



CHARUTAR VIDYA MANDAL'S  
**SEMCOM**  
 What We Think, Others Don't  
 NAAC RE-ACCREDITED "A"

# Drive—E-Newsletter

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**DRIVE is Monthly e-Newsletter Published by CVM's SEMCOM.**

- ◆ This e-newsletter deals in all aspects of Management, Commerce, Economics, Technology and Humanities.
- ◆ It is open for all students, alumni, teachers and professionals dealing with above stated areas
- ◆ All papers received by us will be published after the approval of our Editorial Team and Plagiarism Check

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**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.



*Vibrant  
 &  
 Vivacious  
 SEMCOM*



**“What We think, Others Don’t”.**

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## What We Think, Others Don't

### From the Desk of Chief Editor

Dear Readers, Greetings !!

This issue in particular presents before you columns from SEMCOM teachers and students. The issue presents worth noting reflections on worksheets preparation which are equipped at the expiration of an accounting period and typically comprise a list of accounting books, account balances, modifications to each account, and each account's adjusted balance all in hand in financial statement direction. Another article presents the techniques for creating and organizing the content of presentation. The issue also gives an insight upon learning factor from Lord Shiv as to indicate on not allowing ourselves to take stress, anxiety and negativity to be internalized, but rather work for the betterment and welfare of the humanity, mankind and global community.

SEMCOM Updates, as usual showcases the events that have taken place in the month. We are sure you will like this issue and hope for your continuous contribution.

Please send your comments, suggestions and contribution to: [drive@semcom.ac.in](mailto:drive@semcom.ac.in)

**Dr. Waheeda Thomas**



# SEMCOM Updates

# Annual Day Celebration



**SEMCOM Updates**

**NSS Camp at Narsanda**



## Accounting Aura

Dr. Khyati Patel

### *Book-keeping Worksheets*

Worksheets are equipped at the expiration of an accounting period and typically comprise a list of accounting books, account balances, modifications to each account, and each account's adjusted balance all in hand in financial statement direction. As one can imagine, after a worksheet is completely filled out, preparing financial statements manually is pretty modest. Most of the preparation work goes into drafting the worksheets.



### **What Does Accounting Worksheet Mean?**

An accounting worksheet is a database used to formulate accounting information and reports. Accounting worksheets are most frequently used in the accounting set process to draft an unadjusted trial balance, adjusting journal entries, adjusted trial balance, and financial statements.

As with most working papers, accounting worksheets are considered for interior drives only. External users like investors and creditors seldom if ever get to see a firm's accounting worksheet. This means that the worksheet layout can be supple. Corporations can modify the format of their worksheets to apt their internal demands and work flow necessities.

### **Example:**

Bookkeepers and auditors practice accounting worksheets for a diversity of explanations. Worksheets sort moving t-accounts into an adjusted trial balance ample easier. Worksheets also decrease the risk of faults making errors when creating monetary accounts.

Worksheets can also be used for planning devotions. In the meantime, the records or worksheets are used to mark adjusting journal entries; executives can examine the worksheets before the alterations are posted to recognize their outcome on the entire financial statements. Worksheets can also be useful in formulating provisional financial statements.



**My Voice****Sunil Chaudhary*****Management Lessons from Lord Shiv***

In today's age with globalization, materialism, competition and environmental pollution the teachings of Lord Shiv seems very relevant, as they had been for ages. People do face challenges, hurdles in their professional life and personal life and have to undergo stress, anxiety. Lord Shiv consumed poison, which came first out of ocean churning, to save humanity, mankind and kept it inside his throat, and that's why he is also called NeelKanth, one with the blue throat. The learning is like Lord Shiv we must not allow stress, anxiety and negativity to be internalized in ourselves, but rather work for the betterment and welfare of the humanity, mankind and global community. For Lord Shiv all are equal and the learning is about inclusive growth and development. Lord Shiv also teaches us how to achieve healthy mind and body with meditation and yoga.

Lord Shiv abode is nature, and he does not reside in palace. Lord Shiv teaches that how with simplicity people can live with nature and achieve harmony with self, nature and all mighty God. Lord Shiv in the incarnation of Lord Hanuman teaches the qualities of a disciple in the form of wisdom, intelligence, loyalty, wit, ability to overcome challenges and discipline. Lord Shiv's every act carries teaching and learning lessons, be it his passionate love for his wife Parvati, his sons Lord Katikay and Lord Ganesh and his blessing's to Lord Ganesh to be worshiped first before any pious occasion, teaching people to respect their parents, father and mother.

Lord Shiv broke the arrogance of Prince Arjun of being the best archer, teaching people to be devoid of arrogance in their noble endeavor. Lord Shiv in incarnation of Lord Hanuman taught pandav prince Bhim to be humble, respect elderly people and stay away from arrogance.

The managerial lessons from Lord Shiv are plenty, to mention a few:

## My Voice

1. *Work for Inclusive Development of Mind, body and Soul through yoga and meditation.*
2. *Treat all people with equal respect, love and affection.*
3. *To work for the betterment of humanity, mankind and all creatures in the universe.*
4. *To be one with nature, achieve harmony with nature.*
5. *To work for inclusive development of the entire humanity.*
6. *To keep stress under control and work for the betterment of the people.*
7. *To make intelligent use of one's strengths in pursuit of noble goals and objectives.*
8. *To achieve versatility, multiple skills be it music, dance, archery and being well versed with knowledge, wisdom and philosophy.*
9. *To achieve high levels of concentration through meditation.*
10. *To respect women, to respect all.*
11. *To fight against injustice.*
12. *To be humble, honest, loving and caring*



Lord Shiv also taught family values, be it his passionate love for wife goddess parvati, or be it his love and concern for son's Lord Ganesh and Lord Kartikey or be his affection for Nandi. Lord Shiv also gave Societal Values including working for the betterment of the humanity, treating all with respect and equal love and affection. Lord Shiv highlighted the significance of Mother Nature by making nature his abode, devoid of materialistic possessions.

In nutshell Lord Shiv's taught people to be ethical, honest, making intelligent use of one's strengths in pursuit of noble endeavors, working for inclusive development of all, achieving harmony with nature by meditation and yoga and how to overcome challenges through intelligence, wit and wisdom. Lord Shiv also taught to overcome lust, anger and other vices through yoga and meditation.

## *Creating & Organizing the Content of Presentation*

### **Ms Foram Patel**



Once the outline is ready, you should start thinking about developing the points enlisted. This is a crucial thing. You must allocate as much time as possible and avoid short cuts. Preparation is the one of the most important parts of making any presentation effective and successful.

Recall the presentations you attended and jot down things you liked about them. If possible, watch the presentations of famous people and try to incorporate the qualities you admired as a spectator in their presentation. A good preparation, not only assures careful thinking about content that presenter wishes to communicate, but also boosts up confidence.

Any presentation would have three sections introduction, middle and end.

#### **Introduction**

A famous quote reads, "well begun is half done" and the same is applicable to a presentation as well. The introduction is a preview of what is to be said. If the presenter is able to attract the attention of the audience through the interesting or thought provoking sentences, anecdote, quotes, analysis or a striking question, s/he has won half the battle.

#### **Middle**

The middle of your presentation is extremely important. This would decide the success or failure of your presentation. You should always try to support the ideas with suitable content. The content should be decided on the basis of the knowledge about the audience. Keep the following things in mind:

- *Decide what kind of illustration is needed where.*
- *Personal anecdotes, real-life situations or hypothetical examples are useful in making presentation convincing.*
- *Offer variety of illustrations*
- *Use visual aids to clarify and simplify your ideas.*
- *Take care that it supports your presentation and does not distract the audience.*

In addition to this, you need to be ready for a very critical situation. This happens when you have to shorten your speech for some reasons, for example, shortage of time due to delay in commencement of the session, extra time taken by the previous speaker, etc. Here, MOM plan (Monippally, 2001) is of great help. In MOM first M stands for May be; O stands for Ought to be and last M stands for Must be. This plan prepares the presenter for three critical situations. In other words, this gives us three versions of presentations.



*Full version: Must be + Ought to be + May be (when you have all the time you were given to).*

*Standard version must be + Ought to be (when some reduction is done in the time allocated to you).*

*Core version: Must be (when you have minimum time to put forward your points).*

Preparing three versions of presentation can save you from the last moment confusion regarding what to say and what to skip. It helps in conveying all the necessary things that you planned to. Moreover, the audience also does not feel that something is left to be discussed.

A famous quote reads, All's well that ends well. Thus, if a presentation ends convincingly, damages, if any, can easily be repaired. Conclusion is the recap which includes the major key points along the central idea. However, drawing conclusion, same words should not be used.

Thus, a good presentation is all about

- *Informing what is to be discussed (introduction)*
- *Discussing what is informed (middle)*
- *Informing what is discussed (end)*



Student Corner

Pushya Varma (BBA – GENERAL – Semester VI)

**Time Management- The need in education**



What do you waste time on each day? Is it browsing on Amazon for things you don't need? Is it checking Facebook updates, looking at Instagram photos, or watching cute YouTube videos of cats? Or is it getting involved in unproductive chats and email chains that cause nothing but frustration? The answer is you need to adapt time management. Time management has become one of the most important part of a students life, it is a key to nurture their future and stay ahead in the competition. A student in the 21<sup>st</sup> century should be smart enough to channelize his/her time in the best possible way, understand the need of time management especially when pursuing higher education.

Higher education provides students with more freedom than they've probably experienced up to that point. The impetus is on college students to make and keep their own schedules, and that transition can be difficult for some. When learners struggle to manage their time, they can find themselves overwhelmed by the rigors of college, especially if they also need to earn income while they are there. Time management is a skill that needs to be practiced. If it's not, students may find themselves behind on their studies, experiencing mental and emotional stress or even at risk of failing.

Utilization of time should e done y participating in activities of interest other than those of the college, focus on fitness, learning new skills, communication, exploration, acquiring knowledge and practicing for real on the field, taking care of the environment and spreading awareness amongst the local public, internships and much more helps in allocating yourself to the est possible way of fruitful time management. Students these days have a wide scope of doing any certificate course online, learning from various sources, in nutshell there is a lot to do and learn whenever and wherever you want.

All work and no play makes Jack a dull boy. Allow yourself time to relax, time to exercise and time to sleep. Keep a check on your work-life balance and engage in activities that nourish your body, your mind and your soul. Too much pressure of work along with making a hectic routine is not at all a good idea. You need apt amount of fun and relaxation with a proper managed schedule.

The scope of time management is so vast that it is introduced as a special subject in numerous schools to make children aware of the need of effective utilisation of time. Thus Time Management in today's education system is of utmost importance for a better future.



