. But it's not. We are very fragile in nature. We easily get affected by the words and opinion of persons around us. Fragile nature gives more emotional push to move us forward in life.

Haarika Kavirala
SRO0630096

The CA journey is a gift which is left unopened or partly opened by many not because they lost hope in them. It is only because of the peer pressure. Let the persons fly.

It is a gift box with many layers of wrappers. Unboxing every layer requires certain

It's absolutely okay to FAIL in life
Sail through all the emotions
With a SMILE

akiraa HK avirala



Courageous to try until reaching the Goal

Hopeful amid all the pressures

Ambitious in the journey

Rational in the decisions

Trusting the timing of life

Energetic in all the low phases of life

Relentless steps

Eagerness in learning

Disciplined in nature

Accuracy of thoughts

Confidence in action

Curious in adapting changes

Optimistic towards harder times

Undivided faith in the process

Neutral in nature

Think tank

Affirmative

Never give up attitude

Teacher for the upcoming generation

It's absolutely okay to FAIL in life

Sail through all the emotions

With a Smile

Thanks & Regards

Haarika Kavirala



FRUSTRATION BARRIER

Somewhere on the internet, I found this term "Frustration Barrier". Frustration and Barrier are two words which we constantly hear in our day to day life but these two words together made my mind think.

After searching it on Google, I got to know that this is something in which we all have been through or atleast if we do not know the term we know the feeling. Frustration is an emotional state that can evoke anger, disappointment and other responses that can capture and hold our attention. Barrier is something that causes problems or makes it impossible for something to happen.

The last time when we wanted to start a new task which was out of our comfort zone. The experience was kind of frustrating depending on the difficulty of the task. We felt insecure and uncomfortable. Due to this feeling, chances are high that we didn't even want to participate in the new task.

If we analyse, the main thing about Frustration Barrier is it is usually temporary. Once we overcome that one barrier, we feel happy and enjoy doing it. Breaking through this barrier gives us access to a huge amount of personal growth that occurs whenever we do things that are out of the main frame of our mind.

If we feel uncomfortable at starting a new task, we should take some guidance from the experts. Generally the first step is usually the toughest. Once we have overcome the first step we can gradually increase the difficulty and it's also true that once we have overcome the initial level, we start to enjoy.

It is obvious that there are tasks in which we are good. If we are starting a new task we should also take pride in that. Even if it feels, we aren't making any progress, what matters is consistency and overcoming the Frustration Barrier. Atleast we will gain some experience.



Ritika Sinha
CRO0668641



The one thing that separates successful people from unsuccessful people are their determination in overcoming this barrier. Unsuccessful people gives up too soon whereas the successful people tries to break through the barrier and enjoy the result.

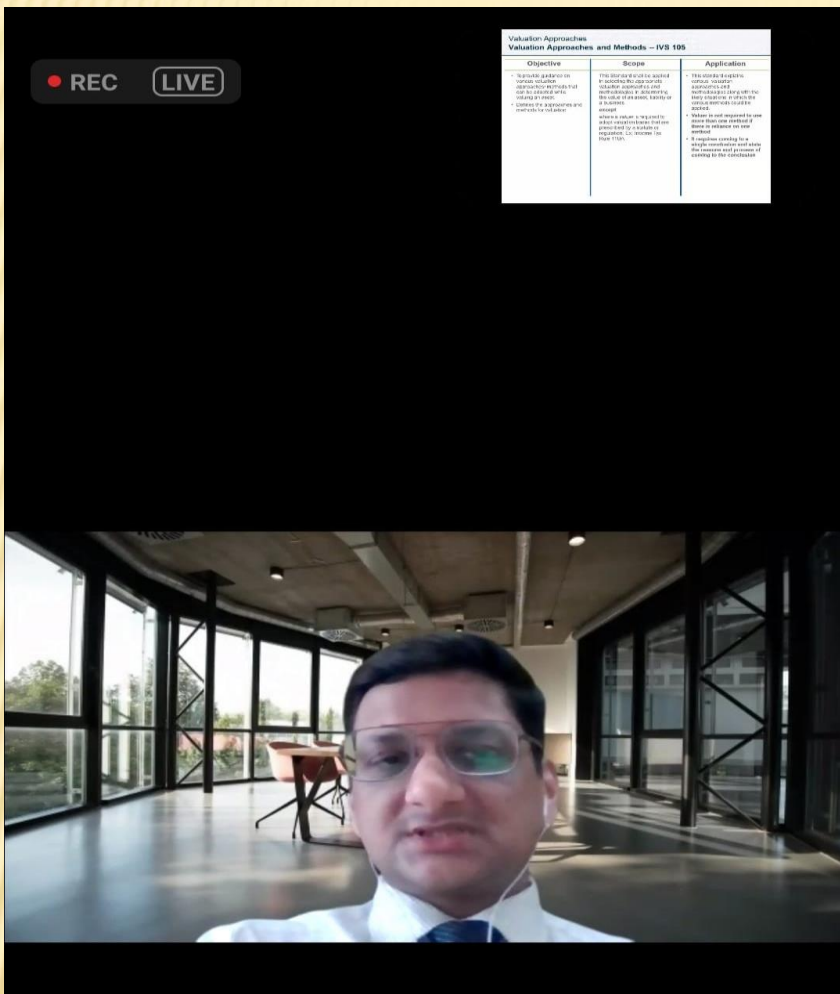
Even in our CA Community, we get to know about many CA's who were unsuccessful in several attempts but what made them clear their exams were consistency, determination and overcoming Frustration Barrier. As a student, there might have been days when even starting a new chapter would not have felt comfortable or while calculating in the examination hall, the heart would have felt heavy but once we were able to calculate correctly, we had that sudden release of dopamine giving us extreme happiness.

Hence, what matters the most is consistency, determination and hard work. We should actually take pride in whatever we start.

Thanks & Regards

Ritika Sinha

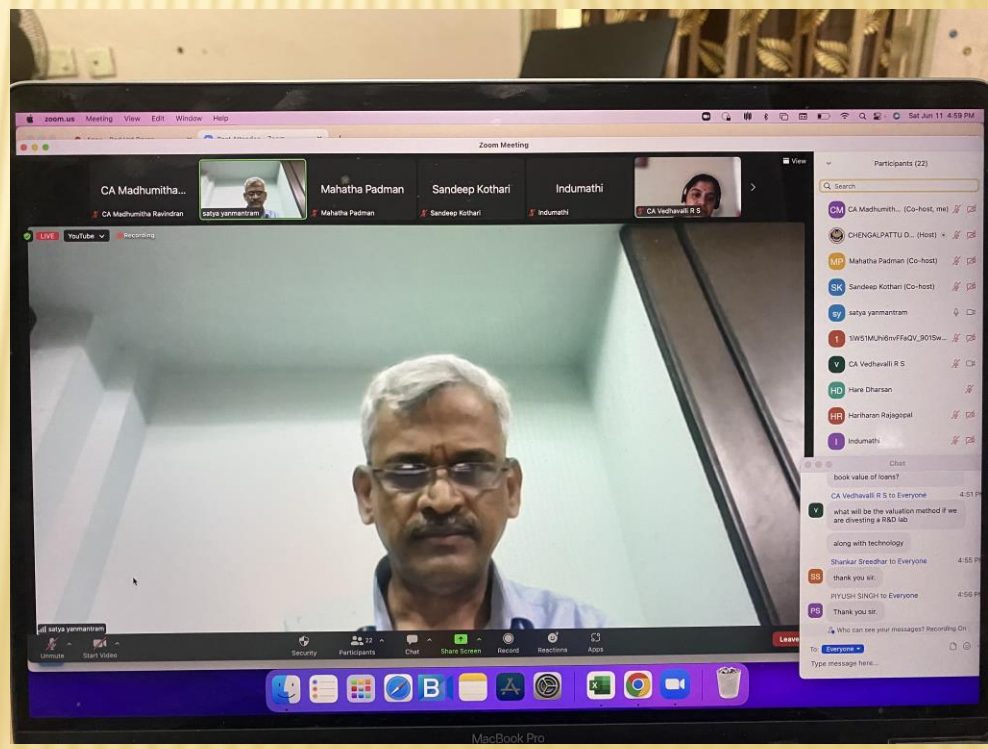
Glimpse of the events held in June 2022



Half a day seminar on valuation & personal savings

Session on valuation by CA Sandeep Kothari

Session on personal savings by Mr. Sathya Yanmantram



Sportz Fest 2022











Career Counselling Programme









Branch Day Celebration



Address by the chief
guest – CA China
Masthan Talakayala,
SIRC Chairman





Yoga Day Celebration



Session on Importance,
benefits &
demonstration of yoga
by Yoga Instructor Mr.
Kannan Meera







TRIVIA Corner

- i. Any security which has the character of more than one type of security, including their derivatives is known as ?
- ii. Who keeps the register of charges of each company, and maintains an index for the same?
- iii. Sum of various heads of income is called ?
- iv. Income tax department works under which council ?
- v. How many number of digits is there in a pan card ?

Previous Month Answer

- i. Periodical audit is also known as ? – Balance Sheet Audit
- ii. Which is a tariff or tax imposed on goods when transported across international borders ? – Customs Duty
- iii. What is SA 530 ? – Audit Sampling
- iv. Indian GST model has how many basic rate structure ? - 4
- v. Which geographical region that has economic laws different from a country's typical economic laws? - SEZ



SICASA of Chengalpattu District Branch of SIRC of ICAI

Contribution From Our CA ASPIRANTS:

Articles are invited from students for publishing in e-newsletter. The articles shall be either on the specific subject or a general article.

For all the artistic minds, you may highlight your artistic skills by sending your art to us. It could be drawing, poem, photographs and all the art work which is unusual in your way!

Students can mail their work with Name, SRO Number, Mobile Number, Residential Address, Office Address & Photo to our E-Mail mentioned below

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