DRIVE

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CHARUTAR VIDYA MANDAL'S

S.G.M. English Medium college of Commerce & Management

SEMCOM

VISION: *To contribute to the societal enrichment through quality education, innovation and value augmentation.*

MISSION: *To build up a competitive edge amongst the students by fostering a stimulating learning environment.*

DREAM: *To establish a unique identity in the emerging global village.*

GOALS:

- *To focus on integral development of students.*
- *To offer courses and programs in tune with changing trends in the society as a whole.*
- *To update the curriculum as per the need of the business and industry.*
- *To create unique identity in the educational world at the national as well as international level.*
- *To institutionalize quality in imparting education.*
- *To incorporate innovations on a continuous basis in the entire process of education at institutional level.*
- *To create platform for the students for exhibiting their talent and for development of their potentials.*
- *To generate stimulating learning environment for students as well as teachers.*
- *To build cutting edge amongst the students to withstand and grow in the competitive environment at the global level.*

The overall mission is reinforced by the Punch Line

"WHAT WE THINK, OTHERS DON'T".

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Editorial Board:

From the Chief Editor's desk:

Reality Shows as Learning Platform.

One of the media to connect oneself to the world is TELEVISION. In this smart epoch of communication television is not only an entertainment medium, but it has become a platform to provide opportunities to showcase and recognize the talent. Reality Television is a genre of television programming which documents variety of shows some of them are scripted and some are unscripted. This genre generally puts the participants or contestants into the situations which are totally new and has vast difference from their day-to-day customary life. The show features real, every day people that viewers can relate to. This may have greater impact than an expert giving them the information. The title of the genre— "reality TV"—holds weight and legitimacy for adolescents and teens majorly. These genres on television have kind of programs as Confessionals, Competition Based and Talk Shows or Chat Shows.

Reality shows have lot of talent to display. But using creativity, performances can be presented differently. Being creative at your own risk! When learning has gone beyond four walls, reality shows are better platforms to develop various skills among participants. Creativity and risk taking are such skills. Participants are compelled to present themselves differently from what their co-participants are doing. Hard work has no option is another learning. Very soon, participants realize that no short cuts will work as they have been doing during their student life. Reports suggest that almost 8 – 10 hours - sometimes 20-30 hours – for weekly performed programmers are spent on practice. They learn in real sense that practice makes man perfect. Performing under lot of stress is also leaning. At a very early age participants learn to cope with extreme stress. They become practical. They accept that negative feedback and harsh comments are bound to come. Judges are going to criticize. But these judges are real professionals and they give authentic feedback. If their suggestions are taken constructively, it adds lot of value to their performance. Participant accepts the challenge to prove to himself and the world at large. The doctrine, that hard work is always rewarded, is sometimes proved as a myth.

Staying together with co-participants for longer time develops very strong emotional bond among them. This is good for their emotional development. It further helps them to develop good interpersonal skills and understanding at workplace and in real life as well. They learn to get into relationship and maintain it by respecting the other persons. They realize the value of communication in any relation. They become independent to identify and resolve their problems. Thus, effective communication, problem solving, interpersonal are the skills very much valued at workplace.

Reality TV Shows provide massive platform to those who find themselves in that strata of society where recognition is a dream in this on given life. Competition based shows enthuses a

person to showcase their hidden talent and helps them to enrich their knowledge and learning with the help of the experts of the respective field being the judges or the guests. This genre and sub categories allows a person or a child to accommodate themselves more creatively in a multi cultured country.

Reality TV shows cover almost all areas of life as you name the area you can connect to a reality show being on-Air or have become off-Air. They inspire many to sprout their abstract interest or ideas to concrete and many bourgeoning talents find concepts to flourish their existing endeavors.

Media literacy— ability to access, analyze, evaluate, and create media is skill to be developed. It plays a significant role that a lot of what you see in programming and advertising and news is manufactured—and much of it can be subtle, "But it's important for younger people, teens, to understand this, too. Particularly with reality TV shows. The more kids know about this, the smarter they will be and the better decisions they will make in their lives."

We need to remember that we can use these shows to teach our students—to facilitate conversations or to add to the conversations we're already having.

By:

Dr. Nikhil Zaveri
Director & Principal,
Chairman, IQAC
SEMCOM.

IQAC Corner:

Research Article:

A Literature Review on Critical Issues of Higher Education in India and Challenges for Indian Universities

Abstract:
Higher education plays a key role in the realization of India's extraordinary potential and aspirations for economic and technological development. Moreover, because of this potential and its implications for individual advancement, there is an extra ordinary demand for higher education among young Indians The paper is an attempt to identify and discuss anumber of critical issues in Indian higher education against the background of this dynamic The paper results from the review of a substantial amount of secondary sources at online as well as offline in various magazines, editorials and newspapers. Issues such as –quantity-quality, regulation, privatization, human resource, studying abroad, is the core of this note on the state and the prospects of higher education in India.

Introduction:

Indian Higher education system, one of the biggest higher education system of the world. So far as the growth of the Indian Higher education is concerned, it seems remarkable. From 30 universities and 695 colleges in 1950-51, India has 634 universities and 33,023 colleges in 2012-13. This is a 20 fold and 46 fold increases in the number of universities and colleges respectively.

Issues such as –quantity/quality, regulation, privatization, staffing, studying abroad, form the core of this note on the state and the prospects of higher education in India. Other issues may well be equally critical or even more so; a more encompassing account would certainly have to include such issues as-

The provision of education, higher and otherwise, to disadvantaged groups in Indian society (the issues of "inclusion" and "affirmative action"),

The quality and relevance of the curriculum in higher education,

The effect that problems in higher education have on primary and secondary schools, and vice-versa, Higher education in India suffers from several systemic deficiencies. As a result, it continues to provide graduates that are unemployable despite emerging short ages of skilled manpower in an increasing number of sectors. The standards of academic research are low and declining. Some of the problems of the Indian higher education, such as–the unwieldy affiliating system, in flexible academic structure, uneven capacity across various subjects, eroding autonomy of academic institutions, and the low level of public funding are well known.

The World Bank study has shown that the gain scan be derived from overcoming these problems and from seizing the opportunities of economic and technological development:

The time is very opportune for India to make its transition to the knowledge economy–an economy that creates, disseminates, and uses knowledge to enhance its growth and development. Tertiary education is critical for the construction of knowledge economies. India currently produces a solid core of knowledge workers in tertiary and scientific and technical education, although the country needs to do more to create a larger cadre of educated and a gile workers who can adapt and use knowledge. (Dahlman and Utz 2005, viii).

Critical Issues in Indian Higher Education:

Quality and Quantity in Higher Education

Indian higher education, the significant and impressive developments of the past few decades notwithstanding, faces major challenges in both quantitative and qualitative terms (Agarwal 2006, Table A2, p. 155). In the "Report to the Nation 2006" of the National Knowledge Commission which concludes that there is "a quiet crisis in higher education in India that runs deep" and that it has to do with both the quantity and the quality of higher education in India (Kapurand Mehta 2004; Tilak 1997 and 2004)

Recognizing this dual challenge, the Indian Prime Minister, Manmohan Singh, severely criticized in are cent speech the serious qualitative deficiencies in Indian higher education Reflecting on the findings of a confidential report by the National Assessment and Accreditation Council, which is affiliated to the University Grants Commission (UGC), he expressed his concern over the fact that two thirds (68%) of the country's universities and 90 percent of its colleges are "of middling or poor quality"and that well over half of the faculty in India's colleges do not have the appropriate degree qualifications (Agarwal 2006,ii).

Only 7 percent of India's 18 to 24 year olds enter higher education (compared to 21 percent in Germany, and 34 percent in the US (2005, Table A5, p.158). Therefore Prime

Minister DrManohan Singh announceces plans for the government to set up at least one "central University" in each of the 28 states that do not currently have one, and at least one degree-granting college in each of the 604 districts that are without one. The"central universities" are to become "a symbol of excellence, a model of efficiency, and an example in terms of academic standards and university governance for other state universities to emulate"(CHE, June 15, 2007,A 40). The added cost to the government of the Prime Minister' sex pansion plans already is estimated at around $ 13 billion (CHE, June 15, 2007, Volume 53, Issue 41, Page A40).Around 80% of all schools in India are government schools, making the government the major provider of education. However, more than a third of the total students at the elementary level are privately educated. Studies by both government and non-government organizations have testified to rising parental preference for private school of late, in the hope of obtaining better quality education. In India, there is great variation in the quality of teaching across different types of schools. Along with quality of teaching, other factors such as school infrastructure, pupil-teacher ratio, and teacher's attendance rate equally play important role in the selection of school. The demand supply gap in provision of schools by government also contributes to increase in spending on education by household. Good quality schooling that is perceived as producing good scholastic results along with all –round personality development is the key to enter into any well reputed institute for higher studies.

Regulations and Governance

In its assessment of the existing regulatory arrangements, the National Knowledge Commission concludes: "In sum, the existing regulatory frame work constrains the supply of good institutions, excessively regulates existing institutions in the wrong places, and is not conducive to innovation or creativity in higher education. (Agarwal 2006, 76-102; Kaul 2006). One of the key recommendations of the National Knowledge Commission is to change the system of regulation for higher education, claiming that "the system, as a whole, is over-regulated but under-governed" and proposing to establish an "Independent Regulatory Authority for Higher Education (IRAHE)" that is to operate "at an arm's length from the Government and in dependent of all stake holders" (NKC 2007, p.43).

The privatization of Higher Education

One of the striking features of the development of higher education in India over the last few decades has been the extent to which private institutions have entered the scene and attempted to respond to the massivedem and for education at the post-secondary level. This is particularly true in the fields of engineering, medicine, and management, and much less at the broader level of university education. In the field of professional training in particular, the size of the private sector is form idable: According to 2003 figures for 19 major Indian states from the Medical Council of India (MCI) and the All India Council for Technical Education (AICTE), of 198 Medical Colleges, 44 percent were private, and of 1102 Engineering Colleges, as many as 92 percent were private; similar conditions prevail in business management

(Kapur and Mehta 2004,33 (Table 5); cf. Sengupta 2006.).

Human Resource Higher Education

According the an article published in The Times of India dated November 10, 2013, an estimated 40% of college teachers are non-regular, designated variously as temporary, contractual, ad hoc, guest or self-financing. They usually get anything between Rs 4,000 and Rs 20,000 per month, and work for about six months in a year on contractual basis. They get no other benefits. If university and college teachers are being paid such low salaries, and with many not even fully qualified, to expect good quality teaching from them is unreasonable, says Vijendra Sharma, former president of Delhi University Teachers' Association. Instead of filling up regular vacancies, colleges and universities appoint non-regular teachers at a quarter of the salary for regular teachers.

Studying abroad

Studying abroad,primarily in the United States and the United Kingdom continues to play a major role in expanding and enhancing the pool of qualified young Indians. More than 26,000 Indian students are pursuing higher education in the UK. In the United States, thenumber of Indian students in 2004/05 exceeded 80,000 and was twice what it was ten years earlier, having become the largest group of Foreign students in the US (Khemani and Narayan 2006). It is not surprising that an important part of India's strategy for developing its system of higher education is making at least some universities sufficiently attractive to persuade talented young Indians to remain at home, or to return.

Expenditure in Higher Education

Private schools are more expensive; especially the ones households in the top income bracket send their kids to and hence put pressure on the household budget. Further, household now realize the economic benefits of education. Literacy, awareness, disposable income and economic incentives – all the factors that drive expenditure on education- are found at a higher level in richer households due to obvious reasons. If we look at the average spending per household, the inequality in spending is clearly evident. The rich spend much more. A major factor behind increasing expenditure on education is the growing preference for private over government institutes, at least at the school level. Even many rural families choose to send their children to private schools that come at a higher price, in spite of the presence of adequate number of government schools. Families with relatively lower income levels spend a significant amount of their disposable income on private schools and universities.

Future Challenges for Higher Education in India

The citizenry does not see higher education as an intellectual resource. Nor do political leaders. Good education can be imparted only by good teachers, whatever their caste may be. Dr. C. Raj Kumar, Vice-Chancellor of O.P. Jindal University has emphasized five major challenges for Indian Universities to become globally competitive

Cramped Institutional Vision

Indian universities have not yet fully absorbed contemporary global realities of knowledge creation and their relevance for social transformation. To face the global challenges

of knowledge creation, problem solving and employment generation, India's youth need not just education, they also need empowerment. It is time that the India Higher education system placed an emphasis on interdisciplinary education, recognizing the symbiotic relationship between the natural science, medicine and other discipline.

Lack of Innovation

While a large qualitative leap has resulted in the degree – awarding institution in India, quality and excellence seem to have suffered greatly in the process. Mediocrity has been institutionalized, leading to a complete lack of creativity and innovation. The celebration of Few Island of excellence, mostly specialized single discipline institute, is not going to address to large problems. The quality of Higher education system has to be sufficiently enhanced and the best global practice needs to be contextualized for an Indian students. We need to understand and appreciate the remarkable transformation in higher education system that has taken place in other Asian countries.

Indifference to Research

Research produces knowledge that offers clarity and a more informed understanding of the subject at hand. Scholarships and publication help create platform for scholars to reflect upon issues in a critical and coherent manner. Only by giving credit to the history of ideas, will be able to challenges existing patterns of thought. Research in any and every discipline can have a profound impact on our society. Because of their indifference to research, universities have been unable to provide solutions to social, economic and political problems that affect India. Indian universities ought to become fertile ground for the generation of ideas.

One-size does not fit all funding

The question of funding for Indian Universities is inevitably connected to the role of state and regulatory bodies. Major reforms ought to the address acute shortage of funds and availability of resources. The Indian university landscape has a range of actors: state government funded public universities, central government funded public universities, state private universities, deemed universities and many other colleges in the form of degree awarding institutions. The current system of a One- size fit all policy for funding and resource allocations need examination.

Myopic Leadership

Leadership is central not only for providing an intuitional vision, but also to reflect upon the larger role of the Indian Universities that connect it to the professional, the government, inter-governmental organization and NGOs. Leadership is about taking responsibility and being accountable for one's decision. Unfortunately, leadership of Indian University contentious to be seen as a natural career progression for senior academic who regards a leadership role as their pinnacle of success, when they have but few years left and very little to give.

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Title of the Book: Quality Footprints – Sustainable Development of Higher Education Insitutions

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SEMCOM IQAC Updates:

EVENT: LET'S CONNECT WEEK

DATE: 1st to 9th SEPTEMEBER

The third month of the year to have the length of 30 days started with celebration of Let's Connect Week. Student Council organized various days in whole week where all college students were dressed up in Mis- Match clothes on **Mis-Match day** , in corporate clothes on CORPORATE DAY , in Similar clothes on TWINS DAY, different traditional attires were witnessed on the TRADITIONAL DAY ,homage to mother earth was given by celebrating GO GREEN DAY – students ride on bi-cycles to the college , and last but not the least PERSONALITY of SEMCOM was the day where all students nominated themselves for the same and in their support to make them Personality of SEMCOM their fellow mates voted for them.

EVENT: TEACHER'S DAY

DATE: 6th SEPTEMEBER

 Teachers Day is a special day to celebrate a local educator or an important milestone in education. SEMCOM students also celebrated this day with enthusiasm on 6th September.

EVENT: DENGUE AWARENESS

DATE: 8th SEPTEMEBER

Most prevalent disease this year in country is DENGUE, to aware the students about the break bone disease doctors from Ayurveda Hospital were invited in College on 8th September.

EVENT: AURA BAND PERFORMANCE

DATE: 9th SEPTEMEBER

Music has a natural healing to the worst as well in this Universe and what best could be if u have the opportunity to witness the live performers. AURA Band performed the OLD melodious songs live in the GREEN SQUARE and made the evening memorable.

EVENT: SMART EYE WORKSHOP

DATE: 10th SEPTEMEBER

Smart Eye Workshop was organized by the coordinators Palak Patel and Hiral Patel to enhance the photographic skills of the students.

EVENT: Medical Check up

DATE: 14th SEPTEMEBER

Health is Wealth is a well Known phrase, but SEMCOM make all the things to reality to take care of the health of the students for their tenure with college ., SEMCOM arranged Medical Checkup for the First Year Students . Dr. Ami Trivedi and Jay Nanavati were the coordinators of the Facility.

EVENT: ELOCUTION COMPETITION

DATE: 15th SEPTEMEBER

Public Speaking is not every ones cup of tea, but when it comes to SEMCOM each n every area of the personality development is always taken care since two decades. This year as well the elocution competition was organized to make students good Raconteurs. Judges were called from other areas to judge and suggest. Mr. Renil Thomas and Ms. Richa Gulwani were the coordinators of the event.

EVENT: RATRI B4 NAVRATRI.

DATE: 29th SEPTEMEBER

Month came to an end with the most awaited event by all the Semcomites, Ratri B4 Navratri was organized at Manglik Party Plot with the great efforts of student council and all the coordinators on 29th September. The atmosphere on the day was full of people having only GARBA and the Enjoyment on the mind. Eminent personalities were the part of the one of the grand event of SEMCOM.

Chief Guest : Dr. C.L .Patel Sir

Guest of Honor :Dr. Dhaval Patel, Collector, Anand

Special Guest of Event :Shri Saurabh Singh, SP, Anand

Special Guest of Evening: Ms.Hetalben Patel, DYSP, Anand

Fintelligence

GST

GST stands for Goods and Services Tax. It is an indirect tax levied on the value added at each stage from manufacturing to consumption. At present, indirect taxes are being levied by the Centre and State governments, and also the rates charged are different, especially in case of the taxes levied by the State. It includes excise duty, sales tax, service tax, octroi, entertainment tax and many more taxes. With the introduction of the GST, there will be only one tax that will be applicable at a unified rate across the country. GST Bill is expected to be implemented from April 2017.

GST will merge following taxes at the Centre as well as state:

Centre	State
Central Excise Duty	State VAT
Additional Excise Duty	Entertainment Tax
Service Tax	Octroi and Entry Tax
Additional Customs Duty (Countervailing Duty)	Purchase Tax
Special Additional Duty of Customs	Luxury Tax

The multiple tax rates and tax authorities has given rise to a complicated tax structure that will be replaced by a common tax rate all over India which will enable smooth functioning in the economy. India has been facing problems with this complex tax structure. It has resulted in inefficiency for businesses, tax evasion, higher tax rates on certain goods, litigations and associated costs, and delays in tax receipts due to litigations. On implementation of the GST, a single uniform tax rate will be applicable across the country. This will help bringing in business efficiency and better compliance. Also, tax credits are better with the GST and will reduce cases of double taxation. There will be transparency in taxation. GST will push growth in the economy. The GST model would facilitate seamless credit across supply chains, with tax set offs available across the production value-chain, both for goods and services. This will result in reduction of cascading effect of taxes, therefore bringing down the overall cost of supplies. Under GST every person is liable to pay tax on his output and is entitled to get input tax credit (ITC) on the tax paid on its inputs (therefore tax on value addition only) and ultimately the final consumer shall bear the tax.

The GST council agreed to a four-tier GST tax structure of 5%, 12%, 18% and 28% on November 3, 2016 meeting, with lower rates for essential items and the highest for luxury and de-merits goods that would also attract an additional cess. The lowest rate of 5% would be for common use items while there would be two standard rates of 12% and 18%. Luxury

cars, tobacco and aerated drinks would also be levied with an additional cess on top of the highest tax rate. The collection from this cess as well as that of the clean energy cess would create a revenue pool which would be used for compensating states for any loss of revenue during the first five years of implementation of GST. The cess would be lapsable after five years.

Thus, GST being a dynamic and comprehensive legislation which shall replace most of the indirect taxes, is going to be a game-changing legislation which will have multi-fold effects in Indian economy. The challenge is its effective administration and implementation by centre and states.

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SEMANTIC WEB:

What are Upper Ontologies?

Ontologies are the key for enabling semantics-driven knowledge processing, and it is widely accepted that the next generation of knowledge management system will rely on ontologies. Unfortunately, the development of real-world enterprise-wide ontology-based knowledge management systems is still in an early stage. Integrated enterprise knowledge management architecture is dealing with several challenges related to applying ontologies in real-world environment. They focus on two important ontology management problems' namely, supporting multiple ontologies and managing ontology evolution [02].

Upper ontologies are a key technology for integrating heterogeneous knowledge coming from disparate sources. They may be used in knowledge integration and exchange process as a reference or a common model of the real world. The definition of UO, (also named top-level ontology, or foundation ontology) given by Wikipedia [06] is "an attempt to create an

ontology which describes very general concepts that are the same across all domains. The aim is to have a large number of ontologies accessible under this upper ontology" [03]. The potential advantages of ontology for the purposes of information management are obvious. Each group of data analysts would need to perform the task of making its terms and concepts compatible with those of other such groups only once – by calibrating its results in the terms of the single canonical backbone language. If all databases were rendered in terms of just one common ontology (a single consistent, stable and highly expressive set of category labels), then we would be able to save the efforts of thousands of man-years that have been invested in creating separate database resources. By this consistent representation we will be able to create a single integrated KB extending worldwide and comprehending all knowledge within a single system. The top-level ontology would then be designed to serve as common neutral backbone, which would be supplemented by the work of ontologists working in more specialized domains, or, still more specifically, ontologies of built

environments [01], or of surgical deeds[04][05].

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COMMUNICARE

Timeliness in communication

Timeliness in communication is one of the most essential aspect of communication. It has its importance in various types of communication style like oral, written, electronic etc. It becomes crucial in carrying out different business processes like market information, customer interaction, project communication etc. In organizational communication, timeliness is always emphasized for process improvement. Achieving organizational goals highly depend on how effective and timely communication takes place irrespective of internal or external.

Internal oral communication includes interpersonal communication, presentations, conflict communication with colleagues, and with team mates in teams. Timeliness is important in terms of managing professional relations with team mates and colleagues, resolving conflicts with boss, peers and subordinates. Making presentations for educating and training employees. Communication at these situations highly demand for timeliness for effectiveness. In external communication with agents, vendors,

suppliers, customers and government bodies also, timeliness is to be observed for effective communication. Dealing with external clients, or for any meeting, arriving on time is very important. Timely start, follow up of the time, and timely closing of meeting is appreciated. Being punctual on formal meetings and deals, majority of the time, punctuality is expected and it plays important role in maintaining healthy relations as well. Managing time in business deals also creates good impressions among others which lead them to raise your respect.

Timeliness in also important in managing business emails. In today's fast business world, people expect quick response. One needs to check emails regularly and respond accordingly. Mobile technology is more user friendly for quick access and response of emails. Email communication also takes more time to gather and compile data. In that case timely follow up is crucial to see that work progresses with sound pace. Using modern technology, emails can be responded even when one is not in the office or while in transit. It saves lot of time.

Customers are also such stakeholders who expect very timely delivery of goods or services. Otherwise also, to maintain company goodwill, customers should be attended on time. Tardiness in timely communication is viewed by customer as break in goodwill. It increases customer satisfaction and assures customer retention. While working in teams, timely submission of tasks is important. Sometimes it is better to work early and finish the tasks before deadlines. This is important because in teams, your submission of work makes others to start their work further.

Timeliness in walks of life is always appreciated. It is rightly said, 'Time is money' it shows the importance of managing time. When timeliness becomes your habit, it is viewed alsong with your personality and people admire and respect you for the same. It enhances work relations as well. In turn, it takes less time for you to get work done from others.

By:

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MY VOICE:

Human Resource Training and Development Programs: The Key to Organizational productivity, growth and success

In the highly competitive globalized economy of today, human resource competency has emerged as the decisive factor which can provide competitive advantage to the business firm(s) over the rivals. Each and every employee(s) of the business firm(s) from worker to company president needs some kind of training and development. Training is different from Development. Training is a systematic short term process by which non-managerial personnel learn technical or operational skills for the definite purpose of improving their on the job performance. Development is a systematic long term process by which managerial personnel learn conceptual, analytical and interpersonal skills for both better on the job performance, grooming them for higher roles in the organization and overall development of the personality. Flippo has viewed that "executive/management development includes the process by which managers and executives acquire not only skills and competency in their present jobs, but also capabilities for future managerial tasks of increasing difficulty and scope". In the opinion of Michael J. Jucious, "training is any process by which the attitudes, skills and abilities of employees to perform specific jobs are improved." Clearly, development is an ongoing continuous process, while training is a short term process. Training and Development differ on four important aspects: 1. what is learned? In Training, Technical and mechanical operations are generally learned. In Development, Theoretical and Conceptual ideas are learned. 2. Who learns? Training is for Non-managerial or operative personnel. Development is for managerial/supervisory personnel. 3. Why such learning takes place? Training is for specific job related purposes. Development is for general knowledge. 4. When learning occurs? Training is a short term process. Development is a long term process.

Training and Development is an integral part of business organization, as both new and existing employees need training to perform their role in a better way. New incumbent's needs induction training so as to get them acquainted with organizational working including organizational philosophy, policies, procedures, history, achievements, products, superior(s), subordinate(s), colleagues or coworkers, their role etc. Existing employees needs training including refresher training to acquaint them with new methods of working, new technology, new products etc. In the today's globally competitive markets, technology is changing at a faster pace, consumer expectations about products or market offerings are changing with demand for better quality products and services, environment friendly products and services and hence the need for training and

development programs in the business organizations to update and improve human resources or manpower skills with the requisite training and development programs.

The need for training and development programs in the business organization arises from the fact that business environment is dynamic with changing technology, changing consumer taste and preferences, changing societal expectations from the business, including social responsibility of business, changes in economic environment, political and regulatory environment, socio-cultural environment etc. resulting into demand for varied skills on part of human resources and hence the need for continuous human resource training and development programs in the business organization(s).

The significance of human resource training and development program lies in the fact that it boosts organizational productivity, reduces organizational wastage, improves employee's morale, makes business organizations, both stable and flexible, assists in managerial succession, career planning and development and human resources retention programs. Training today avoids human resources crisis tomorrow, sums up the significance of human resource training and development programs for the business organization(s).

References:

Khanka, S. (2007). Human Resource Management. New Delhi: S. Chand & Company Ltd., (Pg.107-108, Pg.123).

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Accounting Aura:

I will continue to discuss work place frauds in this article. Frauds threats can be categorized to businesses in the following ways:

- Asset misappropriation,
- Fraudulent financial statements and records, and
- Corrupt or prohibited practices.

Asset Misappropriation

Simply put, asset misappropriation can be thought of as a theft of something of value that belongs to your business. When it comes to asset misappropriation, "cash is king." In other words, cash is the most frequently targeted asset.

- "Cash" targets include currency and coins, checks, electronic funds, financial instruments, rebates, credits, discounts, and virtually any other device or means of financial exchange or enrichment.
- Cash is targeted for obvious reasons—it has a clearly known value, is easily transferable and transportable, is difficult to trace, and may even be diverted before any record exists on company books.
- Cash may be targeted by external or internal perpetrators or even by both via collusion.
- Cash-diversion schemes range from simple skimming of sales receipts to complex frauds involving:
- Billing,
- Payroll,
- Expense reimbursement,
- Checks, including alteration and diversion of legitimately issued checks, and
- Sales and remittances, including point-of-sale "till tapping."

Other common targets of asset misappropriation include merchandise and/or other inventory, equipment and supplies, and even waste, scrap, salvage, or surplus property.

Generally, high-value assets that are easy to transport and to dispose of are at highest risk. Prime examples of high-risk assets include laptop computers, which pose the additional risks of confidential data disclosure and possible facilitation of unauthorized information-system intrusion.

Experience indicates that virtually any type of asset can be targeted.

Company *services* may also be appropriated. For example:

A manager of a construction firm uses "on the clock" company employees to remodel his home, or perform landscaping and/or maintenance work.

An administrative assistant uses her employer's express mail delivery service account to routinely send packages to members of her family in other parts of the world.

Fraudulent Financial Statements, Books, and Records

The financial statements (internal and external), books, and records of a business may also be targets for fraud. Specifically, they may be:

Manipulated to hide fraud (e.g., to prevent discovery of an asset misappropriation), and/or

Falsified to accomplish a fraud (e.g., to cause unjustified financial rewards, such as executive bonuses based on falsified financial performance data).

Corrupt or Prohibited Practices

Corrupt and prohibited business practices include the following closely related concerns:

- "Side agreements" involving undisclosed rebates or kickbacks, and Bid-rigging, bribery, and extortion.
- Corrupt and prohibited practices often involve hidden arrangements with customers and suppliers of goods and services to a company. In many cases, these arrangements directly and dishonestly benefit the individual employee(s) involved.
(Source: Booklet developed by KPMG Forensic for distribution to business owners)

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Article:

Using Captcha Control in ASP.NET Web Application

Introduction

The term **CAPTCHA** stands for Completely Automated Public Turing Test to Tell Computers and Humans Apart.

The Captcha Control is used to prevent automated computer programs/scripts from submitting data to your Web Application. When Captcha Control is used, it ensures that only Humans can interact with your Web Application as it is very difficult for automated computer programs to read the distorted text displayed in a Captcha Control. See Figure shown below.

There are several Captcha Controls available on the Internet. I am discussing the use of one of them, called reCAPTCHA Control from Google, in ASP.NET as it can be easily used/integrated. The reCAPTCHA is a free service that protects your site from spam and abuse. It uses advanced risk analysis techniques to tell humans and bots apart.

Steps for using reCAPTCHA in ASP.NET Web Application

Step-1: Get API Keys by signing with your gmail email-ID.

To use reCAPTCHA, you need to "sign up for an API key pair" for your site. The key pair consists of a **site key** and **secret**. The **site key** is used to display the widget on your site. The **secret** authorizes communication between your application backend and the reCAPTCHA server to verify the user's response. The **secret** needs to be kept safe for security purposes.

The API key pair is unique to the domains and first-level subdomains that you specify. Specify all domains if you serve your website from multiple top level domains. If you specify the API key pair to *yoursite.com*, tit also works for sub-domain variations of *yoursite.com.* If you would like to use "localhost" for development, you must add it to the list of domains.

Go to the URL https://developers.google.com/recaptcha/intro, and click on the "Create an API Key" in Left Pane. See Figure below. It will ask you to log on using your Googel/gmail Account.
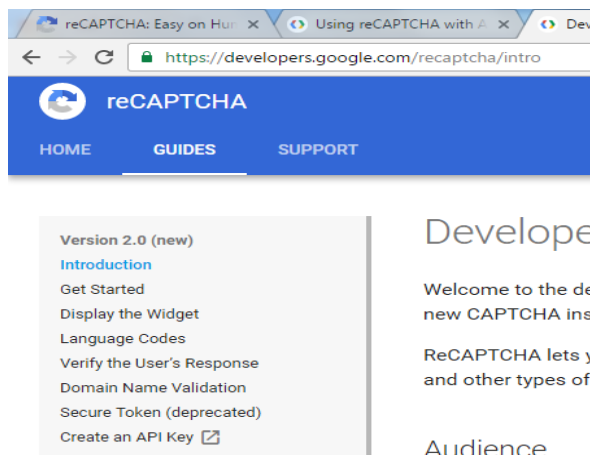
Step-2: Download the reCAPTCHA ASP.NET Library (ASP.NET Plugin) from the same page.

Step-3: Extract Recaptcha.dll from the downloaded ZIP folder to, say, CaptchaLibrary Folder.

Step-4: In your ASP.NET Web Proeject, add a reference to Recaptcha.dll assembly, which is in CaptchaLibrary Folder.

Step-5: Include the following Register directives on the page in which you need to use Captcha Control.

```
<%@RegisterTagPrefix="recaptcha"Namespace="Recaptcha"Assembly="Recaptcha" %>
```

Step-6: Add the Control Declaration as shown below on the page where you want the Captcha Control, normally, before the Form Submit Button.

```
<recaptcha:RecaptchaControl
   ID="recaptcha"
   runat="server"
   PublicKey="your_public_key"
   PrivateKey="your_private_key"
   />
```

You have to use your actual public and private key in above code which is generated in Step-1.

Step-7: Use ASP.NET validation to validate your form (i.e., you should check Page.IsValid on submission) as shown below

```
if (Page.IsValid)
{
        // Actual work that needs to be
performed will go here
```

```
        lblMessage.Text = "Thank You very
much for your Feedback";
}
else
{
        lblMessage.Text = "Sorry Computer
Program.";
}
```

That's it. Now your Web Application is protected from Automated Computer Programs (Internet Bot) and it allows only humans to interact with your Web Application.

References

- https://developers.google.com/recaptcha/intro
- https://developers.google.com/recaptcha/old/docs/aspnet

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Article:

Domain Name System

- The **Domain Name System** (**DNS**) is a hierarchical decentralized naming system for computers, services, or any resource connected to the Internet or a private network.
- It associates various information with domain names assigned to each of the participating entities. Most prominently, it translates more readily memorized domain names to the numerical IP addresses needed for the purpose of locating and identifying computer services and devices with the underlying network protocols.
- The Domain Name System also specifies the technical functionality of the database service that is at its core. It defines the DNS protocol, a detailed specification of the data structures and data communication exchanges used in the DNS, as part of the Internet Protocol Suite
- The Internet maintains two principal namespaces, the domain name hierarchy[1] and the Internet Protocol (IP) address spaces.
- The Domain Name System maintains the domain name hierarchy and provides translation services between it and the address spaces.
- Internet name servers and a communication protocol implement the Domain Name System.
- A DNS name server is a server that stores the DNS records for a domain; a

DNS name server responds with answers to queries against its database.
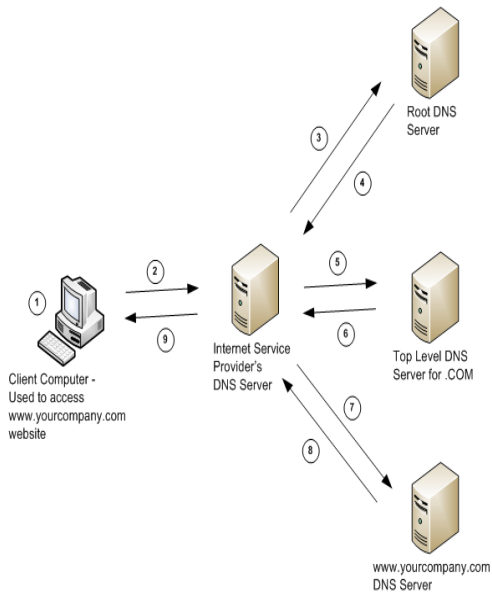
Main Task :

=>URL replace by IP Address .

Domain name
➔   IP address

Example :

www.vishnuteraiya.co.in   ➔
202.245.124.99

By:

Mr. Vishnukumar Teraiya

Trainee Adyapak Sahayak

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Contributors:

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