

DRIVE

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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:

Dr. Waheeda Thomas	Chief Editor
Dr. Nishrin Pathan	Managing Editor
Mr. Sunil Chaudhary	Executive Editor
Ms. Reshma Pathak	Technical Editor

FROM THE CHIEF EDITOR'S DESK:

The present era of technology advancement, technology adoption has revolutionised various sectors including banking, marketing, finance, operations and human resource management to mention a few. Digital Marketing is gaining prominence with increasing e-commerce and m-commerce transactions. The social responsibility of business, social responsibility accounting is important aspects of business. The role of teacher has evolved from being educator to being facilitator and mentor for the learners. Change is the order of the day, as increasingly the growth and progress of the society depends on adoption and adaptation to change happening in the domestic and global business environment.

In this issue readers are offered articles related to Digital Payments Methods, Ontology Representation Languages- Resource Description Framework, Social Media Marketing, Role of teachers in the society, social accounting, JavaScript Object Notation. The article on Digital Payments Methods focuses on methods of digital payments and to transform India into a digitally empowered society and knowledge economy. There is article on Ontology Representation Languages-Resource Description Framework. The article on social media marketing stresses on how brands are leveraging social media to gain advantage across the customer, as well as what customers look for when engaging with brands on social media. The article on Role of teachers in the society highlights the role of teachers to educate the learners about skills, knowledge, inculcating the right aptitude, attitude and shaping the personality of the learners. There is article on Social Accounting explaining Social Accounting, also known as Social Responsibility Accounting, Socio-Economic Accounting, Social Reporting and Social Audit, aims to measure and inform the general public about the social welfare activities undertaken by the enterprise and their effects on the society.

By:

Dr. Waheeda Thomas
Principal,
SEMCOM.

IQAC Corner:

Research Article:

Imparting Quality Education by Identification of Barriers to Educating Children with Disabilities Action Research

Introduction:

The purpose of this research is to identify and successfully remove barriers to learning, development, and participation faced by many children with disabilities. Our main focus has been to offer comprehensive information about different disabilities, as well as how parents, teachers and education planners can respond effectively to the needs of these children. Children with disabilities are not a homogeneous group, where “one solution fits all.” It is therefore important that we try out different strategies of work.

We all know that every child is unique and different. They have different abilities; learn in different ways, and at different pace. Inclusive, learning-friendly, and barrier-free environments should therefore be created in every school and community so that all children will be able to develop their full academic, social, emotional, and physical potentials. It is important to remember that a child’s academic potential cannot be developed separately from her/his social, emotional and physical potential, as they are interdependent aspects of a child’s development.

Parents of children with disabilities will in many cases need support from child-care, education and health professionals. Parents should be encouraged to look at their children first and foremost as children, learning to discover and value their abilities, rather than focusing on the disabilities. They should be empowered to trust their instincts as parents, while they also may need to learn some basic techniques and skills in order to better communicate with their children and support them in their development. This action research represent some of the many issues that parents and teachers find challenging when raising and educating children with disabilities.

Defining “Disabilities”: Defining what disabilities is remains problematic as there are many different groups of disabilities and within these groups there are vast individual differences. Many people with impairments do not define themselves as having a disability. Some people with hearing impairment who use a sign language as their main form of communication, will not define themselves as having a disability, but as a member of a language minority, suffering the same form of discrimination as many other language minority groups. Others prefer the term “disabled” or “differently abled.”

Impairment: Any temporary or permanent loss or abnormality of a body structure or function, whether physiological or psychological. Impairment is a disturbance affecting functions that can be mental or sensory, internal, or external.

Disability: A restriction or inability to perform an activity in the manner or within the range considered normal for a human being, mostly resulting from impairment.

Handicap: This is the result of an impairment or disability that limits the fulfilment of one or several roles regarded as normal, depending on age, sex, social and cultural factors.

Need of the Study:

The teacher and the education officer noticed during his general observation that the students with disabilities faced lot of problems in getting education properly. Children with disabilities have lower educational attainment than other children. Teachers hardly use any teaching material in effective teaching in students with disabilities teaching in classroom. This not only influenced the students achievement rather it makes the teaching learning process almost dull and monotonous. It is an established fact that the use of teaching material and resources makes the teaching effective and long lasting. Development Goals will be impossible without improving access to and quality of education for children with disabilities. Hence teacher decides to undertake an action research as a small project to improve upon the existing practices. Researcher tries to formulate research questions as hypothesis to reach some conclusions.

Research Methodology:

Objectives of the study;

1. To identify types of disability.
2. To identify the barriers to educating children with disabilities.
3. To suggest the remedies for the barriers that exists in education children with disabilities.
4. To suggest utilization of appropriate resources on disable student's education.

Hypotheses of the study;

Children with disabilities have lower educational attainment than other children.

Children face many types of disabilities due to disease and hereditary symptoms.

Education can reduce discrimination against children with disabilities and tackle poverty.

Children with disabilities faced the problem in education if curricula are rigid and do not respond to diversity of abilities, needs and circumstances amongst learners.

Children with disabilities faced the problem in education if teacher and school administration discriminate against children who are perceived to be different from the majority of their peers.

Children with disabilities faced the problem in education if Teaching approaches and teaching/learning material are not learning-friendly, nor responsive to the diversity of needs and abilities among learners. Children with disabilities faced the problem in accordance to the individual differences in communication if a child has a different language than the majority of their peers, their teacher, and/ the learning material available in the school.

Children with disabilities faced the problem of insecurity, low self-esteem and lack of self-confidence, Abuse, gender, lack of social competence, temperament, and impairment.

Sample;

Samples were drawn from the special students organization Arushi and Astha who provides to education, knowledge about govt. policies and all facilities to students with disabilities.

Method of data collection;

Two point scale questionnaire was used for data collection. Questionnaire developed had 10 questions related to students with disabilities. Question item related to educational barriers, facility, policies of implementation with disabled students. Questionnaire was filled by the disabled students.

Analysis of Data;

Questionnaire filled by students with disability answered in yes or no. 1 marks given for the yes response and 0 marks given for the no response. After getting total score of each individual accrued by disabilities, I analyzed the data from the population according to highest score and lowest score from the problem. We found that most of the disabled faced the problem in education by lack of facilities in the classroom, lack of awareness in teacher to use proper techniques to teach disabled students. They did not have awareness of Govt. policies for scholarship and rights. Students with disabilities faced the communication problem in the society scored highest.

Findings of the research:

According to 1st objective “To identify types of disability”, we found different types of disabilities in children such as Hearing Impairment, Visual Impairment, Physical Impairment, Intellectual Impairment and Specific learning impairment.

According to 2nd objective “To identify the barriers to educating children with disabilities”, We has been found various barriers in students with disability, these are:

Environmental (and Attitudinal) Barriers: Limited or no access to early intervention programmes : the disabling effect of impairment will be multiplied unless there is access to quality early intervention programmes (support systems). Teachers, school administrators and school inspectors discriminate against children who are perceived to be different from the majority of their peers. Legal and regulatory systems are discriminating, segregating and excluding.

Individual Barriers:

Communication – Children has a different first language than the majority of their peers, their teacher and the learning material available in the school (this includes children who have sign language as their first language as well as those who use Braille as written language).

Poor motivation: Children have little or no motivation for learning, due to many different factors, often related to the environmental and attitudinal barriers.

Insecurity, low self-esteem and lack of self-confidence: This is likely to be the result of a combination of environmental, attitudinal, and individual barriers.

Lack of social competence – Many children experience social difficulties, difficulties that may create barriers to learning, development and participation, and ultimately marginalization in, and exclusion from school.

Temperament – Children has moods and rages, is introvert and has difficulty communicating with her/his peers (as well as parents and teachers), finds it difficult to adapt to new and changing situations, is easily distracted, has a short attention span, and reacts very intensely on positive/negative experiences Cultural, Language and Religious Minorities – Many children belonging to a minority group will face enormous barriers to learning, development and participation. Without targeted support and an inclusive, learning-friendly environment, the barriers these children face may become permanent in nature.

According to hypotheses 1st “Children with disabilities have lower educational attainment than other children”. This leads to lower economic status.

According to hypotheses 2nd “Children faced so many types of disability due to disease and hereditary symptoms”. We found that children faced Hearing Impairment, Visual Impairment, and Physical Impairment, motor and mobility impairment, Intellectual Impairment, Specific learning impairment by disease and hereditary symptoms.

According to hypotheses 3rd “Education can reduce discrimination against children with disabilities and tackle poverty.” Poverty developed lack of sources and inferiorities from others in disabled children. Insecurity, low self-esteem and lack of self-confidence are major barrier found to be due to poverty.

According to hypotheses 4th “Children with disabilities faced the problem in education” because teaching approaches and teaching/ learning material are not learning-friendly, nor responsive to the diversity of needs and abilities among learners Assessment and Evaluation system exclusively or primarily assess the academic level of children according to general standards, rather than individual progress ideally the academic, social, emotional and physical development should be assessed and evaluated, School and classroom environments not inclusive, learning-friendly, or even physically accessible. Social, economic condition is also a major barrier in learning.

According to hypotheses 5th “Children faced the problem in education’ if teacher and school administration discriminate against children who are perceived to be different from the majority of their peers. We have found that many children faced difficulties that may create barriers to learning, development and participation, and ultimately marginalization in, and exclusion from school.

According to hypotheses 6th “Children faced the problem in education” whether Assessment and evaluation system exclusively or primarily assess the academic level of children according to general standards, rather than individual progress - ideally the academic, social, emotional and physical development should be assessed and evaluated.

According to hypotheses 7th “Children with disabilities faced the problem in education communication” if a child has a different language than the majority of their peers, their teacher, and/or the learning material available in the school.

According to hypotheses 8th “Children faced the problem in education” Insecurity, low self-esteem and lack of self-confidence – (this is likely to be the result of a combination of environmental, attitudinal, and individual barriers – some of which are listed above): Abuse, gender, lack of social competence, temperament, impairment, health condition.

Suggestion to remove barrier of educating children disabilities to imparting quality education: (According to objective 3 & 4)

Create an environment in which all children feel equally valued.

Children should be allowed to communicate in their language, even when this is different than the language of instruction used in school.

Children should be allowed time to express their thoughts and opinions. Children with disabilities will need more time than other children to express themselves.

We should encourage both boys and girls to be involved in all curricular and extra-curricular activities. If a child suddenly changes behaviour or acts differently we should try to find out why.

Implementation of Research:

This research work was done on students with disabilities. I found so many disabilities but only some disabilities are discussed here. Students faced the problem with disabilities in the school and society as well as peer group. They need special attention for all-round development of the students with disabilities. After finding the barriers, we should try to remove at School level, College level, society level, and also state level and national level. Interactive learning material and different teaching material should be used for education.

Conclusion:

The greatest barriers to inclusion are caused by society not by medical impairments. Social stigma and negative parental attitudes may arise out of religious and cultural beliefs, Parental resistance to education for special groups, Low school budgets resulting in a lack of appropriate facilities, inaccessible school buildings, high pupil to teacher ratios, limited support for children with disabilities, Teachers have inadequate training in inclusive methodologies and cannot deal with the range of children with disabilities, Limited awareness of disability among teachers and school staff Normal barriers such as cost of uniforms, transport etc. There are a range of interventions which could improve the quality of teaching and learning for children with disabilities. The extent to which these can be implemented will be dependent on the overall education context in terms of school resources, teacher training, and curriculum development.

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

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SEMCOM IQAC UPDATES:

Admission 2017-18

Admission process at SEMCOM was started for undergraduate courses in BBA, BBA-ITM, BCA and B. Com. Admissions were also open for Master of E-business.

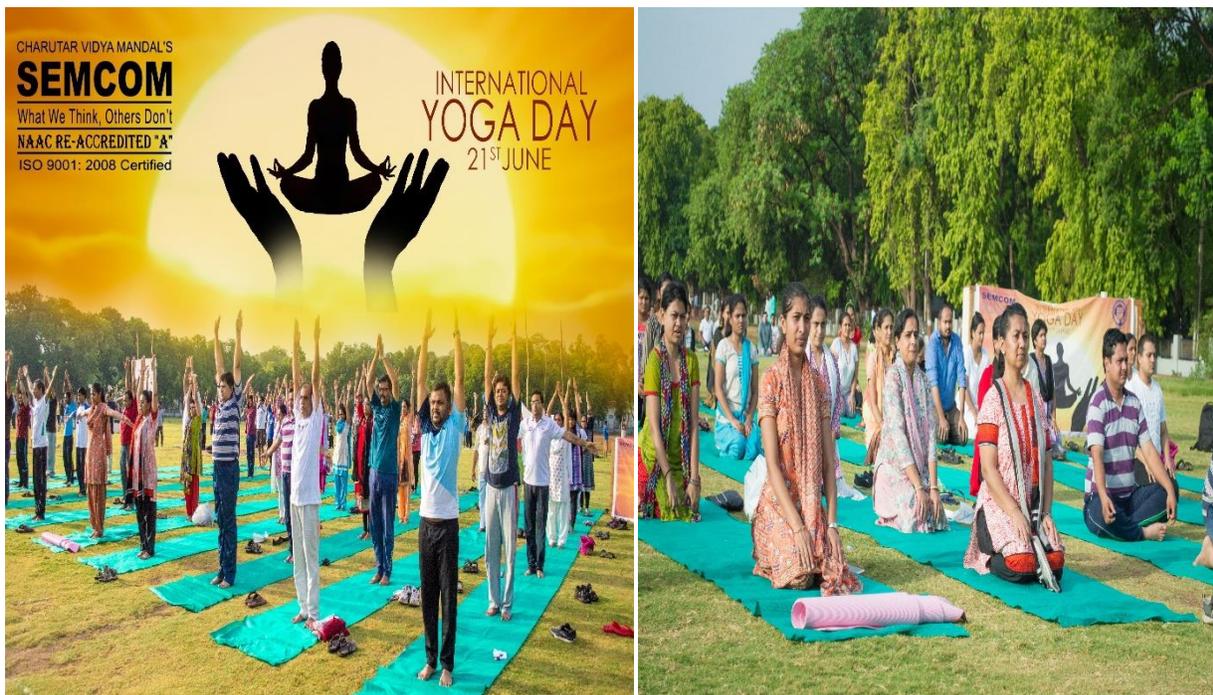
World Environment Day

SEMCOM believes that simply planting trees is not going to help, but nurturing them and caring for these trees is necessary. On 5th June World Environment Day was celebrated by planting trees at SEMCOM campus. Faculty, staff and students of SEMCOM actively participated in this event by planting trees and watering them. The objective behind this celebration was to address the huge environmental issues like wastage and losses of food, deforestation and increasing global warming. The saplings planted are named after different streams of the college such as BCOM, BBA, BBAITM and BCA and MCOM E Business, so that students of these respective streams can take utmost care and can nurture them all throughout the year. The event will reinforce the idea of environmental preservation and duty of every citizen towards nation. Entire activity was successfully coordinated by Dr. Reena Dave and Ms. Palak Patel under the guidance of Principal Dr. Waheeda Thomas.



International Yoga Day

SEMCOM participated in the 3rd International Yoga Day at Shastri Maidan, Vallabh Vidyanagar, on 21/06/2017 along with other CVM Institutes and NCC Vallabh Vidyanagar Division. The faculty members and students joined the program with great enthusiasm and performed the yoga with zeal as per the common yoga protocol video released by Ministry of AYUSH, Government of India. Under the guidance of Dr. Waheeda Thomas, Principal of SEMCOM, Dr. Kamlesh Vaishnav and Dr. Preethi Luhana coordinated the event successfully. SEMCOM also organized the Workshop for faculty members and students on 20/06/2017 for creating greater awareness of Yoga.

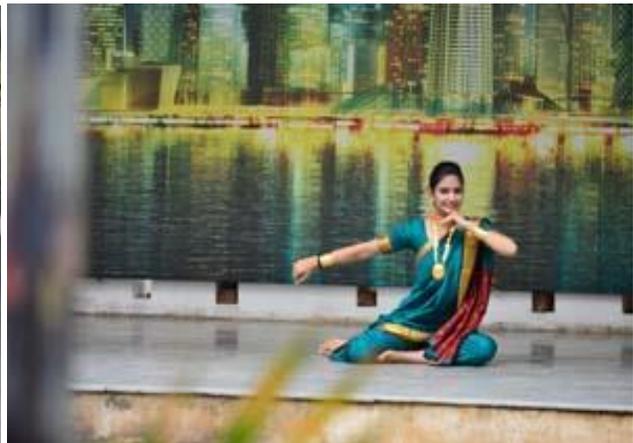


Orientation Program for the first year Students

SEMCOM organized cultural evening programme under orientation programme of first year students. As a part of this programme all the students of B.Com, BCA, BBA & BBA-ITM were taken for AMUL visit on the first day for a real life business experience. Thereafter sessions were conducted covering various aspects such as examination, assignment, attendance, co-curricular activities, rules, policies, etc. on the 2nd day. Students of commerce and management have to train themselves for team work, team spirit and team building. The leadership lessons are not only taught in the classroom but through each and every activity the student is engaged in the college. The cultural evening programme gave a good

opportunity to newly admitted students to showcase their talents in music, dance, skit, mime, one act and mimicry. Students of all the streams enthusiastically took part in all the events. In all 200 students participated in the various events. They were trained by seniors of their respective streams.

The entire event was organized by Mr. Renil Thomas and Dr. Preeti Luhana Vice President of Student's Council 2017-18 along with the class counselors of B.Com, BCA, BBA & BBA-ITM. Dr. Waheeda Thomas, Principal SEMCOM College, congratulated the entire team for putting their best efforts.



Digital Payments Methods

“Digital India is more for the poor and underprivileged. It aims to bridge the gap between the digital haves and have-nots by using technology for citizen.”- Shri Ravi Shankar Prasad, Hon. Minister of Electronics & Information Technology and Law & Justice, Govt. of India

The Digital India programme is a flagship programme of the Government of India with a vision to transform India into a digitally empowered society and knowledge economy. “Faceless, Paperless, Cashless” is one of professed role of Digital India.

It helps in promoting cashless transactions and converting India into less-cash society, various modes of digital payments are made available to the people of India.

What is Digital Payment?

Digital payment is a mode of payment through digital modes. Here, payer and payee both use various methods of electronic payment for their economic transactions and the money transfers from your account to the shopkeeper’s account immediately automatically.

Methods of Digital Payments:

There are various methods of Digital payment from commonly used plastic cards to newly launched UPI. The different modes of digital payments are discussed below.

1. BANKING CARDS (DEBIT / CREDIT / CASH / TRAVEL / OTHERS):

Banking cards like credit, debit and prepaid etc. offers flexibility and convenience to the users.. RuPay, Visa, MasterCard are some of the example of card payment systems. Payment cards give people the power to purchase items from online and offline outlets.

2. UNSTRUCTURED SUPPLEMENTARY SERVICE DATA (USSD)

The innovative payment service *99# works on USSD channel. It allows mobile banking transactions using basic feature mobile phone, there is no need to have mobile internet data facility for using USSD based mobile banking. It helps in increasing inclusion of underbanked society in the mainstream banking services. Banking customers can avail this service by dialing *99#, a “Common number across all

Telecom Service Providers (TSPs) on their mobile phone and transact through an interactive menu displayed on the mobile screen.

3. POINT OF SALE (PoS)

A point of sale (PoS) is the place where sales are made. It may be a mall, a market or a city or the area where a customer completes a transaction. PoS can be made available through Physical, Mobile or Virtual mode. Physical PoS requires Handheld Device with card and /or bio-metric reader, Mobile PoS requires Smartphone, App from bank, Integrated or external card and/or bio-metric reader, Internet connectivity, QR code and Bar code reader.

4. AADHAAR ENABLED PAYMENT SYSTEM (AEPS)

AEPS is a bank led model which allows online interoperable financial transaction at PoS through the Business Correspondent (BC) of any bank using the Aadhaar authentication. One has to link Aadhaar number with bank account to use AEPS. It does not have any charges on transactions. You can withdraw or deposit cash, send money to another Aadhaar linked account with it. It doesn't need your signature, bank account details or any password. It uses your fingerprint as a password making it a most secure digital payment mode.

5. INTERNET BANKING

Internet banking, also known as online banking, e-banking or virtual banking, is an electronic payment system that enables customers of a bank or other financial institution to conduct a range of financial transactions through the financial institution's website. Various types of online financial transactions are National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS), Electronic Clearing System (ECS), and Immediate Payment Service (IMPS). NEFT is a nation-wide payment system facilitating one-to-one funds transfer. RTGS is defined as the real-time settlement of funds transfers individually on an order by order basis (without netting). 'Real Time' means the processing of instructions at the time they are received rather than at some later time; ECS is an alternative method for effecting payment transactions in respect of the utility-bill-payments such as telephone bills, electricity bills, insurance premium, card payments and loan repayments, etc., IMPS offers an instant, 24X7, interbank electronic fund transfer service through mobile phones.

6. UNIFIED PAYMENTS INTERFACE (UPI)

UPI is a payment mode which is used to make fund transfers through the mobile app. It requires to download a UPI app and create UPI ID in your mobile phone. There are various UPI apps available such

as BHIM, SBI UPI app, HDFC UPI app, iMobile, PhonePe app etc. It is not mandatory to use the UPI app from your bank to enjoy UPI service. You can download and use any UPI app.

7. MOBILE BANKING

Mobile banking is a service provided by a bank or other financial institution that allows its customers to conduct different types of financial transactions remotely using a mobile device such as a mobile phone or tablet. It uses an app, provided by the banks or financial institution for the purpose. The high penetration of mobile phones in India is the biggest driver for mobile banking in India. Almost all banks in India have already launched their mobile banking operations in India. A plethora of mobile banking services are offered by them.

8. MOBILE WALLETS

A mobile wallet is a way to carry cash in digital format. You can link your credit card or debit card information in mobile device to mobile wallet application or you can transfer money online to mobile wallet. Instead of using your physical plastic card to make purchases, you can pay with your smartphone, tablet, or smart watch. An individual's account is required to be linked to the digital wallet to load money in it. Most banks have their e-wallets and some other companies. e.g. Paytm, Freecharge, Mobikwik, Oxigen, mRuppee, Airtel Money, Jio Money, SBI Buddy, Vodafone M-Pesa, Axis Bank Lime, ICICI Pockets, etc. One has to be extra careful with these apps. These apps do not ask for any PIN or password when you perform a transaction using your wallet money. If you do not lock your phone, anyone can use the money in your wallet.

9. MICRO ATMS

Micro ATM meant to be a device that is used by Business Correspondents (BC) to deliver basic banking services. The platform will enable Business Correspondents (who could be a local kirana shop owner and will act as 'micro ATM') to conduct instant transactions. The micro platform will enable function through low cost devices (micro ATMs) that will be connected to banks across the country. This would enable a person to instantly deposit or withdraw funds regardless of the bank associated with a particular BC. This device will be based on a mobile phone connection and would be made available at every BC. Customers would just have to get their identity authenticated and withdraw or put money into their bank accounts. Here, BCs will act as bank. The basic transaction types, to be supported by micro ATM, are Deposit, Withdrawal, Fund transfer and Balance enquiry.

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SEMANTIC WEB

Ontology Representation Languages - Resource Description Framework

The RDF [6] is a set of standardized technologies designed to represent information about web resources, publish structured information on the Web, and exchange information between web-based information systems. RDF is a major component in the vision of extending the current Web to what is called the Semantic Web [1][2][7]. The basic idea of the Semantic Web is to make structured data accessible on the Web by using common formats and by referring to terms from shared conceptualizations of an application domain. The meaning of these terms is captured in the form of ontologies [3]. Such a web of semantically accessible data will allow a person or machine to start browsing the content of one data source, and then move through a potentially huge set of data sources that provide related information [9]. It would also enable sophisticated queries, similar to SQL queries, to be executed against the data sources over the web semantically.

RDF is a simple general-purpose metadata language for representing information in the Web and provides a model for describing and creating relationships between resources. RDF originates from the Platform for Internet Content Selection [5], a standard for associating meta-information with Internet content. The standardization effort led in 2004 to a set of six W3C recommendations which together specify RDF.

At the top of XML, the W3C has developed the RDF [6] language to standardize the definition and use of metadata. Therefore, XML and RDF each have their merits as a foundation for the semantic Web, but RDF provides more suitable mechanisms for developing ORLs. RDF uses XML and it is at the base of the semantic Web, so that all the other languages corresponding to the upper layers are built on top of it. RDF builds standards for XML applications so that data can be integrated more easily. XML supports interoperability within applications whereas RDF supports cross applications interoperability [8].

The RDF data model represents information as node-and-arc labeled directed graph [4] where all objects of interest are called resources. Resources have properties which have a property type value. Property values can be atomic or references to other resources, which in turn may have their own properties. Information about resources is represented in the form of triples. Each triple represents a single property of a resource. Triples can be compared to simple sentences consisting of a subject, a predicate, and an object. The subject determines the resource which is described by the triple. The predicate determines a property type. The object contains the property value. Triples can be visualized as node and arc diagrams. In this notation, a triple is represented by a node for the subject, a node for the object, and an arc for the predicate, directed from the subject node to the object node. A set of triples forms a directed labeled graph by sharing subjects and objects.

To facilitate the interchange of RDF data a normative syntax for serializing RDF graphs as XML documents is defined. The RDF/XML syntax is rather verbose and not very readable for humans. Various shorter, plain-text syntaxes for RDF have been developed. The most prominent are N-Triples, Notation3 (N3), and Turtle. Examples of real world systems that use RDF include applications developed under the Mozilla project, RSS, Annotea, and Dublin Core.

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By:

Dr. Nehal Daulatjada

Assistant Professor

SEMCOM

ARTICLE:

Social Media Marketing

Over the past few years, the digital and social media landscape has shown that Indian companies are getting engaged on social media to attract, engage and transact with its customers. It is an need of an hour to understand what has changed and how brands are leveraging social media to gain advantage across the customer, as well as what customers look for when engaging with brands on social media.

The brands have to understand the importance of a digital and social media presence in order to engage with customers which is aided by increasing investments in India's internet connectivity, and growth in internet and social media usage.

Facebook and Twitter are the most popular social media platforms for brands to be present on, followed by YouTube and LinkedIn. Almost all the brands have their own website, a considerable number of brands also have a mobile website and a mobile app. There is a significant overlap among brands that have apps with those that have a mobile-friendly website, which indicates that these brands are looking at mobile as a separate engagement channel.

Despite the focus on social media, surprisingly, brands still considered website as the most effective platform for customer engagement, followed by Facebook, mobile sites, Twitter and mobile apps.

Brands are advertising on web, social and mobile, and driving traffic across channels by cross-linking various platforms to attract users to their digital touch points. The companies are also looking to create compelling content such as storytelling, contests and "creating strong content where brand and brand purposes are effectively interspersed" to drive users more to digital and social media channels. This also includes publishing content that includes industry trends and other points of interest to their users, as opposed to only product and service-related information.

The number of brands spending 16% or more of their marketing budgets on social media has increased to more than 31%¹ over the last few years.

¹ <https://www.socialsamosa.com/2017/02/social-media-spends-graph-2016>

There seems to be a paradigm shift to key objectives of being present on social media which has evolved from building communities to building trust and credibility.

Brands are leveraging this information gathered from digital and social touch points to gain better customer insights, improve customer experience and also for new product development².

Brands need to measure ROI from social media and institute emergency response management plans/formal social media policies.

The main challenge faced for marketing a brand on social media were — sustaining or increasing engagement rates, content creation and measuring effectiveness. The top challenges to attract users to digital touch points relate to effectively defining the target group/audience and the lack of dedicated budgets for these channels/advertising.

Facebook is the undisputed champion for consumers as well as marketers; surprisingly, an extremely small percentage of consumers are active on Twitter. There are age and gender differences in usage rates among various social media platforms such as LinkedIn, Instagram and Pinterest.

Pinterest and Vine both have minimal usage among Indian consumers. Generally, all age groups spend 1–2 hours on social media per day. However, the amount of time spent on social media seems to decrease as the age of the respondent groups increases. A significant majority of users prefer apps to access social media from their mobile phone, and that percentage tends to gradually increase for users with high-priced devices as well as for consumers aged 25 and below. As the age of the customer increases, they become more interested in information about products and services and less interested in participating in games and contests³.

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² <https://www.socialsamosa.com/2017/02/brands-agencies-influencers-payments/>

³ <http://www.socialmediaexaminer.com/facebook-audience-optimization-what-marketers-need-to-know>

MY VOICE:

THE ROLE OF TEACHER'S IN THE SOCIETY

Prince Arjun was asked to introduce himself before the royalty and the society, and Prince Arjun rightly introduced himself as the disciple of Guru Drona, highlighting the role of Guru in shaping the disciple's personality, skills, knowledge, wisdom and success. In the battle of Kurukshetra Prince Arjun was confused about ethics, at that time Arjun's charioteer and Jagatguru (World Guru) Lord Shri. Krishna educated Prince Arjun about the Ethics of virtuous person, the theory of karma, doing the right thing without craving for the reward or gain, self-control, self-management, not to be overwhelmed by either happy moments or sad moments of one's life and doing one's duty with total dedication and commitment. The conversation between Lord Shri. Krishna and Pandav Prince Arjun, where Lord Shri. Krishna answered the questions and queries of Prince Arjun are in the form of Bhagwad Gita. The role of Chanakya in the success of King Chandragupta Maurya is well-known in the history. Teachers do play a pivotal role in shaping the destiny of their disciples. Eklavya became an expert archer by constructing the statue of Guru Drona and learning archery by self-learning and inspiration of Guru Drona.

Even in the age of information technology and information revolution and easy access to the data and information, the society needs good teachers to educate the learners about skills, knowledge, inculcating the right aptitude, attitude and shaping the personality of the learners. Parents many times play a significant role as teachers and mentors of their children. The well-known saying "Educate the mother, educate the child" holds lot of truth, mother or father can be the best teacher a child can have, they can effectively impart the knowledge of discipline's, values, culture, ethics, initiative, hard-work, punctuality, saving habits and self-management, leadership skills, decision-making skills right from the childhood by encouraging and guiding their wards to do well both in studies and co-curricular and extra-curricular activities.

Teaching, learning, knowledge and wisdom can be effectively achieved by reading books on the subject as well as by experiential learning, learning by doing, learning by observing. The future of any society is shaped by the quality of education and hence the need to invest on education infrastructure including world class schools, colleges, universities, research and development institutions. The objective of hundred percent literacy and access to quality education for all are worthy goals for the society. Education must enable the learners to develop their personality and earn their livelihood through employment or entrepreneurship.

The quality of teachers plays a critical role in the teaching-learning process, as good teachers can get the best out of the learners. Teacher's themselves need to undergo training and development programmes including the faculty development programmes to update their skills and knowledge and enhance their efficiency and effectiveness in the teaching profession. The teachers needs to be lifelong

learners, as the teaching profession demands continuous learning and imparting new and latest knowledge and skills to the learners. The learners have their unique strengths and weaknesses and needs proper academic and career counseling.

Proper academic and career guidance and counselling enables the learner(s) to identify and know their strengths, develop knowledge and skills based on their strength(s), identify their weakness and make a conscious effort to overcome them or reduce them. The modern day teacher's need to play multitude roles of educator, leader, organizer, coordinator to achieve the holistic learning experience on the part of the learners. The managerial functions of planning, organizing, directing and controlling and the managerial skills consisting of conceptual skills, interpersonal skills and technical skills are applicable for teachers as the educators and teachers as the coordinators of creating and delivering an educational experience, skills and knowledge through organizing workshops, seminars, conferences, expert talks and other educational activities.

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Accounting Aura:

Concept of Social Accounting

Business does its activities by staying within society only. Development of business is not possible without contribution from society. In fact all stakeholders of the business belongs to society only viz. customers, employees, suppliers , government etc. Therefore, the main objective of any business should be to maximize contribution for welfare of the society. The objective of wealth maximization has become secondary nowadays. By contributing towards societal benefits, the business can survive for long run with profitability.

Changing environments and social parameters have compelled business enterprises to account and report information with regard to discharge of their social responsibilities. Necessary changes have taken place in reporting standards for giving importance to social accounting. Traditional accounting system has to be modify with respect to consider aspects of societal benefits provided by the business and up to what extent society is being harmed by the business activities.

Social Accounting, also known as Social Responsibility Accounting, Socio-Economic Accounting, Social Reporting and Social Audit, aims to measure and inform the general public about the social welfare activities undertaken by the enterprise and their effects on the society.

As per F.F. Perry's Dictionary of banking, social accounting is the reporting of the cost incurred in employing with anti-pollution, safety and health and other societal beneficial requirements and, more generally the impact of business entity on the endeavor to project society its amenities and the environment.

In the words of Richard Dobbins and David Fanning, social accounting is "the measurement and reporting of information concerning the impact of an entity and its activities on society." The National Association of Accountants (NAA) Committee defined social accounting as 'the identification, measurement, monitoring and reporting of the social and economic effects of an institution on society.' It is, thus clear that social accounting is concerned with the internal and external reporting of social costs and benefits both in quantitative as well as qualitative terms by a business enterprise.

The term 'social audit' has in the past been mostly linked with 'social accounting' and the two terms have been used interchangeably in the literature. However, some writers on the subject use the term social accounting as distinct from the term social audit. Social audit is an objective assessment of a business enterprise as to how it has been able to discharge its social obligations in the course of its operations. The concept of social audit is a new emerging dimension in the audit literature. It is neither a statutory audit nor a performance audit, but a mixture of both.

Definitions of Social Accounting:

Social Accounting:

- “Social Accounting is the application of double entry book keeping to social economic analysis.”
—Kohler

This is an orthodox definition as it is based on application of book keeping principles rather than sophisticated techniques of management accounting to the national socio-economic situation.

- “The measurement and reporting, internal and external, of information concerning the impact of an entity and its activities on society.” —Ralph Estes

He viewed that social accounting as an independent discipline which is to measure and report the activities of an entity in so far as they effect the society.

- “Social Accounting is the expansion of the existing boundaries of the accounting beyond the normal economic consequences” —Salivary

Features of Social Accounting:

1. Social accounting expresses social responsibility of the company.
2. Social accounting is related to the use of social resources.
3. Social accounting emphasize on relationship between business and society.
4. Social accounting establishes accounting on social sciences.
5. Social accounting emphasizes on social costs as well as social benefits.

The important benefits of social accounting are as follows:

1. A firm fulfills its social obligations and informs its stakeholders, the government and the general public to enables everybody to form correct opinion.
2. It counters the adverse publicity or criticism leveled by hostile media and voluntary social organizations.
3. It assists management in formulating appropriate policies and programmes.
4. Through social accounting the firm proves that it has an intention to protect environment.
5. It improves employee motivation.
6. Social accounting is necessary from the view point of public interest groups, social organizations investors and government.
7. It improves the image of the firm.
8. It helps in marketing through greater customer support.
9. It improves faith of shareholders for the company.

(Source : www.yourarticlelibrary.com/accounting/social-accounting)

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Bits & Bytes:

JavaScript Object Notation (JSON)

Serialization

Serialization is the process of translating the data (e.g., specific object) into common format that can be understood by multiple parties involved in data exchanged. Data is serialized (encoded in specific format) by sender and transmitted over the network. The receiver can interpret these data to construct the original object back. The process performed by sender is called Serialization or Marshalling, and the process performed by receiver is called de-serialization or un-marshalling. There are many format that can be used for serialization such as External Data Representation (XDR), eXtensible Markup Language (XML), JavaScript Object Notation(JSON), and YAML Ain't Markup Language (YAML).

JSON

JSON is lightweight alternative to XML which can be used by Web applications for communication between client and server. It uses plain-text like XML. It is based on (derived/emerged from) JavaScript and was subset of it originally. But, today it is supported by many programming languages as it is an open standard file format. The Internet media type for JSON (file with the extension “.json”) is “application/json”.

JSON supports following basic data types: Number with and without fractional part, String, Boolean, Array, Object (an unordered collection of key-value pairs), and null. JSON do not support for comments.

Example

Following example shows the Student Object described with the help of JSON syntax.

```
{
  "name": "KMV",
  "city": "VVN",
  "address": {
    "Street": "Raguvir Chamber",
    "Area": "RC"
  },
  "phoneNumbers": [
    {
      "type": "home",
      "number": "11111"
    },
    {
      "type": "office",
```

```
        "number": "22222"  
    },  
    ],  
    "hobby": [],  
    "salary": null  
}
```

To read or write the JSON, JSON parser can be used. The JavaScript has native JSON support. For example to read JSON in JavaScript following code can be used.

```
var str = JSON.parse(json_object);
```

All major browsers such as Internet explorer and Firefox are supporting the facility for JSON parsing. JavaScript supports several additional data types than JSON standards. Like XML, JSON also supports the notion of JSON Schema which can be used to validate the JSON data file. Asynchronous JavaScript and JSON (AJAJ) is a new alternative to AJAX which uses XML. AJAJ uses JSON instead of XML.

Benefits

JSON is simpler format than XML which is limited to describing data in the form of object hierarchy. It is compact and has parsing support from many programming languages. It is fast compare to other alternatives and improves web application's response time.

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Article:

International Day of Yoga

In Sanskrit, “yoga” means ‘to join’ or ‘to attach’. In Indian tradition, Yoga has a meditative and spiritual core rather than just a physical exercise. Yoga is a group of mental, physical and spiritual practices which is considered to be around 5,000 year old. There is a broad variety of Yoga schools, practices, and goals in Hinduism, Buddhism, and Jainism. Yoga was originated in ancient time in India when people were involved in meditation to transform their body and mind.

On 11th December 2014, United Nations General Assembly (UNGA) has declared to celebrate International Day of Yoga annually on 21st June every year by now. The idea of celebrating Yoga Day worldwide as an ‘International Day of Yoga’ was first proposed by Indian Prime Minister Narendra Modi during his speech at the UNGA, on 27th September 2014. It was first time in the history of UN that the manifesto of any nation has been implemented in 90 days after its submission of proposal in the body. Moreover, 177 nations backed this resolution, which is the highest number of backing ever in the history in any UNGA resolution of such nature. Which itself describes the agreeableness and positive attitude of the rest of the participative countries in the world. This resolution has been favored to provide a holistic approach for the well-being of people worldwide.

The reason behind celebrating 21st June as an International Day of Yoga is as it is the longest day of the year in the Northern Hemisphere and shares special significance in many parts of the world.

Objectives of International Day of Yoga:

- To let people know and draw their attention towards holistic benefits of yoga.
- Let connect people with nature by practicing yoga daily.
- To make people get used of meditation through yoga.
- To help people to decrease the level of diseases all over the world.
- To make people aware about solutions available in Yoga for many physical and mental diseases.
- To let people know about aiding themselves during their critical situations by performing Yoga to reduce the stress level.
- To let people know their rights of superior health and healthy life style to enjoy the highest standard of physical and mental health.
- To enhance growth and spread peace all over the world.
- To bring communities much close together to spend a day for health from busy schedule.
- To strengthen the global coordination among people through yoga.

- To protect unhealthy practices and promote and respect the good practices to make health better.
- To link between protection of health and sustainable health development.

Celebrations of International Day of Yoga till Today:

International Day of Yoga in 2015

On 28th May 2015, the Prime Minister organized a high-level committee to overlook the preparations for global celebration of International Yoga Day. 'SYNERGY' was the central theme of 2015 Yoga day celebration. The first International Day of Yoga was celebrated by all over world on 21st June 2015. The Ministry of AYUSH made it mandatory to practice Yoga at huge level in school, colleges and for employees of Government of India on this day. At Rajpath in New Delhi, total 35,985 people, including Indian Prime Minister - Narendra Modi and many dignitaries from 84 nations performed 21 yoga asanas for 35 minutes. The day devoted to yoga was recognized by millions of people across the world.

Established records on 21st June, 2015 National Cadet Corp has made the Limca Book of Records for largest performance of Yoga simultaneously by a single uniformed youth organization by performing at multiple venues in India.

Guinness World Record was awarded to the Ministry of AYUSH (Ayurveda, Yoga, Naturopathy, Unani, Siddha & Homeopathy) for the event at Rajpath for conducting the largest yoga class involving 35,985 people.

Guinness World Record for linking largest number of participating nationalities that is 84 nations.

International Day of Yoga in 2016

In 2016, the day was celebrated with more active participation of youth throughout the nation and worldwide. Founder of Isha Foundation - Sadhguru chaired yoga session at the United Nation on the celebration of second international Yoga Day. The ministry organized an event 'The National Event of Mass Yoga Demonstration' at Chandigarh. Narendra Modi had also joined the session to mark the International Yoga Day. According to him, the day has become a 'Jan Andolan' or 'People's Movement' since its launching year.

'Connect the Youth' was the central theme of celebration of second International Day of Yoga in 2016. Name of the theme was kept to magnetize the youth to involve and practice Yoga in their daily lives for better and healthy life ahead.

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Book Review

Waves of prosperity' written by 'Greg Clydesdale' is an insight into the history of trade and the revolution towards Globalization. It is the first book of its kind to look into the global origins of world trade- both East and West. A book filled with fascinating portraits and narratives of leading figures, is an epitome of trade genesis. It follows the rise and fall of the world's richest nations from China in the days of Marco Polo, to the 20th-century fortunes of the Vanderbilts and Astors and today Sony, Intel and modern China. The book succeeds in illuminating reading for all, who know about or are interested in the world trade - past and the present.

COLONIALISM vs. CULTURAL THEORY:

With the advent of colonialism, came the ideas of capitalism, specialization, and division of labour. Accumulative instincts and 'animal spirits' of entrepreneurs were encouraged. But the thirst of power and affiliation differed from the 'Protestant work ethics' that emphasized on achievement through hard work and thrift. Hence the idea of "trust" among the society was cultivated.

WAVES OF PROSPERITY:

India and China emerged as pivotal centers of trade in the early 1500s. With constant and gradual growth in its trade to GDP ratio they prospered to be the carrier of world trade.

China

China became extremely famous for its silk and ceramic production. Their farmers were already producing for the market rather than practicing subsistence farming. Commerce was promoted through the Mandarin system and by the 13th century Chinese merchandise was sent all over the world. They were fortunate to create a ship like vessel of their own called "junk". Cargo was then sent to Malacca, Ceylon, khambhat, and Aden. China had left its imprints even on Indian soil.

GUJARAT UNDER BEGDA:

Gujarat was under Mahmud Begda from 1449-1511. Gujarat prospered exceptionally and was thus called 'Sone ki chidiya'. Fransisco pelseart of the East India Company quoted about the specialization and division of work saying that, "the work done by one man in Holland passes through four men before it is completed". Begda spent immense amount of his income on army development and expansion. Gujarat flourished in Akbar's reign as it followed a centralized bureaucracy similar to China's Mandarins.

Gujarat thrived on cotton textiles, which later on became popular all over the world. The smallest of the villages were not devoid of the finest cotton textiles produced in Gujarat. Surat and Khambhat became major trading ports between Aden and Malakka.

Khambhat's ruler's custom revenue was three times the revenue of the Portuguese empire in Asia from all sources. A Portuguese visitor around 1560 wrote: "...If in any land it can be said that gold and silver flow, it is Cambay."

KHAMBHAT AND SURAT:

"Guzeratis" were dexterous seamen with large ships and manpower. They were great pilots and proficient navigators. Gujarat was a wealthy province, by the standards of those days. In the 17th century Abdul Gaffur, the Surat shipping magnet, was considered to be the most opulent man in the world. People from all over the world such as Turks, Persians, Arabs and native Hindus, Jains and Muslims also settled in the port towns of Gujarat.

STRENGTHS TURNED LIMITS:

Wars by the sea were merchant affairs and were of least concern to the rulers of Gujarat. Heedless access over the sea trade provided to the Europeans by the rulers led to monopolistic trading practices. Merciless world of unrestrained competition often degenerated into feuding. Joint Hindu family business was advantageous until joint stock companies took over the market. Khambhat had a maritime advantage but silting made it unfit for larger ships to enter the port hence trade was highly affected. "Dhow" could not compete with modern Portuguese and Dutch ships with artillery.

CONTINGENCY THEORY OF ECONOMIC GROWTH:

Contingency theory is an organizational theory that states that there is no best way to organize a corporation or lead a company or to make decisions. But it depends upon the internal and external factors responsible that determine leadership style and decision making.

Each of these waves consisted of a 30 to 70 years of economic rally and was often assisted by a war. Every country protected its rally from global competition during infancy. Tinkers created more market value for their products and competitive advantage than investors and scientists. Every country passed through a cycle of –imitation-innovation-supremacy and decline. Supremacy bred hubris that dampened the imitation and innovation process. No single individual or institution could claim agency for the rally but a constellation of favorable contingencies.

CONCLUSION:

The waves of prosperity makes an insightful reading taking us through fascinating aspects of trade evolution. The book unearths the challenges looming ahead of India based on the past experiences. A must read for a reader who wants to quench the thirst of trade tactics.

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BOOK NAME: Waves of Prosperity: India, China and the West: How global trade transformed the world by Greg Clydesdale at Book Worm's Club meeting book review on 25th June 2017, compiled by Anushree Antani (Student of First Year BBA)

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