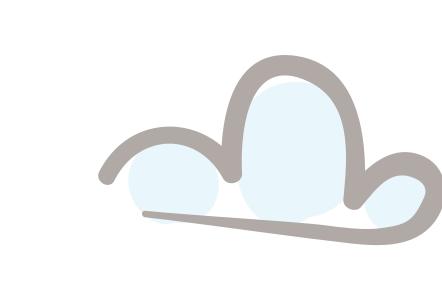


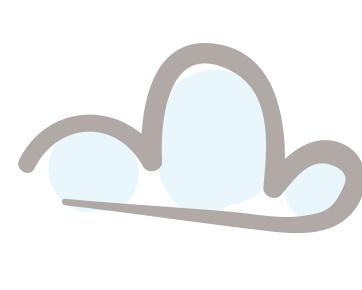
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### THETEAM

Southern India Chartered Accountants Students Association (SICASA) Bengaluru





CA NISCHAL R B
SICASA CHAIRMAN
ICAI BENGALURU BRANCH - SIRC



CA Chandra Prakash Jain T G T SICASA Co-Opted Member





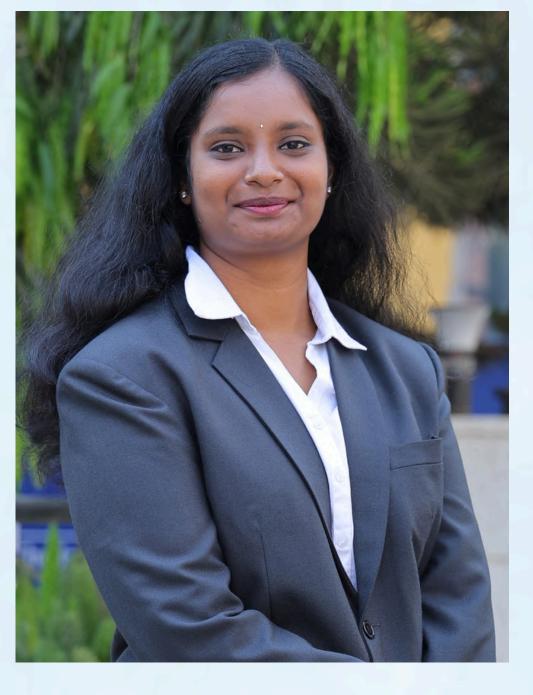
PRUTHVIM DEV VICE CHAIRMAN



GAGANA LAKSHMIN
SECRETARY



TARUN B K
TREASURER



NISHKALA G MUTHYAL **JOINT SECRETARY** 



SACHIN PATWARE **PUBLIC RELATIONS OFFICER** 



SHRAVYAPR **CULTURAL SECRETARY** 



SAIRAM SREEKAR BUSETTY **SPORTS CO-ORDINATOR** 



SAHANAS **CGT PRESIDENT** 



**GAGAN M CGT SECRETARY** 



HEMANT KUMAR SETHIA **EDITORIAL HEAD** 



MAHALAKSHMIKE



NAVYA SHREE PR SUB-EDITORIAL HEAD SEMINAR CO-ORDINATOR



ANANYA S RAO MEMBER



DINESH KUMAR MEMBER



KAMESHWARAN O M MEMBER



VISHALR DESHPANDE MEMBER



YOKES WARAN MEMBER



HARIKA K V
MEMBER



SRIVATSA R
MEMBER

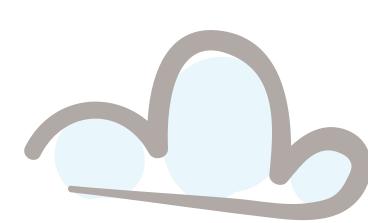


POOJA S MEMBER



NOOR US SABA ANSARI MEMBER

## Chairman's Message





Dear Students,

As we turn the page to September, I take this opportunity to reflect on the vibrant and eventful month of August that we have just witnessed. August is a month that always carries a spirit of patriotism, celebration, and togetherness — and this year was no different for SICASA Bengaluru.

We began the month on a high note with the celebrations of Independence Day, honouring the sacrifices of our freedom fighters and reaffirming our commitment to contribute ethically and diligently to the nation's progress. The tricolour fluttered proudly at our branch as students came together with zeal for cultural performances, speeches, and flag hoisting — a true display of unity in diversity.

August also marked the festival of Raksha Bandhan and Krishna Janmashtami, reminding us of the bonds of trust, duty, and devotion — values that resonate deeply in our professional journey as aspiring Chartered Accountants. These celebrations at SICASA brought colour and joy to our campus, blending learning with festive cheer.

Academically, August was a productive month. We successfully conducted a series of seminars, study circles, and revision sessions focusing on Audit, Direct Tax, and GST, all designed to help students strengthen their conceptual clarity and exam preparedness. The response and participation were truly commendable.

Let's keep learning, celebrating, and growing together as one dynamic student community under the banner of SICASA Bengaluru!

With best regards,
CA Manjunath M Hallur
Chairman
ICAI - Bengaluru Branch (SIRC)

## SICASA Chairman's Message



Dear Future CAs,

As we continue our journey towards becoming chartered accountants, it's essential to remember that this profession is not just about passing exams, but about developing the skills and character that will shape the financial future of our nation. Let's dive deep, unlock our full potential, and rise together.

Focus on what matters most in your preparation, eliminate distractions, and prioritize concepts and quality study time. Think like an examiner to write answers that score high - marks come from smart presentation, not just hard work. Develop mental resilience to make the most of your journey.

As part of the SICASA community, you're part of a larger family that values unity, diversity, and inclusiveness. Let's strive to create a culture that promotes equal opportunities, collaboration, and mutual growth. Some key initiatives to look out for include:

- Industrial Visits: Opportunities to gain practical insights into various industries
- Seminars and Workshops: Sessions on topics like Advanced Excel, Bank Branch Audit, and more
- Cultural Fest: A platform to showcase your talents and connect with fellow students

Remember, you're not just students; you're future leaders and change-makers. Let's work together to achieve great things.

With warm regards and unwavering support,

CA Nischal R Badarinath

SICASA Chairman

ICAI, Bengaluru Branch (SIRC)





# "When Your Feed Becomes Your File: Is Social Media the New Form 26AS?" — A Contemporary Reflection on Digital Footprints and Tax Compliance in India

The digital age has transformed how individuals express their lives, particularly through social media platforms. In India, platforms such as Instagram, YouTube, and X (formerly Twitter) have become not only social spaces but lucrative avenues for income generation. With approximately 2 to 2.5 million influencers active in the country (Moneycontrol, 2024), social media has created a significant but often underreported revenue stream. Concurrently, tax authorities face increasing challenges in tracking theseincomes, given their informal and often barter-based nature.

Form 26AS, issued by the Income Tax Department, serves as the official consolidated tax statement documenting tax deducted at source (TDS), advance tax payments, refunds, and specified financial transactions (SFTs). However, as taxpayers' financial lives expand into

digital realms, there is an emergent trend of using publicly visiblesocial media activity to audit taxpayer lifestyle and income consistency.

This study investigates whethersocial media content be considered a new unofficial 'tax file' for authorities and examines the implications for tax compliance in India.

#### 1. Understanding Form 26AS: The Traditional Compliance Tool

Form 26AS is a statement that provides details of any amount deducted as TDS or TCS from various sources of income of a taxpayer. It also reflects details of advance tax/self- assessment tax paid, and high-value transactions entered into by the taxpayer.

Tax CreditStatement or Form 26AS is an important document for tax filing. The scope of the statement has now been expanded to include details of foreign remittances, mutual funds purchases, dividends, refund details, etc.

Form 26AS gives a consolidated recordof every tax-related information associated with your PAN (Permanent Account Number). It can be viewed and downloaded easily from the TRACES website. It is useful to verifythe contents of the TDS certificate and ensure that the TDS deducted from your income is actually deposited with the income tax department.

Form 26AS provides an official recordof declared income. However, as the economy digitalizes, undeclared but observable behaviours—e.g., luxury purchases, foreigntravel, sponsored content—are becoming equally traceable through digital means.

#### 2. The Rise of Social Media as a LifestyleLedger

Social media platforms have evolved from mere content-sharing tools to spaceswhere financial behaviour is both implicit and explicit. Public posts often reveal:

- Travel (e.g., geotagged Paris vacations)
- Luxury consumption (e.g., unboxing designergoods)
- Brand partnerships (e.g.,paid promotions)

• Asset acquisitions (e.g.,car delivery vlogs)

When this visible lifestyledoes not alignwith reported incomein ITRs, it raises red flags for enforcement agencies.

#### 2.1 Influencer Ecosystem in India

Statistics and Insights:

In India, there are approximately 2 to 2.5 million influencers, with 50% of them categorized as nano and micro-influencers (Moneycontrol). While only 8-10% of these influencers successfully monetize their content, they play a significant role in shaping consumer spending patterns. This indicates that social media engagement directly translates to financial behaviors, which is becoming more visible to tax authorities.

- Influencer Earnings:
- 1. Nano Influencers (1k-10kfollowers): ₹2,000 to ₹10,000 per post
- 2.Micro Influencers (10k-100kfollowers): ₹10,000 to ₹50,000 per post
- 3.Macro Influencers (100k-1Mfollowers): ₹50,000 to ₹5 lakh per post
- 4. Mega Influencers (1M+ followers): ₹5 lakh to ₹50 lakh per post (Tapmedia)

These figuresnot only demonstrate the lucrative potential of social media presence but also highlight a growing challenge for authorities in tracking income and enforcing tax compliance. When an individual's socialmedia feed showsassets and lifestyles that don't align with their declared earnings, it could raise red flags for tax authorities.

#### 2.2 Digital Footprints and Tax Enforcement

The conceptof lifestyle audits,traditionally a manualand intrusive process,is evolving with Al-driven tools that analyse online behaviours and spending patterns to identify discrepancies. Studies suggesthat social media data, includinggeotags, collaborations, and content type, can act as proxies for income sources. However, concerns about privacy and data misuse remain prominent.

#### 3. Case Studies:When Feeds TriggerFilings

3.1 Case 1: The Aspiring Influencer

A micro-influencer with 85,000 followers regularly posts contentshowcasing luxury handbags, fine dining, and foreign travel. Despite this, her declared incomestood at ₹3.2 lakh annually, below the threshold requiring GST registration. Within six months, tax authorities issued a notice citing a mismatch between her visible lifestyle and declared income, highlighting social media as a triggerfor investigation. Her Instagram feed was reviewed as part of a digital lifestyle audit.

#### 3.2 Case 2:1.1 The YouTuber and Barter Economy

A technology YouTuber with millions of views received gadgets worth approximately ₹15 lakh as barter payments for brand promotions. However, the influencer neither registered for GST nor disclosed thesetransactions in incometax returns. The Income Tax Department, utilizing social media evidence, invoked Section 194R for tax deduction on benefits in kind, resulting in a TDS default notice.

#### 3.3 Government Use of Al and Big Data

India's tax authorities have ramped up efforts to use AI to scan public socialmedia profiles, linking lifestyle posts to declaredincomes. Projects such as 'ProjectInsight' integrate social media data with GSTN APIs and other third-party sources to build comprehensive taxpayer profiles. This marks a paradigm shift from purely document-based assessments to digital lifestyle audits.

#### 4. The Technology BehindSurveillance: Project Insight

India's Project Insight, launched in 2017, is a big data-based compliance platform that:

- Integrates information from Form 26AS, AIS, PAN, GSTN, and SFTs
- Monitors social media behaviours
- Leverages AI to detect income-expenditure mismatches

Tax departments are now cross-referencing:

- Tagged luxury brands
- Foreign locations
- #Collab hashtags
- Live stories and influencer engagements

These insights are used to assess the consistency of one's lifestyle with declared income.

#### 5. Legal Framework: Taxationin the Creator Economy

India's tax regimenas evolved to address the influencer economy. Several provisions are relevant

Law / Rule	Description
Section 194R	TDS on benefits/perquisites from business or profession
Section 194J	TDS on professional income (including influencers)
GST Laws	Mandatory registration if turnover exceeds ₹20 lakh (₹10 lakh for notified states)
SFT Reporting	Banks and institutions report high-value credit card spends, mutual funds
AIS Integration	Barters and platform-based income might be reflected in AIS in the future

Freelancers and digital creators are expected to declare:

- Sponsorship payments
- Free merchandise/barter deals
- Affiliate income
- Course or webinarrevenue

Failing to disclosesuch income could lead to penalties, interest, or even prosecution under the Income Tax Act.

#### 6. Privacy vs. Profiling: Ethicaland Legal Dilemmas

As tax authorities explore social media, critical concerns arise:

Can a stylized photo be used as evidence?
 An aspirational post may not always reflect financial reality.

- What about privacy?
   Public feeds are technically accessible, but data mining them for financial audits raises ethical questions.
- Sould profiling become overreach?

  The use of AI without safeguards might misinterpret behaviours or target certain demographics disproportionately.

This calls for a balance between compliance and constitutional privacy, as outlined in the *Justice K.S. Puttaswamy v. Union of India judgment (2017).* 

#### 7. Feed Meets Filing: What the Future Holds

As social and financial identities converge, emerging trends may include:

- Platform-Reported Income: Mandate platforms like YouTube and Instagram to report earnings, sponsorships, and barter deals of monetized users to the Income Tax Department—similar to SFT reporting.
- Pre-Filled ITRs: Influencer income data could be auto populated in tax returns.
- Barter Transaction Guidelines: Issue standardized rules for valuing and disclosing barter income (gadgets, trips, promotions) under both Income Tax and GST, with mandatory invoicing.
- Dedicated Compliance Framework for Creators: Create a special tax compliance framework tailored for the influencer economy, covering ITR forms, GST thresholds, TDS (Section 194R/194J), and Al audits.
- PAN-Linked Social Media Accounts: Require influencers and digital creators to link their PAN with monetized social media accounts to ensure traceability of income across platforms.

• AI-Powered Audits: Use AI-driven tools (e.g., Project Insight) to detect income-lifestyle mismatches from social media, but ensure privacy protection, transparency, and redressal mechanisms in line with the Puttaswamy judgment.

#### 7.1 Market Insights

The Indian influencer economy is projected to reach ₹3,375 crore by 2026, growing at 25% CAGR (Brande quity, 2023). Such growth necessitates strong compliance mechanisms, and digital monitoring appears to be a key strategy.

#### 8. Recommendations for Digital Creators

To stay compliant and avoid scrutiny, digital professionals should:

- File correct ITR forms (ITR-3or ITR-4 based on professional income)
- Maintain digital invoices for collabs and sponsorships
- Track barter deals, even if no money is exchanged
- Register for GST if annual turnover exceeds the threshold
- Declare platform payouts (YouTube AdSense, affiliate income, etc.) Proactivity can help creators avoid costly notices or penalties.

#### 9.Conclusion: The Feed Is Public. The File Must Match.

To revisit the centralquestion: Is your Instagram feed the new Form 26AS?

The answer is not yet officially—but it is undeniably becoming an auxiliary financial identity. Social media feeds are rich with cues that indicate income, spending, and lifestyle. With tax authorities adopting data mining and AI tools, these digital breadcrumbs are now part of the compliance puzzle.

As India pushes toward a faceless, digital tax regime, our feeds will continue to serve as lifestyle declarations. And as enforcement grows smarter, only those who align their feed with their file will stay ahead of the curve.





Name: Twisha Devadiga Reg. No.: SRO0793753

### Beyond Numbers: Embracing Individuality in the CA Journey

I know the CA curriculum is vast and the structure of Exams don't allow you with time to pursue your interests, but that's what truly sets us apart, our ability to carve out time in between this rigorous journey.

#### Remember Our Passions

Those carefree school summer vacations? Where we used to do whatever we enjoy. Some of us learned dance, some travelled, some visited our grandparents, & some simply played with friends. That was our time To Do Whatever We like.

#### The Importance of Individuality

Now, in our life there is no such summer vacation and we convince ourselves that we don't have time to follow our hobbies. But I feel this thinking is coming from a place of laziness than reality. The truth is we always have time for thinks we love.

Who doesn't want to improve themselves? Who doesn't want to learn new things that will make them stand out in a crowd? Whether it's playing a sport, learning an musical instrument, or creating art. These are things that shapes our personality, making us well-rounded professional rather than just technical expert.

#### A Call to Action

We invest on an average 5 years in this course and we get good practical and theoretical knowledge of our field but what about other things that we've always enjoyed doing, where are they in these 5 years? Why can't we give them some time daily, it's the best for our own mental health and in these 5 years we can get so much better at them.

I hope after reading this article, you pick at least one thing you used to love but left behind due to CA. Let's become not just great Chartered Accountants but also individuals with great personalities.



Name: Vidhi Mittal Reg. No.: CRO0725910

# POCTPY



#### Where is the Peace I Seek?

There are countless houses and towers here,
But the peace I search for, where is it near?
So many memories, they haunt me again,
Will I ever find the comfort of home in this domain?

Whenever I say I want to return home, I wish to be among my loved ones, not alone. Yes, there are some familiar faces in this strange city, But my heart sOll longs for my hometown's simplicity.

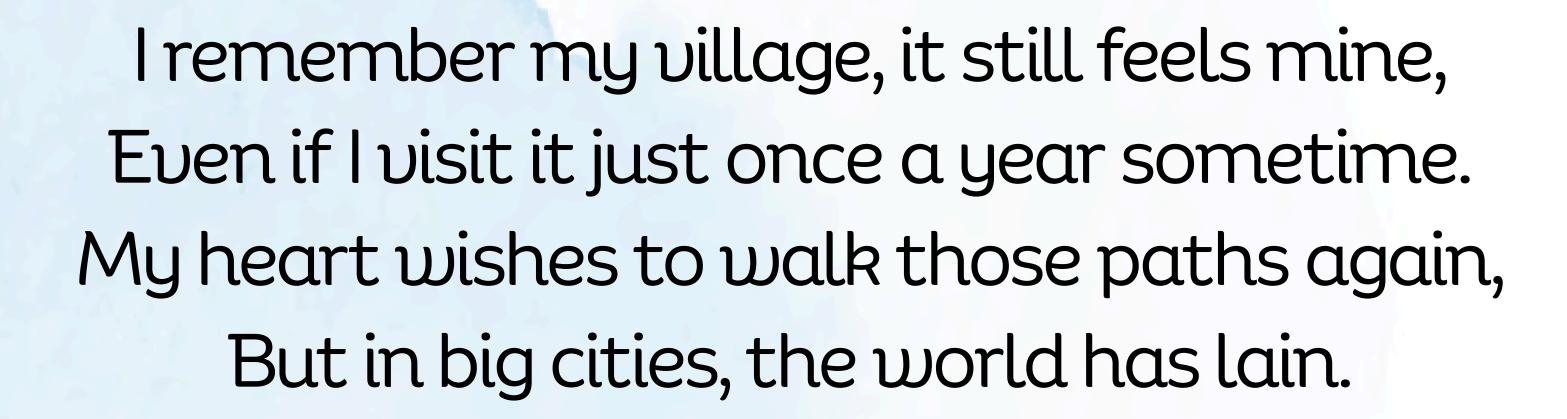
These are mere words I keep telling myself, Knowing I can't just leave, can't free myself.

Here, the nights are long and cold,
And in solitude, my heart feels old.

I miss the bread I had with meals back then,
But here, it's just rice again and again.
Yes, there are some familiar faces in this strange city,
But my soul craves the warmth of my own vicinity.

There are hospitals here at every turn and lane,
But somehow, they can't heal my pain.
In my village, there's a simple healer I know,
One shot from him, and I'd be good to go.

These hospital fees are far too high, How can I pay them, no matter how hard I try? Yes, there are some familiar faces in this strange city, But my heart sOll yearns for my hometown's serenity.



These Metro cities will never provide,
The hidden treasure my village hides.
Yes, there are some familiar faces in this strange city,
But I long to return to my town's simplicity.

Here, everyone runs to earn wealth each day, But I only wish to earn people along the way. We all came empty-handed into this life's scheme, And empty-handed, we shall leave this dream.

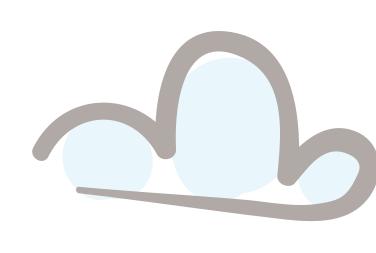
Life is a riddle, a mysterious song,
Every turn brings a new melody along.
We live for a few moments, counting each one,
Before the journey ends and life is done.

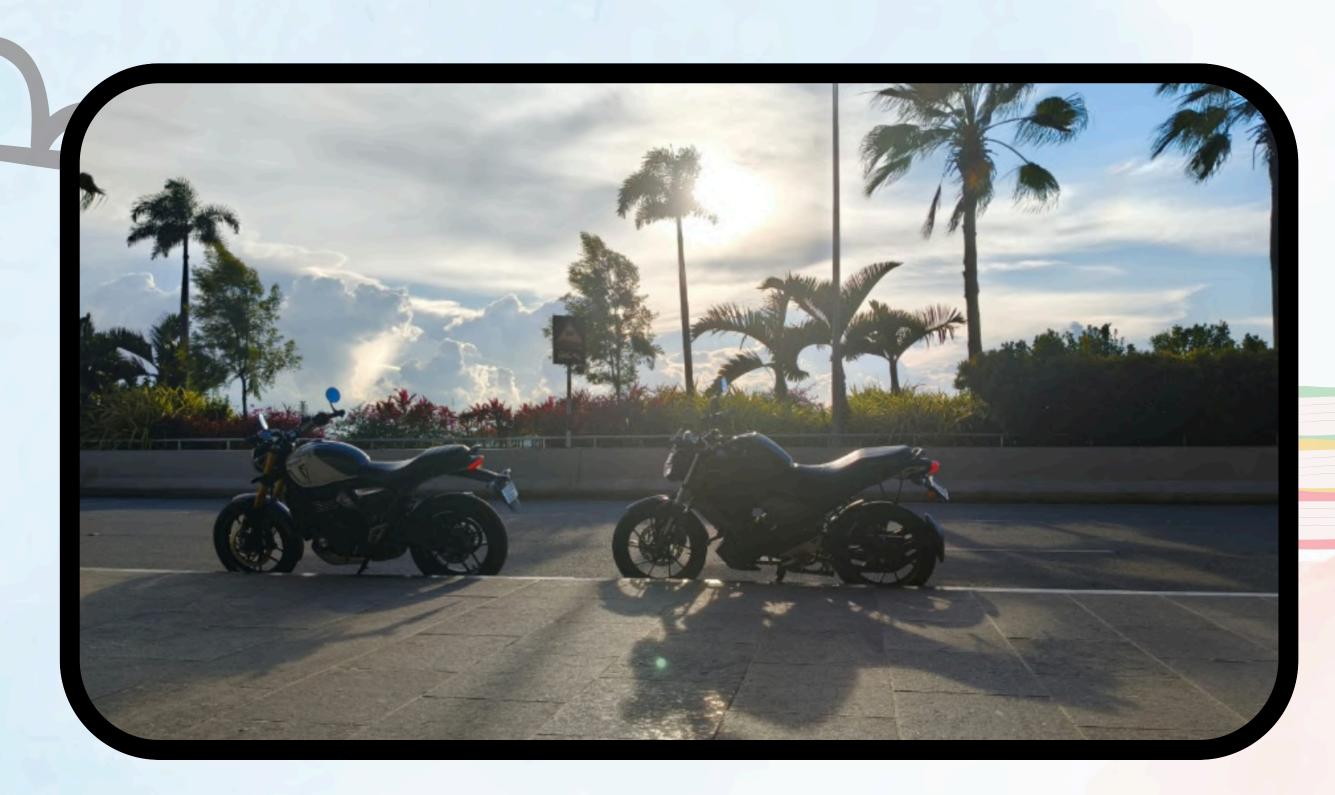


Name: Komalkishor Dhote

Reg. No.: CRO0737216

# PHOTOGRAPHY





KIA terminal 2



Vidhana Soudha



Sankey Tank



Swayambhunath Stupa, Kathmandu, Nepal

Name: Sreesha.K.S

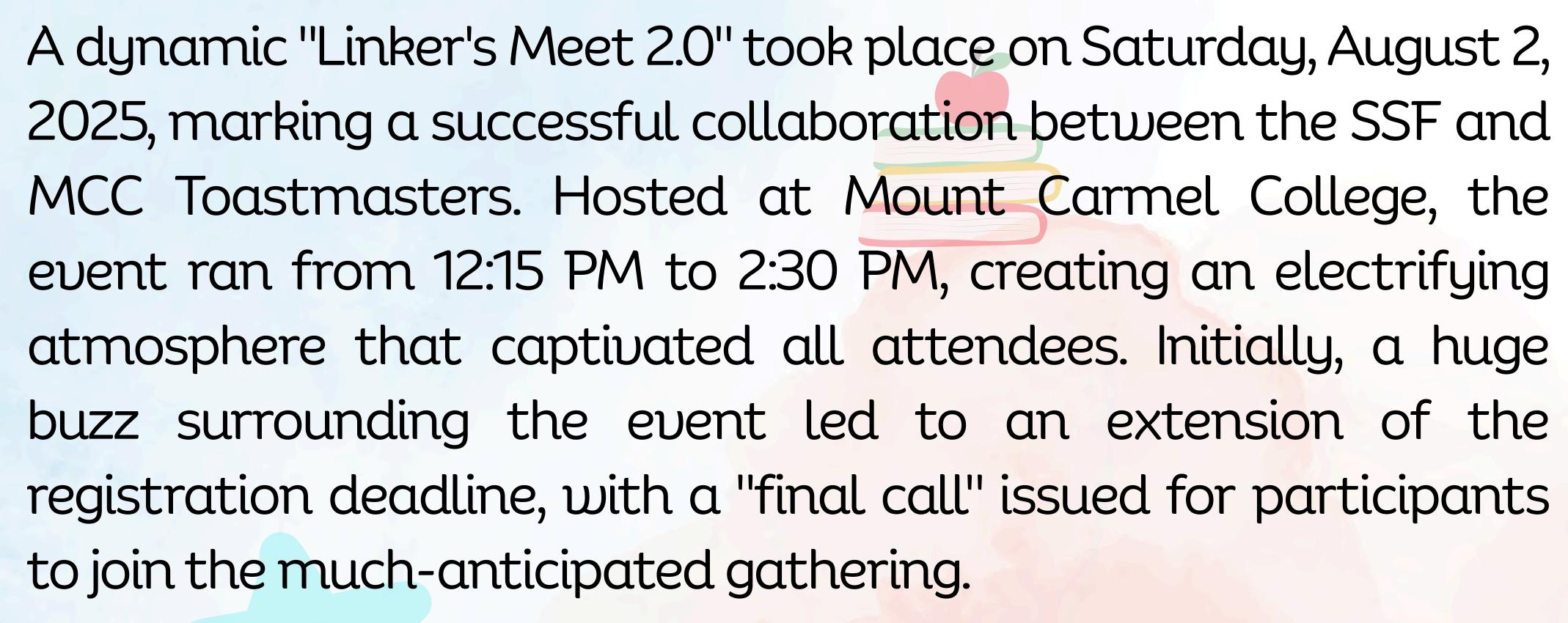
Reg. No.: SRO0872491



## **MEET 341**

Theme: Knots We Tied

Date: 2<sup>ND</sup> August, 2025 (Saturday)





This strategic move ensured no one missed out on what would become a cornerstone event for aspiring communicators. The meet-up was designed not just for networking but as a high-octane showcase of talent and passion. It served as a vital platform for members to exchange ideas, sharpen their public speaking skills, and forge new connections in a supportive yet competitive environment. The overwhelming turnout and vibrant energy demonstrated the immense success of the collaboration, solidifying its place as a pivotal event in empowering future leaders.



## **MEET 341**

### Theme: Many Cultures, One Nation

Date: 10<sup>TH</sup> August, 2025 (Sunday)

The theme emphasized that true independence is not merely political freedom but the harmony of diverse voices, traditions, and stories woven into one collective identity. Each culture contributes a unique thread to the national fabric, reinforcing that unity does not erase differences but celebrates them. The session was aligned with the spirit of Independence Day, honoring the strength that emanates from diversity and the shared voice that binds us as one nation.

The meeting commenced at 8:30 AM with the Opening by Sergeant at Arms, VM Tharani Sri, followed by the Presidential Address by VM Sathwik Prabhu. The Minutes of the previous meeting were presented by VM Dhruv Patel, after which the proceedings were smoothly anchored by Master of Ceremony, VM Tharani Sri.















The Prepared Speech Session featured the following speakers:

VM Dheeraj

VM Sneha

VM Darshini

The Butterfly Session was conducted by VM Dhruv, encouraging interactive participation, while the General Evaluation was undertaken by TM Pragya Khemani, who provided valuable feedback to the speakers and role players.

The various supporting roles were carried out as follows:

Timer: VM Gagana

Ah Counter: VM Aaratrika Mehta

Grammarian: VM Kriti Agarwal

Listener: VM Veneet Bhandari

Current Affairs: VM Naga Saivardhan

The session concluded with Closing Remarks by VM Sathwik Prabhu at 10:45 AM, followed by breakfast and networking among participants.

The meet witnessed the active participation of around 12 members, who contributed to making the session engaging, insightful, and in line with the objective of empowering CA students with effective communication and leadership skills.



# SICASA BOX PREMIER LEAGUE

Venue: Game Theory, JP Nagar, Bengaluru

Date: 10<sup>TH</sup> August, 2025 (Sunday)

The much-awaited SICASA Box Premier League (SBPL) 2025 was successfully conducted on 10th August 2025 at Game Theory, JP Nagar, Bengaluru. The event turned out to be a thrilling celebration of cricket, energy, and teamwork, bringing together CA students from different teams for a full day of competition and camaraderie.

The league witnessed an overwhelming response, with around 166 students taking part in the tournament. All participating teams reported on time at 8:30 AM sharp, ensuring the matches could begin smoothly. The matches were played in a knockout format, which added intensity and excitement to every game. The organizing committee had laid down strict guidelines, and all players ensured adherence to the rules.









The facilities for the day included lunch arrangements for all teams and players, which helped refresh and energize participants after their games. The atmosphere on the turf was filled with enthusiasm and team spirit, as every match showcased not only competitive cricket but also sportsmanship, discipline, and unity among students.

The day was marked by intense yet friendly competition, where teams displayed remarkable strategies, determination, and teamwork. Beyond cricket, the event created an opportunity for networking and bonding among CA students, strengthening the sense of fraternity within SICASA. The participation and energy of the players ensured that the league was not just about winning but about celebrating the spirit of the game.

In conclusion, the SICASA Box Premier League 2025 was conducted with great success and enthusiasm. It provided CA students with a vibrant sporting platform and reinforced the values of discipline, commitment, and collaboration. With the participation of around 166 students and the overwhelming encouragement received, SBPL 2025 stood out as one of the most exciting and memorable sports initiatives of SICASA Bengaluru.



Date: 13<sup>TH</sup> August, 2025 (Wednesday)

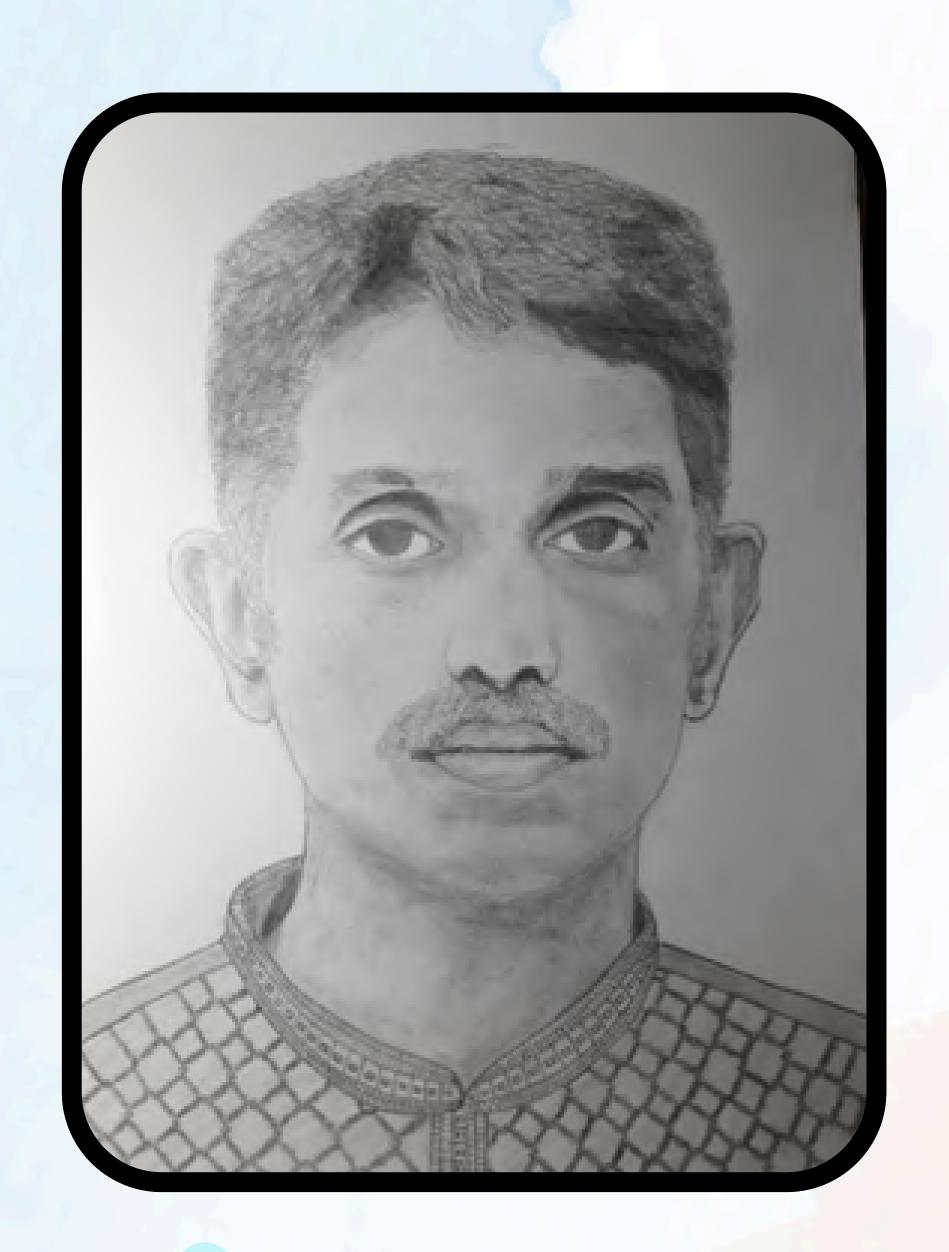
Anubandha - Celebrating the Heartbeat of Our Culture: Family

The contest Anubandha was organized with the beautiful theme of celebrating family - the very heartbeat of our culture. It was designed as a platform for students to express love, gratitude, and emotions for their parents, siblings, grandparents, and loved ones through different creative forms like art, sketches, rangoli, poetry, writing, music, dance, and more.

We are thrilled to share that the contest received a phenomenal response from students across all branches. The enthusiasm was truly overwhelming, with around 51 heartfelt entries pouring in, each unique and filled with warmth.









The creativity and emotions showcased through these entries were beyond inspiring, and it clearly reflected how strongly our roots and family bonds hold us together.

Every valid entry earned 5 HOF points and was proudly featured on the official CASAs Got Talent Instagram page, gaining visibility and appreciation from a wide audience. The winners and runners will be felicitated with trophies at Sambhrama 2.0, adding grandeur to the celebration and making it a memorable moment for all.

Anubandha truly lived up to its name, binding us together with the essence of family and culture, while reminding us of the values that shape who we are.

# 79TH INDEPENDENCE DAY CELEBRATIONS

Date: 15<sup>TH</sup> August, 2025 (Friday)

The SICASA Bengaluru Committee proudly celebrated Independence Day with great enthusiasm at the ICAI Institute, Bengaluru, in the esteemed presence of the Chairman, Vice-Chairman, and all distinguished members of the ICAI Bengaluru Branch Committee. The event commenced with the ceremonial flag hoisting, followed by the rendition of the National Anthem, which filled the atmosphere with patriotism and pride. Alarge number of CA students gathered as a part of this celebration, joining hands with members and dignitaries to pay tribute to the sacrifices of our freedom fighters and to reflect on the values that bind us as a nation. The celebration was further enriched with inspiring addresses by the branch leaders, cultural tributes, and enthusiastic participation from SICASA members, making the occasion both memorable and vibrant. The spirit of unity, pride, and togetherness echoed strongly throughout the gathering.



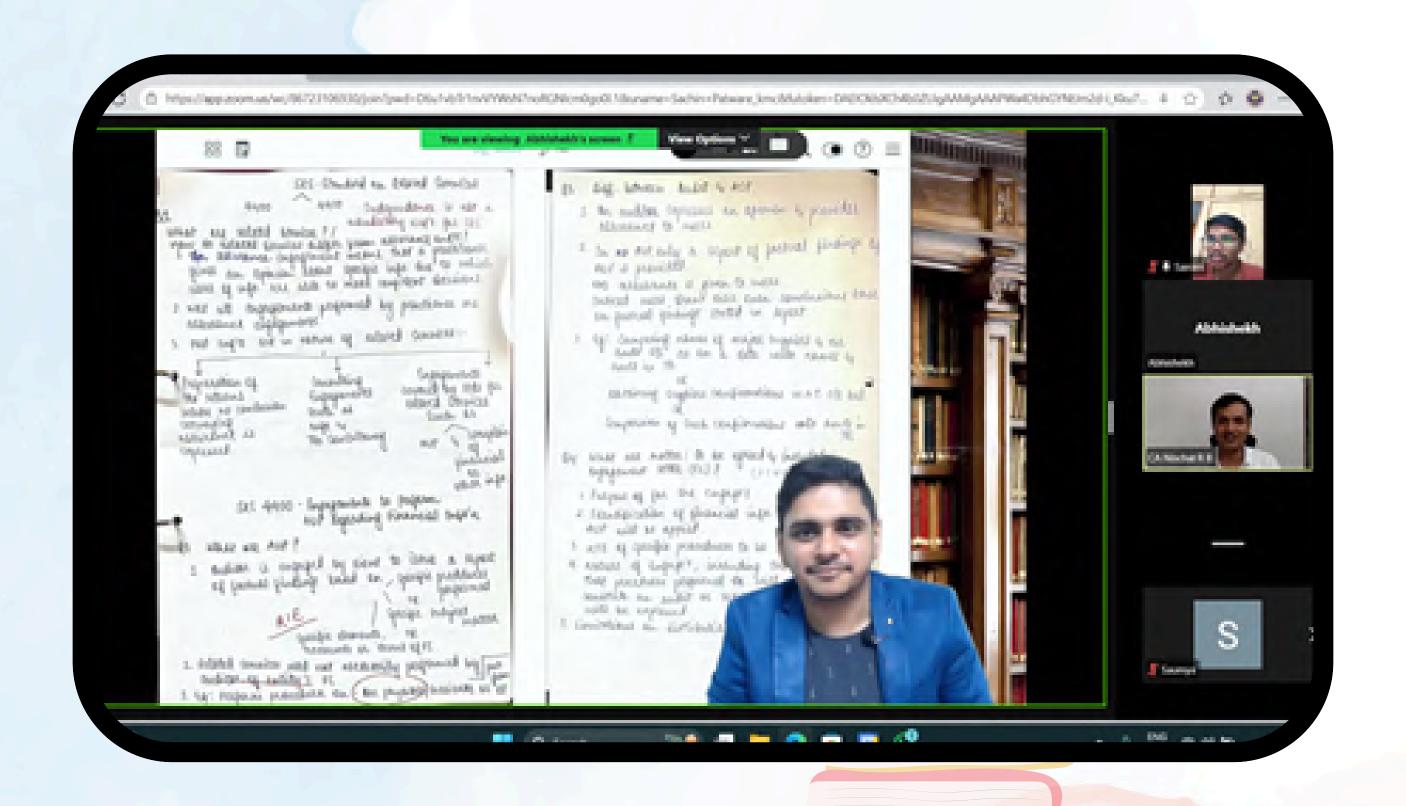


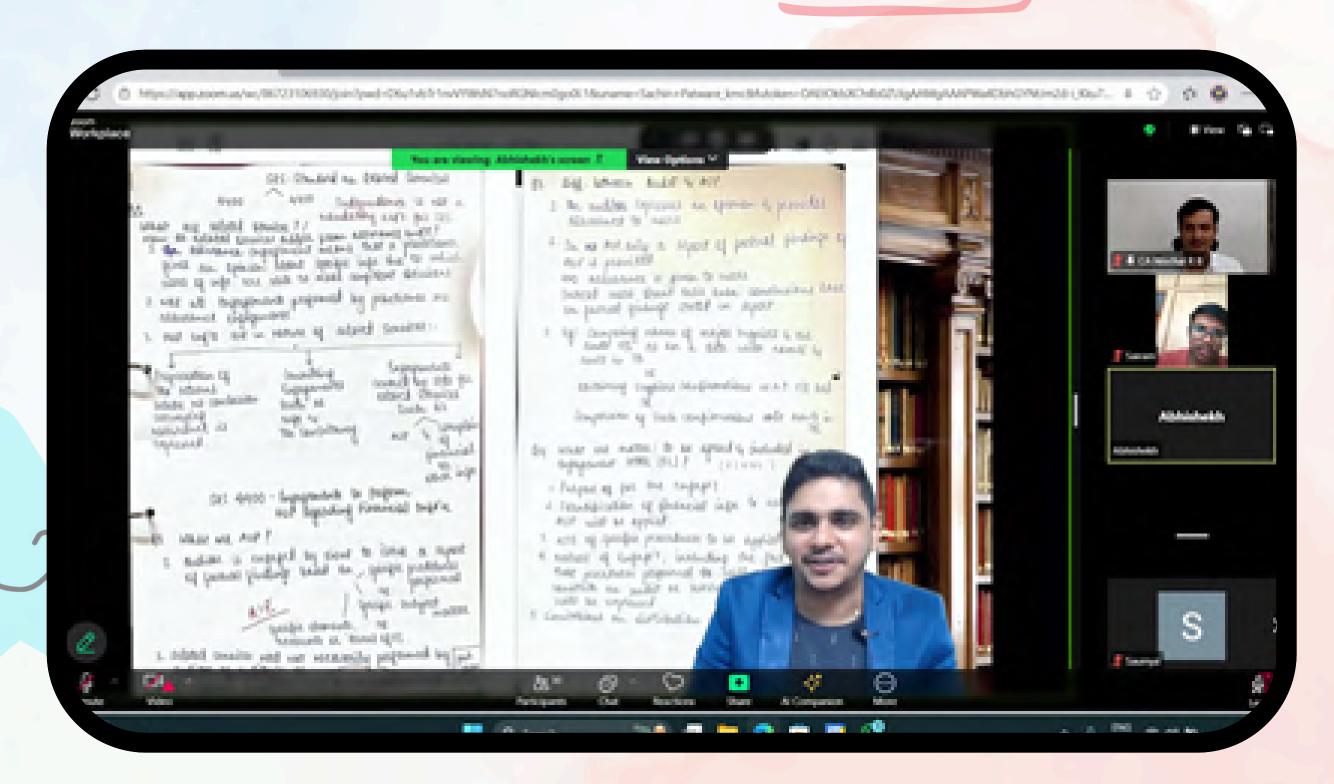


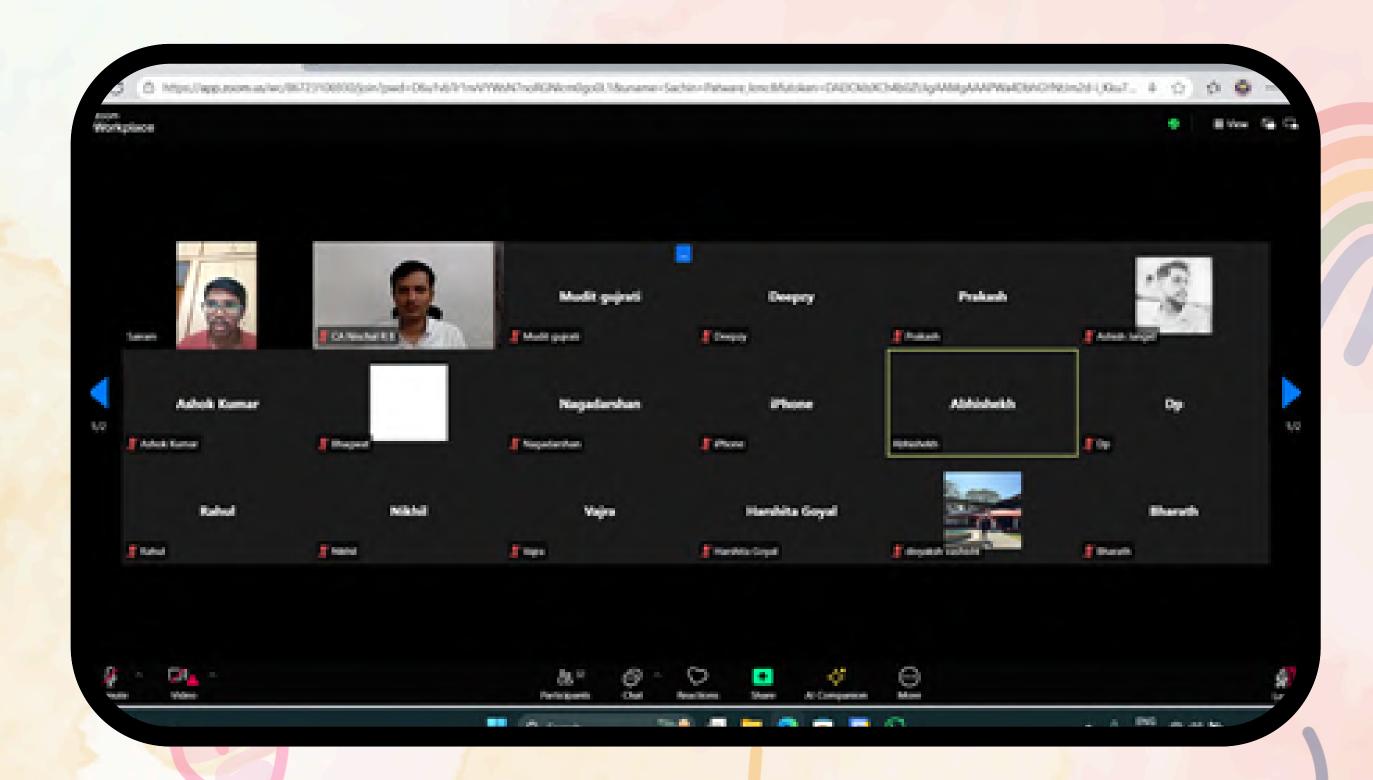
## ONLINE MARATHON - ADVANCED AUDITING ASSURANCE & PROFESSIONAL ETHICS

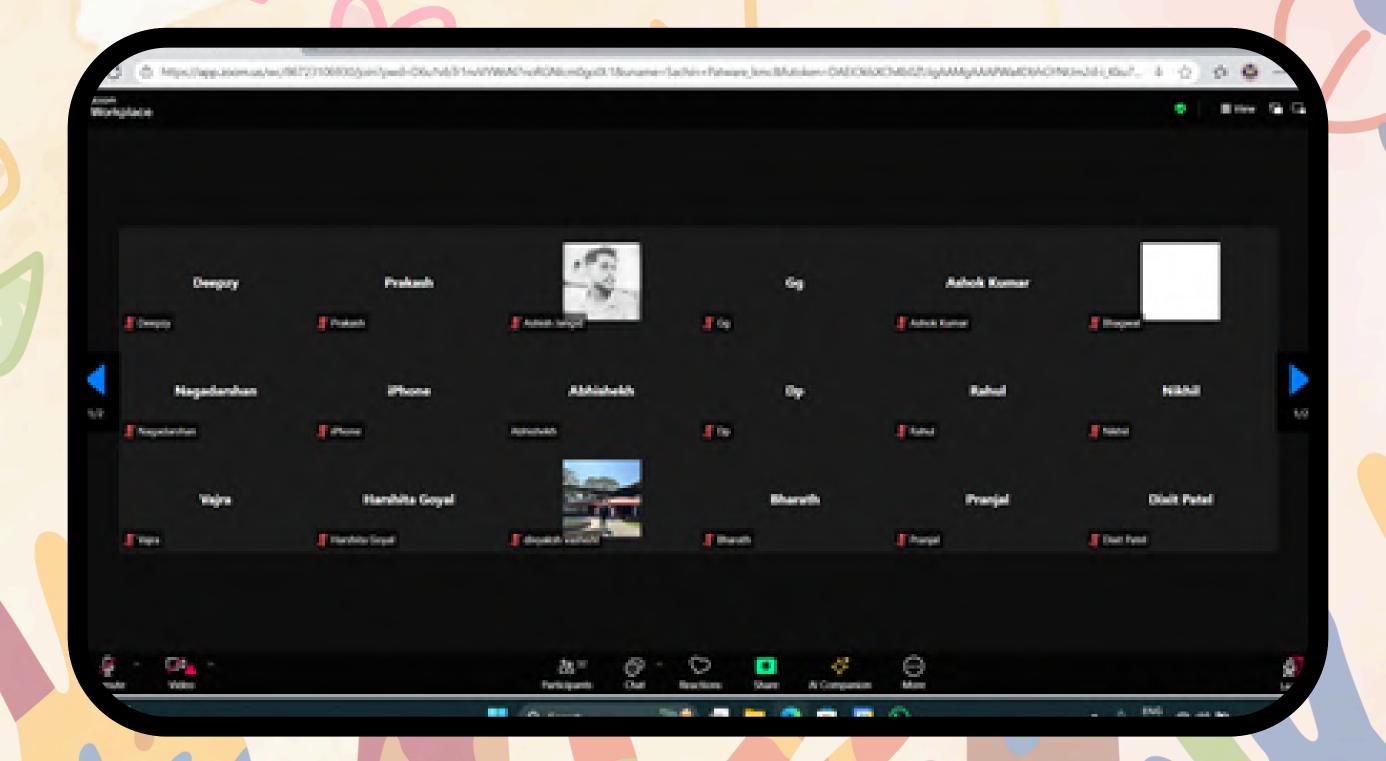
Date: 16<sup>TH</sup> August, 2025 (Saturday)

The SICASA Bengaluru, in association with the ICAI Bengaluru Branch (SIRC), successfully organized a highly impactful Advanced Auditing, Assurance and Professional Ethics - Online Marathon on 16th August 2025 from 4:00 PM to 9:00 PM via Zoom Meeting. The marathon session was led by the dynamic and renowned faculty CA Abhishek Bansal, who delivered an intensive and insightful session that greatly enhanced the confidence and preparation of students for their upcoming examinations. The event generated tremendous excitement among CA students, and we received an overwhelming number of registrations through the QR code and online form. With active participation from a large number of enthusiastic learners, the session turned out to be a grand success. Students appreciated the way complex concepts were simplified, making the subject much more approachable and exam-oriented. The marathon not only provided conceptual clarity but also boosted the morale of the participants, making it a truly memorable learning experience. The seminar was ably coordinated by Ms. Nayashree P R, ensuring smooth execution and excellent engagement throughout. Overall, the initiative received resounding applause and proved to be a milestone in supporting CA students' academic journey.









# ONLINE WEBINAR - RANKER'S RISE: FROM ASPIRANTS TO RANKERS

Date: 17<sup>TH</sup> August, 2025 (Sunday)

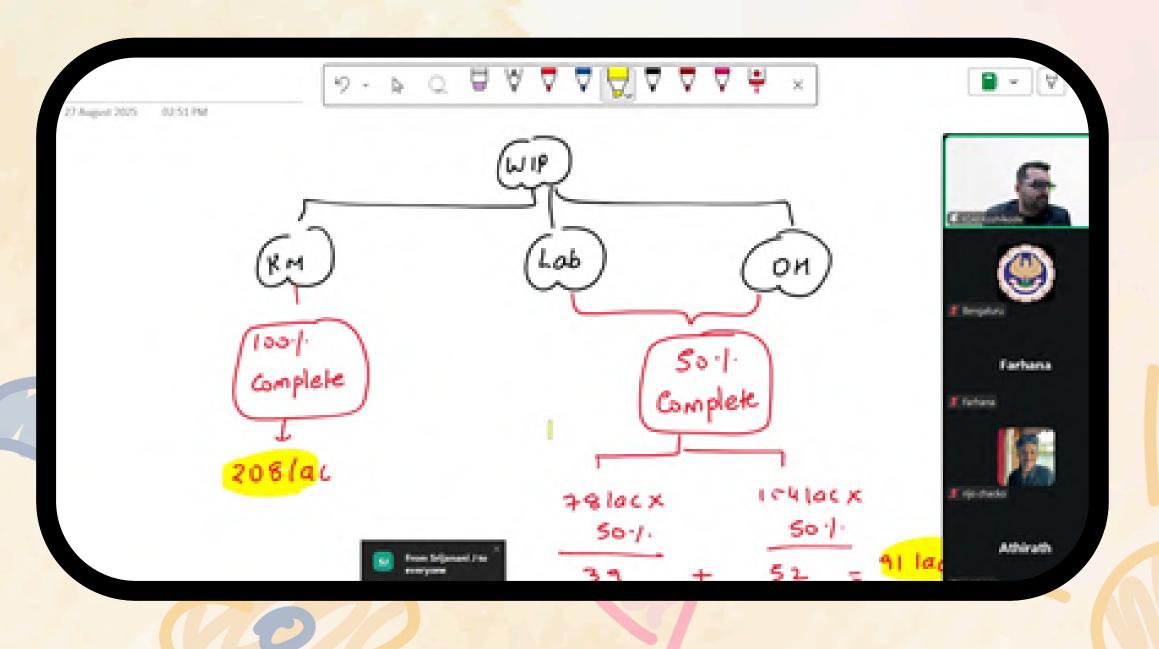
The SICASA Bengaluru, in collaboration with WICASA Kalyan-Dombivli and WICASA Vasai along with several other WICASA and CICASA branches across India, successfully organized an exclusive webinar titled "Ranker's Rise: From Aspirants to AIR" on 17th August 2025 at 08:30 AM. The event received an overwhelming response with the active participation of around 228 CA students from different regions, making it a highly interactive and impactful session. The program was graced by CA Hrudyesh Pankhania as the Session Chairman and CA Aashi Pansari as the Session Moderator, who guided the discussions with great expertise.

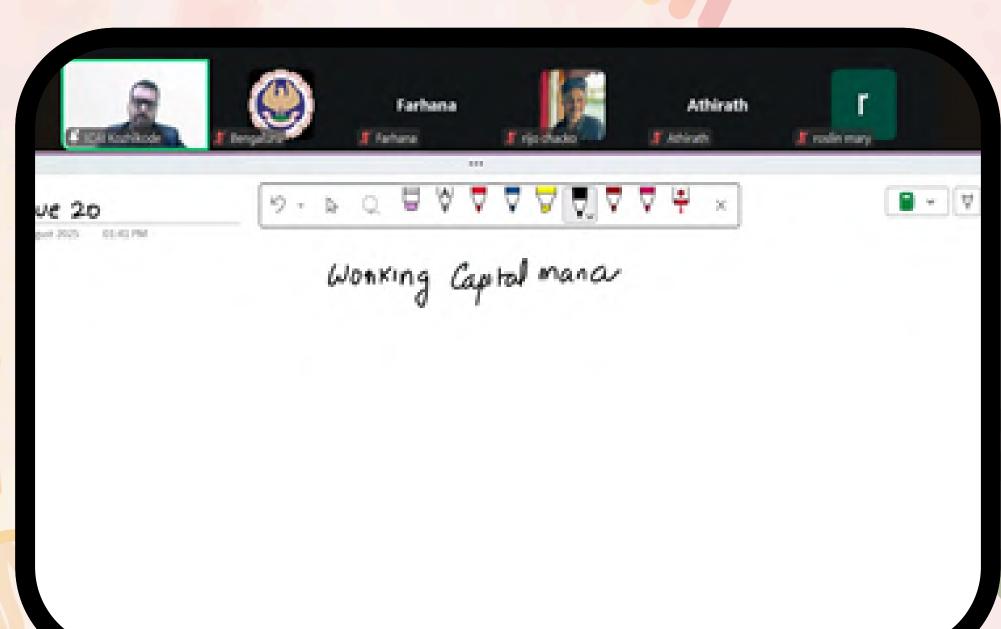
The star panel featured distinguished All India Rank holders - CA Rajan Kabra (AIR 1), CA Jinesh Sipani (AIR 12), and CA Yash Agarwal (AIR 39) - who shared their inspiring journeys, effective exam strategies, and career-building insights. Students greatly benefited from the session, as it offered a complete roadmap from Foundation to Final, articleship guidance, and practical tips for success. The live Q&A segment further added immense value by enabling aspirants to directly connect with the rankers and clarify their queries. The event was a tremendous success, leaving students highly motivated and better equipped to pursue their CA journey with confidence and determination.

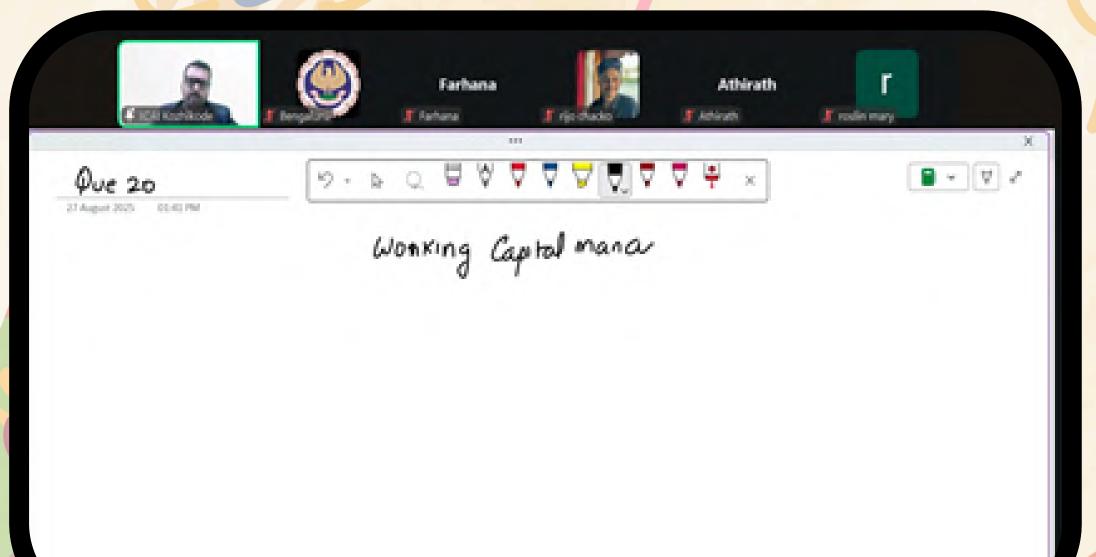
## ONLINE MARATHON ON FINANCIAL MANAGEMENT

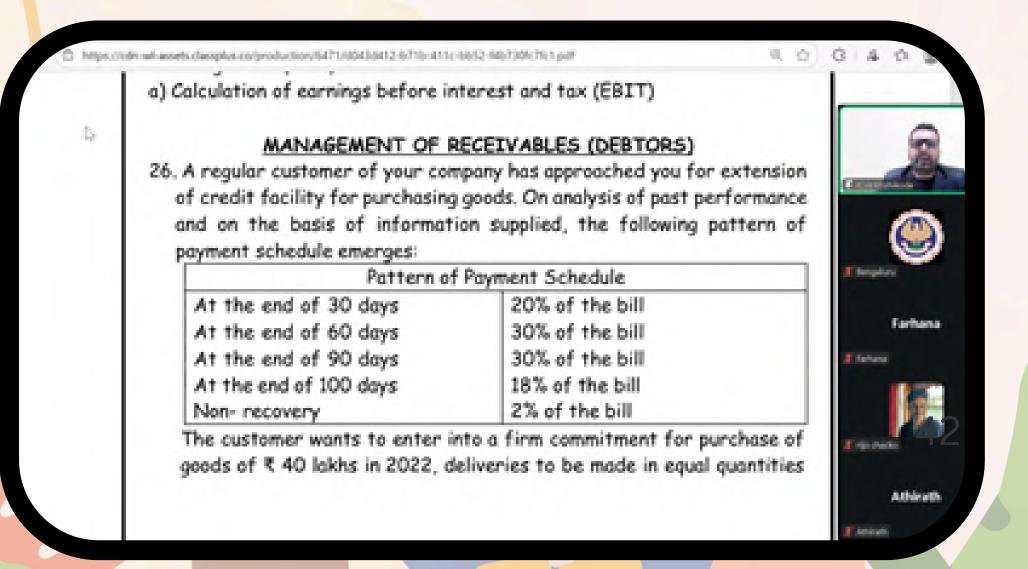
Date: 23<sup>RD</sup> August, 2025 (Saturday)

The SICASA Bengaluru, in collaboration with the ICAI Bengaluru Branch (SIRC), successfully hosted an Online Marathon on Financial Management for CA Intermediate students on 27th August, 2025. Conducted virtually on the Zoom platform from 08:30 AM to 11:00 AM, the marathon was a half-day academic session designed to provide in-depth learning and conceptual clarity on one of the most vital subjects of the CA curriculum. The distinguished speaker, CA Tarun Jagdish, delivered highly insightful lectures, systematically covering a wide array of important topics such as the scope and objectives of financial management, types of financing, investment decisions, cost of capital, financing decisions including leverages and capital structure, management of working capital, dividend decision, and financial analysis with ratio analysis.









The program received an encouraging response, with more than 18 students actively participating in the session. Students found the marathon extremely valuable in strengthening their preparation for examinations, as the concepts were explained in a simple, practical, and exam-oriented manner. Being completely free of cost, the program also reflected SICASA Bengaluru's commitment to the welfare and professional growth of CA students. The entire event was smoothly managed and coordinated with the support of the Bengaluru Branch and the SICASA committee, under the guidance of Chairman CA Manjunath M Hallur and SICASA Chairman CA Nischal R B. Special appreciation goes to Ms. Navyashree P R, Seminar Co-Ordinator, for her dedicated efforts in ensuring the successful execution of this marathon.





#### SKETCHING COMPETITION

Date: 24<sup>TH</sup> August, 2025 (Sunday)

The CA Students' National Talent Search 2025 - Sketching Competition was successfully hosted by SICASA Bengaluru on 24th August, 2025 at the ICAI Bhawan, Vasanth Nagar, Bengaluru. Organised under the guidance of the Students Skills Enrichment Board (Board of Studies), the event aimed to celebrate art, imagination, and expression among CA students. The program commenced at 9:00 AM onwards, creating a vibrant and enthusiastic atmosphere filled with creativity. This year, the competition was held on the theme "Monsoon Memories", which gave participants an opportunity to relive and recreate the beauty, nostalgia, and charm of the rainy season through their sketches.





Though the competition saw around 4 participants, each one brought forward remarkable interpretations of the theme, blending artistic skill with personal creativity. The event was evaluated by an esteemed panel of judges - Ms. Barnali Ray, Mr. Nikhil R B, and Ms. Rohini - whose expertise and constructive feedback provided immense encouragement to the participants. Their presence not only added value but also inspired students to continue nurturing their artistic side along with their professional journey.



#### INSTRUMENTAL MUSIC COMPETITION

Date: 24<sup>TH</sup> August, 2025 (Sunday)

The CA Students' National Talent Search 2025 - Instrumental Music Competition was hosted with great enthusiasm by SICASA Bengaluru on 24th August, 2025 at the ICAI Bhawan, Vasanth Nagar, Bengaluru. Organised under the Students Skills Enrichment Board (Board of Studies), the event aimed to showcase the hidden musical talents of CA students and highlight their creativity beyond academics.









The competition saw the participation of 4 talented students, each delivering captivating performances on different instruments. From soulful melodies to energetic rhythms, every act reflected the dedication and passion of the participants. The theme of celebrating musical harmony and expression resonated strongly throughout the event, creating a lively and inspiring atmosphere for both the audience and performers.

The performances were evaluated by the esteemed judge CA Chinmay Bhat, who brought his musical expertise to the panel. His valuable feedback, encouragement, and appreciation added immense motivation to the participants, while his presence elevated the credibility of the competition.



#### CHESS COMPETITION

Date: 24<sup>TH</sup> August, 2025 (Sunday)

The Institute of Chartered Accountants of India (ICAI), through its Students Skills Enrichment Board (Board of Studies), organized the CA Students' National Talent Search 2025 - Chess Competition, which was hosted by SICASA Bengaluru. The event was successfully conducted on Sunday, 24th August 2025, at ThinQ, JP Nagar, 8th Phase. The doors were opened from 9:00 AM onwards, welcoming enthusiastic participants and spectators to witness the intellectual sport. The competition aimed to encourage students to showcase their analytical thinking and strategic skills through the game of chess, often regarded as the "gymnasium of the mind," as quoted by Blaise Pascal.













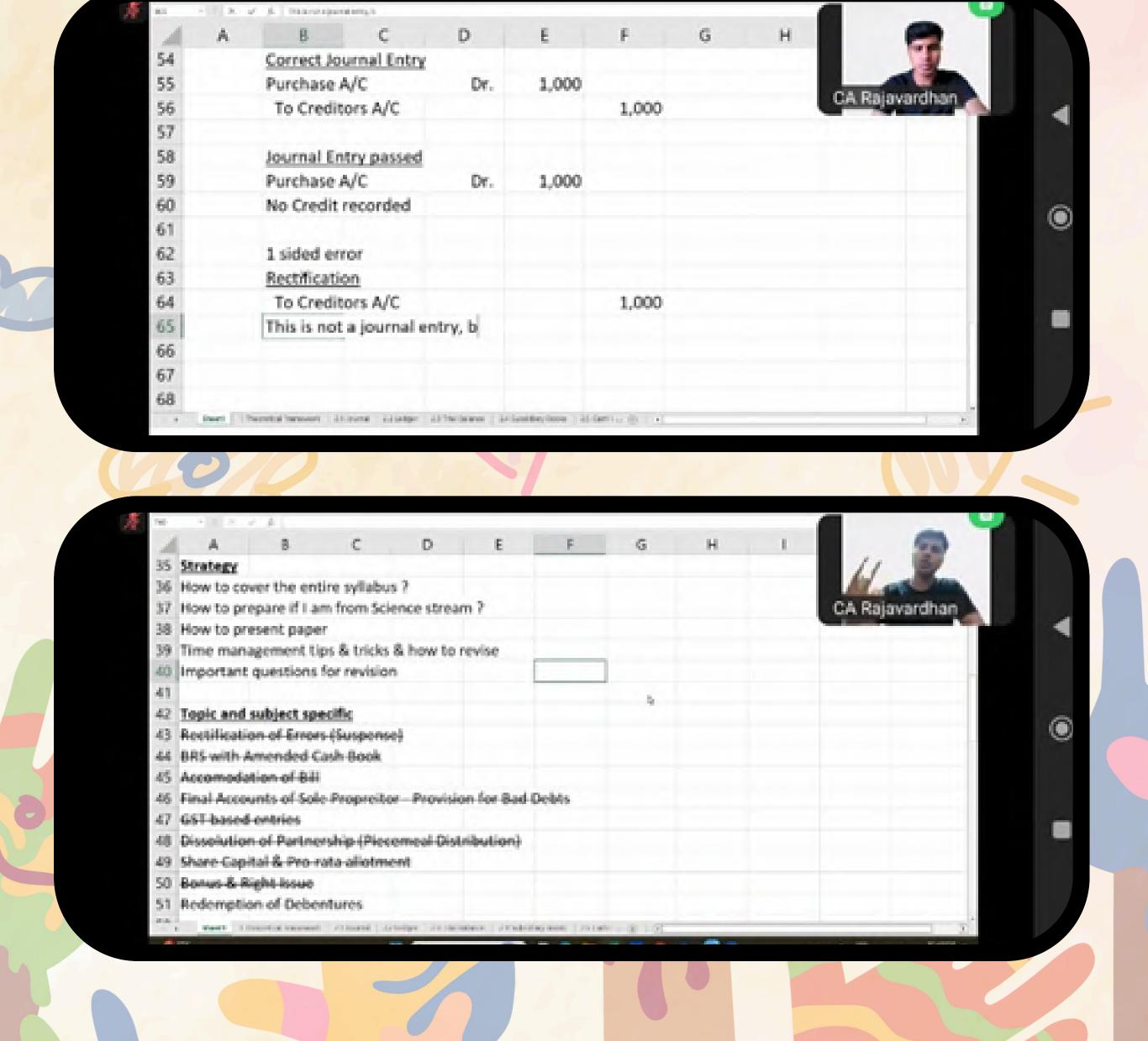


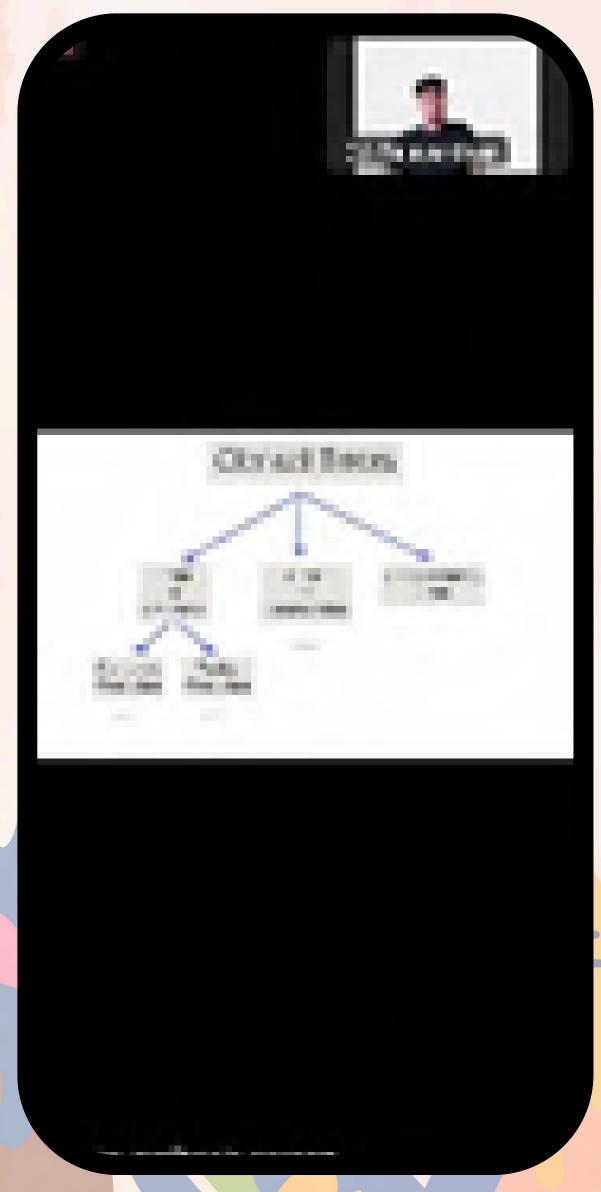
A large number of students had registered for the event through the official QR code link provided in advance. The Chess Competition proved to be a memorable part of the National Talent Search, offering a perfect blend of learning, competition, and intellectual engagement for CA students.

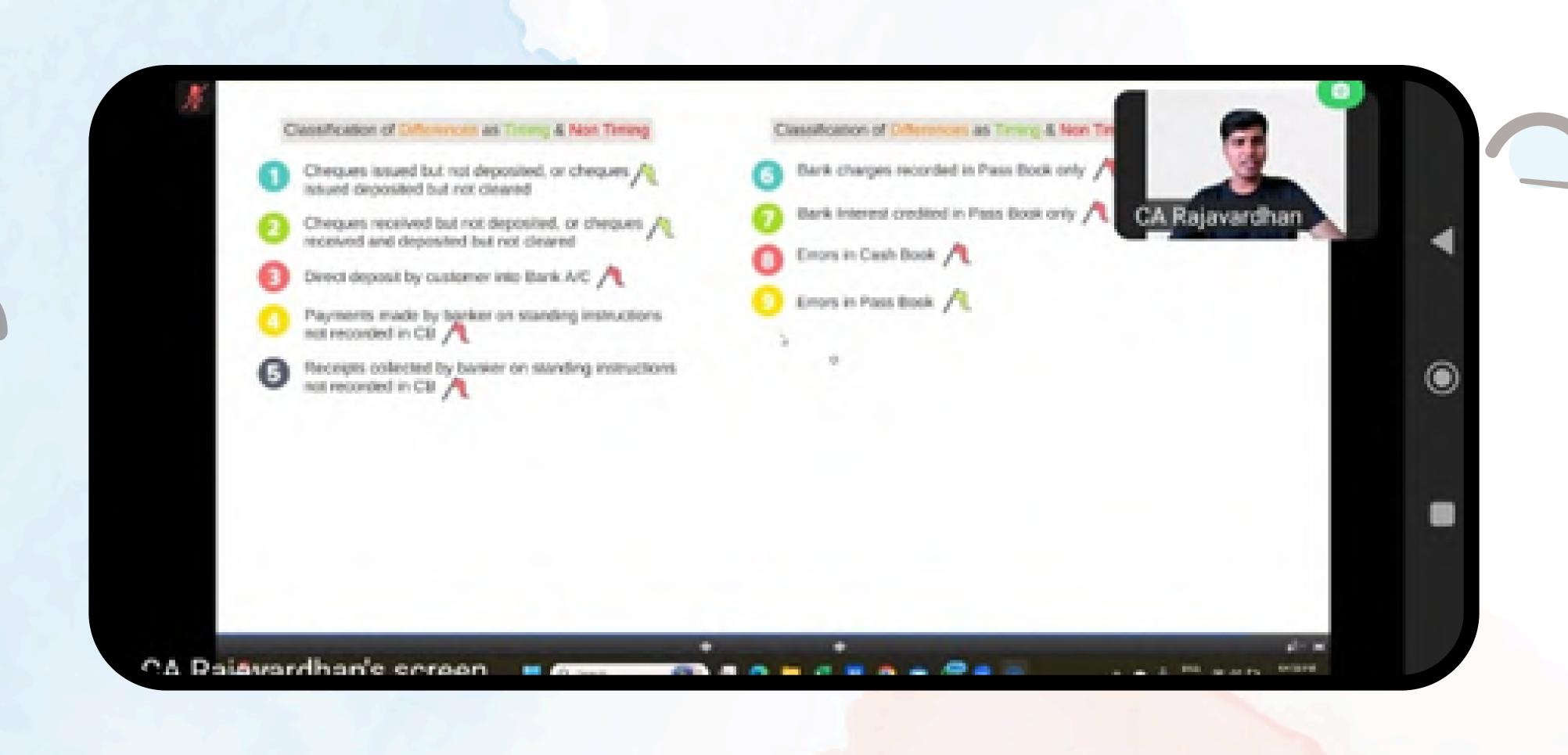
## ONLINE MARATHON ON ACCOUNTING

Date: 25<sup>TH</sup> August, 2025 (Monday)

The Institute of Chartered Accountants of India (ICAI), through its Students' Skills Enrichment Board, organised the Foundation Accounts Express Online Marathon on 25th August 2025. The program was hosted by SICASA Bengaluru and connected students across various branches, including Mangaluru, Bhilai, Dhanbad, Rajamahendravaram, Tiruchirappalli, Goa, Jamnagar, Cuttack, Belagavi, Coimbatore, Ranchi, Siliguri, Pune, Visakhapatnam, and Palakkad. The session was held virtually through Zoom from 4:00 PM to 7:00 PM, enabling participation from multiple regions in a seamless manner. The resource person for the session was CA Rajavardhan A, who delivered an engaging and highly insightful lecture on Foundation-level Accounts, simplifying core concepts and boosting students' confidence for their exams.







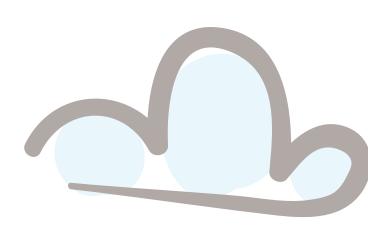
The initiative received an enthusiastic response, with around 31 students actively participating in the marathon. The program not only strengthened their conceptual clarity but also provided them with quick tips, exam strategies, and practical approaches to problem-solving in Accounts. The participants appreciated the interactive style of the session, which turned a complex subject into an interesting learning experience. The program was successfully coordinated under the leadership of CA Manjunath M Hallur, Chairman of ICAI Bengaluru Branch (SIRC), CA Nischal R. B, SICASA Chairman, and Seminar Coordinator Navyashree P. R. The Foundation Accounts Express Marathon was a resounding success, creating both academic value and motivation among CA students preparing for their Foundation exams.

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