

COMMERCE VOICE

Annual Commerce and Management
Departmental e-Magazine

2020-2021

Editorial Committee

Dr. Meera H. N.
Prof. S. B. Kalanaik
Shri Prasad M. L.
Smt. Krithika Raj



Seshadripuram Educational Trust

SESHADRIPURAM COLLEGE

NAAC Re-Accredited Grade 'A'

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Chief Editor's Message

It gives me immense pleasure and honour to convey that the Department of Commerce and Management yet again has come out with newsletter the 2020-21 edition the 'Commerce Voice'. The aim of the newsletter is to record and document the various activities conducted by the department. The newsletter depicts the enthusiasm and positive attitude of the department. It will be noteworthy to state the advancements made towards the research activities, paper presentations at national and international seminars and conference as well in the various publication in UGC CARE listed journals and SCOPUS journals. The newsletter is an opportunity provided for the teachers as well as students of Commerce and Management to present their ideas, views and best practices followed on various concepts of Commerce and Management. It will be noteworthy to mention that the teachers from the department undertook Refresher Courses and MOOC courses.

I hereby extend my sincere thanks to Prof. Mahalakshmi V., Head of Department of Commerce and Management, and entire editorial committee of Commerce Voice, professors and students for their effortless and innovative contributions towards the magazine. I wish the audience of this issue would find the dossier compelling, absorbing and engaging. I further wish the faculty to design the next issue of the Commerce Voice more fascinating and compulsive.

Dr. Meera H. N.
Principal



Message from the Head of Department

The Department of Commerce and Management was established in 1974. The Department is enabled with qualified and committed faculty members. As part of the academic initiatives, the department has organized various programs for student's holistic development throughout the year naming a few are the International conference, Guest lectures, Seminars, In-house training, add-on courses, MOOC courses on specific subjects on compulsory basis, Industrial visit and Internship training. The Department follows a distinctive schedule of programs under Business Lab initiative such as GD, Current affairs, Video screening, Aptitude tests, and a very appreciated assignment called Research by students: Survey and data analysis on small topics in the area of Finance, Marketing, Human resource etc. Commerce & Management student's placement records have always been impressive, with the large number of students being placed year after year in highly reputed companies. Our alumni hold senior positions in industries as well as in academic institutions, both in India and abroad. Department faculty have updated themselves constantly in the teaching learning process by attending National and International conferences, workshops, seminars and Publishing in Identified high impact journals. I hold immense pride in heading such a Department and assure a constant support to students and faculty.

Prof. Mahalakshmi V.
Head of Department of
Commerce & Management

Academic Excellence at Seshadripuram College

National – Level Ranking

India Today Group - MDRA Survey, 2021



Ranked

1st

Among affiliated Commerce Colleges in Karnataka

Ranked

35th

Best Commerce College in India

Ranked

6th

Best Commerce College in Karnataka



Education World 2020-21 Survey Ranking

17th All India Level

3rd Among Affiliated College in Karnataka

UNIVERSITY RANKS & RECOGNITION

56th Annual Convocation of Bangalore University Rank Holders & Gold Medalist



Shrinidhi P. G.

8th Rank in B.Com 2020



Reshma J.

Institute of Cost and Accounting of India Bangalore
Chapter Silver Jubilee Commendation Prize
Gold Medalist for securing highest marks
in COST ACCOUNTING



Lekha Saraswathi. S

Institute of Cost and Accounting of India Bangalore
Chapter Silver Jubilee Commendation Prize
Gold Medalist for securing highest marks
in COST ACCOUNTING



Shridyuthi S.

Institute of Cost and Accounting of India Bangalore
Chapter Silver Jubilee Commendation Prize
Gold Medalist for securing highest marks
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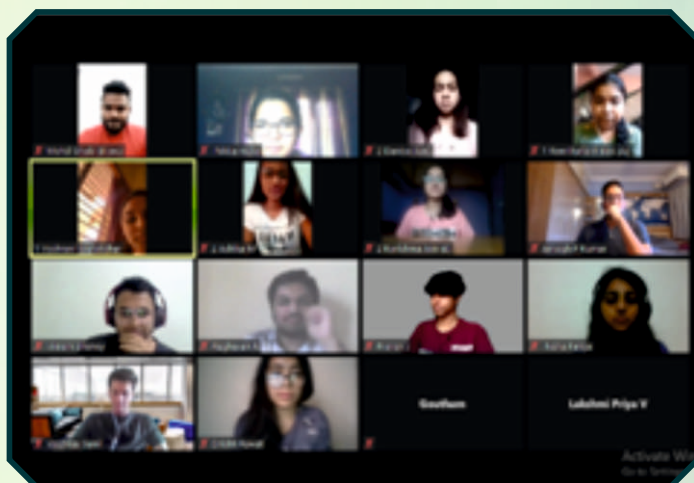
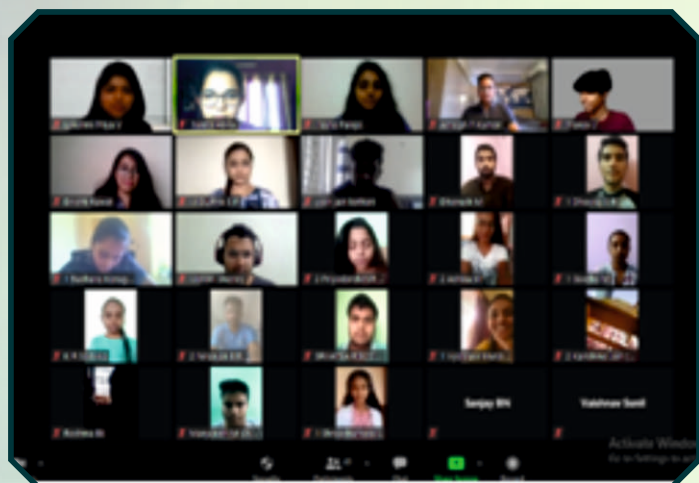
DEPARTMENT ACTIVITIES/INITIATIVES

Commerce and Management Forum

Spotlight-2020 was the inter-class Commerce and Management Competitions conducted by Lakshya, the Commerce and Management Forum of Seshadripuram College. This series of competition consisted of seven events each event related to a different field. The events were held from 14th to 22nd December, 2020. The pool of participants were from all three years of both B.Com and B.B.A. steams. The events were organised to motivate students to explore the various fields of commerce and

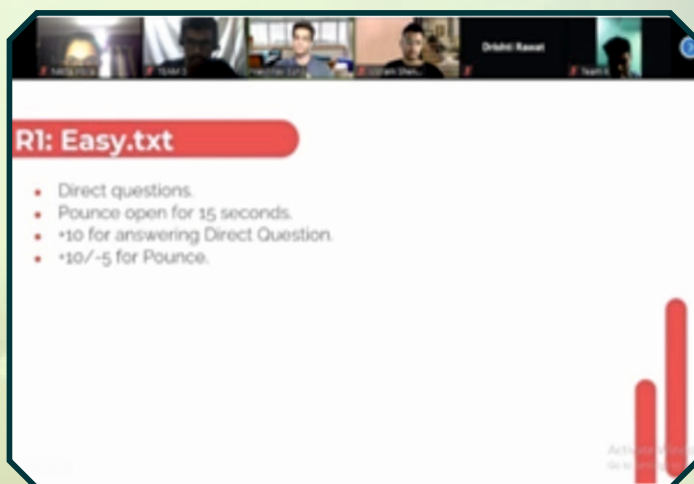
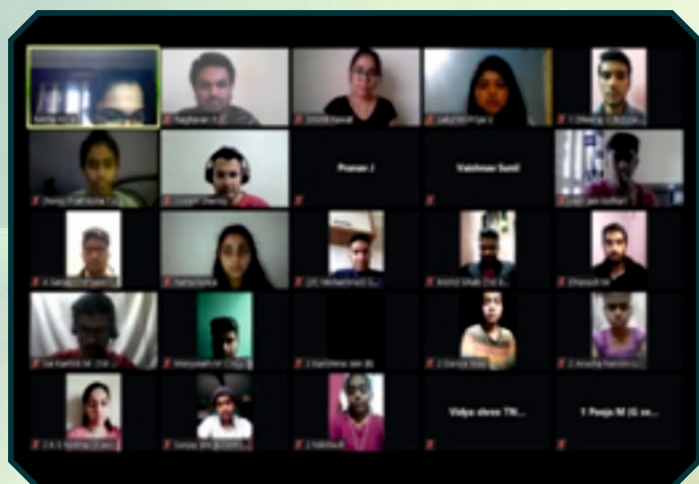
collegiate fests. The events were Human Resources, Marketing, Business Quiz, Mock Stock, Best Manager, Finance and Entrepreneurship Development Program. These events saw a total of 150 registrations with each event having an average of 30 participants. Each participant participated with enthusiasm and interest. All events were conducted on Zoom with the aptitude tests being conducted on Google forms.

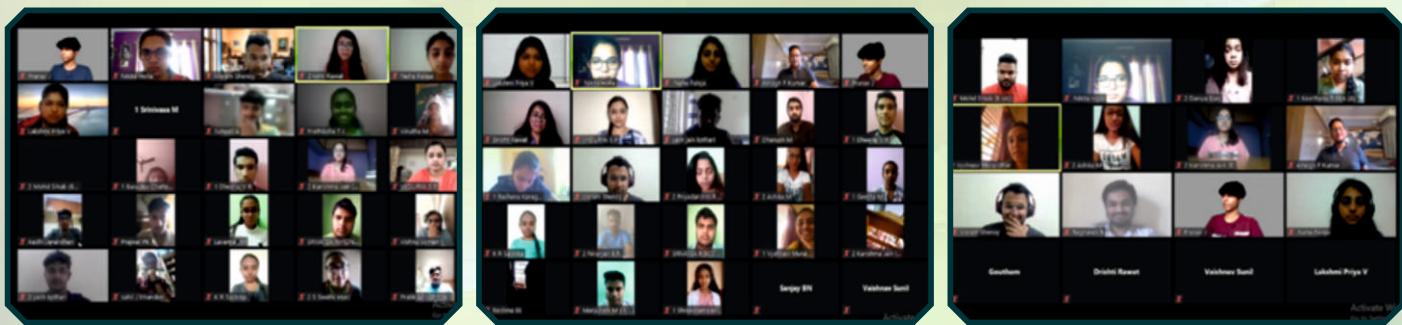
Most events had 3 rounds with the exception of



management and also discover their hidden talents and skills. These events also served as a training session where the participant's aptitude, presentation and analysis skills were challenged and tested to prepare them for various events in the inter-

Best manager, Mock Stock and Business quiz. The first round was aptitude, which was conducted on Google Forms, to test the general knowledge of the participant in the respective fields. The second round was a fun round, wherein the participant was given





an activity related to the respective field to test their creativity. The third round was a case study round. Here the participant was given a case to analyse and later present their solution to the problem in front of a judge. This round was kept in view to improve the participant's analytical and reasoning skill as well as to encourage them to read and solve more case studies. The second & the third round was conducted on Zoom. Business Quiz had two rounds, the first being prelims conducted on Google Forms and the second being the finals. Participants who qualified the prelims, had to participate in finals which consisted of 4 rounds- regular text questions, visual questions, slogans and long connect, was held on Zoom. This was followed by a tie breaker question for

the first place. Mock Stock was conducted on Zoom with three sessions each consisting of 3 slides of 4 news flashes. Participants were required to make Investment Portfolio, Trading sheet for each session and Cash flow Statement. Mock Stock was conducted for teams of two. Best Manger was a two day event with six rounds spread over both the days. The rounds included aptitude, treasure hunt, group discussion, case study presentation, elevator pitch and stress interview.

The events were conducted after classes and was judged by various faculties and alumni. The judges evaluated the participants and gave valuable feedback to participants to help them improve their skill.

Business Lab Activity

Students of I year B.com, B.Com(Hons) and BBA participated in various activities conducted by Business Lab. Outreach Activity was organized on topic "Drafting an Effective Business Plan" for final year B.Com and BBA students of Government first grade college , Devanahalli, Bengaluru Rural -562110 on 21st December 2020. The following were the activities conducted in Online mode through Zoom app Current Affairs -To educate the students to update and equip themselves with the latest news and information in the field of commerce, economics, markets, sports, politics, education, science & technology.

- Corporate Communication :** This activity is conducted with an intent to train students to reinforce their communication and interpersonal or group communication skills so that their employability skills would be enhanced.
- PPT Preparation and Presentation :** This activity is aimed at educating students to prepare a quality PPT and also to train them on effective presentation of the same.
- Case Study analysis :** This activity is aimed to enhance the critical thinking, enables students to come out with creative solutions by applying their theoretical learning into practical use.
- Fundamentals of Research :** This activity aims to provide fundamental knowledge on fundamentals of research like population, sample size, methodology, collection of data, analysis & Interpretation, reporting findings, conducting survey etc.

Virtual Research Capacity Building program on “Academic Publishing”

Inauguration of the program was done by the invited dignitaries and the session started by the key speaker thanking the host and recapping the words and thoughts shared by the dignitaries. Dr. Kumar addressed the gathering with the opening statement “Good research leads to Publication”. The highlights or the key points shared by the speaker are as follows:

- Gap identification before writing the research paper
 - ❖ Uniqueness
 - ❖ Contemporary
 - ❖ Relevant to the real economy
- Scenario of Research Publication in India
 - ❖ Citation and Impact factor of journals.
- Predatory Journal
 - ❖ Curbing the Predatory Journals
 - ❖ Identification of Predatory Journals
- General Rejection Area
 - ❖ General Reasons
 - ❖ Scientific Reasons
 - ❖ Presentation
- Citation of research paper
- Different types of paper
- Indexing
 - ❖ Importance and benefits
 - ❖ Databases
 - ❖ Accessibility
- Peer Review
 - ❖ Single or Double review
 - ❖ Blind review
- Writing of a research paper
 - ❖ Title
 - ❖ Structure
 - ❖ Journal Identification. (Q1, Q2 etc.)
 - ❖ Guidelines and instruction of the Journal.
- Personal experience in writing the paper
- Questions from the Participants.

References : SSCI, Scopus, Emerald, Elsevier, Citefactor, Google Scholar & PubMed.

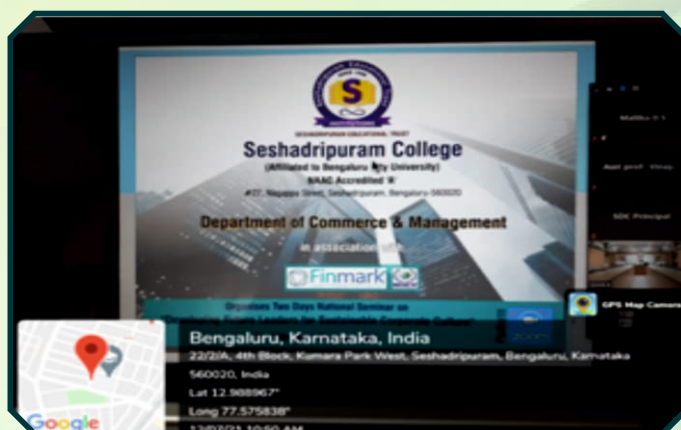
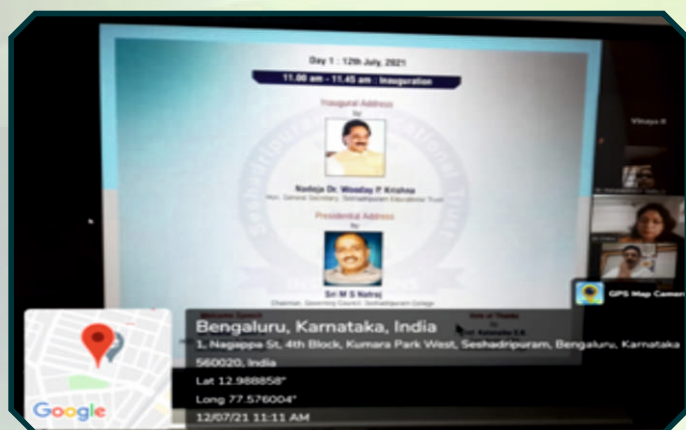
REPORT

“Developing Future Leaders for sustainable corporate culture”

Date of the event : 12-7-2021 and 13-7-2021

Platform : Online (ZOOM)

Number of participants : 150



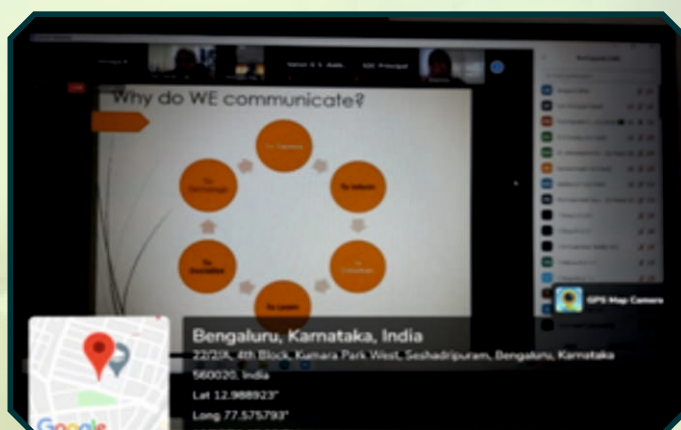
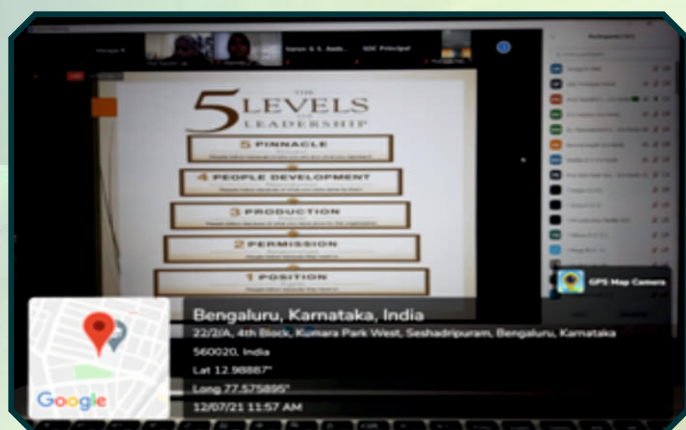
FIRST SESSION

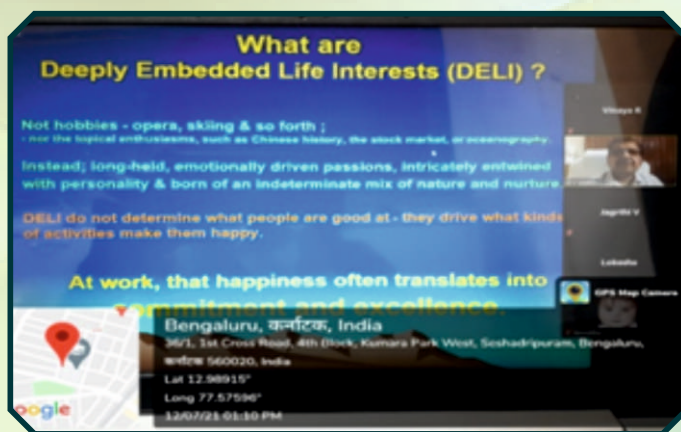
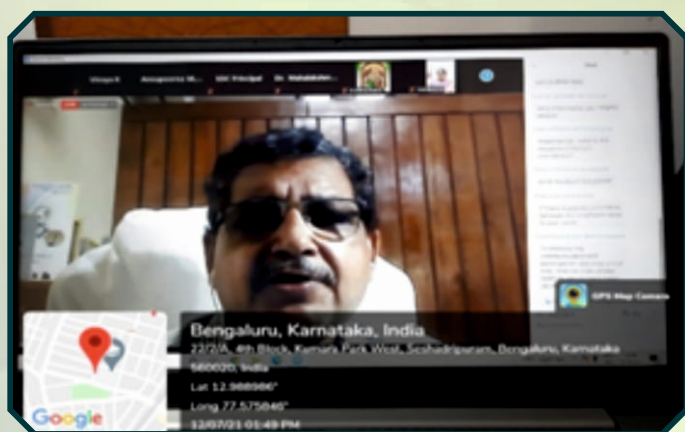
Theme I : Communication skills suitable for corporate culture.

Resource person : Dr. Nandini Lakshmikantha, Prof., Manipal Institute of Communication & Co-Founder Rachayita Trust, NGO working on Health of Women, Education and Personality Development, Bangalore

The following topics were also discussed in the Session :

1. 5 levels of leadership
2. Need for communication, tone of communication
3. Communication process
4. Purpose of communication
5. Organizational culture/ corporate culture
6. Balancing act essential in corporate culture core communicational skills required for leader: oral and written communication, non-verbal communication, language communication.





SECOND SESSION

Theme II : Life Long Learning : The essence of Individual and organizational excellence.

Resource person for Session II : Shri D. V. Shastry, Former ED GAIL (India) Ltd, Former Director (Personnel) ECIL, Executive Director Natural Gas Society.

The first part of the session was on Individual context where Expectations of the corporate world, Journey towards Success, Deeply Embedded Life Interests (DELI) was discussed. Sir explained DELI by taking examples of Gautam Buddha, Mahaveer and others. Sir also explained Knowledge by Sanskrit quotes. The second part of the session was on Organizational context where Collective Performance and Organizational Excellence was discussed. Sir also mentioned about Progressive organizations which are becoming Learning Organization. Finally, the session concluded with question-and-answer session where participants raised the questions regarding discrimination between employees and also on current methodology in measuring performance and the resource person cleared their queries.

The following topics were also discussed in the Session

- Positive Attitude
- Excellence and Creativity.
- Learn-Unlearn-Relearn
- Self- Development through Continual Learning
- Collective Performance leads to Organizational Excellence
- Argument vs Genuine Questioning
- Life-long Learning
- Learning from Mistakes
- Continual Experiential Learning

Day 2

THIRD SESSION

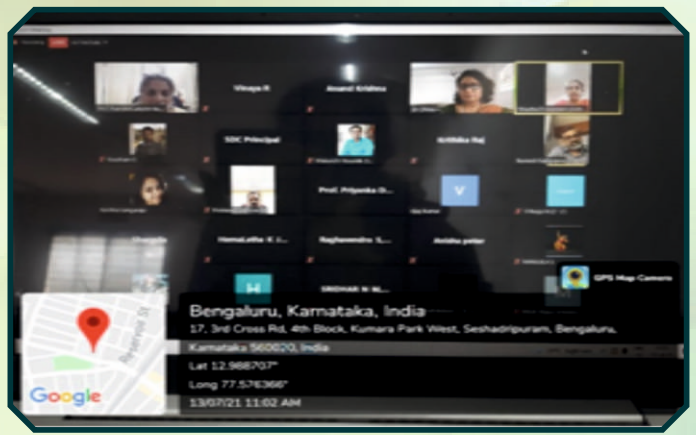
Theme : Leadership in a Crisis

Resource Person : Shri Ramesh Saligrama, Vice President, Bosch

The following topics were also discussed in the Session :

Leadership traits :

1. Pulling the right lever to strike balance of work and life.
2. Acting up courageously in times of difficulty
3. How to keep employees motivated and satisfied ?
4. Healthy relationship to be maintained between superiors and subordinates.



5. Empathizing the employees.
6. Conflict management and resolution skills.
7. Utilizing Transactional and Transformational leadership styles based on situations.
8. To update oneself with digital fluency.
9. Building a team comprising of leader, planner go getter etc.
10. Managing failures and build solutions.
11. Building team which is trustful and resilient.

Finally, the resource person concluded that to be a successful leader one needs to be a man of courage, motivate and support co-workers, provide a proper support system for growth. He stressed on the importance of a leader who should be always empathetic towards his employees.

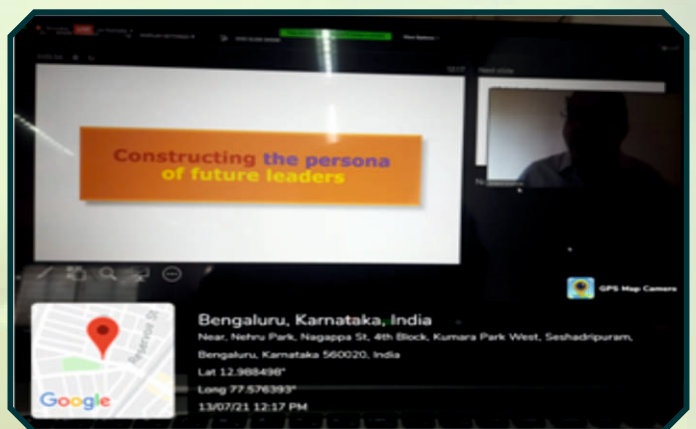
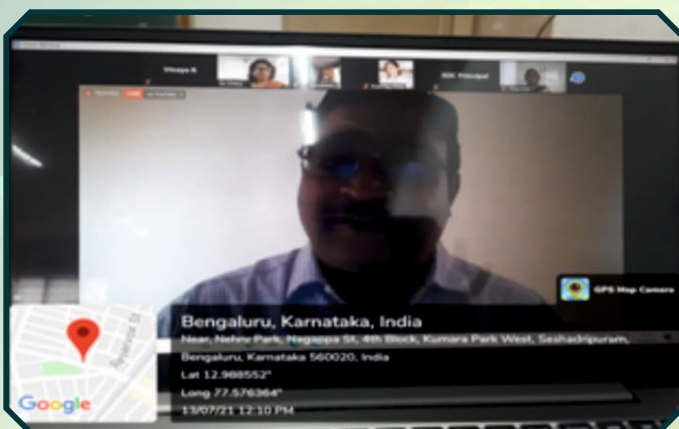
FOURTH SESSION

Theme : Constructing the persona of future leaders

Resource Person : Mr.Anand Krishna, Coach, Corporate Trainer & Content Writer (formerly with PwC, Infosys, Logical)

The following topics were also discussed in the Session :

Leadership is the capacity which helps to empower and enable ordinary people deliver extraordinary trades and competencies. A leader should involve ideas as it is lifelong learning. Future competency leaders should be sensitive to the situation, should have the sense of Humanism and should be able to do comparison. The role of Teacher is more important as far as the shaping of the future leaders are concerned. They should be able to stimulate curiosity and humor for lifelong learning, encourage and boost the listening skills and should not indulge in jumping on to the conclusion.

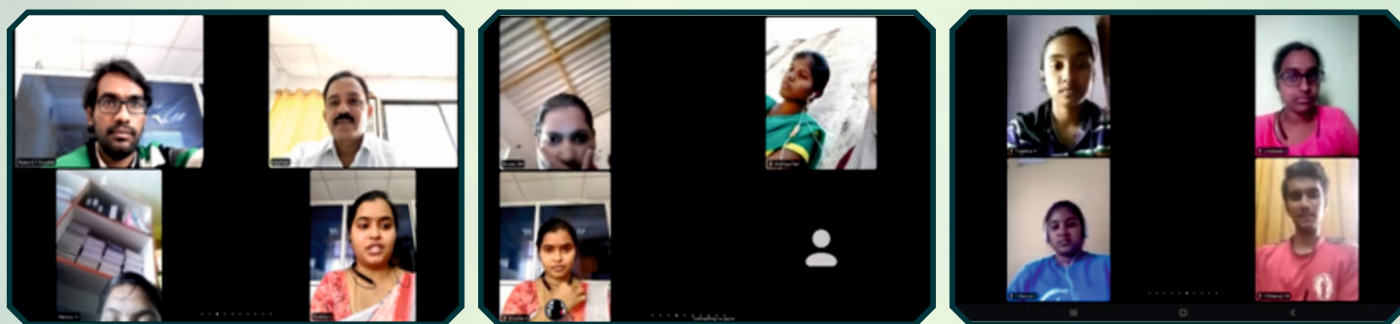


OUTREACH ACTIVITY

Report on Outreach Activity for Final Year B.Com and BBA Students of Government First Grade College, Devanahalli

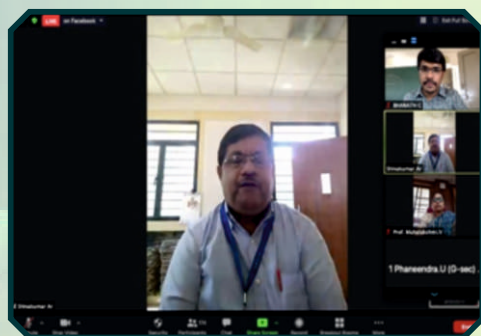
Department of Commerce and Management under the initiative of Business Lab had organized an online Session on topic "Drafting an Effective Business Plan" for final year B.Com and BBA students of Government First Grade College, Devanahalli, Bengaluru Rural -562110 on 21st December 2020. Prof. Kala Naik, Coordinator, Department of BBA, Seshadripuram college was the speaker for the session. This session was aimed at providing guidance to students for drafting an effective business plan to help future potential entrepreneurs, insights were provided on various components constituting a business plan like marketing plan, financial plan, operational plans etc. Speaker also threw light on various dimensions of business plan like advantages of business plan, do's and don'ts of a business plan, common B plan myths etc. 62 students actively participated in this session and there was overwhelming response from them through constant interaction.

Outcome: The students were able to grasp idea on developing an effective business plan and they understood the components required to draft an effective business plan



SPECIAL LECTURE PROGRAM

Webinar on topic "Ethics and Values for sustaining quality education in Commerce and management studies"



Department of Commerce and Management had organized a one day webinar on Topic " Ethics and Values for sustaining Quality Education in Commerce and Management Education" on 21st November 2020. Resource person for the session was Mr. Shivakumar A.R., Associate Professor, Department of Commerce, BMS Women's College Bengaluru. The speaker highlighted on importance of retaining and sustaining ethical values imbibed in Commerce and Management education in its subjects so that Quality in education will be of superior standard and also later it can be practiced and followed by students in their respective professions in the future. Around 160 students had actively participated in the webinar and there was enthusiastic Q&A session at the end. The program was presided by our Pricipal Dr. Meera H.N., Prof. Mahalakshmi V. HOD C&M Department and Prof Kala Naik, BBA Co-Ordinator.

Orientation on NSIM Certificate course to all 2nd and Final year B.Com., BBA students

One week program for all classes individually, an orientation program was organised to enlighten students with stock markets and to encourage to take up certificate exams of NISM in association with **Finmark an investment motivator company.**

Faculty Academic Achievements

- 1) Mr. Mukund V. Koushik, Faculty of the Department has cleared NET Exam in Commerce discipline Nov 2020.
2. Mr. Bharath C. has cleared KSET Exam in Management Discipline in 2020.

B.Com. (Honours) Report Report - Covid Mis info Project

We are extremely happy to bring it to your kind notice that we have conducted a community-oriented Research project in association with Global prestigious University to further enhance the outreach of our Institution on a global level and further enhance the pride of our College.

This project is a multi-institutional, interdisciplinary project to provide COVID-19 educational resources to vulnerable population on a Global Level. This project is being conducted by faculty members from various participating Institutions and from our Seshadripuram College Dr. Meera H.N, Dr. Chitra Shashidhar and Prof. Raghavendra.S were on this project along with Faculties from Harvard University, Tufts University, Universidad Anáhuac México Norte, and MGH Institute of Health Professions.

We are planning to conduct a pilot study with the pre structured questionnaire which is currently underway. Further studies involved students of 13 to 18-year-old from schools and colleges in and around Bangalore. Students from BCom Honours are also been given Opportunity to work this project which enhances their holistic learning.

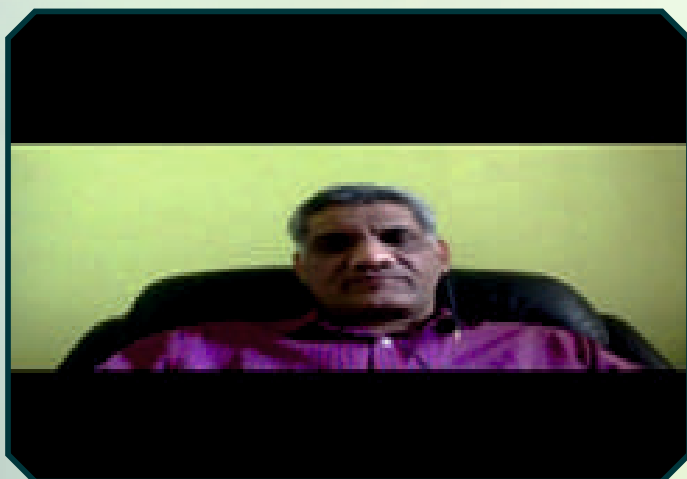
Report-1 Jnana Vriddhi Knowledge sharing Session Series 1

For B.Com. Honours we conducted a one week knowledge sharing session on online platform. The speakers are from different arena of the society who have the practical expertise. Our students could learn new things from the interactions with the resource persons and it was a great opportunity. The program was attended by 58 students from B.Com. Honours course for whom the program was designed.

The topics covered has been furnished below :

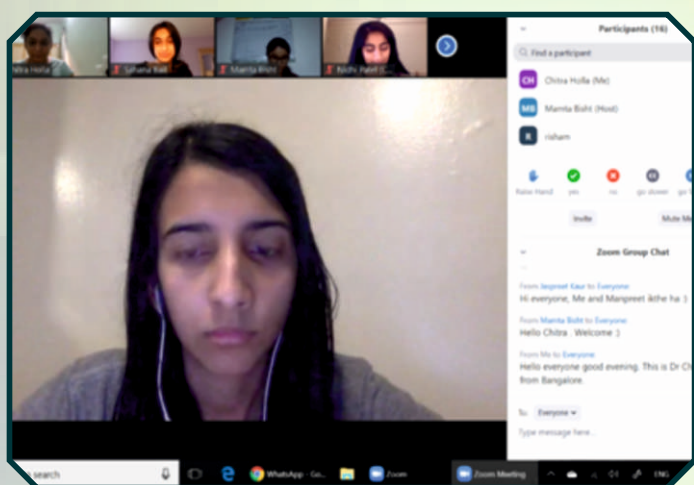
Date	Name of the resource person	Topic of discussion
16-09-2020	Dr Madhavi R Associate Professor, Jain (Deemed to be University)	Pareto's Principle-The 80/20 differential
18-09-2020	Mr. Bhagyachand Talluri Trainer , Coach NLP practitioner-CDS Leadership	How to be successful
21-09-2020	Dr. Shreya Govind Behavioural Sales and POSH Trainer	Overcoming Procrastination
22-09-2020	Dr. Aravind K. U.	Effective learning
23-09-2020	Prof. Butchi Babu Muvva	Big Data Analytics
24-09-2020	Dr. Sahana Prasad	Statistics : Why do you need it?

The sessions were presided by Dr. Meera H. N., Principal, Seshadripuram College. The program was graced by the presence of Prof Mahalaxmi V., Head of Dept Of Commerce and Management, Prof Kala Naik, Co-ordinator, BBA.



Report-2

Guest lecture on the topic “Transformation of self in today's world”

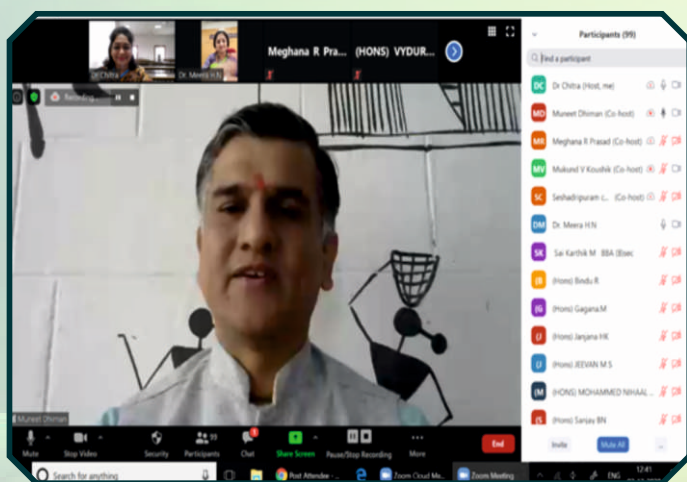


A guest lecture is conducted on the topic “Transformation of self in today's world” by BCom Honours. The Resource Person Mr. Vijay, Business Development Manager for a major IT Consultancy, Stockholm, Sweden. Around 58 students attended and benefited by the session. The resource person spoke about how to modify the lifestyle of a person so that they can achieve the desired objectives in life. He described it with various examples for the understanding of the students.

The program was presided by Dr. Meera H N, Principal, Seshadripuram College. The program was graced by the presence of Prof Mahalaxmi V., Head Of Dept of Commerce and Management, Prof Kala Naik, Co-ordinator, BBA.

Report-3

Guest Lecture on topic - “Relevance of blended learning on present day education”



A guest lecture was conducted on 2nd oct 2020 on the topic “Relevance of blended learning on present day education” by a very eminent guest Mr Muneet Dhiman who is the Managing trustee and leader at Vidyakshetra School, Bangalore. The speaker focussed on the traditional ways of learning and stressed on the modern learning problems. Going back to the roots of learning for children is essential to establish the value education system in India.

The program was planned to the Bcom Honours students and all of the students attended the session.

The program was presided by Dr Meera H N, Principal , Seshadripuram College. The program was graced by the presence of Prof Mahalaxmi V, Head Of Dept Of Commerce and Management, Prof Kala Naik, Co-ordinator, BBA.

Report-4

Quiz Competition

An Inter class Quiz Competition was conducted on 10th Dec 2020 for all the first semester students at the College. Total of 18 teams participated. It was conducted on the offline mode with all the prescribed safety measures. The said quiz competition was of general in nature and focused on current affairs, logical reasoning, Business related questions, was conducted in three rounds. The Quiz Competition was conducted by alumnus of the college.

The Quiz competition was presided by Dr. Meera H. N., Principal, Seshadripuram College. The Program was graced by the presence of Prof Mahalaxmi V, Head Of Dept Of Commerce and Management, Prof Kala Naik, Co-ordinator, BBA. Webinar on topic " Ethics and Values for sustaining quality education.



Special Achievements

Lesson Plan :

A special lesson plan format was designed by two faculty Smt.Varshini and Smt. Poornima of the department and it was refined and finalised after taking suggestions from faculty. This format is first introduced and practiced in the department from this odd semester. The department will be proud to hold the copyright of this format finalised by the department.

B.Com Hon.

Special programs with international tieups were organised exclusively for B.Com Hon. Students to gain more knowledge apart from their curriculum also.

Publications :

Department is proud to report that research papers from the 2 faculty of the department of commerce and management is published in journals which has high reputation world wide. Springer journals and publication of research article in journal which is listed in Directory of research journals, world wide journals (individual details are submitted to office).

Business Lab Activity (online) :

During the crisis of COVID pandemic, department of C&M designed the business lab activities curriculum to suit to online mode and conducted activities online.

Report on Conferences, workshops, FDP's attended and Paper Presentation/Publication

Research Initiatives :

FACULTY DEVELOPMENT PROGRAM- 2020-21

Sl.No.	Name	Type of Programe National or International	Title
1	Allan Raj	National FDP	Research Capacity Building Program On Academic Publishing
2	Allan Raj	Faculty Awareness Programme	Preserving Health And Well Ibeing Amidst Covid19 Chaos
3	Allan Raj	National FDP	Effective Curriculum Implementation
4	Annapoorna M	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
5	Archana Tejaswi M N	National FDP	Research Paper Writing Skills
6	Archana Tejaswi M N	National FDP	Outcome Based Education
7	Ashashwini V	Faculty Awareness Programme	preserving Health And Well being Amidst Covid19 Chaos
8	Bharath C	National MDP	Financial Literacy
9	Divyashree R	National FDP	Outcome Based Education
10	Divyashree R	National MDP	Financial Literacy
11	Dr Chitra Shashidhar	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
12	Dr Chitra Shashidhar	National FDP	Outcome Based Education
13	Dr Chitra Shashidhar	National FDP	Research Capacity Building Program On Academic Publishing
14	Dr Sapna GS	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
15	Dr Sapna GS	National FDP	Outcome Based Education
16	Dr Satyamangala Mahadeva	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
17	Dr Urmila Porwal	National FDP	Sahitya, Ranjneeti, Media Aur Paryavaran: Samsamyik Sandarbh
18	Goutham S	National FDP	Outcome Based Education
19	Goutham S	National FDP	Blended Teaching Methodologies In Higher Education
20	Goutham S	National MDP	Financial Literacy
21	Goutham S	National FDP	ICT Tools for Online Teaching
22	Goutham S	Faculty Training Program	Virtual Faculty Training Proram in GST
23	Goutham S	National FDP	Research Paper Writing Skills
24	H M Geetha	National FDP	Balancing Work And Life In Covid Times
25	Hemalatha K J	National FDP	Outcome Based Education
26	Hemalatha K J	National FDP	Research Paper Writing Skills
27	Hemalatha K J	National FDP	Risk Management for Micro, Small And Medium Enterprises (MSMEs)

28	Hemalatha K J	National FDP	Transition To IFRS : Insights Into Implications on Financial Statements
29	Hemalatha K J	National FDP	Impact of Covid 19 on Research Initiatives & Innovation
30	Hemalatha K J	National FDP	Paradigm Shift In Indian Higher Education - Challenges and Opportunities
31	Hemalatha K J	National FDP	Data Analysis and Visualisation
32	Jagrthi V	National FDP	Writing and Publishing Paper In High Impact Journals
33	Jagrthi V	National FDP	Outcome Based Education
34	Jyothsna R	Faculty Awareness Programme	Preserving Health and Well being Amidst Covid19 Chaos
35	Jyothsna R	National FDP	Outcome Based Education
36	Kala Naik	National FDP	Research Paper Writing Skills
37	Kavitha G	National FDP	Research Paper Writing Skills
38	Kavitha Gangaraju	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
39	Krithika Raj	National FDP	Outcome Based Education
40	Krithika Raj	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
41	Krithika Raj	International FDP	New Paradigms In Management Education
42	Krithika Raj	National FDP	Paradigm Shift In Indian Higher Education - Challenges and Opportunities
43	Krithika Raj	National FDP	Research Paper Writing Skills
44	Krithika Raj	National FDP	Citation Styles & Reference
45	Lokesha	National FDP	Outcome Based Education
46	Lokesha	National FDP	Research Paper Writing Skills
47	Mahadeva R	National FDP	Research Paper Writing Skills
48	Mallika D S	National FDP	Paradigm Shift In Indian Higher Education - Challenges And Opportunities
49	Mallika D S	National FDP	Research Paper Writing Skills
50	Mallika D S	National FDP	Emerging Technologies In Transforming Business Models
51	Mallika D S	National FDP	Research Capacity Building Program On Academic Publishing
52	Mallika D S	National FDP	The Art of Research Writing : Tools And Techniques
53	Mallika D S	National FDP	Outcome Based Education
54	Mallika D S	National FDP	High Quality Research - Approach, Design & Publishing
55	Mallika D S	National MDP	Financial Literacy
56	Mallika D S	International FDP	Innovation, IPR, Technology Development And Entrepreneurship
57	Mallika D S	International FDP	New Paradigms In Management Education
58	Manjula S	National FDP	Outcome Based Education

59	Navitha Kushal	National FDA	Research Visibility and Quality In The Context of NAAC & NIRF
60	Navitha Kusa	National FDP	Research Paper Writing Skills
61	Navitha Kushal	National FDP	Research Capacity Building Program On Academic Publishing
62	Navitha Kushal	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
63	Navya B S	International FDP	NAAC Criteria
64	Nirmala R	National FDP	PHP And Mysql
65	Nirmala R	National FDP	Research Capacity Building Program On Academic Publishing
66	Nirmala R	National FDP	Outcome Based Education
67	Nirmala R	National FDP	Data Analysis and Visualisation
68	Nirmala R	National FDP	Research Paper Writing Skills
69	Poornima K	International FDP	The Importance of Balancing Work And Family
70	Poornima K	National FDP	Balancing Work And Life In Covid Times
71	Poornima K	Faculty Awareness Programme	Preserving Health and Well being Amidst Covid19 Chaos
72	Poornima K	National FDP	Research Paper Writing Skills
73	Poornima K	National FDP	Impact of Covid 19 on Research Initiatives & Innovation
74	Prathima K A	National FDP	Research Capacity Building Program On Academic Publishing
75	Rajeswari V	National FDP	Outcome Based Education
76	Rajeswari V	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
77	Raji Pillai	National FDP	Emerging Trends In Business And Society
78	Raji Pillai	National FDP	integrated Learning And Nep 2020
79	Raji Pillai	National FDP	online Teaching Methods Retraining And Reskilling Teachers
80	Raji Pillai	National FDP	Outcome Based Education
81	Raji Pillai	Research Conclave	Scaling Techniques And Data Analysis Using Excel And Spss
82	Reshma B	National FDP	Teaching Stock Market Effectively
83	Reshma B	National FDP	Financial Modeling
84	Sharmila G	International FDP	NAAC Criteria
85	Shobha U	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
86	Shobha U	National FDP	Outcome Based Education
87	Shobha U	National FDP	Research Paper Writing Skills
88	Sindhu M M	National FDP	Research Paper Writing Skills
89	Sindhu M M	National FDP	Exploring Entrepreneurship & Startup Opportunities
90	Sindhu M M	National FDP	Recent Trends In Banking

91	Sindhu M M	National FDP	Research Methodology
92	Sindhu M M	National FDP	Basic Excel To Advance Excel
93	Sindhu M M	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
94	Sindhu M M	National FDP	Research Capacity Building Program on Academic Publishing
95	Sridhar N M	National FDP	Research Paper Writing Skills
96	Sridhar N M	National FDP	IPR & Hands On Patent Filing
97	Sujatha P V	National FDP	Cyber Security
98	Sujatha P V	National FDP	Academia Industry Interaction, Avenues In Funded Project & Entrepreneurship
99	Sujatha P V	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
100	Sujatha P V	International FDP	NAAC Criteria
101	Swarna N	National FDP	Research Capacity Building Program on Academic Publishing
102	Swarna N	National FDA	Research Visibility And Quality In The Context of NAAC & NIRF
103	Swarna N	National FDP	Outcome Based Education
104	Swarna N	National FDP	Academia Industry Interaction, Avenues In Funded Project & Entrepreneurship
105	Tejaswini P	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
106	Tejaswini P	National FDP	Research Paper Writing Skills
107	Varshini S K	National FDP	Systematic Literature Review And Meta
108	Varshini S K	National FDP	ICT Tools For Effective Teaching Learning
109	Varshini S K	National FDP	Methodology of Research In Social Sciences
110	Varshini S K	National FDP	Transition to IFRS : Insights Into Implications on Financial Statements
111	Varshini S K	National FDP	Outcome Based Education
112	Veena R	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
113	Veena R	National FDP	Outcome Based Education
114	Vinaya R	National FDP	Impact of Covid 19 on Research Initiatives & Innovation
115	Vinaya R	National FDP	Outcome Based Education
116	Vinaya R	Faculty Awareness Programme	Preserving Health And Well being Amidst Covid19 Chaos
117	Vinaya R	National FDP	Research Capacity Building Program On Academic Publishing
118	Vinaya R	National FDP	Author Workshop and Scopus Metrics Analysis
119	Vinaya R	National FDP	Case Study Methods of Teaching & Use of Technology In Teaching
120	Vinaya R	National FDP	Research Paper Writing Skills
121	Vinutha B	National FDP	Information Search Skills

SHORT TERM COURSE 2020-2021

Sl.No	Name	Type of Programe	Title
1	Hemalatha K J	Short- Term Training Programme (STTP)	Entrepreneurship Development
2	Bharath C	Short- Term Training Programme (STTP)	Accounting Fundamentals
3	Bharath C	Short- Term Training Programme (STTP)	The Fundamentals of Capital Markets Module
4	Bharath C	Short- Term Training Programme (STTP)	The Fundamentals of Research Analysis
5	Hemalatha K J	MSME Technology Development Centre (PPDC)	Online internship In Research Training

REFRESHER COURSES 2020-2021

Sl.No	Name	Type of Programe	Title
1	Goutham S	Refresher Course	Managing Online Classes & Co-creating Moocs 7.0
2	N Priyadarshini	Refresher Course	Research Methodology
3	Navitha Kushal	Refresher Course	Commerce & Management
4	Navitha Kushal	Refresher Course	Managing Online Classes & Co-creating MOOCS (Level 2)
5	Vinaya R	Refresher Course	Research Methodology
6	Annapoorna M	Refresher Course	Managing Online Classes & Co-creating MOOCS (Level 2)
7	Annapoorna M	Refresher Course	Commerce & Management
8	Rajeswari V	Refresher Course	Managing Online Classes & Co-creating MOOCS (Level 2)
9	Varshini S K	Refresher Course	Commerce & Management
10	Krithika Raj	Refresher Course	Commerce & Management
11	Reshma B	Refresher Course	Teacher, Learning and Research Pedagogy for Excellence In Education
12	Shruthi C	Refresher Course	Commerce & Management
13	Bharath C	Refresher Course	Managing Online Classes & Co-creating MOOCS 7.0

OREINTATION PROGRAMME 2020-2021

Sl.No	Name	Type of Programe	Title
1	Sindhu M M	Orientation	Virtual Orientation Programme of IV Semester BBA & BBA Aviation Revised Syllabus
2	Sindhu M M	Orientation	Virtual Workshop on Orientation of Practicals on Skill Development IV Semester BBA Regular & BBA Aviation Management
3	Sindhu M M	Orientation	virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance And Accounting)
4	Sridhar N M	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)

5	Poornima K	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
6	Lokesha	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
7	Goutham S	Orientation	Orientation of III Semester BBA New Syllabus
8	Goutham S	Orientation	virtual Workshop on Orientation of Practicals on Skill Development IVSemester BBA Regular & BBA aviation management
9	Goutham S	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
10	Dr Chitra Shashidhar	Orientation	Virtual Syllabus Orientation of Fourth Semester B.com Regular, B.com Honours & B.com (Finance And Accounting)
11	Navitha Kushal	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
12	Vinaya R	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
13	Shobha U	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
14	Annapoorana M	Orientation	Virtual Orientation Programme of IV Semester BBA & BBA Aviation Revised Syllabus
15	Annapoorana M	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
16	Hemalatha K J	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
17	Krithika Raj	Orientation	Virtual Orientation Programme of IV Semester BBA & BBA Aviation Revised Syllabus
18	Krithika Raj	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
19	Krithika Raj	Orientation	Orientation of III Semester BBA New Syllabus
20	Mallika D S	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance And Accounting)
21	Nirmala R	Orientation	Virtual Orientation Programme of IV Semester BBA & BBA Aviation Revised Syllabus
22	Nirmala R	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
23	Shruthi C	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
24	Kala Naik	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
25	Raji Pillai	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)
26	Jagrthi V	Orientation	Virtual Syllabus Orientation of Fourth Semester B.Com Regular, B.Com Honours & B.Com (Finance and Accounting)

Overview of GST

GST – GOODS AND SERVICES TAX

Overview :

Some facts about GST

GST	:	An Indirect Tax
Came into effect from	:	1st July 2017
Levied on	:	Value addition
Applicable	:	All over India
Base line	:	' One country, one indirect tax'

GST is the replacement of all the indirect taxes that were levied before pre-GST tax regime. With the advent of GST, the tax regime in India has simplified manifolds. It is a **comprehensive, multi-stage, destination-based tax** which is levied on every **value addition**. As the name suggests, it is an indirect tax levied on the supply of goods and services.

Here is a brief note on the terms Multi-Stage, Value Addition and Destination based in accordance with GST:

1. Multi-Stage

There are several stages in a well-defined supply chain right from the manufacturer to the consumer.

Purchase of raw material

Production or manufacture

Warehousing of finished goods

Sale to wholesaler

Sale of the product to the retailer

Sale to the end consumer

GST is levied on each of these stages which is why it a multi-stage tax.

2. Value Addition

The tax is levied only on the value-added at every stage to achieve the final sale to the end customer. (stages as enumerated above)

Purchase of raw material (Rs.10)

Tax levied at Rs.10

Production or manufacture (Rs.10+5=15)

Tax levied at 15, rebate can be taken for paid tax at Rs.10, effectively only Rs.5 is taxed

Warehousing of finished goods(15+1=16)

Tax levied at 16, rebate can be taken for paid tax at Rs.15, effectively only Rs.1 is taxed which is the value addition made at this stage .

Sale to a wholesaler (16+2=18)

Tax levied at 18, rebate can be taken for paid tax at Rs.16, effectively only Rs.2 is taxed which is the value addition made at this stage .

Sale of the product to the retailer (18+1=19)

Tax levied at 19, rebate can be taken for paid tax at Rs.18, effectively only Rs.1 is taxed which is the value addition made at this stage

Sale to the end consumer (19+1=20)

Tax levied at 20, customer bears the tax liability which is why it is an indirect tax

3. Destination-Based

GST is levied at the point of consumption. This is a very crucial point. Say, goods are manufactured in Andhra Pradesh and are sold to a final consumer in Karnataka. The tax revenue will go to Karnataka government and not Andhra Pradesh. As goods will be consumed in Karnataka and GST is levied at the point of consumption.

Why GST in India?

In the pre-GST tax regime, there were several indirect taxes and levies like central excise duty, services tax, additional customs duty, surcharges, state-level value added tax, Octroi, levies applicable on inter-state goods transportation. A single GST have subsumed (replaced) all these taxes and have left no room for confusion or cascading effect of tax (tax levied on tax). For all transactions like sale, barter, transfer, lease, purchase, or import of goods and/or services, only GST will be levied.

CGST, SGST, and IGST

The GST model in India is dual which means the tax is administered by both the Union and State Governments. For intra-state transaction (within the state): Central GST (CGST) & State GST (SGST) is levied by respective governments. For inter-state transaction: Integrated GST (IGST) is levied by the central government.

GST Registration

When the GST registration is required for the business owner?

In the following circumstances it is mandatory for you to register for GST and have a GSTIN (Goods And Services Tax Identification Number) :

- You have intrastate business in Karnataka with an annual turnover limit above Rs.40 lakh in case of sale of goods and Rs.20 lakh in case of providing Services.
- Your business located in any of the listed special states (such as Assam, J&K, Himachal Pradesh, etc.) and your annual business turnover of over Rs.10 lakh
- You have an e-commerce business
- Your business is inter-state business
- You are obligated to pay tax under Reverse Charge Mechanism (RCM).
- Under section 9 & sub-section (5) you are required to pay tax.
This section deals with taxability of supply of services, the output tax of which shall be paid by the electronic commerce operator {in short, E-COM} if such services are supplied through it, (even though E-COM is not an actual supplier).
- You are an NRI who is liable to pay taxes for producing taxable supply

GST - Pros and Cons

GST reform has changed the landscape of Indian tax regime. This act attracted many controversies as well. Also, it is known that any reform comes with its own set of pros and cons. The pros and cons of GST is outlined below:

Pros of GST

1. GST offers a composition scheme for small businesses.
2. Higher threshold for registration.
3. It eliminates the Cascading tax effect (Tax on Tax).
4. Easy online procedures and complying requirements.
5. Lesser compliances.
6. The efficiency of logistics improved.
7. GST regulates the unorganized sector as well.
8. The treatment for e-commerce operators is defined in GST.

Cons of GST

1. Increase in operational costs.
2. GST increased the cost of software purchases.
3. Higher tax burden will fall on SMEs (Small and Medium Enterprises).

S P Vydurya
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