

DRIVE

Monthly eNewsletter

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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:

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 Campus life is full of young energy, talent, creativity, the strong urge to make a difference for the betterment of the world. Students have innate talents, which need to be identified and developed for their growth, success and personality development. Nothing succeeds like success, the ability to put knowledge into practice, achieving desirable positive results for the people and the society brings in confidence. The ability to solve consumption problems through various market offerings, earning profit, creating jobs enhances the self-esteem, confidence of the budding entrepreneur. Participation in various curricular, co-curricular and extracurricular activities enables the learners to learn the concepts of group dynamics, team work ,leadership, management, decision making and problem solving, marketing, financial management etc. Learning by doing has its own merits like high involvement and interest of the learners, better and fast learning, retention of learned concepts and a good supplement to class room teaching and learning. Business idea formulation and presentation, advertisement making and presentation, participating in business fair, organizing and attending seminar and conference, book review meetings etc. to mention a few develop the creative and analytical skills of the learners.

The current issue includes articles on The Significance of Ethics in our Day to Day Life highlighting pivotal role of ethics in our well-being, progress, growth and development.

Another article on GST for traders focuses on positive and negative impact of GST on traders. An article on Software Architect and Coding – A SWOC Analysis, highlights on what are the personal motivating reasons that can encourage a software architect to practice coding too?

In the knowledge economy of today, continuous learning, upgrading and updating human resources with training and development program is a necessary must. Applied Knowledge is power and can make positive difference to our world and global economy.

By:

Dr. Waheeda Thomas
Principal
SEMCOM.

IQAC Corner:

Research Article:

DSpace: Recycling the Digital Trash

Abstract:

In Higher Education Institute (HEI) where student's research is an integral part of their course curriculum for getting degree, digital information search engine plays a vital role. Easy access of internet, powerful servers and cheaper digital storage systems accelerated the boom of scientific databases (research article, methodology, protocols etc) which enable researchers to gather information easily and quickly. However, the darker side of this is cluttered hard disk and desktop of common PCs in laboratories and libraries, which required regular cleaning for the next batch (considering gathered material as litter), for the next batch, after the existing batch exits. In most IHL next batches of students redo the search again to find same or similar articles utilizing precious internet bandwidth costing resources. Dspace can be utilized as a solution of the entire problem stated and also offer much more for the HEI by creating an institutional repository. DSpace is an open source repository software package which provides a platform for collection, organization, access and preservation of scholarly information in digital formats. The first public version of DSpace was released in November 2002, as a joint effort between developers from MIT and HP Labs. As a part of innovative practice ARIBAS deployed DSpace to create its own repository which helps the students and faculties to get different kinds of the resources for the study and research at the same junction. This facility overall facilitates easy availability of e-resources and simultaneously save the time. The process and experience is described here for the knowledge of peer community.

Introduction:

Knowledge Management depends on information science (IS) and information technology (IT) is the recent trend and strategy seen in the advanced academic and corporate environment. To sustain the quality education in the present era requires enrichment of curriculum, co-curricular activities, research, publications, etc. In Higher Education Institute (HEI) research is an integral part of the course curriculum and certain set of skills and abilities are required to be developed by the students to face the challenges of the today's world. A digital library is a collection of information that is both electronic (born digital) as well as digitized form which gives us unique benefits that we never had with traditional libraries. Libraries, especially academic and research libraries are perceived to be knowledge repositories of scholarly content. For research, verity types of information are required and for the same digital search engine plays a vital role. To initiate the research work, the students usually spent huge time to collect scientific databases which may be of same or similar kind of databases that are collected by the previous batch students. This process unnecessarily utilizes precious internet bandwidth costing resources and time of the students. To overcome all these problems Dspace can be used as a solution which creates an institutional repository.

DSPACE (DURA SPACE) is open source institutional repository software. It captures, stores, indexes, preserves and redistributes an organization's research material in digital formats. Research institutions worldwide use Dspace for a variety of digital archiving needs - from institutional repositories (IRs) to learning object repositories or electronic records management. This system allows capturing the items in different formats like text, video, audio and data. It distributes them over the web in form of digital files. These files allows creating an index, search associated metadata, retrieve of the items and preservation of them for longer time period. It means Dspace is the collection, organization, access and preservation of scholarly information in digital formats. The DSpace system provides a way to manage research materials and publications in a professionally maintained repository to give them greater visibility and accessibility over time.

History, Growth and Development of Dspace:

MIT Libraries and HP Labs started to develop the software in November 2000 as part of the HP-MIT alliance, an innovative research and development initiative between industry and academia. During the time between November 2002 and March 2004, other institutions focused internally on their DSpace installations. In July 2007 the DSpace Foundation was formed, a non-profit organization which support the organizations that use DSpace. Subsequently, the DSpace Foundation merged with Fedora Commons to create the Dura Space organization. In July 2009, the DSpace Foundation ceased operation and Dura Space took over supporting the DSpace project. Two years later, they released DSpace 1.0 as open source digital repository software under the BSD licence. By September 2006, approximately 175 research institutions located in more than 35 countries had registered a live DSpace repository. Since then the DSpace community has continued its evolution and as of January 2011, there are over 750 digital repositories using DSpace software. Moreover, 20 companies in more than 13 countries provide commercial support for DSpace tasks such as design, development, installation, and training. During the past five years India has been responding to this global trend quite proactively and positively. In India different institutes like IIT, Universities, Government and private organizations have availed this facility.

Data Model of Dspace:

Dspace is designed with a flexible storage and retrieval architecture adaptable to a multitude of data formats and distinct research disciplines, known as "communities." Dspace service is comprised of Communities – groups that contribute content to Dspace – and the communities in turn have Collections, which contain the content items or files. Dspace provides an internal metadata schema (based on Qualified Dublin Core) for describing the content and that allows to add own local or custom qualified metadata schemas.

Submission workflow of the Dspace:

Dspace calls submitter, reviewer, metadata editor and administrator as E-groups. All have their specific role for work. Submitters who can submit the data, Approver can accept/reject the data, Reviewer who can review the data, Meta editors validate the metadata and Dspace administrator who works like user support Manager. Administrator can create communities, collections, e-groups and e-

people, Authorizing E-groups to workflow for each collection, Customization of Dspace screens, email alerts and Modification of license for submission. Administrators, Reviewers, Meta data Editors always need to log in first. End-users who simply want to conduct a search and download full text do not need to login, provided that access to item was set as anonymous. Dspace allows you to identify two levels of digital preservation: bit preservation and functional preservation. Bit preservation ensures that a file remains exactly the same over time - not a single bit is changed - while the physical media evolve around it. Functional preservation goes further: the file does change over time so that the material continues to be immediately usable in the same way it was originally while the digital formats (and physical media) evolve over time.

Hardware and Software Configuration of Dspace:

The current trend is to install, configure and customize software that is capable of performing as digital library as well as institutional repository functions. For the Dspace simple hardware configuration is required. The host PC can be of Intel Pentium 4 @2GHz or Higher, need 5 GB free space for complete installation, 1 GB RAM, additionally 1 GB Disk space is required for dependent software like Window XP or Higher or Linux. The software requirements are Java SDK 6.0 or higher, Apache Maven, Apache Ant, Apache Tomcat, Postgre SQL and Web Browser such as Google Chrome, Mozilla Firefox, Internet Explorer, etc.

Benefits of Dspace:

The Dspace has certain common advantages like Cleaning computer HD clutter, alternative to commercial software, can be simultaneously accessed by multiple users, reducing bandwidth usage for searching same article every year, no installation required at client terminal, having a persistent network identifier for the work, no additional charges for images, and whole content is safeguard. In addition, this Open source software can be modified as per the needs and demands of the institute. Apart of these general benefits, there are few unique advantages at undergraduate level study like storing of reusable teaching materials which can used with course management systems, archiving and distributing material on your personal website, one can access and store books, power point presentations, images, educational movies, question papers etc. Similarly, at postgraduate level with research one can store examples of students' projects, showcasing students' thesis, keep track of own publications/bibliography, Fast searching of e-resources like reprints, review articles, old thesis, protocol books etc.

Introducing Dspace in ARIBAS:

The first step was to invite applicants to create a team and PG students applied for that task. The dedication and devotion being high in terms of number of hours as well as standard of work, it became difficult for PG students to manage the work of Dspace along with their dissertation project. Hence, whole concept of formation of Dspace came to a standstill for a certain period of time. However, after a span of 2-3 months two faculty members and a student successfully downloaded the Dspace software (Apache server, postgre SQL relational database). Then the process of uploading thesis was began and within a month all the masters thesis (Biotechnology, Microbiology, genetics

and Pharmaceutical Chemistry) were uploaded which was one of the major task of the process. This footstep of the process has regenerated the confidence of director and the involved persons. This marked the beginning of the journey of DSPACE.

The most challenging task of the Dspace facility development was generation of manpower. For the same one student was appointed who act as leader of the whole team and creates a detailed concrete plan to bring the unorganized mass into unified groups. To create a pool of applicants, the team leader student gave seminar to the students of specific classes. Through this step potential and deserving candidates are appointed and which build up a force of qualitative manpower. The interested students came forward to lend a helping hand. Out of them 20 students were selected by examining their capabilities like excellent academic performance, high degree of knowledge in computer and willingness to do the work with honesty and dedication. To execute the actual plan of ARIBAS Dspace, the team leader educated the selected students and made them understand the concept of Dspace to the extent core-operation, functioning, procedure and benefits. The administrators created different communities as per the requirement of ARIBAS institute like books, question paper, syllabus, research article and thesis. All the involved students act as submitters who submit different items in specific collection. Within a month ARIBAS team of Dspace has created total 500 items, which is quite impressive and untiring effort put by the students.

Mission for ARIBAS students through Dspace facility:

Research is an integral part of the course curriculum and provision of research oriented environment and scientific infrastructure facility are basic criteria of the institute. By Dspace repository the institute can provide several benefits to their learners and faculties at different levels. Therefore, the mission of this Dspace facility includes provision of scientific literature in digital form, provision of study relevant all kinds of e-resources, improve productivity, increase scientific temperament and make a competent researcher who can conduct independent research in his/her chosen area and develop entrepreneurship skill among students.

Conclusion:

Digital libraries and digitization is path for disseminating and preserving knowledge. These digital repositories provide several kinds of e-resources. However, from the user perspective the important thing is the seamless access and uninterrupted services offered by the information system. It is inspiring to note that Greenstone, DSpace and EPrint installations are picking up quite fast in India and institutions like DRTC, INFLIBNET, NCSI, IIT's and many others are giving wide popularity to these repository systems. The same can be diploid in other Higher Education Institute (HEI) like ARIBAS for the benefit of scholar community.

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

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SEMCOM IQAC Updates:

CVM managed SEMCOM organized 21st annual sports day at Shastri Ground, Vallabh Vidyanagar on **4th of January 2018**. Eight Hundred Students of the College participated in the various sports events. The Chief Guest of the function was Mr. Samip Gohel, Ranji Trophy Player from Anand. The invited Guests for the function were Dr. Gurusevak Singh Sagoo, Director, Physical Education, Sardar Patel University, Vallbh Vidyanagar, and Dr. B.L. Nagar, Principal, S.S Patel Physical Education College, Vallabh Vidyanagar. Best Athlete award for boys was won by Mr.Harsh Chetan Patel, and the best athlete award for girls was won by Ms. Priyanka Patel. The event was well organized by the coordinators Dr. Bharat Tarapara and Mr. Jagdish Suthar under the able guidance of Vice President of Students Council Dr. Preethi Luhana, and leadership of the Principal of the College Dr. Waheeda Thomas with active support of Student's Council of the College.



SEMCOM organized inter-stream cricket tournament SEMCOM PREMIER LEAGUE-VIII at Shastri Ground Vallabh Vidyanagar. In the final match held on **6th of January at Shastri Ground**, Vallabh Vidyanagar, SEMCOM Alumni Attackers defeated SEMCOM Royals to emerge Champions of SPL-VIII. In the girls tournament IT 11 emerged Champions. The player of the tournament was won by Tanmay Baria of SEMCOM Royals, the best batsman award was won by Parth Patel of Alumni Attackers and the best bowler award was won by Parth Thakkar of Alumni Attackers. The event was well organized by the coordinators Dr. Bharat Tarapara and Mr. Jagdish Suthar under the able guidance of Vice President of Students Council Dr. Preethi Luhana, and leadership of the Principal of the College Dr. Waheeda Thomas with active support of Student's Council of the College.



Parent-Teacher Meeting was organized in SEMCOM on **7th of January 2018**, where Parents got the opportunity to interact and discuss with the Teacher's the academic and the overall progress of their wards. 150 parents participated in the Parent-Teacher Meeting. The meeting was properly coordinated by staff secretaries Dr. Rina Dave and Ms. Palak Patel under the able guidance of the Principal of the College Dr. Waheeda Thomas.



SEMCOM is a flagship institute of Charutar Vidya Mandal. It is the leading institution in the area of commerce and management and organizing various activities for the practical exposure of the student. SEMCOM organized Rurban field visit as a part of the subject Rurban Planning for India for the students of SYBBA/ITM at Dharmaj on **11th January, 2018**. 106 students have visited Dharmaj and benefited with the knowledge of the rural industries, education system and Administration. It was a great interaction between the student of SEMCOM College and executives of ATLAS CABLE on the operation of the unit and Mr. Tapan Patel, Manager of the unit has given all relevant and useful information to the student. Student were very much happy to have practical knowledge about the working of the organization. Students have also visited vishwas Knitting an export oriented unit where students got all the information about the production as well as office and administrative department. Moreover they would be able to clarify their doubts regarding export import documentation. The event was properly coordinated by Dr. Jaymin Trivedi, Ms. Jenita Patel and Mr. Sunil Chaudhary under the able guidance of the Principal of the College Dr. Waheeda Thomas.





Charutar Vidya Mandal's SEMCOM organized Workshop for girl students of BBA ITM, BBA General, B.Com and BCA on 12th January 2018 under Women Cell. Dr. Rama Srivastava one of the leading gynecologists of Anand counseled and guided the students. The objective of arranging the workshop is to sensitize the girl students about the various aspects of gender issues and provide them an opportunity to clarify their doubts. The workshop was well received by 100 students. The workshop was coordinated by Dr. Nishrin Pathan and Ms. Joe Mary George under the guidance of Principal Dr. Waheeda Thomas. The workshop was supported by Vice President of Student's Council 2017-18 Dr. Preethi Luhana, and SEMCOM Student's Council.

Debate competition was held at SEMCOM on **16th January 2018**, to develop oratory and public speaking skills among students. The competition was conducted in two rounds. In the first round around 26 students presented their views in favour and against the topic 'Startup is the only answer for increasing employment in India'. For this round six teams were selected to participate in rebuttal round on topic, 'Internet is ruining the creativity of youth'. Freelance writer and trainer Ms. Arti Vyas, Prof. Charudatt from VP Science College and SEMCOM alumnus Mr. Abhay Joshi were appointed on

the jury panel to judge the competition. Ms. Sadaf Vora of BBA sem 2 and Ms. Vandna Arora of BBA – ITM sem 8 were awarded as the best individual speakers. While best three team prize were bagged by Ms. Riya Bhatt and Mr. Shlok Swani of BBA –ITM 8th Sem on first position, Ms. Nerissa Chauthani and Ms. Riya Varghese of BBA sem 6 on second position and Ms. Shivani Mishra and Ms. Vini Satwani of the same class on third position. The competition was organized by Dr. Nishrin Pathan under the able guidance of Principal Dr. Waheeda Thomas. Principal and staff of the college congratulated the all participants and winners.



CVM's SEMCOM organized TechnoFest on **18th January 2018** as a part of its Mega Event "Management Conclave 2017-18". The aim is to improve the understanding of the students about the development in the field of Information Technology and to create awareness about practical skills required by ever growing IT Industry. Nearly 70 students from different colleges have participated in competitions such as Best Programmer, Best Website Designer, Best Image Creator, and Best Animator with great enthusiasm and zeal. Exposure to practical learning aspect and skills required to implement the theoretical concepts to solve the real world problems were greatly appreciated by the participants. The event helped in bringing out creativity and innovative thinking of today's learners. Under the guidance of Dr. Waheeda Thomas, Principal of SEMCOM, Mr. Jay Nanavati and Dr. Kamlesh Vaishnav coordinated the event successfully.



MANAGEMENT CONCLAVE - 2018

Charutar Vidyamandal's SEMCOM college organized CINECON – Short Film Making contest and Novellus Ad-making contest on **29th January 2018**. 7 best Short-films out of 17 were shortlisted for final screening on the day of the competition. The winner team leaders were Shlok Singh Swanni (4th Year BBA-ITM), Kaushal Mistry (T.Y.BCom), and Nikhil Shukla (S.Y.BBA). A cash prize of Rs.2500 was awarded to each team.

Out of a total 36 teams which registered for Ad-making, 13 teams were selected for final competition. 12 Teams participated for Television Advertisements and 9 Teams participated for Radio Advertisements. The winning team leaders for Television Advertisements are Rutuma Gandhi (S.Y.BBA-ITM)(First), Jitesh Gulgulia (T.Y.BBA)(Second) and Shlok Singh Swanni (4th Year BBA-ITM) (Third). A cash prize of Rs.7000, Rs.5000 and Rs.3000 was awarded to the first 3 teams. The winning team leaders for Radio Advertisements are Siddharth Agrawal (4th Year BBA-ITM) (First), Kaushal Mistry (T.Y.BCom) (Second) and Dhrunal Patel (S.Y.BCA)(Third). A cash prize of Rs.5000, Rs.3000 and Rs.2000 was awarded to the winning teams.

The jury for the day included Mr. Pranav Jani, Branding & Media Consultant-Ahmedabad, Dr. Navneet Chauhan, Ex. Proff. & Head-Hindi Deptt. Sardar Patel University, Shri. Sunil Adesara, Freelance Photographer, and jury alumnis of SEMCOM were Mr. Pratikraj Patalia, Cinematographer and Mr. Paul Varghese, Director of Photography in Bollywood Films.

ELECON sponsored Best Business Idea Contest was held on 30th January 2018. The President of the function was Dr. Nikhil Zaveri, Director General-Charutar Vidyamandal. The Keynote Speaker was Shri Shyam Sundar Bedekar, Vatsalya Foundation-Vadodara. The Guests of Honor were Mr. Mukul Dwivedi, VP Marketing-EIMCO ELECON Ltd. And Dr. Nirmal Parekh, Founder-AAMPLE Pvt. Ltd. The Jury members included Mr. Ashwin Parikh, CA Roopin Patel, CA Ujesh Teraiya, along with alumnis of SEMCOM Mr. Sanket Shah, Mr. Bhavik Patel and Ms. Hufreez Kasad. 15 innovative and viable ideas were presented by the students. There were 4 winning teams, each of which received a cash award of Rs.17,500. The winning team leaders were Shivani Mishra, Saurabh Patel, Riddhi Desai and Shlok Singh Swanni.

The entire event was successfully co-ordinated by Principal Dr. Waheeda Thomas and Vice-President of Students' Council Dr. Preethi Luhana.



SEMCOM Organized Green Business & Technology Fair on **6th & 7th February 2018** with an aim for creating awareness to use Eco- Friendly products, adapting green technologies & consuming organic Food items. The event was organized in association with Garam Kitli (Theme Partner). A total of 160 students participated in the event and represented 3 categories (Eco-friendly Products, Green Technologies & Organic Food Items). More than 100 variety of products, 15 Technologies and 40 food

items were a part of this event. The event was open for all for 2 days. It was inaugurated by Vice Chancellor Dr. Shirish Kulkarni & Charutar Vidyamandal Hon. Secretary Dr. S G Patel. Arranging such events arouses and cultivates interest amongst the students to aspire their future career towards environment safety and prepare them as excellent leaders. The event was a grand success under the guidance of principal Dr.Waheeda Thomas & due to the endless efforts of the Vice President of the student's council Dr. Preethi Luhana, coordinators of the competition Dr.Swaty Parab, Dr.Yogesh Patel, Ms. Hiral Patel, Dr. Jaimin Trivedi.



Charutar Vidya Mandal managed SEMCOM College organized **One Day National Seminar & Faculty Research Paper Contest** on **20th February 2018**. In all 90 delegates participated and 45 research papers were received and presented with zeal and zest. The theme of National Seminar was Trends and Developments in commerce, Management and Technology. The participants, faculty members and students were from Various Universities and Colleges of Gujarat, Maharashtra and Rajasthan. Most of the research papers were on GST and Social Entrepreneurship, there were papers on Human

Resource Management Challenges and Work Force Diversity, financial management, and Information Technology.

The key note speaker was Dr. Pratik Modi, Associate Professor of Marketing, IRMA, Anand. Dr. Pratik Modi highlighted the concept of rural market and spoke about rural marketing and development initiatives. President of the Inaugural function was Dr. Nikhil Zaveri, Director General, Charutar Vidya Mandal. Dr. Zaveri highlighted the role of Social Entrepreneurs and spoke about rural marketing initiative Grameen Bank. The chief guest of the inaugural function was CA Pankaj Mordani, Chariman, ICAI, Anand Chapter. He spoke about the significance of ethics in business and non-business organizations

The idea behind holding of the research paper competition was to channelize the creativity, develop the reading and writing skills of the participants as well as developing the research aptitude among the faculties, students and participants. The panel of Experts for Faculty Research Paper Contest were Dr. P.K. Priyan, Professor, MBA Department, Sardar Patel University, Dr. Darshana Dave, Professor, MBA Department, Sardar Patel University and Dr. Nikhil Gondaliya, Associate Prof. & Head, Department of Information Technology, GCET College.



Charutar Vidyamandal's SEMCOM College organized **Alumni Meet** on **25th February 2018**. Around 120 Alumni students made the evening vibrant. The AURA band of SEMCOM presented foottapping numbers. The environment was nostalgic when the Alumni students also presented their singing skills which awed the present AURA band students. The event was managed by the Students' Council and the Vice President Dr. Preethi Luhana. The whole event was co-ordinated by Dr. Yashasvi Rajpara and Dr. Nehal Daulatjada under the guidance of the Principal Dr. Waheeda Thomas.

MY VOICE:

The Significance of Ethics in our Day to Day Life

The word ethics originates from the Greek word Ethikos, understood as the proper way of conduct in society. Ethics answers queries pertaining to what is fair? And what is unfair in a given situation? What is appropriate behavior and what is inappropriate behavior in a given situation? Ethics pertains to Society as values pertain to individual(s). The individual values like honesty, truthfulness, courage, loyalty, cooperation, team-work, creativity, innovative spirit, leadership, responsibility, patriotism, courtesy, respect, politeness, sense of social responsibility to mention a few, makes for excellent personality and society shining with brilliance be it intellect, be it ethics, or be it social responsibility.

The Gurukul System in India, where Guru imparted education to disciples staying with them, was characterized by utmost respect for Guru and Guru teaching various disciplines and ethics to their disciples. The well-known examples are Guru Drona and Prince Arjun, Lord Krishna and Prince Arjun, Guru Vasisth and Lord Rama, Guru Sandipani and Lord Shri. Krishna. Both Ramayana and Bhagwat Gita teaches people to be knowledgeable, polite and courteous, to perform karma in service of humanity and society without expectation of reward, not to be egoist, to control mind, body and soul through meditation and worship of almighty god.

Ethics play a pivotal role in our well-being, progress, growth and development. Business Ethics pertains to ethical conduct in business activities and business functions. Business ethics pertains to maximizing the value for all the stakeholders, stockholders, Creditors, Human Resources, Consumers, Community, Society and the Government. The consumers are benefited with quality products at reasonable prices, human resources are benefited with adequate salary, job satisfaction, career progression, and conducive work environment. Stockholders get fair return on their investment, creditors get fair return on their loans with repayment of their loans. Community and Society is benefited with quality products and services, environment conservation and environment protection, environment friendly business practices, environment friendly consumption pattern and the Government is benefited with prompt payment of taxes and abiding by the law of the land. Social responsibility of business is related to business ethics as it involves the responsibility of business towards various stakeholders in the business like shareholders, creditors, employees, consumers, community, society and the government.

There is well known saying that Ethics can protect the society from various ailments. Both Ramayana and Bhagwat Gita teaches people to be ethical in their conduct, to get rid of jealousy, lust, anger, to work in service of humanity and society, to control mind, body and soul and to work honestly in service of humanity and the society without expectation of reward. Ethics teaches people to be sensitive, sensible, to be emphatic, to look at situation or problem from different perspectives, and to

work for the betterment of the community and the society. Children learn to respect their elders, disciples learn to respect their Guru, and disciples learn to be knowledgeable with virtue of politeness and courtesy. People learn to be socially responsible, to be polite and courteous and to work for the betterment and progress of the society and the nation. The saying knowledgeable wise person is respected everywhere and knowledge shines with virtue of politeness and courtesy holds lot of truth. Honesty, Loyalty, Cooperation, truthfulness, courage, ethical leadership, ethical conduct, being fair and just, being emphatic, non-violence, working for the betterment of humanity, imparting ethical education are desirable virtues.

The qualities of perseverance, hard work, industriousness, self-discipline, self-control and the sense of social responsibility makes for a charismatic personality. Ethics, business, and society are closely related. The business which works towards social responsibility of business by contributing to noble causes like education, health care, sanitation, environment protection, improving standard of living of the masses by offering quality market offering(s) at reasonable prices to mention a few is benefited with creating unique corporate image, enhanced brand image and brand equity. Each area of business has corresponding ethics be it Marketing Ethics, Human Resource Management Ethics, Accounting Ethics, Corporate Ethics to mention a few.

The Concept of Corporate Governance is related to Business Ethics. Business Ethics and Corporate Social Responsibility of Business are the two pillars which can immensely contribute to business survival, growth and success of the business. Sound Ethics are a way of life be it work, sports, politics, business, economy, environment, human relations, marketing, human resource management, production or manufacturing, supply chain management, customer relationship management to mention a few. Sound Ethics is the thread of growth, progress, peace and development of the societies, nations and civilizations. Values pertains to individual, morals pertain to society and ethics pertain to professions, business and the society. The values of the business promoters like honesty, sense of social responsibility of business, sound corporate governance can contribute to business growth and business success. Sound Morals learned from religious texts like Ramayana, Bhagwat Gita, educational institutions, books like panchtantra. jatak tales can contribute to the progress and development of the people and the society, Sound Business Ethics and Professional Ethics, followed by business managers, business leaders, human resources, and professionals can contribute to business and professional success.

By:

Mr. Sunil V. Chaudhary

Assistant Professor

SEMCOM

Accounting Aura:

GST for traders

In last two articles under this column, I have discussed various effects of GST on books of accounts for traders. In this one, I have been discussing positive and negative impact of GST on traders.

Positive impact of GST on traders:

1. There will be no dispute in terms between goods and Services after introduction of GST .
2. After implementation of GST, Composition levy Increased for traders from Rs. 40,00,000 to Rs. 1.5 crores which is a huge change in margin.
3. Credit of Excise Duty and Service tax will be available now under new tax structure of GST which was not possible earlier.
4. No need to Disclose Margin to obtain CENVAT Credit now. Earlier trader who wants to pass on the CENVAT Credit of excise duty needs to obtain dealer registration and have to disclose the margin.
5. No Reversal of Credit on goods sent for stock transfer is required now as under GST regime, stock transfer has been made taxable.
6. Credit of CST will be possible for inter -state transactions now as IGST credit will be available for traders which was not available earlier.
7. Electronic Mode for Forms will be available which will reduce time for the legal formalities and also it will reduce stationary cost for traders.
8. There will be fast movement of goods because of less tax formalities now.
9. Opening up of Markets across India will be easily possible because of single rate of tax across country now.
10. There will be Transparency in tax management for traders after introducing GST.
11. Registration procedure for traders has been made easier now.

Negative Impact on Traders

1. Warehouse decision to be taken more appropriately as now there will be tax on stock transfer also.

2. As there will be No Form "C", for inter-state transactions, tax burden will increase on part of traders. At present in place of almost 14.5% of tax there will be only 2 % of tax to be charged. But now after introducing GST, there will be IGST to be charged at standard rate all over the country.
3. Goods sent to job work will be taxable now which was not the case earlier.
4. There will be Increase in burden of Compliances as now almost 37 returns are to be filled with other formalities on monthly basis. Before implementing GST, the numbers of returns to be filled were very less.
5. There will be Increase in Working Capital required for traders because of electronic payments and increase in some expenses covered under services.
6. It will be important to consider Matching of purchase with sellers return/ Blockage of ITC due to non-compliance by supplier or else tax credit will be not available.
7. There will be surely additional costs to upgrade technology for traders.

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ARTICLE: Software Architect and Coding – A SWOC Analysis

Whether or not a software architect should involve herself in coding is an intriguing question. Software architects may range from architects who possess just cursory knowledge of the technology in use (and who are capable of reviewing and writing little code if it is absolutely necessary), to an architect who spends significant time in writing system's production code. A software architect is a technical management role which involves variety of work, and not just coding. So, what are the personal motivating reasons that can encourage a software architect to practice coding too?

(1) **Credibility:** A software architect essentially leads a technical team. Displaying strong acumen in coding skills can help the architect to build and groom technical credibility. The team being led by such an architect will respect her opinions, decisions and find it meaningful to discuss coding issues at length with the software architect.

(2) **Setting high yet realistic standards for others:** To continue with coding apparently hones development skills. This results into personal satisfaction. It also sets high yet realistic standards for other to achieve. As it is rightly said, practice before you preach. Illustration is probably the best way to teach.

(3) **Remembering the roots:** A few software architects enjoy their role just because they have a say in the coding too.

The advantages: Coding offers following advantages to software architects:

- ✓ **Reality check:** Coding allows the software architect to get into shoes of developers and experience the following things:
 - Ease of use of the technologies for the development team.
 - Effective working of the build-and-release pipeline.
 - Major hindrances in the coding activity.

By working as a developer, architects can get a good perspective on these aspects.

- ✓ **Realization of the architecture:** Coding is a step towards implementation of the architectural design conceived by the software architect. Getting involved oneself in coding activity helps a software architect to precisely understand their architectural decisions' implications and spot possible problems and those inevitable places where the implementation strays from the plan.
- ✓ **Keeping abreast of the trends in programming:** Coding also helps the architect stay in touch with latest trends in programming, particularly emerging programming languages.

The Flip Side: Coding while performing architecture work poses some difficulties as well. Some of them are discussed below:

- Priorities: The architect's priorities go awry. If the architect spends more time in coding, her architectural contribution starts fading away and the production code becomes more personalized.
- Divided focus: Coding is an activity which requires complete focus. Frequent distractions may affect the quality of the code as the developer misses the flow. In contrast, architecture work often involves reacting to questions or concerns and identifying and responding to risks or problems. It's difficult to work in both ways at once.
- The forgotten art: The architects might not want to admit it but the sheer truth is that an architect isn't as much effective and productive at coding as she used to be, and as the programmers are.

How Can Architects Stay Involved?

To remain closely involved in their system's implementation while avoiding the problems discussed above, architects can do the following:

- Fix bugs: It provides insight into the developer experience and the strengths and weaknesses of the architecture and code.
- Refactor. Technical debt nearly always accumulates, so architects might tackle it in small, safe steps. They'll quickly uncover any weaknesses in the architecture, implementation consistency, or tests.
- Investigate problems: Architects can get involved in debugging and problem investigation. Whether it's a performance problem, poor scalability, or a subtle intermittent error, they can offer a valuable perspective while learning about the qualities their architecture provides.
- Test: Architects might well find that testing isn't as thorough or sophisticated as they'd like. So, another opportunity for involvement is to improve automated tests. This will let architects continue to code while helping to develop a shared understanding with the team of how to test the system.
- Create architectural spikes: Perhaps the most obvious task to choose is carrying out the proof-of-concept exercises that support architectural decision making. Doing so can deepen architects' knowledge of their decisions' implications.

It's still important to keep an eye on the schedule, even for tasks off the critical path. If architects notice they're running out of time or are about to be distracted by another priority, they must quickly reassign development tasks—no project manager likes a surprise that has become difficult to mitigate.

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Book Review

Book: The Legend of Lakshmi Prasad

Author: Twinkle Khanna

Book Reviewed by: Dr. Rama Srivastava at Book Worm's Club Meeting.

Compiled by:

Anushree Antani

Student BBA-ITM – Semester – II

With *The Legend of Lakshmi Prasad*, the author's first attempt at writing fiction, Khanna has touched a chord with the feelings that every woman at some point in her life surely feels. You'll be tickled, but you'll also find yourself thinking hard.

The underlying theme of the book is feminism and breaking stereotypes. Instead of taking a regular approach of showing women fighting for their rights, the stories have been narrated in the witty style that Twinkle Khanna is known for. Each character breaks a stereotype and comes to the forefront, taking a bold step and setting an example to be followed. At the end of each story, the protagonist who fights all challenges and emerges victorious inspires you.

All four stories told are beautifully crafted yet simply told. Khanna's style is effortless and descriptive, making the reader flip through pages with ease and deliberating over the turns that characters go through, wanting to know what happened next. The two most impactful stories of the book are "Salaam, Noni Appa" and "The Sanitary Man from the Sacred Land." The first one is an endearing portrayal of life of two elderly sisters while the second one is inspired by the life of Padma Shri Arunachalam Muruganatham, a social entrepreneur from Tamil Nadu who made low-cost sanitary napkins and made people talk about menstruation—something that's unheard of in many parts of the country.

All in all, the book is a must read—for a woman because it gives feminism a whole new meaning, and for a man because it sets the example of a man who is working hard to bring a change in the way women live. We need more men like him. The book is already on the bestseller list and is a slice of humor with a dash of wisdom.

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