



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

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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 !!

What a wonderful phase of life we are passing through. We , as humans, taking stock of what we have in our possession and contemplating what are we leaving behind us. We are passing through time that coming generations will study as history,. Let's learn, adapt and grow.

This issue in particular presents before you columns from SEMCOM teachers and students. The faculty column "Accounting Aura" presents the view-point on the Account Code which is a six-digit field used to categorize monetary actions and balances in the General Ledger. Another column "My Voice" presents the perspective on Pandemic COVID-19 along with its challenges and impact on emerging global business environment considering economic and non-economic aspects in note. Another article presents the human perspective on COVID-19 keeping international events in consideration.

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

Dr. Waheeda Thomas



Charutar Vidya Mandal's full freeship students from Kashmir, studying at SEMCOM were taken care off before and during lockdown at CVM run Bhaikaka Hostel left for their home town today. SEMCOM is highly grateful to CVM



Accounting Aura

Account Code

Dr. Khyati Patel



The Account Code is a six-digit field used to categorize monetary actions and balances in the General Ledger. The first digit of the account indicates whether it is a balance sheet or income statement item, as distinct below.

A) Balance Sheet – Accounts Typically Restricted To Finance And Accounting Core Offices Only:

1. **1XXXXX – Assets:** General Ledger account codes 111000 to 199000. These account codes include Cash, Investments, Accounts Receivable, stock, Capital Assets, and supplementary assets.
2. **2XXXXX – Liabilities:** General Ledger account codes 211000 to 299000. These account codes consist of Accounts Payable, Payroll Liabilities, unjustified Revenues, Long-term liabilities, and other liabilities.

B) Income Statement – Accounts Used To Record Financial Activity In During The Fiscal Year:

3. **4XXXXX – Operating Revenues:** General Ledger account codes 411120 to 491270. Student Tuition and Fees, Grants and Contracts, Sales and Services, Interest Income, and other Operating Revenues etc are included in it.
4. **5XXXXX – Non-Operating Revenues:** General Ledger account codes 521000 to 579999. These account codes comprise of State Appropriations, Interest Income and Cancellations, Administrative Overhead, and other Non-operating revenues.
5. **6XXXXX – Operating Expenses – Payroll:** General Ledger account codes 611000 to 699999. These account codes encompass all Personnel expenses.
6. **7XXXXX – Operating Expenses – Non-Payroll (Most common for requisitions, travel, PCard, etc.):** General Ledger account codes 711100 to 799950. These account codes contain Operating expenses. This includes expenditures such as Contractual Services, Utilities, Materials and Supplies, Repairs and Maintenance, Travel, and purchases of Capital Assets.
7. **8XXXXX – Non-Operating Expenses:** General Ledger account codes 811100 to 899999. These account codes cover Non-Operating expenses. This includes expenditures such as Administrative Overhead, Transfers, and Payments to Long-term liability.

My Voice**Sunil Chaudhary*****Pandemic COVID-19 Challenges and its Impact on Emerging Global Business Environment***

Business Environment consisting of micro and macro environment poses considerable risk and challenges for the business enterprises with the opportunities for business growth and development, larger markets, lower costs of production and distribution, and opportunities for more profit maximization and dispersal of market risk. Macro Environment consist of economic environment measured in terms of economic indicators like size of Gross National Income, per capita income, economic system, economic policies framed and implemented by the countries, phase of business cycle etc. as the economic environment has profound impact on business enterprises in terms of business and marketing decisions like new product launches, product positioning decisions, pricing policies, judicious utilization of marketing promotion tools and changes in the channel and distribution management decisions.



Non-economic environment comprises social, cultural, regulatory, political, technological and natural environment. Risk Management is imperative for business, both domestic business operations and global business operations characterized by global corporations. Epidemic and Pandemic are business risk and do involve risk management measures. Pandemic COVID-19 resulted into lock-down in several COVID-19 affected nations with implications for economic and non-economic environment of business both domestic and global. Social distancing, Social Isolation and work from home are effective strategies used in various nations to safeguard people.

Economic environment will be impacted in terms of decrease in domestic and global production, employment and income, with change in skill set requirements, more focus will be on business automation, more usage of information and communication technology tools including cloud computing, more focus will be on work from home practices where possible, there will be virtual meetings, conferences and webinars on various virtual platforms like *Zoom Meeting, Cisco Webex meetings, GotoMeeting, Google Meeting, Microsoft Teams Meeting* to mention a few.

My Voice

Non-economic environment will also be impacted. Marketing Research and Marketing Intelligence will become critical and imperative to better understand the consumption practices of the consumers in terms of what kinds of products and services they want to buy? How they want to buy? and how they want to make payment for various transaction? There is likely to be an increase in e-commerce and m-commerce transactions and more usage of digital payments including mobile banking.

Various businesses will be affected some more severely than others, travel, tourism and hospitality industry may face tougher challenges, supply chain management challenges will need innovative solutions, organizations may move towards flatter structure with more work where possible being done on virtual platforms. Business organizations, Service Sector, Industry, Agriculture, Education and various other sectors of the economy be it manufacturing, mining, transportation may undergo change and transformation in mode of operations and working. Change Management, employee training and development and adaptability to the challenges of the emerging business environment both domestic and global will shape the future business success and economic recovery, economic growth and economic development.

Service sector be it banking, health care, travel, tourism, hospitality, education to mention a few may undergo a change with more reliance on technology, product and service innovations, and increased focus on change management and employee training and development programs. Retail Sector, be it organized retail in form of departmental stores, discount stores, chain stores or unorganized retail in form of local grocery stores may face challenges and need to adopt innovative solutions to overcome challenges. Artificial Intelligence, Cloud Computing, Automation, Robotics, Digital Marketing, Mobile Banking, Digital Payments, Online Education System including teaching, learning and evaluation will be prominent in emerging business environment.

Lord Krishna in sacred text of *Bhagvad Geeta* rightly says that being *Karma Yogi* is imperative and the challenging business environment will require people to be industrious, creative, imaginative, innovative and coming up with out of the box solutions to the challenges facing business.

COVID-19: Learning from Experience

Ms Foram Patel



In the course of recent weeks, the corona virus sickness 2019 (COVID-19) pandemic has walked persistently westbound. On March 13, WHO said that Europe was currently the focal point of the pandemic. A couple of days after the fact, passing in Italy outperformed those in China. Iran and Spain had additionally announced more than 1000 passing as of March 23, and numerous other European nations and the USA revealed expanding quantities of cases, proclaiming an approaching influx of fatalities. Following the scope of COVID-19 is a progression of sensational control quantifies that mirror the size of the risk presented by the pandemic. Lockdowns that appeared to be draconian when prompted in Wuhan just 2 months prior are presently getting ordinary. Be that as it may, numerous nations are as yet not following WHO's reasonable proposals on control (far reaching testing, isolate of cases, contact following, and social removing) and have rather executed erratic measures, with some endeavoring just to stifle passing by protecting the old and those with certain wellbeing conditions.

The underlying moderate reaction in nations, for example, the UK, the USA, and Sweden presently looks progressively ineffectively judged. As pioneers scramble to secure demonstrative tests, individual defensive hardware, and ventilators for overpowered emergency clinics, there is a developing feeling of outrage. The interwoven of destructive beginning responses from numerous pioneers, from refusal and lost hopefulness, to inactive acknowledgment of enormous scope passing, was advocated by words, for example, extraordinary. Yet, this gives a false representation of the harm created by SARS, Middle East respiratory disorder, Ebola infection, Zika infection, the 2009 H1N1 flu pandemic, and a boundless acknowledgment among researchers that a pandemic would one day happen. Hong Kong and South Korea were tried by these past developing contaminations, leaving them better ready to scale up testing and contact following.

All inclusive, numerous individuals are apprehensive, irate, dubious, and without trust in their national initiative. Be that as it may, close by these dim assumptions, pictures of solidarity have developed. Wellbeing laborers have demonstrated an unfathomable pledge to their networks and reacted with empathy and resolve to handle the infection in spite of testing and here and there perilous conditions.

Neighbors have sorted out to help powerless individuals; organizations and national governments have ventured up to offer help for the individuals who need it and fortify standardized savings and wellbeing administrations. The pandemic has additionally brought instances of global solidarity, with the sharing of assets, data, and skill from nations further ahead in the scourge, or with better outcomes in controlling the spread. China's experience will be vital to seeing how to lift limitations securely.

Unavoidably, the following influx of diseases will hit Africa and Latin America. The Africa CDC has detailed cases in 41 nations; Brazil, Mexico, and Peru have every single revealed hundreds or thousands of cases. Generally African or Latin American nations have just tens or several ventilators, and numerous wellbeing offices don't have even essential treatments, for example, oxygen. Delicate medicinal services frameworks would before be overpowered should disease spread broadly. Individuals living in poor, stuffed, urban zones are particularly defenseless; many don't have fundamental sanitation, couldn't self-disconnect, and have no paid wiped out leave or government managed savings? In light of the risk, WHO has propelled the COVID-19 Solidarity Response Fund, which has raised more than US\$70 million, and some territorial associations have made solid proactive move, sharing data and getting gifts of testing units and clinical supplies. Numerous national governments have reacted quickly, however many are yet to pay attention to the danger of COVID-19 — e.g., disregarding WHO's proposal on staying away from mass social occasions. Brazil's President Jair Bolsonaro has been unequivocally scrutinized by wellbeing specialists and appearances an increasing open reaction for what is viewed as his feeble reaction.

Close by the profound misery felt the same number of nations experience a top in cases or support for it, there is likewise a developing comprehension about the significance of the group and network. Europe and the USA have indicated that putting off readiness, in either the expectation of regulation somewhere else or a mind-set of casualty, isn't powerful. It is basic that the worldwide network exploits this soul of collaboration to abstain from rehashing this mistake in increasingly powerless nations. WHO has given predictable, clear, and proof based proposals; conveyed adequately; and explored troublesome political circumstances keenly. The world isn't missing compelling worldwide authority. The focal pretended by WHO in planning the worldwide reaction must proceed, and nations and givers need to help WHO in these endeavors.

Student Corner Shirali Bhargava (SYBBA-ITM –Semester IV)

My Journey with *Kathak*

There are total 8 Classical dance forms in India, Kathak being one of them.

Kathak is a North Indian dance form which originated in the state of Uttar Pradesh. The word *Kathak* has its roots in the Sanskrit, word “*katha*” which translates to a tale and “*kathakars*” means the one who tells the stories, which is why the dance form *kathak* is known as the dance of the storytellers.

Kathak evolved into a dance form in between 15BC to 10BC. Primarily *kathak* dance was performed in temples which were not only a place of worship but the center of social, political, religious life. It was *Bhakti* Movement in 15BC which led to a drastic change in *kathak*.

The followers of *Bhakti* Movement started to develop dance form as worship. Because of the *Bhakti* Movement, *kathak*

became a way to share stories of love and peace. The most famous stories were and are of Radha and Krishna’s romance, which became the most important source of inspiration. *Kathak* was originated by the ancient wanderers of North India. Short stories from *the Mahabharata* and *the Ramayana* were also enacted and communicated by music with hand movements, expressions, etc. Today *Kathak* is known by the three 3 “*Gharanas*” named after cities where the traditional art evolved:- Jaipur, Lucknow, Banaras. All three *Gharanas* are distinct from each other.

Jaipur *Gharana* focuses on foot movements whereas Lucknow and Banaras *Gharana* focus on hand movements and facial expressions. Jaipur *Gharana* was initiated by Bhanuji, a Shiva Tandava dancer, upon his visit to Vrindavan, was inspired by Natvari Nritya. Later on Bhanuji’s grandson sons Lалуji and Kanuji who inspired by lord Krishna, popularized *Kathak* with Lord Krishna started as lead, under Jaipur *Gharana*, at Jaipur.

Lucknow *Gharana* was originated by a Lord Krishna devotee named Ishwari from southeast Uttar Pradesh. The aim of Ishwari was to develop a *Kathak* style in devotion and love to Lord Krishna. Banaras *Gharana* is believed to be the oldest among the three *Gharanas*. The origin is unclear. The school was started by Pandit Janakiprasad. Janakiprasad is known for inventing the bols of the *kathak*. He was a dancer and a Sanskrit scholar.

Today there are very few senior Gurus of *Kathak* dance, who worked hard to keep the dance form alive, few of them are - Rajendra Gangani inherited the Jaipur *Gharana* from his father Guru Kundan Lal Gangani. He is working at *Kathak Kendra*, Delhi since 1983.



Pandit Birju Maharaj is a very renowned dancer of Lucknow Gharana. He started a school named Kalashram. Sitara Devi was an eminent Indian dancer of Banaras Gharana. She is also known as ‘Empress of Dance’ or ‘Nritya Samrajni’ after Rabindranath Tagore named her. Sitara Devi was one of the dancer show brought kathak to the Hindi Film Industry. Costumes and Jewelry make any dance form alluring and worthy, gives identity and makes it divergent from other Classical dances.

In *kathak* dance the females wear a pleated *kurta* over a *pyjama* and a *duppata*. For free movement during the dance females also prefer the, Traditional Attire which consists of *lehenga*, *choli* and *duppata* to cover the torso. Usually men are bare-chested or sometimes wear dhoti and *kurta*, or a long skirt *kurta* with a *chuddidar pyjama*.

Jewelry is an indispensable part of any Attire, mostly pearls and gold ornaments. A *tikka/bindi* is an integral part of the jewelry worn. *Ghungroo* are tiny stringed metal bells, worn at ankles. They give rhythmic footwork, thaap and help the audience to facilitate listening of complex footwork.

Kathak is World famous Classical dance form some of the Universities and Colleges like, Indira kala Sangeet Vishwavidyalaya, Khairagarh, Chhattisgarh. National Institute of Kathak Dance also known as Kathak Kendra situated in New Delhi. Bharatiya Vidya Bhavan, Banglore and also internationally like at The University of Chicago, USA.

I initiated by kathak training at the age of 9 years, under Guru Namrata Shah, Nadiad disciple Shri Pandit Harish Gangani. I have completed my Visharad (Graduation) from Bruhad, Gujarat in *Kathak* dance under the guidance of Namrata Shah. I have had opportunity to perform at various National and State levels programs chaired by Governors of State, Prime Minister of India, Chief Ministers of various States, Union Ministers, Foreign dignitaries under my Guru’s guidance. I feel blessed to have these opportunities.

Reference:

<https://en.wikipedia.org/wiki/Kathak>



