



Kristu Jayanti College

AUTONOMOUS

Bengaluru

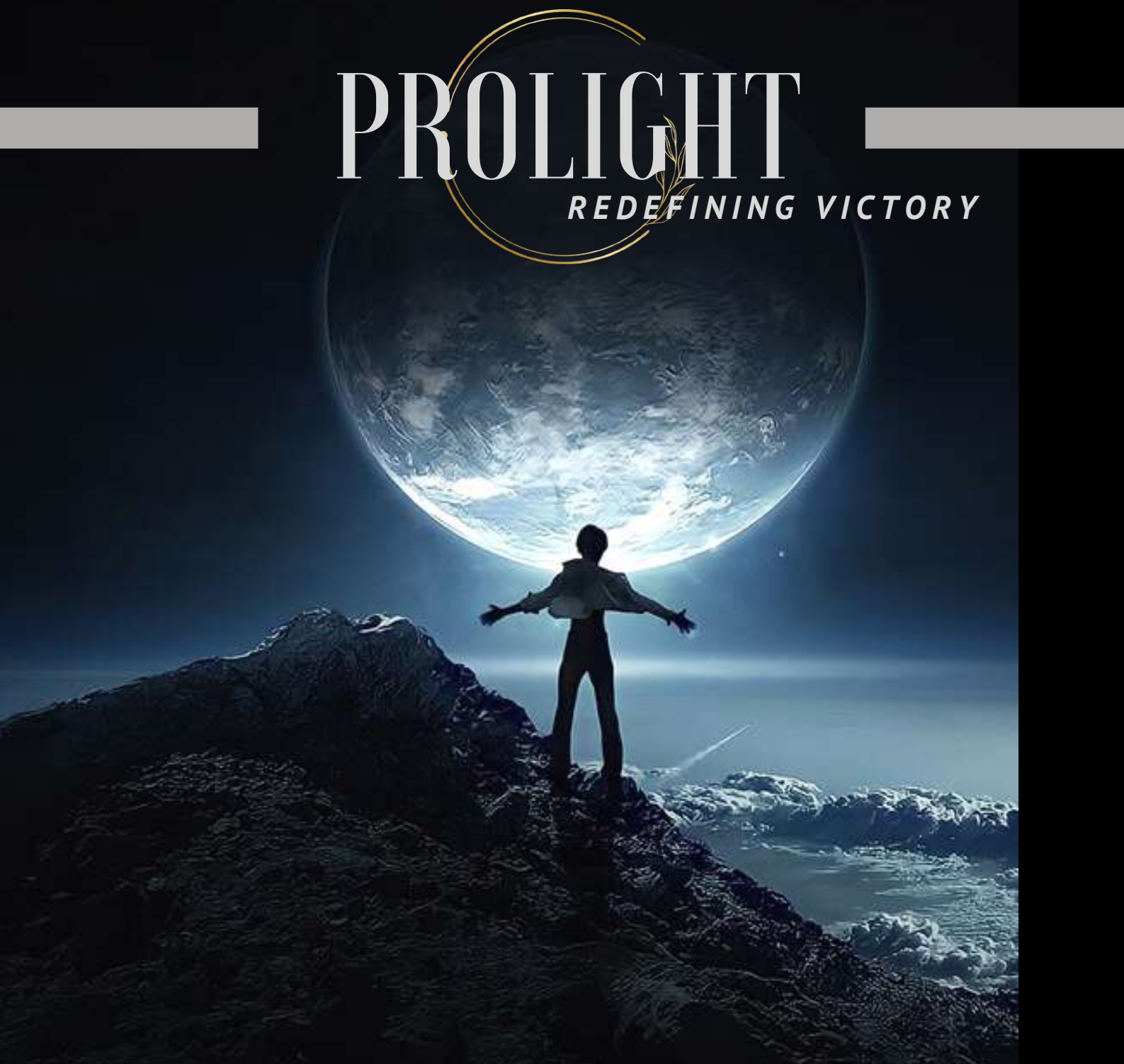
Reaccredited A++ Grade by NAAC

| Affiliated to Bengaluru North University

DEPARTMENT OF PROFESSIONAL ACCOUNTING AND FINANCE

PROLIGHT

REDEFINING VICTORY



MAGAZINE MAY-2022

| ISSUE:2 VOL-2

Hearty Congratulations

**Kristu Jayanti College, Autonomous
Bengaluru**

is awarded

A++ Grade

with CGPA of **3.78** in the
3rd Cycle of
Assessment and Accreditation
by NAAC



**Appreciations and Gratitude to
the Management, Staff, Students, Alumni, Parents
and All Stakeholders**

PROLIGT

A person stands on a dark, rocky mountain peak, their arms outstretched in a gesture of awe or triumph. They are looking up at a massive, glowing Earth that fills most of the sky. The Earth is illuminated from the side, showing clouds and continents. The background is a deep blue, almost black, sky. The overall mood is one of wonder and aspiration.

"An expression referring to a high amount of dedication and effort"

CONTENT

ABOUT THE COLLEGE

- MISSION AND VISION

A SAPIENTIBUS

- MESSAGES

EDITORIAL BOARD

MINUTIAE

- STUDENT ARTICLES

METANOIA

- STUDENT EXPERIENCES

ACTION NOT WORDS

- EVENTS AND COMPETITIONS

SEMINARS AND WORKSHOPS

- EXPERT LECTURES

- CAREER ENHANCEMENT PROGRAMMES

- ALUMNI INTERACTIONS

- PEER LEARNING

- PROFESSIONAL INTERFACE FORUM

- SKILL DEVELOPMENT ACTIVITY

- SPECULATORS CLUB

- ORIENTATIONS

- NATIONAL WEBINAR

ACHIEVEMENTS

- FACULTY ACHIEVEMENTS

- STUDENT ACHIEVEMENTS

PLACEMENT SCORECARD

PROLIGHT



KRISTU JAYANTI COLLEGE (AUTONOMOUS)

Kristu Jayanti College, founded in 1999, is run by "BODHI NIKETAN TRUST", formed by the members of St. Joseph Province of the Carmelites of Mary Immaculate (CMI). The college is affiliated to Bengaluru North University and is reaccredited with A++ grade by NAAC in the Third Cycle of Accreditation in 2021. The college is recognized by UGC under the category 2(f) & 12(B). The college functions as an autonomous institution since 2013, sanctioned by the University Grants Commission, Government of Karnataka and the Bangalore University.

The institution strives to fulfill its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility and building global competencies in a dynamic environment.

In late 1990's majority of higher educational institutions were found in the southern and eastern parts of Bangalore. The northern part of Bangalore District was semi-urban and rural that lacked educational and industrial development. In order to build vibrant academic environment and to bring positive socio-economic changes in this geographical area, the college was started at K. Narayanapura, Kothanur region in 1999.

The college had a humble beginning with 1 course, 9 students and 3 faculty members and since has exponentially grown with 8000+ students and offers 29 UG programmes, 16 PG programmes and 3 PG Diplomas. The college has four recognized research centres in the field of Bio-Technology, Commerce, Psychology and Management.

MISSION

To provide educational opportunities to all aspiring youth to excel in life by nurturing academic excellence, fostering values, creating civic responsibility, inculcating environmental concern and building global competencies in a dynamic environment.

VISION

Light and Prosperity: To provide intellectual and moral leadership by igniting the minds of youth to realize their potential and make positive contributions leading to prosperity of the society and the nation at large.

DEPARTMENT OF PROFESSIONAL ACCOUNTING AND FINANCE

The Department of Professional Accounting and Finance aims at providing the student's impetus and course-specific coaching which enables them to successfully complete professional programs such as ACCA, CMA and equips them to complete different levels of Professional courses such as CA/CS while pursuing B.Com. Insights into the changing dynamics of professional courses and providing an ambience for experiential learning for students along with practical training are integral parts of the department. The Department inculcates professional ethics and human values among the students so that they can contribute to the society.

FROM THE PRINCIPAL'S DESK



“Leadership is lifting a person's vision to high sights, the raising of a person's performance to a higher standard, the building of a personality beyond its normal limitations.” —Peter Drucker

It is with great joy I appreciate the Department of Professional Accounting and Finance on the second issue of the Department’s magazine – “PROLIGHT.” Needless to say how the pandemic has affected us, we have overcome and combatted all battles thrown at us. We can call this a modern era of strife with strong individuals as the pandemic has transformed all of us in one way or another. The best part of life is to decide to make the journey through life however it may be.

This era calls for warriors and leaders, to shape and mould our society and world. Life doesn’t get easier, or more forgiving, we get stronger and more resilient.

The engine of innovation steams ahead despite pandemic uncertainty. This very fire must lie within the youth of these times. The Department of Professional Accounting and Finance exhibits great promise and potential in every sense. I applaud the keenness and zest the students have shown in publishing this magazine. I extend my heartfelt congratulations to the editorial board, for this wondrous creation, and release of the second issue of the Department's Magazine.

A MESSAGE FROM THE DEAN



We are committed to making the world a better place for everyone through education, to contributing to the improvement of the human condition, and to be bettering our relationship with the planet we share”

The institution strives to fulfil its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility, inculcating environmental concern and building global competencies in a dynamic environment.

Additionally, the students are encouraged to organize and participate in conferences and various student-driven activities organized on campus as well as in other leading B-Schools throughout the year.

While we did our best to stay physically distant, there was nothing socially distant about our community last year. Our social relations continued, whether you were a pupil attending classes, a faculty member delivering a lecture, or a staff person joining a meeting. In an odd way, we were social and isolated contemporaneously.

I appreciate the efforts of the editorial team for the release of the second edition of the Department's Magazine.

A MESSAGE FROM THE CO-ORDINATOR



“Be willing to be uncomfortable. Be comfortable being uncomfortable. It may get tough, but it’s a small price to pay for living a dream.” - Peter McWilliams

The dynamic potential of an economy relies not only on the creation of knowledge but also crucially on its accessibility by economic agents and dissemination in the economic sphere. Furthermore, this knowledge is not only the codified type that you can learn independently of contacts to specific people, but includes the tacit kind as well, which is difficult to communicate and hence spread without personal contacts and learning by doing (or using, or copying, etc.).

The Department of Professional Accounting and Finance steps into new ventures and encourages students to upskill themselves in the field of research. With a plethora of activities aimed at the holistic development of students, our Department has provided an ambiance for learning and preparation to excel in the corporate world. Commitment and confidence, responsibility and dependability, honesty and ethics, and appearance and professional presence are key aspects of professionalism.

The Department is happy to release the second edition of the Magazine. I appreciate and congratulate the editorial team for bringing out the second edition of the magazine.

EDITOR'S CHOICE

Dear Readers,

Greetings to all!!

Goals are something which can be reached only through a plan and that which we believe and practice vigorously day in and day out to achieve it. Prolight – An expression of dedication and effort at peak is one such goal of the Department. We welcome you to the second edition of “PROLIGHT’22” published by the Department of Professional Accounting and Finance, Kristu Jayanti College, Bengaluru.

This magazine encompasses the different activities, events, programmes and achievements of the Department. The magazine contains set of education articles, experience of students in various competitions and programmes and a glance of Department flavours.

We the team have a pleasant experience working on this magazine and hoping that all the readers have a joyful experience of reading!!

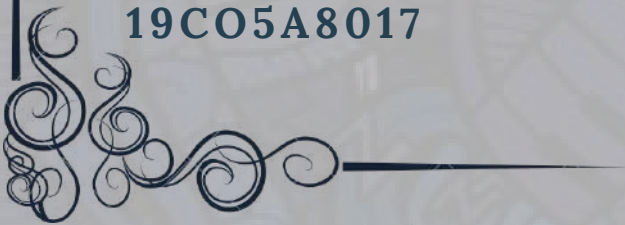
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MINUTIAE

STUDENT ARTICLES

FACTORS INFLUENCING YOUNGSTERS TO INVEST IN EQUITY MARKET IN INDIA SINCE THE PANDEMIC

On 24th March 2020, the Government of India ordered a nationwide lockdown for 21 days. As we were locked in our homes, an urge to do something new and productive was building inside our minds. The absence of financial freedom and literacy have always existed among Indians and there was never enough time to study the basics of the market. Lockdown eradicated this problem and discount brokers like Upstox and Zerodha created a user-friendly platform to trade in equities, derivatives and commodities market.

From May 2020 to September 2021, the userbase of BSE doubled to over 80 million. Virtual trading platforms provided investors a system where they could trade with real mindset and pressure but with no risk and this allowed investors to try out their strategies and techniques without any limits. The rise of discount and online brokers was another factor that influenced and inspired investors to try out new investment avenues as it ensured maximum profits and efficient servicing. Commissions being as low as zero for delivery-based trades were a bare minimum for intraday trading. Discount brokers also offer educational materials on their websites and this ensures access to information to retail investors.

The rise of financial influencers on social media platforms such as YouTube, Instagram, and Clubhouse sparked interest among teenagers, especially in intraday trading. Investors benefitted from leverages provided by online brokers and the volatility that existed in the market. CA Rachana Ranade, Sharan Hedge, and Neha Nagar are all influencers who used these media platforms and comical references to guide young investors not only into the stock market but into different tax-saving investment avenues. Paid courses by these influencers in different areas for intraday trading and derivatives trading provided people with quality information. A surprising constituent is that only a very small percentage of people opted for tax-saving asset classes indicating that the majority is focusing on long-term returns. Participants who missed out on the whole shebang were again provided with systems like Smallcase and Wint Wealth which was easier investment avenues that could help them passively invest in the equity and bond markets without much research.

Even though all these systems exist it is necessary for all retail investors to move cautiously by evaluating all kinds of pros and cons. Risk assessment and diversification are key elements in investing and the whole world is not restricted to the equity market. Important components like tax, insurance and retirement planning are all key to financial planning. It is necessary to keep in mind personal objectives and risk capacity before taking important decisions.

The pandemic changed our lives forever. Several developments were fast-tracked and a new normal was forced upon us but considering all that we went through we can be proud that our economy achieved a feat in spreading the importance of financial literacy and participation among the youth. The effort does not end here as the discipline has to be passed on to sections of the society that do not have the necessary resources and also to the



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MY MEGHALAYA

'The Abode of Clouds', my home-state Meghalaya, or I would love to call it 'Ka Ri-Baieid Jong Nga' (My beloved country), located in the North-Eastern region of India, shares its borders and is sandwiched between Assam and Bangladesh. It earns the title of being 'The Scotland of the East' for its rich greenery and epic landscapes of hills and rivers that mother nature has blessed us with.

Meghalaya, a haven, is one of the most beautiful frontiers in India and has over five national parks and four sanctuaries located in different regions. It provides and offer many escapade opportunities such as rock climbing, caving, river sporting, hiking and others, many tourists flock to the state for such activities. It also flaunts the celebrations of Shad-Suk Mynsiem, Behdienkhlam, Wangala Festival and other cultural festivals displaying the tradition of the tribes in the state.

Talking about the business art and investment, the state has the advantage of being the perfect location for the Southeast Asian Market and has been given an abundance of natural resources about livestock, medicinal plants, limestone and the most famously reported deep pockets, Coal, where most business people earn heavily through this demanding resource. Moreover, being geographically rich and industrially potential on minerals, India's neighboring countries of Myanmar, Bangladesh, Bhutan, have also entailed in the region's trade and commerce.

There are numerous business opportunities in Meghalaya in areas such as tourism, minerals, horticulture, and agro-processing. IT and electronics is also on the rise and development. The North-East Department of Regional Development and the Meghalaya Industrial Development Corporation are an admirable support with incentives to potential investors who invest in Meghalaya. The current road network of exactly 7,633 km having 3,691 km is black-topped, and 3942 km is majorly graveled and connects other states through highways, which are NH 40, NH 44, NH 51 and NH 62. This sector is pretty much under development as certain terrains are strenuous to construct.

Oh Meghalaya! My land, still has a huge prospective for development because it is granted and gifted with varied natural attraction attributes, by the Almighty himself. However, in terms such budding resources for tourism and other ventures, it is also important to establish measures in order to ensure long term well-being.

A matrilineal society prevails in the whole region. 'My mother', 'my sister', it is a system that distinguish by a relatively better status that a woman is prioritized more in the society. In conclusion, women empowerment and gender index in comparison to the counterparts and diversification of patrilineal and patri? men enjoy a better position and is looked at with more respect.

This Is My Meghalaya!

Daoni Waiphrang Wanswett

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HOW PANDEMICS AFFECT TOURISM INTERNATIONALLY

Coronavirus (COVID-19) outbreak, which commenced in Wuhan, China, has elevated to nearly everywhere. The World Health Organization declared this outbreak a worldwide pandemic. The quantity of infections and deaths has extended rapidly. This has given the pressure on the governments to put into effect numerous curtailments together with journey controls, college closures, and obstacles on an inner motion to comprise the unfold within the country. The tourism enterprise might be the most affected, as journey bans (outside and inner) and border closures. UNWTO [2020] forecasts a 20% to 30% reduction in visitor arrivals (in worldwide tourism receipts) in 2020. These numbers are likely to boom because the unfold of coronavirus will increase. The international community has numerous illnesses and the composition explores how they affect tourism. Zeng et al. (2005) pondered that SARS is a short-time period disaster, which has large consequences on tourism in China. Blake et al. (2003) display that foot and mouth disease [FMD] decreases tourism prices in the United Kingdom. Kuo et al. (2008) discover the consequences of sicknesses, in particular Avian Flu and intense acute breathing syndrome, on visitor arrivals in Asia. They display that visitor arrivals reduced substantially in SARS-affected nations however no impact became determined for Avian Flu-affected nations. Likewise, McAleer et al. (2010) examine the effect of those illnesses and locate that the impact of SARS is better as compared to the Avian Flu in phrases of visitor arrivals. Rosselló et al. (2017) consciousness of Malaria, Yellow Fever, Dengue, and Ebola, and study their effect on visitor arrivals in affected nations.

By the use of dummy variables, it's far proven that one's sicknesses cause a large decline in visitor arrivals, extra in particular, Malaria chance in rustic ends at 47% where vacationers arrive. Recently, Yang et al. (2020) broadened a dynamic stochastic preferred equilibrium (DSGE) version to apprehend the impact of a pandemic on tourism. The utility of the version for the case of COVID-19 suggests that tourism calls for declines following the growing fitness chance.

According to the arena journey and tourism council via way of means of evaluating the preceding and modern-day disaster reviews because of COVID-19, a synergy among tourism stakeholders is required. The disaster is a possibility to reconsider tourism in the future. Governments want to keep in mind the longer-time period implications of the disaster even as capitalizing on digitalization, assisting, and selling the structural transformation had to construct a stronger, extra sustainable, and resilient tourism economy. Managing tourism as a machine is suffering from shocks, which calls for resilience wondering. This consists of persistence, adaptability, and transformation characteristics, which might be dynamics that reinforce the machine's potential to stay highly stable.

The aggregate of adaptability, and innovation will increase machine potential withinside the face of inner shocks together with social inequality, political turmoil, and outside drivers for example shifts withinside the worldwide monetary storm [Smit and Wandel, 2006; Hahn and Nyquist, 2017] Tourism locations behave as dynamic evolving complicated systems [Baggio, 2008; Schianetz and Kavanagh, 2008]. When considered from the attitude of the machine [Meadows, 2008] it's far according to with the resilience of wondering to degree the sustainability of tourism locations. Sustainability is extensively described because of the potential of a machine to have adaptive skills that guide possibilities and innovation [Holling et al., 2002].

Sustainable tourism is taken into consideration as the most crucial element for the improvement of the post-pandemic tourism zone. The tourism fashion will enjoy a shift, and the call for first-class eco-tourism locations will keep growing as city congestion, pollution, crowding, and difficulty for the herbal surroundings all boom. Ecotourism is a shape of sustainable nature-primarily based totally on tourism, focusing generally on enjoying and studying approximately nature, landscapes, plants, and fauna and their habitats, in addition to the lifestyle of the region [dowling,1997; fennel,1999]. The main eco-tourism vacation spot in Indonesia is Tanjung Putting National Park. It is covered withinside the National Tourism Strategic Area (KSPN) in Kotawaringin Barat Regency, Central Kalimantan Province. The tourism zone has come to be the main zone in Kotawaringin Barat Regency and is that is obtrusive withinside the boom withinside the number of visitor arrivals. The number of visitor arrivals in 2016 became 15.091 million visits, in 2017 it became 25.148 million visits, in 2018 reached as much as 29.283 million visits, and in 2019 became barely reduced to 25.489 million visits. The COVID-19 pandemic has a main effect at the tourism zone in Kotawaringin Barat Regency. attraction, has been briefly closed via way of means of the nearby authorities and countrywide park authorities. This shutdown raised a systemic effect due to the fact folks who trusted their livelihoods from the tourism zone misplaced their jobs. Based on facts from the Kotawaringin Barat Regency Tourism Office, it became recorded that 112 vacationers' boat (look) owners, 191 visitor boat drivers, 14 visitor speedboat motorists, one hundred sixty-five visitor guides, ninety-six visitor cooks, and 25 nearby excursion operators have been affected. Tourism locations need to boom their resilience to exogenous shocks and endogenous modifications, that's an essential thing of sustainability through the dynamics of resilience. Sustainable tourism drives locations to put together to stand many and exceptional capacity crises for a lot of reasons. In phrases of sustainable tourism vacation spot management, participation from tourism stakeholders is required. Tourism stakeholders play a position withinside the vulnerability and resilience of a vacation spot. This emphasizes the significance of tourism stakeholders in attaining sustainability. Programs are advanced via way of means of each the significant and nearby governments to cope with the affected tourism workers, namely, the Pre-Employment Card Program (Prakerja), the Ready-to-Eat Groceries Program (Balasa), Tanjung Putting Tourism Destination Rebound Program, Social Assistance Programs, in addition to Training Programs. The packages which have been initiated and advanced are anticipated to boom the resilience of tourism stakeholders to continue to exist disaster conditions. It isn't but regarded while the COVID-19 pandemic will end; hence, tourism stakeholders in Tanjung Putting tourism vacation spot are required to be adaptive. Research that describes constructing the resilience of tourism stakeholders after a non-herbal catastrophe together with the modern-day COVID-19 pandemic isn't available. This study will describe the modifications with inside the tourism enterprise which have passed off because of COVID-19. Furthermore, this study explains the various techniques of the tourism enterprise gamers to hold the resilience of Tanjung Putting tourism vacation spots all through the COVID-19 pandemic. This study may also explain the authorities' method in assisting tourism enterprise gamers to hold the continuity of Tanjung Putting tourism vacation spots all through the COVID-19 pandemic.



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Cardamom the fruit agricultural business mostly done by the farmer in the remote eastern part at MON DISTRICT NAGALAND for their economic source of finance and welfare. It has played a vital role in the economic development of rural areas in this particular District. According to research Cardamom in Nagaland became a leading Cardamom / Elaichi producer in India. The state government has a great role in improving transportation and giving the cultivator better access to the market.

The idea of plantation for these herbs was first introduced by International Competence Centre for Organic Agricultural (ICCOA) and Horticulture Department of Nagaland at a seminar for rural farmers. At initial the scented seeds for this plant cultivated by few of the farmer as a medical plant in their agricultural land at rural village, with no intent that these in future decade will be main source of income for their living until the great demand of this fruit raise in domestic and international market.

The price for these cardamom fruit range between Rupees 500 to 1100 per kilogram (price fluctuation) which in several times more than the existing rates for rice, maize or vegetables grown by them at farm. This encourages the farmers to cultivate more of cardamom herbs than rice and maize (Shift from rice, maize to cardamom). In term of production, the state produces 2.55 to 3 thousand tonnes per year. Ranking third largest producer in India.

Cultivation of cardamom herbs is done in the month of February and seedlings are normally raised in primary and secondary nurseries. Raised beds are prepared after digging the land to a depth of 35cm and the life span of a plant is three years. It is harvested in the month of November after three years from plantation. After plugging the cardamom, it is dried under the sun for one and half weeks depending on the heat of the sun. When it is completely dried the farmer sell their goods at the best price offered by the buyer in the market.

It is a labours intensive process. The Lowest income received by a single farmer through this cultivation is 2 Lakhs and highest of 10 to 15 lakhs. This source of income help the farmers in financing their children in giving them a proper education and lifestyle which was unthinkable to finances a decade ago.



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NFT - NON FUNGIBLE TOKEN

NFT or Non-Fungible Tokens is a newly introduced investment opportunity in the stock market. These are non-fungible which means irreplaceable and can be owned by any individual ready to buy these tokens. NFTs are usually pieces of art, videos, gifs, or songs, which are sold as irreplaceable pieces of art on the internet.

NFTs, as it specifies are irreplaceable and unique unlike bitcoins and other cryptocurrencies which are currencies. They are online art assets owned by a person without having a physical copy of the art piece. It reduces the risk of maintaining a physical piece of art, and ownership of the art piece is clearly stated which removes the risk of stealing.

The first NFT was created by Kevin McCoy and Anil Dash in May 2014 and was called Quantum. It was sold to Anil Dash for \$4. In October 2014 the first NFT project called Etheria was launched and demonstrated at DEVCON 1 in London. Within 24 hours all of them were sold for a total of 1.4 million dollars.

The purchase of an NFT does transfer the ownership of the artwork but does not transfer the ownership of the copyright. The copyright continues to be owned by the maker of the NFT. Copyright can be transferred to the buyer on purchase only if it is exclusively mentioned during the purchase of the NFT.

NFTs weren't popular in its initial stages. In 2017 online game Cryptokitties sold tradeable NFTs of kittens to customers. This sale brought attention to many people in the market. The NFT market saw a rapid boom during 2020, as its value tripled to 250 million dollars. In the first three months of 2021 alone, more than 200 million was spent on NFTs. The market caught more attention when celebrities started purchasing NFTs for very large amounts. Artists can sell their artwork as NFTs in the market and retain the copyright. The artists also earn a certain percentage of money every time the art piece is sold. This ensures that the artist gets a certain benefit for their art getting popular on the blockchain. From the buyer's point of view, they gain the ownership of an art piece that they are interested in, and also can support the artist they like. They also earn rights for using the NFT as a profile picture, posting the NFT on social media, and also earn bragging rights of owning an NFT.

Today, big companies like Marvel, Wayne Gretzky, and others, have stepped in and launched their own NFTs, which were sold for millions of dollars worth of Ethereum in the market. The NFT Market is expected to grow by \$ 147.24 bn during 2022-2026 progressing at a CAGR of 35.27% during the forecast period. NFTs have proved to be a trendier approach to artwork in today's world. By viewing the expected growth rates, NFTs seem to be a profitable and fun way of investing in today's market.

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FOREIGN TRADE

Foreign trade is the shared exchange of duties or merchandise from two points of international domains and borders. There are varieties such as import and export. They are the main ideas for the civil economy. Countries set aims established based on these ideas.

The foreign trade merchandise and duties are the most aged and ultimate form of the worldwide division of labor. Trade connections accompanying added nations offer benefits to all colleagues: companies gain supplementary markets and increase their change and the number of their tasks. This increases the gains of private households, which among other things can be used to purchase foreign goods that are not produced domestically in the same quality or only at a higher price or are not available at all (raw materials). Last but not least, the greater type of merchandise donates to growing affluence and is the base of service domination. In the past, foreign profession was governed by one exchange of various brands ("machines against insane"). This bury-modern work is being displaced to a great extent by intra-industrial businesses.

What Does Foreign Trade Mean?

All nations across the globe should meet the needs of their societies. Goods and services are required to meet the needs. Some resources are necessary to produce duties and merchandise. However, not all countries have adequate money for the production of merchandise. For this, it accepts support for obtainment from added geographies. This essential need is met by external businesses.

In order to experience the idea of "What is Foreign Trade" better, we must first understand the idea of trade. Trade is the exchange of one good or aid for another good, help or service. The idea of profession, which started accompanying the method of exchange, has equally accompanied the idea of purchase.

Foreign business is the flow of duties or capital produced outside internal borders. The purchase and deal undertakings that allow the caused merchandise and aids expected presented to consumers show the idea of business. Making these purchases and buying undertakings accompanying offshore nations represents the idea of foreign trade. Foreign trade takes place in the form of import and export in conditions of transfer of purchase and sale undertakings.

This concept can be simply said to be the whole of import and export operations. Export has a main place for happening in conditions of the domestic frugality. Often nations start tactics to increase exports and reduce imports. Foreign work takes place between two diversified nations. Herewith products are foreign and exported. Customs are at the center of the undertakings. Detailed act and exercise processes are carried out for allure achievement. Measures endure stop living against all risks that grant permissions all along the undertakings. All this chain of events forms external business.

Kinds of Foreign Trade

Foreign trade alternatives contain three ideas. These are import, export and transit trade.

Import: Is the name likely to the process of buying merchandise and aids from a different country. It is named extrinsic purchase. It is the process of purchasing merchandise, that were created in different nations, by customers in the country. Together with export, it constitutes a country's foreign balance of payments. It can be approved by private and permissible entities. In addition, it can be finished by public financial organizations and the state. Looking at the business's exact likeness to a country, the lower the significance the more definite for that country. Countries accompanying extreme significance levels face a trade balance. Thanks to imports, value crops may be acquired at depressed prices. In this way, they can be convinced accompanying an extreme profit rate. Besides this advantage, there are disadvantages too. With imports, household manufacturing concedes possible decline, the country's business-related progress will decrease, and a "Goods and Services" tax must be paid. Licenses and documents must be acquired to complete an activity under your undertakings.

Export: Is the auction to overseas of merchandise or duties that were produced inside the borders of a country. It is named foreign trade. It is the selling of a good or duty to an external country for foreign bills. It has an important part in a country's balance of payments. It is of two types - unintended and direct exports. A country's gross result increases accompanying the selling of exported merchandise. Thanks to exports, you can be worthwhile of extending your trade general. It increases recruitment rates, strengthens the household contest atmosphere and the ideas between nations. In addition to these, there are disadvantages such as extreme conveyance costs, need for elementary money and loss of profit. In order to export, licenses and documents must be acquired.

Transit Trade: It is the transportation of merchandise that are purchased by an association or shed operating overseas or in free zones and moved through our country to another company or bin operating overseas. When transporting goods, requests are fashioned to banks by organizing a "Transit Trade Form", Transit work cannot be made accompanying merchandise that are forbidden for work particularized in worldwide concurrences and merchandise that are not suitable for transportation work contingent upon tactics. It is not likely to conduct transportation or do business at an establishment nations place where import and transport are forbidden. These three ideas, that are types of different profession, are preserved under supervision and control accompanying the allowable legal regulations issued.

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IS IT SUITABLE & SAFE TO INVEST IN CRYPTO CURRENCIES IN INDIA?

Hello, I am Joel and I am going to present a serious topic with the help of this article.

As we all know, young generations tend to be more interested in making money these days in a short period, compared to some 10 to 20 years before people were hesitant to invest money in high-risk investment avenues. The situation has changed with a majority of young investors investing in high-risk investment avenues to earn huge profits in a very short period. This can only be achieved by investing in those avenues where fluctuations are high, i.e., exponentially prices rise in a minute and drastic price reductions are the two main features of these investments. So, these come basically with high returns & high risks.

So, let's talk about cryptocurrencies now. Cryptocurrencies are a type of digital currency without any backing of assets whose values are determined by the popularity or the statements made by eminent persons in favor of these. This is highly volatile as one statement or situation can skyrocket or sink its price. As compared to stock markets here speculation plays a major role.

With a small idea of what cryptocurrency is let's focus on our main topic, i.e., is it suitable and safe to invest in crypto that too in India? To answer this question let's get an insight into some facts: -

- The government of India is too confused about India's plan for cryptocurrencies.
- The finance minister spoke about digital currencies in her budget which led to a lot of misunderstandings.
- The present finance minister has announced a 30 % (plus surcharge) gain on the transaction of crypto.
- Gifting of crypto is also taxable.
- Tax deducted at source @ 1%
- Cybersecurity issues
- Price volatility
- Not backed by assets
- Not regulated by anyone

With so many cons of crypto, it is highly impossible to think of investing in crypto especially when the government is charging a hefty tax rate but still not giving it legal status. Along with all these issues like cyber security, non – regulation & no backing of assets are to be faced by investors.

Now in India, we can see a huge rise in the number of young investors who are investing in crypto by taking a huge risk based on the following facts: -

- Transactions can be completed in minutes.
- Transaction costs are very less.
- Easily accessible to anyone via smartphone/pc.
- Privacy is very strong as no personal information is needed.
- Transparency of all transactions.
- Protects against inflation
- Huge gains due to high volatility.

My viewpoint: -

According to me, we should wait for a year or two to come to a strong conclusion about what the Indian government most likely would want as the government plays a crucial role in determining the future of crypto in India. Currently, there is no method to monitor crypto-based transactions that the government can adopt as crypto is not regulated.

High risk takers can place a bet on this avenue but to invest in India I certainly think we should wait and analyse the upcoming events. A lot of crypto currencies are circulating in the market without any proper fundamentals and regulations so chances of fraud are high. For me the cons are greater than the pros so I would be hesitant to invest in it. Also, the stand of the government is not clear so it is better to avoid investing in it.



**JOEL TOMY
20CO5H4026
B COM HONS, P2**

THE SIGNIFICANCE OF E-COMMERCE IN EMERGING MARKETS

In the economic term, Emerging markets are known as those developing countries that are on the verge of meeting the standard characteristics of the developed market. The young entrepreneurs from emerging countries like India, China, Brazil, Turkey, and Russia are accepting business modernization. Thus, such developing countries have a continuously increasing growth rate. And its overall growth result reflects in the GDP.

In a developed market, there are high-income sources, high GDP rate, ease of foreign investments, and high capital movements. In emerging markets, there is a need for conducting economic reforms as well as expanding the commodity markets. Developing countries are the largest sector of commodity markets. However, developed countries largely depend on emerging markets for commodities. Due to the awareness of digitalization and advanced technology, developing countries are adapting to a new economic way. In recent years, the pandemic has given a forward push and a chance to introspect the businesses.

At a greater pace, most businesses transformed from traditional ways of business to the modernization of business. They started implementing and investing in E-commerce business types, i.e., B2C and B2B. Businesses that are dependent on commodity markets have a great opportunity to expand their economy and build capital in the global market. And this is successfully possible by utilizing or setting up the e-commerce platforms.

Let's understand the significance of E-commerce in Emerging markets –

1. Availability of E-Commerce Website

The physical store has limitations, it is open for a certain period. But the online e-commerce website is available to the customers 24*7/365. Online business websites help to retain the customer. The customers can interact, engage, and buy the product from the website whenever they feel to do so.

2. Decrease in Infrastructure costs

Setting up a physical store requires high infrastructure costs. That involves electricity utilization, store rent, salespersons, inventory, and product security. But having an online e-commerce platform has low risk with increased profitability. On the other hand, emerging of the e-commerce lead to decrease in infrastructure cost as it is set up on virtual platform globally

3. Customer's Convenience

Usually, in the traditional way of business, people feel that it's very tedious work; waste of time and energy to always visit physical store. But e-commerce online store is very convenient for busy customers. Because they can scroll, view and order the varieties of products sitting at home. They have great control over their product search. Thus, they don't have to spend much time and energy purchasing the items.

4. Advanced Marketing Opportunity

The business owner gets ample time to analyze the website's page impressions, click-through rate, conversion rate, engagement rate, and bounce rate. This information helps them to categorize customers based on their age groups or geographical area. Also, the owners get to know their potential customers and whom they need to target again. In traditional stores, it's very hard to acquire and retain new customers from different geographical areas.

But in e-commerce stores, owners have the chance to implement advanced marketing strategies to attract customers from around the world. They can market their products through setting SEOs, social media marketing, and ads. They can also retain the customers using product recommendation marketing strategies.

5.Brand Awareness

It's easy to expand and scale your e-commerce business just sitting at home on the internet using a single computer. You can provide a wider range of services or products from different or within the niche as well. You don't have to think about locations and you can diversify the sales. Thus, it helps in brand recognition. Once your brand has been recognized in the global market then the brand awareness can be easily achieved.

6.High Transactional Security

Due to digitalization, internet transactions come with safety and security. For an ecommerce business website, there is a need to have an SSL certificate, to have safe browsing. It keeps the customer data like login details, passwords, and transactional data encrypted while interacting on the website. Thus, transactions within e-commerce are most reliable and provide high transactional security, unlike physical stores' cash/credit card security.

7.Reduction in Inventory Costs

Traditional stores have high inventory costs as they need great space and a proper environment to store the products. It's very hard to ensure product quality in the inventory daily. It's very easy to showcase the inventory products on the e-commerce platform. And businesses don't need to have a huge rental space to maintain the products. However, e-commerce helps in the reduction of inventory costs.

8.Ease of Feedback System

Business owners didn't get the idea of the customer's view about the purchased product in the physical store. But in the online store, you get genuine feedback from the customers who tried the products. Customer reviews, feedback, and star ratings help the owner to improve, rebrand or rethink the business. If the reviews and ratings are good it helps to lure more customers to buy the product else customer bounce rate increases.

It is concluded that there are various significant outcomes in the use of E-Commerce in Emerging Markets. An online e-commerce store gives a global reach to the emerging markets with a low-cost setup. It is a great way for emerging markets to increase profitability, expand their business and sustain their business in any situation.

ISHA DHINGRA
20CO5A6082
IV BCOM , P4



EVER TRIED THE DOUBLE IRISH DUTCH SANDWICH

Regardless of how much money you make, paying taxes to the Government is very painful. Be it an employee or even a small company who made their first profit after two long years of complete loss. This money you pay would have been the backbone for your future endeavours. While we people sincerely pay our taxes, companies like Apple and Google use this genius tactic to save thousands of dollars' worth of tax money year after year.

Google saved 23 Billion dollars, Apple saved 78 billion dollars and Microsoft saved 13.8 billion in 2017 and 18, which is almost two times the defence budget of our country!

This massive Tax-evasion strategy is called the Double Irish Dutch Sandwich. A delicacy for the corporate world indeed!

Imagine you're a US based corporation, then you end up paying 21 percent of corporate taxes. This is a source of federal income for the government so let's say TIC-TAC is your company based in the US which is a software company that is selling software to multinational corporates. The Revenues for the year 2016 is 20 billion dollars, after excluding the expenses the profits stood at 2 billion. Now obviously you're extremely happy until you realize that you have to pay 21% in corporate taxes to the government which is 420 million dollars now this leaves you with just 1.58 billion dollars.

So now what if there was a way to save the entire 420 million!

First what TIC-TAC Co. needs to do is just set up a company- Irish TIC-TAC in Ireland for operating in the UK. This Ireland Company is independent from US based company. Now the Irish Tax is 12.5 percent. Next, the company will proceed to create another Irish subsidiary- Omega Properties and gives its controlling presence to Bermuda. Bermuda because here there is zero percent tax. As per Irish tax laws if an Irish corporation is being controlled in another jurisdiction then the profits will only be taxed in that jurisdiction so since the Omega Properties is being controlled by the Bermuda TIC-TAC, then the tax applied will be that of Bermuda. So now you are only paying tax in Bermuda which is zero so you end up paying no tax at all. This is the reason why Bermuda is called the tax heaven of the world! What US TIC-TAC does now is that they will sell all the intellectual property like patents brand names and copyrights to this company called Omega Properties.

Let's say the Irish TIC-TAC works like a normal company and makes a total sale of 1 billion dollars and generates a profit of 200 million dollars. Here's where they bring an additional expense which is the cost of patents and licenses for which they pay 200 million dollars to Omega Properties because they've used the intellectual property of Omega Properties, thus reducing their profits to zero hence no tax and since omega properties is being controlled in Bermuda, it again incurs zero tax since as per Irish tax laws, if an Irish entity or corporation is being controlled in another jurisdiction then the prophets will only be taxed in that jurisdiction.

But this is where a hurdle came up in the form of something called the Irish Withholding Tax structure wherein Irish resident companies must withhold tax on dividends payments and other distributions that they make within the country. So in simple words when the Irish TIC-TAC makes a royalty payment to Omega Properties, they will effectively have to withhold 20 percent as a part of Withholding Tax.

Here's where the Dutch element comes into your sandwich. There's actually a tax loophole which says that most of the European union countries will actually allow royalty payments to another European union company without incurring this Withholding tax. So if you make royalty payment from an Irish company to an Irish company, it will incur 20 tax. But if you pay royalties to a Netherlands company or vice versa there will be zero withholding tax. In fact, the Dutch tax code even allowed royalty payments to be made to several offshore tax havens like Bermuda without actually incurring this withholding tax.

So the US TIC-TAC sets up another empty shell organization in the Netherlands called Omega Dutch Ventures and now the Irish TIC-TAC pays 200 million dollars of royalties to Omega Dutch Ventures without incurring any tax and here's where the final stroke comes in.

Omega Dutch Ventures then makes another 200 million dollars of royalty payment to Omega Properties and since this is also a transaction between two European union companies even this transaction will incur zero withholding tax. Now since Omega Properties is controlled from Bermuda it again incurs the tax of Bermuda's jurisdiction which in this case is zero dollars.

This is how the double Irish Dutch sandwich strategy was used to save hundreds of millions of dollars in taxes.



THOBEES THOMAS
21CMP751
II BCOM P7

CREATE YOUR OWN FINANCIAL PLAN FOR 2022

A financial plan is a first stepping stone to successful investment journey

- Begin by assessing your current financial status and income.
- Take stock of your risk appetite before writing down your personal financial goals and attach a timeframe.

This year, the markets are no doubt in a tumult, but there is no better time to have a better control over your finances. If you wish to have a better hold over your finances in 2022, the best place to begin is with a financial plan. If you are new to the world of investments, you can consider using mutual funds to create an efficient financial plan. Here are the steps to follow to build one-

1.Map your current financial state

The first step of building a financial plan is getting a sense of your current state of finances. This includes your salary, savings, your assets (your investments) if any, and liabilities (study loans that you may be servicing). When you deduct your liabilities from your salary, savings and your assets you can arrive at your actual income. Ideally, a minimum of 15-20% of your salary/Savings should be kept aside for investments every month.

2.Assess your risk appetite

The next stage of making your financial plan is to assess your risk appetite. In other words, how you think you will respond to a loss in your investments. If you think you will fret over small losses and contemplate protection of your capital at every stage, your capacity for risk is small. On the other hand, if you believe you can remain calm in the face of short-term losses for long-term gains, your risk appetite is higher.

3.Chalk out your personal goals

The next step is to write down the various financial goals you may have at various stages in life. These may include buying a car or a bike, investing in your first property, and even other goals such as planning a family vacation abroad, celebrating a milestone birthday or anniversary and so forth.

4.Set a timeframe to each goal

The last stage of the financial plan is to set a timeframe to each of your goals. This essentially involves dividing your goals into three separate buckets: short, medium and long-term goals. So for instance while buying a car or a two wheeler may be a short term goal, planning to buy a home may be considered as a goal in the medium term and saving for your retirement can be classified as a long-term goal.

With these basic steps you can make a financial plan all by yourself to exercise better control over your finances this year.

It was within an overnight that what we considered to be a blip flipped our lives to the other side of the coin and things were never the same again. Covid 19 has altered all our lives and a colossal change can be seen in the e-commerce sector. Ever since lockdowns became the new normal, the customers and businesses increasingly went digital which spiked up the purchase of goods and services online and in turn raised the e-commerce share of global retail.

The COVID-19 pandemic has permanently changed online shopping behavior. It has accelerated the consumers to a more digital world and different countries seized this opportunity to digitalize their economies. Everything from a tiny needle to furniture and appliances is delivered to your doorstep with a few clicks. This has created a great deal of convenience for the consumers and the e-commerce giants made use of this situation to spice up their businesses. The covid snap affected the spending culture of consumers and there has been a decline in brand loyalty. With a global market at the tip of your fingers, the consumers are exposed to different brands from all over the world which tempts the customers to try new and fresh brands. However, the average online monthly spending has dropped conspicuously; consumers have postponed larger expenditures and started focusing more on essential products. Among all the sectors tourism and travel sector has seen the most prominent decline with average spending per online shopper dropping by 75%.

As we cruise our way out of the pandemic a substantial change has been seen in the way the customers behave. The research points to this change becoming lasting leaving manufacturers and retailers in a tough spot as they need to take the bull by the horns to survive this now changed digitalized market and gain the customers back.



DALVIN K.S
21CMP718

THE GOLDSMITH

The word entrepreneurship is derived from the French word *entreprendre*, which approach 'to recognize.' The term entrepreneur is applicable to 'one which organizes, manages and assumes the threat of an industrial company or company. Entrepreneurship is the capability and readiness to develop, set up and run an industrial company, alongside aspect any of its uncertainties to be able to make a profit. The most remarkable example of entrepreneurship is the start of recent groups. In economics, entrepreneurship connected with land, labor, natural assets and capital can generate a profit. The entrepreneurial vision is defined through manner of approach of discovery and threat-taking and is a vital part of a nation's capacity to attain an ever-changing and extra competitive worldwide market. Porter (1990) has summed up the importance of entrepreneurship thru manner of approach of stating the invention and entrepreneurship are at the coronary heart of country wide benefit. The analysis of Porter's diamond through manner of approach of Wenneker's and Thurik (1999) moreover brings out essential aspect about the connection amongst entrepreneurship and monetary development According to them, despite the fact that entrepreneurship is initiated at the individual degree, t importance gets accelerated at the organization and the macro degree, in which the sum of the individual sports activities manifests itself within side the form of extra innovations, new mind and initiatives, new markets, new industries, etc.

This modern disruption leads to extrude within side the market and company form within side the form of desire of competitive feasible companies and casting off of obsolete companies. Entrepreneurial sports activities, therefore, promote monetary activity at the mixture degree primary to monetary development. Entrepreneurial companies are not without a doubt coin making ventures for their promotions. The superb impact of entrepreneurial companies is seen at a few degree within side the monetary machine and society. A huge majority of these high-impact companies are rapid-growing agencies David Birch has differentiated the ones companies thru manner of approach of calling them gazelles. He defines a gazelle as an industrial company set up order with at the least 20 in keeping with cent growth every year.

Entrepreneurs are the Goldsmith of the monetary machine- Innovation and entrepreneurs undeniably contribute to monetary growth and they will be a particular area of mission for policymakers. However, college students say that the monetary growth offered thru manner of approach of entrepreneurship can be exaggerated. Growth from entrepreneurial activity does now no longer rise up frivolously at some point of sectors of the monetary machine. Studies of monetary growth have pointed withinside the path of an apparent paradox in which productivity growth has been "at exceptional modest in modern day years," however the pervasiveness of innovation, entrepreneurs, and innovation ideology. According to investigate from the National Bureau of Economic Research, this is because of the truth innovation affects industries very differently, meaning that it has a large impact on the growth of some sectors of the monetary machine but now not at some point of all sectors. While commonly superb, the link amongst entrepreneurship and improving welfare is also complicated, precipitated thru manner of approach of factors collectively with close by population, entrepreneurship density, and the particular company in which the entrepreneurial activity is taking place, consistent with reviews of the scholarly literature.

It seems as alevin though the relationship amongst monetary growth and entrepreneurship may be U-shaped, consistent with the economist Zoltan Acs. In countries withinside the early or middle degrees of monetary development, monetary growth is negatively connected to entrepreneurship; the two are truly connected in rather developed economies, a style that emerged withinside the 2d half of the 20th century.

In the 20th century, thru manner of approach of the decline in manufacturing and the shift within side the path of a service monetary machine, industrialized market economies in later degrees of monetary development similar to the US and areas of western Europe collectively with Germany and Sweden have been able to benefit considerably from entrepreneurship, Aces' writings have indicated. Those countries observed a upward thrust in the amount of entrepreneurship, starting within side the 1970s, which reversed the previous style of those economies which modified into within side the path of huge companies and plenty much less self-employment as personnel tried to get high-paying managerial jobs with large companies. Entrepreneurs often lease employees, personnel and contractors to help bring their modern products and services to market. Entrepreneurs have to look for self-starting humans like themselves who recognize the disturbing conditions and capacity of strolling for an entrepreneurial endeavour. While this kind of rapid transferring environment is often thrilling for personnel, a savvy entrepreneur will find out strategies to maintain worker enthused and dedicated to the duties at hand. Companies and groups with traditional control view the organisation as a well-oiled tool, with its participants and employees as additives of the tool itself. In contrast, adaptive control views the organisation as an ever-changing, living organisation, with employees and people that can learn, adapt and grow. Adaptive control uses a style of control that emphasizes the importance of every body and characteristic withinside the company. When you stimulate employees' creativity and provide opportunities for growth, the art work employees perform on your organisation will become intrinsically motivating.

SLEEBAZ JOY. P
20CO4H5068
IV BCOM P2





METANOIA

STUDENT

EXPERIENCES

THE PULSE OF ERUDITION INTERNATIONAL

On 24th of February 2022, I was part of an Intra collegiate fest conducted by the Department of commerce in St Joseph's college of Commerce Autonomous. The fest was named Erudition international and was conducted on 24th and 25th February, 2022. We represented our college as a group of four members. All 4 of us represented various fields of commerce such as Entrepreneurial Development, Human Resources, Marketing and Analytics and Finance.

The main aim of the fest was to create real- life simulations of the challenges faced by a firm in its regular operating cycle. With regards to this in each of the 4 rounds that we had on the first day, case studies were provided that were based on real life nuances and intricacies of the corporate world and this provided us a platform to step into shoes of the firm and make quick decisions and policies.

The fest was conducted through Google meet which made it convenient for all of 4 of us to attend the fest at the peak of the Covid 19 lockdown. The first round was a surprise since we had to submit the deliverables at 1 am on 24th February. We worked as a team and was able to submit all the deliverables before the deadline. The next day's events started off with the inaugural meeting followed by the rounds. One issue that all of us faced was the time lag between the actual conduct of events and the schedule given to us. Apart from this we also felt that the rounds were repetitive as the same set of deliverables were asked for all the rounds.

One of the best things that I liked about the fest was that each of the rounds had a presentation element and during the presentation rounds we were provided with feedback and professional insights on our progress by the respective judges. This helped us to understand our mistakes and improve our presentations for the upcoming rounds.

All the rounds included various managerial and creative aspects and since we had to work on the rounds as a team it helped us to understand each other's strength and focus our efforts towards that direction. It established a bond between us and we were able to support each other and stand as a team during the question answer sessions. Even though we did not qualify for day 2 of the fest we were all proud to represent our college and the whole fest also enriched our technical, technological and interpersonal skills. Above all I am really happy and glad to have worked with wonderfully talented and amazing people during the process. I would also like to thank the college for providing us with this opportunity and also a huge thank you to Theertha and Joel for constantly supporting and encouraging us.

And to all the juniors out there who would be part of upcoming fests happening in and around college don't hesitate to show out your magic. gather your spirits and make use of the opportunities that you will be provided with! It is going to be hard; you would want to quit at times but the joy you get at the end will be worth it!

ANANYA SUKU MATHEWS
BCOM ACCA B
20CO2A9444



ARBITRUM - THE COMPETITIVE EXPERIENCE

Arbitrum conducted by Jyoti Nivas College has been a reverse of experience. The fest welcomed us with intricate and profound case studies that helped inculcate in us prompt decision making, analytical thinking and eloquence in imparting thoughts and convincing stakeholders.

We registered for marketing event as a team of two. The fest was conducted for 2 days and the organizing team was successful in sustaining the stress level on both the days. They emulated the corporate world and its execution helped us attain an endowment of experience, skills and knowledge. The final round of the event required us to develop an innovative product that does not exist in the niche market and provide a comprehensive plan for its introduction. The festing experience helped us discern the various marketing aspects and strategies thereby providing us an insight into the marketing process from product development stage to its establishment into the market.

I would like to thank our Management and Department for providing us the opportunity to participate in inter-collegiate fests that has given us a whole new insight into the corporate world. I convey my sincere regards to Jyoti Nivas College and their organizing committee for being instrumental in providing us with the rewarding festing experience.



ADHIKA
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BCOM ACCA A

SAMRUDDHI, UTHAAN - MY EXPERIENCES

Hello,

I am Aaron Koshy Shaji, a 1st-year chap pursuing B.Com ACCA here at Kristu Jayanti College.

I am overwhelmed with joy as I share my experiences from the two commerce fests conducted by the department of professional accounting and finance – samruddhi& Uthaan.

Samruddhi is an intra-collegiate fest where I took part as a participant. It was held online and it was about a week-long fest. In the initial phase, I had no clue about what was happening around me. The college has just started, (that too in online mode) and had very few interactions with the faculty members, seniors, and so on. So basically the Idea of commerce was completely out of the blue for all of us. But everything started settling after the first 2 to 3 rounds were over. We got the hang of how things work here and our focus started shifting to completing the tasks given within the speculated time given and in the best possible manner we could. The case studies, presentations, activities to be done and were very challenging, and us being first-timers, we even thought of quitting it altogether. But somehow I managed to hang in there till the very end and it felt so satisfying just to complete all the tasks alone. Now, what came in as the cherry on top of the cake was that I was adjudged ‘The Best CEO’ during the valedictory ceremony.....!!!

It was in December last year, that we came to know that our department is hosting another fest, which is an inter-collegiate fest, and this time we are talking about ‘The Uthaan’. This fest too was held online (thanks to covid). I was surprised when I was called in to be on the coordinating team this time.

Since I was part of the ‘The Best CEO’ event during samruddhi, this time for Uthaan, I was in the Best Manager event, and our team was collectively named ‘Game Of Agraga’. I can’t say how overjoyed I was just to be a part of the coordinating committee of an inter-collegiate fest conducted by the college. By getting into the organizing committee, I came to know how hard it is to put up an entire fest just like that. There are a lot of things to be taken care of before

finally setting up the stage for the participants. Imagine something goes wrong somewhere, there is a high chance that the entire fest could go futile. So to ensure that everything was in its place, we did a lot of work up until the very final day of the fest. It took meeting after meetings, late-night calls, and finally executing our plan. It was so much fun and exciting to work with our seniors and also to share a special bond with them.

To wrap it up, Uthaan’22 was a huge success and I’m glad that I too could contribute to the fest. These two fests have given us an outlook on how to look and go about in different real-life situations and I’m sure that fests/events like these could mold us to be better as future professionals in the corporate world. Looking forward to participating in more fests like these.!

Cheers to all!!!

By

Aaron Koshy Shaji
21ACP601

B.Com (ACCA) P6

ACTION NOT WORDS



EVENTS AND COMPETITIONS

UTHAAN'22 VIRTUAL INTER-COLLEGIATE COMMERCE FEST

Date: 16th & 17th March 2022

Uthan'22 is the Annual Inter-collegiate commerce fest organized by the Department of Professional Accounting and Finance, Kristu Jayanti College. The fest was organized for two days -16 and 17th of March, 2022. The theme for the fest was “ All the world’s a stage”, a line from Shakespeare play “As you like it”, a tribute to the world of Entertainment that have morphed amidst the challenges of Covid-19 and continued to entertain us during the global shut down, turning into a Rs 1.38 Trillion industry.

The fest had four events:

1) Leadership and Business Management/ Games of Agraga- this event delves deep into the world of Leadership and Management. It tests the participants’ ability to handle various leadership and Public relations challenges. The word ‘Agraga’ means leadership in Sanskrit.

2) Innovation and People Management/ Divergent - this event deals with the various challenges faced by a Human Resource manager and Marketing Manager. Effective Marketing and Efficient Human Resources are integral pillars of an organization that are needed for its long term sustainability.

3) Finance and Portfolio Management / Billionaire’s club - Finance is a lifeblood of any organization. This event tests the participants’ ability to raise and manage funds amidst various risks.

4) Entrepreneurial Development Programme / Encanto - Entrepreneurs are the new stars in town. The event tested the various skills of the participants from starting a firm to making it a successful venture.

The participants were required to register as a contingent of 4 individuals. Throughout the fest, the participants were put to test in their ability to manage various crisis situations, similar to the VUCA world that we live in. The inaugural ceremony of the virtual inter-collegiate commerce fest-Uthan'22 was held through zoom meeting on 16th march 2022 at 9:30 am. The program started with the invocation song by the college choir. Ms.Theertha Manoj, the commerce club secretary was the M.C. for the inaugural ceremony of the fest. The Guest of Honour for the event was Mr Michael Wargner- Vice President- Miles Education. Dr. Annie Stephen Co-ordinator Department of Professional Accounting and Finance welcomed the chief guest ; Mr. Michael Wagnar shared an inspirational story as he gave the opening speech. Around 17 teams from colleges in India participated in the fest. The valedictory function was conducted on 17th March, 2022, through zoom at 4:00 p.m. Fr. Deepu Joy Parayil and Dr. Annie Stephen were the dignitaries present. The runners-up for the event were Team Nemo of Christ University, Lavasa and team Penelope of Presidency College, Bengaluru bagged the first prize.

The fest marked the beginning of a new era of competition with the collaboration of all the teaching fraternity and student co-ordinators.



LAKSHYA

Date: 08/03/2022, 09/03/2022, 10/03/2022 and 11/03/2022

LAKSHYA is an event commemorating the days in the month of February and March, such as World Defence Day, World Wildlife Day, National Safety Day and International Women's Day. The Department of Professional Accounting & Finance organized an event-Lakshya for 4 days, commencing from 8th March to 11th of March 2022, in its endeavour to inculcate the universal values of respect, compassion, hope, love and discipline among the students. The events were conducted under the guidance of Prof. Litty Mariyam Kunju, by the student coordinators-Harshitha N Ravoor and Nayan Krishna and sub student co-ordinators. Following competitions were organized:

A. Poetry Writing

The topic for the poetry was “The Woman In You”. The duration for this activity was 40 minutes. The submissions were evaluated on the basis of relevance to the theme, accuracy and clarity of the message, language and words used along with its overall presentation. The poetry written by the students were inspiring and brought out the essence of true womanhood. The event was conducted on 8th of March 2022. The winners for the Poetry Writing event were:

First Position: Sandra Francis (BCom P1)

Second position: Ribi Sabu Mathew (BCom P2)

Third Position: Priyanka S (BCom P1)

B. Card Making

The topic for card making was based on the theme of love. The students were to make the card for their loved ones and also capture an intimate moment with their loved ones or family members. The students were required to make the card without the use of any synthetic material like plastic and were to be handmade.

The card made by the students clearly portrayed their love for their loved ones. The event was conducted on the 9th of March 2022. Dr. Annie Stephen (Department of Professional Accounting and Finance) was the judge for the event. The winners of the Card Making competition were:

First Position: Pooja D (BCom P1)

Second position: Dhruthi K (BCom P3)

Third Position: Varshini R (BCom P3)

C. Poster Making:

The topic for poster making was “National Safety Day”. The students were to make a virtual poster, based on the theme of safety. The submissions were evaluated on the bases of the theme, and creativity along with its overall presentation. The event was conducted on the 10th of March 2022. Nayan Krishna (student coordinator) was the judge for the event. The winners of the Poster Making competition were:

First Position: Prajwal S S (BCom P3)

Second position: Sleebaz Joy (BCom P3)

Third Position: Aarushi Ambady (BCom P4)

D. Photography

The topic for photography was “World Wildlife Day”. The students were to submit photographs that were taken by them with no watermark and to be a nature based theme. The submissions were evaluated on the basis of the theme, composition, lighting, and originality. The event was conducted on the 10th of March 2022. Prof. Litty Mariyam Kunju (Department of Professional Accounting and Finance) was the judge for the event. The winners of the Poster Making competition were:

First Position: Tarun Tiger Wood (ACCA)

Second position: Joel John (BCom P3)

Third Position: Pooja D (BCom P1)

E. Theme Dance

The theme dance was based on the theme “Women Empowerment”. The students performed on the theme of Women’s day, expressing the different roles played by a woman and depicting their power. It was a group event with a maximum number of 10 members with a time limit of 3+2 minutes. The performances were evaluated on the bases of the theme, group execution, choreography and creativity. The event was conducted on the 11th of March 2022. Prof.Nancy Abraham (Department of Performing Arts) and Prof.Annu Kuriakose (Department of Professional Accounting and Finance) were the judges for the event. The winners of Theme Dance competition were:

First Position: Team Dazzling Warriors

Second position: Team Rhythms

Third Position: Team Rockstars

DEPARTMENT OF PROFESSIONAL
ACCOUNTING AND FINANCE

ORGANISES

LAKSHYA
"Your calling is higher"

EXCLUSIVELY
FOR 2ND YEAR
STUDENTS

Poetry writing
Poster making
Card making
Theme dance
Photography

EVENT COMMENCES FROM
08-03-2022 Onwards



SEMINARS AND WORKSHOP



EXPERT LECTURES

BRAND YOU

Date: 19/02/2022

Personal branding is what shapes the perception of an individual in the eyes of the public. Personal branding is all about building your reputation, creating an image of yourself for the outside world and marketing yourself as an individual. Due to increasing competition in the job market, it is essential that individuals build their own brand. An expert lecture was organised for the students to share tips on building a personal brand. Personal brand is more than a reflection of who you are today; it's a roadmap of where you to go. In this regard, Mr. Charles Godwin, HR Leader of Zoho Corporation ,the resource person shared insights to help one create an authentic personal brand and amplify their career in the process. Developing a personal brand might sound challenging, but there are incremental steps you can take to build credibility in your field. He also emphasised that career decision is one of the most significant decisions in one's life and therefore, it must not be taken under parents' compulsion or peer pressure. He also motivated the students to never go out of following their own passion as well as encouraged the young minds to think differently.

Department of Professional Accounting and Finance

Organises

Expert Lecture on

“BRAND YOU”

for B Com Professional Students

Resource Person



Mr. CHARLES GODWIN

Public speaker and HR Leader
Zoho Corporation, Chennai

Date: 19-02-2022

Time: 11:30 AM



EXPERT LECTURE ON MENTAL WELLNESS

Date: 10/02/2022

Globally, one in seven persons experience mental disorders yet these remain largely unrecognized. The consequences of failing to address adolescent mental health conditions extend to adulthood, impairing both physical and mental health and limiting opportunities to lead fulfilling lives as adults. Individuals with mental health conditions are particularly vulnerable to social exclusion, discrimination, social stigma, educational difficulties, risk-taking behaviours, physical ill-health and human rights violations and an increased risk to career setbacks too. A session on mental wellness was being addressed by Dr. Alice Aloysius, who is a notable psychologist and student counsellor. In her session she makes us familiar with the term “Mental Wellness”. Considering the role mental health plays on each aspect of our lives, she emphasizes on the importance of mental wellness and how it is important in someone’s life, 7 things that lead to emotional instability i.e. over thinking, improper diet, social media addiction, making excuses, gossips, being too much emotional and laziness. She also stressed on the need of mindfulness meditation, good mental wellness, self-actualization and self-awareness.

The session concluded with an open discussion wherein the queries raised by the students were clarified by the resource person.

Department of Professional Accounting and Finance

Organises

An Expert Session on

Mental Wellness

Resource Person



Dr. Alice Aloysius
Psychologist and



10-02-2022





**CAREER
ENHANCEMENT
PROGRAMMES**

PLACEMENT ORIENTATION AND TRAINING PROGRAM

Placement Orientation and Training Programme (POTP)
for second year Professional students

Resource Person

Prof. Sen B. Mathews
Director
Center for Employability & Corporate Relations(CECR)

Date: 08/02/2022
Time: 10:00 AM

Date: 08-02-2022

The Placement season unwraps a feeling of anxiety and fear among those aspiring to get placed. The need to be adequately prepared for the unknown and brace up to match the expectations of the industry is a mandate. It is with this intention that the department of Professional Accounting and Finance organized a session on 'Placement Orientation and Training Programme'. The resource person for the session was Prof. Sen B. Mathew , Director of CECR , Kristu Jayanti college who addressed the students and explained the process of placements. He began the session by the introduction of CECR (Centre for Employability and Corporate relations) as a unit that facilitates and nurtures the aspirations of the candidates. He emphasized on a Sell-Match-Leadership concept and students were encouraged to empower themselves by creating their own brand. In an era of unmatched competition, the need for skilling, up-skilling and re-skilling is undebatable. Tips on how to prepare and present oneself at interviews were also shared at the session.

The 5C's that stand for Choice, Collaboration, Communication, Critical thinking and Creative thinking were also discussed. Insights on the Do's and Don'ts in personnel interviews, Resume building and Group Discussions were shared in a nutshell. The session was lively and interactive.

RESUME BUILDING



Department of Professional Accounting and Finance

Organises

Career Enhancement Programme

Resume Building

for Second Year B.Com Professional Students

Resource Person



Dr. G. AROCKIA STALIN
Assistant Professor
Kristu Jayanti College (Autonomous)

16-02-2022
10:30 AM



Date: 16/02/2022

Dr. G. Arockia Stalin, Assistant Professor, Dept. of Professional Accounting & Finance spoke on Resume Writing. The Department of Professional Accounting and Finance, Kristu Jayanti College (Autonomous), organized a Career Enhancement Programme on 17th February 2022 for the second year B.Com students. Students require skills and knowledge in the business sector to help them position themselves for a successful career. To cater to the needs of the students preparing for placements, a session was organized to enhance the confidence of the students to prepare the students for the interview process. Students were given tips on Resume Writing.

The session included discussions on the following:

How to write a Resume for campus Hiring :

1. Write your contact information
2. Write a career objective / Professional Summary
3. Highlight your Academic Qualifications
4. Work / Internship Experience
5. Mention your Skills
6. Mention your Awards and Achievements
7. Mention your Hobbies and Interests

TIPS & TRICKS – Resume Building :

- 1) Target your resume to each Job
- 2) Use Action Verbs – organised, trained and motivated...
- 3) Keep it short / Be Honest
- 4) Follow a (Reverse) Chronological order.
- 5) Use Bullet points / Legible Font (TNR)
- 6) Grammar & Spell Check
- 7) This session was enriching and informative.

GUEST LECTURE - CAREER PROSPECTS




Department of Professional Accounting and Finance

Organises
Guest Lecture

Career Prospects

Resource Person



Mr. GEORGY MATHEW FCA
Partner
Varma & Varma Company

Date : 11-04-2022 Time: 1:00 PM

Venue: Mini Auditorium 3, Admin Block

Date: 11-04-2022

The Chartered Accountancy qualification opens the door to a vast range of exciting career opportunities, in every sector of business and finance, both in India and internationally. Hence, in order to enlighten the students on the importance of Chartered Accountancy course and the future prospects, an expert lecture was organised, Mr. Georgy Mathew FCA, Senior Partner, Varma & Varma Chartered Accountants, Bengaluru was invited as the resource person.

The chief guest addressed the students on the importance of the course, and the pattern of the professional examinations. He also stated that the Chartered Accountants were in constant demand both in India and abroad, being recognised for their technical competence, professional standards and veracity. Becoming a Chartered Accountant combines innovative education with mentored work experience, to produce accountants who possess a greater ability to analyse and interpret business problems and develop dynamic solutions. He highlighted that perhaps that's why Chartered Accountants have the edge over their counterparts: they rise further and faster into more diverse and important roles in organisations.

The resource person concluded by highlighting that no other career offers the mobility that a Chartered Accountancy qualification does. They take on the role of a business advisor, who makes high-level strategic decisions, aimed at driving business, improving profit margins and increasing market share for their clients / employers. Many Chartered Accountants also use their expertise to form their own businesses, becoming highly successful entrepreneurs.

CAREER ENHANCEMENT PROGRAMME - PERSONAL INTERVIEW



Date: 11-04-2022

The hallmark of a Personal Interview is the one to one or direct interaction between the candidate and the interviewer. Therefore, it is important that the students are well versed with the technicalities of the round and prepare themselves well for the HR Round / Personal Interview Round. The Personal Interview round can be a daunting task especially when one attends the interview unprepared. A session was conducted for the students to share tips for attending interviews. The session also included the most frequently asked questions at Interviews and the ways to effectively answer the questions. Some of the tips shared with the students included wearing formal attire, being well groomed, wearing a smile, positive body language, research about the company and the role offered and the skills essential to be a right role fit. A right mind set, eye contact, body language, confidence levels, attitude and willingness to adapt to the corporate culture are some of the traits looked for in candidates applying for interviews. To help students prepare for the questions asked during interviews, the speaker shares the FAQs at interviews and the best ways in which one could answer the questions with confidence and clarity of thought. Few of the FAQs that were discussed are : Tell us about yourself, What are your strengths and weaknesses, Where do you see yourself in 5 years, Have you held any leadership positions in the past, Why should we hire you, What are your future plans, Can you work under pressure and Do you have any questions

Although there are no right or wrong answers, an answer that conveys something about an individual that doesn't match the Interviewers expectations can lead to an adverse situation. Therefore it is essential that the students rehearse and prepare themselves to face the round.

CAREER ENHANCEMENT PROGRAMME- GROUP DISCUSSION



Date: 22-02-2022

GD is a discussion that tests the candidate's skills, such as leadership skills, communication skills, social skills and behavior, politeness, teamwork, listening ability, General awareness, confidence, problem-solving skills, etc.

Dr. Lourdunathan F. The Group Discussion is generally the next level after the entrance exam to pursue a professional degree. In the case of recruitments, Group Discussion can be the starting or at the end, depending on different companies or organizations.

It is not fixed that the group discussion is always performed around the table. People can sit in any arrangement, but everyone should be able to see every face. It is not only the usual discussion, but it is also a discussion with knowledge and skill.

It is a well-known fact that GD (Group Discussion) round are difficult to clear and the percentage of number of students who cleared GD is considerably low and the dropout rate keeps increasing and many students get demotivated and they don't try to learn from their mistake. In this regard, a Goup Discussion session was conducted by the Department for students of IV semester BCOM. The main objective of the session was to enlighten the students on the importance of GD in interview and share tips on clearing Group discussion.

CAREER ENHANCEMENT PROGRAMME - INTERVIEW SKILLS

Department of Professional Accounting and Finance

Organises

Career Enhancement Programme

Interview Skills

for Second Year B.Com Professional Students

Resource Person



Dr. REENU MOHAN

Assistant Professor
Kristu Jayanti College (Autonomous)



17-02-2022

10:30 AM



Date: 17-02-2022

The Department of Professional Accounting and Finance, Kristu Jayanti College (Autonomous), organized a Career enhancement programme on 9th February 2022 for the second year B.Com students. Students require skills and knowledge in the business sector to help them position themselves for a successful career. To answer this demand a session was organized to enhance the confidence of the students to face the placement process of various companies. Dr.Reenu Mohan, Assistant Professor, Department of Professional Accounting and finance explained the selection procedures in corporate and the various types of rounds involved. She threw light on skills sought by employers in the selection procedure. Dr. Reenu gave insights about how to prepare oneself for group discussion, aptitude tests and pre interview. The students found the session very helpful and motivating as their queries were resolved at the end of the session.



ALUMNI INTERACTIONS

ORIENTATION ON “CRACK CMA EXAMS”


Department of Professional Accounting and Finance

Organiser

Orientation Programme

“CRACK CMA EXAMS”

Resource Person



Ms. SHARANIYA B P
General Manager
Vanitha Sugars Pvt Ltd.

Date: 03-03-2022 Time: 11:00 AM

Venue: Auditorium A1, Admin Block

Date: 03-03-2022

Department of Professional Accounting and Finance organised orientation programme on “Crack CMA Exams” on 3rd March 2022 in Auditorium A1, Admin Block for the second and third year B.Com CMA aspirants. Ms. Sharaniya B P the General Manager of Vanitha Sugars Pvt. Ltd. addressed the students

The main objectives of the programme were to discuss with the CMA aspirants, the methods to make efficient use of the study material provided, the study pattern of students, tips on exam preparation and the benefits of completing the CMA Exams. Ms. Sharaniya shared her personal experience in attempting and clearing the CMA exams with high scores. The resource person also provided information on tips for effectively preparing for CMA exams.

ORIENTATION ON “PLANNING THE ACCA JOURNEY”



Date: 05-02-2022

Department of Professional Accounting and Finance organized a guest lecture on “Planning the ACCA Journey” on 5th February, 2022, at 11.00 am on Zoom platform. Ms. Liya Mathew, Assurance Associate, PWC was the resource person. The programme was organized for the first year students of B.Com ACCA P5 and P6.

The main focus of the lecture was about the experience of Ms. Liya relating to the plan and strategies she had developed for the preparation of her ACCA exams. Ms. Liya had added the tips such as time management as well as the strategy to complete the required portions before the examination. Students had asked the resource person questions regarding what papers were suggested to be attempted with regard to the optional papers. Ms. Liya had also taken the time to update the students on the current developments in ACCA and its value in the corporate world. The session concluded with an open discussion wherein the queries raised by the students were clarified by the resource person.

ORIENTATION ON “ACCA-TRICKS AND TIPS”

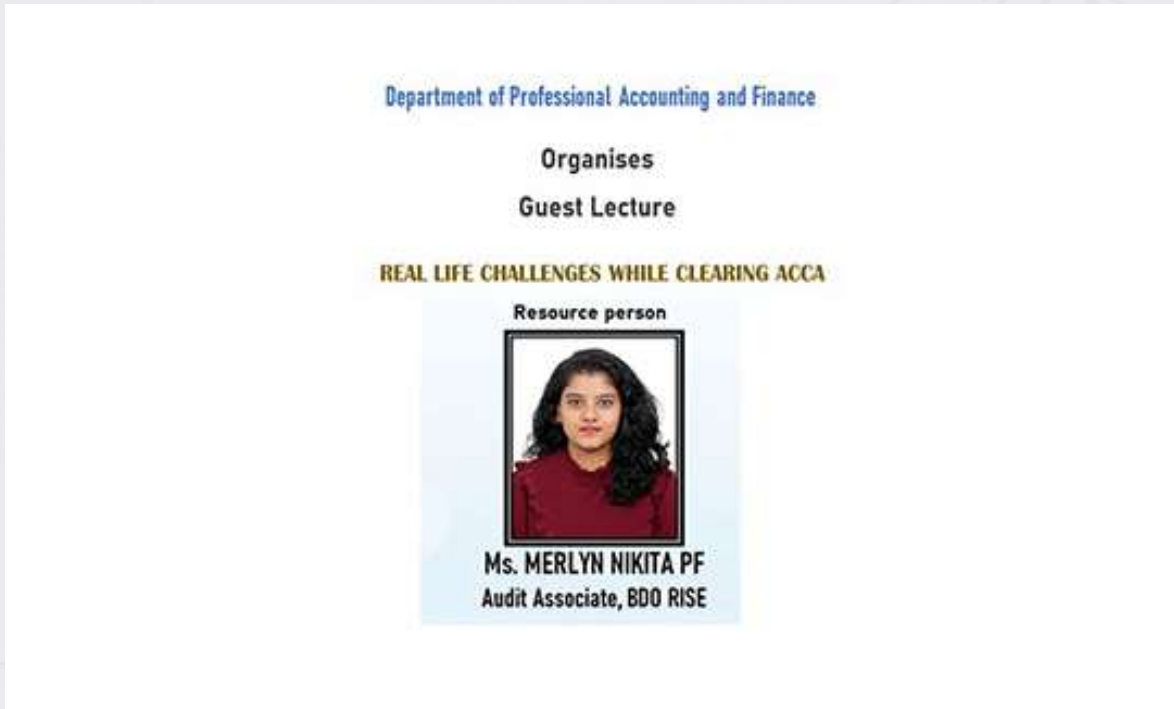
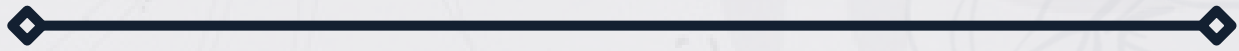


Date: 12-02-2022

The Department of Professional Accounting and Finance organized a guest lecture on “ACCA-Tricks and Tips” on 12th February, 2022, at 11.00 am on Zoom platform. Ms. Flevy George, Assurance Consultant, EY was the resource person. The programme was organized for the first year students of B.Com ACCA P5 and P6 as well as the second year students of B.Com ACCA A & B.

The main focus of the lecture was to share tips on clearing ACCA exams. Ms. Flevy, ACCA Associate and alumni (2017-20 batch) shared the importance of ACCA as a profession and gave the students an in-depth knowledge on the importance of navigating through their ACCA exams and making complete use of the resources provided by ACCA for their exams. Ms. Flevy also shared insights on her experience working as an assurance consultant at EY and the different opportunities awaiting future ACCA affiliates. The session concluded with an open discussion wherein the queries raised by the students were clarified by the resource person.

ORIENTATION ON “REAL LIFE CHALLENGES WHILE CLEARING ACCA”



Date: 29 January 2022

Department of Professional Accounting and Finance organized a guest lecture on “Real Life Challenges while clearing ACCA exams” on 29th January, 2022 at 11.00 am on Zoom platform. Ms. Merlyn Nikita PF, Audit Associate, BDO Rise was the resource person. The programme was organized for the first year students of B.Com (Batch 2021-24) ACCA P5 and P6.

The focus of the lecture was sharing tips on preparing for ACCA exams. MS. Merlyn had added the challenges she faced and strategies that were used to bounce back from her failures. Students had asked the resource person questions regarding the value of the course in the corporate world and what additional skills were required after the completion of ACCA. Ms. Merlyn had taken the time to update the students on the current developments in ACCA with regards to the new names for the subjects, the mode of examination as well as the PER(Personal Experience Requirement). The session concluded with an open discussion wherein the queries raised by the students were clarified by the resource person.



PEER LEARNING

PEER LEARNING

Date: 04-02-2022

The Department of Professional Accounting and Finance, Kristu Jayanti College (Autonomous), organized a Collaborative learning session on 4th February 2022 for first year CA and CS aspirants. The speakers were Mr. Manoj Kumar, Mr. Vinay C, and Ms. Vasundhara B K from VI Semester BCOM P1. The speakers gave an introduction of the professional courses – CA and CS and the career prospects. They discussed various aspects like registration, examination, subjects to be prepared and online resources for various subjects. It proved to be a very informative session as the participants were able to clarify their doubts. The speakers urged the students to maintain a healthy study life balance.

Department of Professional Accounting and Finance

Organises

Collaborative Learning Session

for CA and CS Aspirants



Mr. Vinay C
B.Com VI-Sem



Mr. Manoj Kumar
B.Com VI-Sem



Ms. Vasundhara B K
B.Com VI-Sem

Date: 04/02/2022

Time: 01:00 PM



The background features a vibrant, abstract composition of paint splatters in various colors including teal, orange, and grey. A large, semi-transparent, light-colored rectangle is centered over the image, serving as a backdrop for the text.

**PROFESSIONAL
INTERFACE
FORUM**

PROFESSIONAL INTERFACE FORUM

GUEST LECTURE ON DATA ANALYTICS: STRATEGIC DECISION MAKING

Date: 29-01-2022

With the increasing intricacy and challenges in doing business, there is a necessity to get technically and professionally equipped through accumulating satisfactory proficiency while getting competent for CMA Course. In this regard, an expert lecture session was conducted for the students of IInd year BCOM CMA P7. The main objective of this session was to guide the students in heeding strategic decision-making in a company when the business territory and preferences are generally dynamic and share advice concerning correct decision-making with the allotted data or updated data.

The speaker for this session was: CA Siddhi Gaur from Miles Education.

The students responded energetically and participated actively throughout the session. Before this session, all the students were requested to register themselves on the “Data Analytics Simulation” by “Harvard Business Publishing” to make the session more effective. The following topics were discussed:

- Market demand and set production
- Geographical demand
- Channel price
- Formulation decision
- Strategic plan execution
- Promotional budget for trade channel spend
- Product features and positioning
- Data explorer
- Promotional spending decision
- Clearing relevant queries

After conferring all the aspects of a strategic plan, an activity was administered in which all the students were instructed to attain an activity in which they have to generate strategies for 4 years based on allotted data and observe the market share and operating profits incurred.

This session concluded with a discussion of the random strategies executed among all and advice to enhance it.

Department of Professional Accounting and Finance

Organises

Expert Lecture

Data Analytics
Strategic Decision Making

Resource Person



Ms. SIDHI GAUR, CA, CPA
Miles Education

Date: 29-01-2022



Time 11:00 AM



**SKILL
DEVELOPMENT
ACTIVITY**

SKILL DEVELOPMENT ACTIVITIES

FESTING CLUB

Date: 26-03-2022

Joel chaired the meeting, which began with the case studies presented on Wednesday. The case study subjects were as follows:

- 1)India's Economic Challenge
- 2)Celebrity CEO start-ups
- 3)Ashneer Vs. BharatPe

Rohan provided a summary of his thoughts on all the case studies.

Returning to the meeting, they spoke about Monetary Policy Company, Accommodative Stance, Calibrated Tightening, and Hawking.

Aayush discussed the offline and online concepts associated with start-ups. He touched on Celebrity CEOs such as Elon Musk; recently whose Tesla had its price fall and investors lost almost \$5 billion. When market prices decline, impoverished people's pensions suffer. Billionaires are engaging in reckless behavior, and it is time to investigate.

The second session included group discussions, presentations, and debates. On the issue between Ashneer and BharathPe, two teams were formed. They were given 20 minutes to discuss how to prove their points. A task was assigned to each team.

Team 1 was tasked with creating a PowerPoint presentation on how to rebrand the company.

Team 2 was tasked to issue a statement as Ashneer after being forced to resign.

Ananya and Adhika represented the BharathPe team. BharathPe is rising from a crisis.

Sharanya and Tharun represented the Ashneer team. After being compelled to quit, he issued the statement.

Ananya and Rohan brought the one-hour intense conversation to a conclusion.

Theertha announced the winners after a long evaluation at the end of the two-hour meeting. Team Ashneer was victorious. The meeting concluded with identifying each team's strengths and weaknesses, as well as suggestions for enhancing future conversations.





**SPECULATORS
CLUB**


SPECULATORS CLUB

BEGINNERS GUIDE TO CRYPTOCURRENCY

Date: 10-03-2022

Beginners Guide to Cryptocurrency organized by the Speculator's Club, Department of Professional Accounting and Finance, Kristu Jayanti College, Bengaluru.

Dr. Kiran spoke about cryptocurrencies powered by a technology called a blockchain. It is a list of transactions that anyone can view and verify, for example, it contains a record of every time someone sent or received a bitcoin. This system is built from blocks of data that are chained together in chronological order. Dr. Kiran also discussed the process of buying and selling cryptocurrency with the help of a flow chart. He called cryptocurrency money 2.0. and how the issue of funds through crypto is the future. Dr. Kiran spoke about sources of obtaining cryptocurrencies through mining followed by the advantages and disadvantages of cryptocurrency and how they are becoming sources of finance for illegal activities. Finally, the session ended with a clarification of doubts raised by the participants. It was an enlightening session.

Department of Professional Accounting and Finance
Speculators' Club
Organises
Guest Lecture
Beginners Guide to Cryptocurrency
Resource Person

Dr. KIRAN KULKARNI
Assistant Professor
Kristu Jayanti College (Autonomous)
Date: 10-03-2022 Time: 10:30 AM
ZOOM Platform

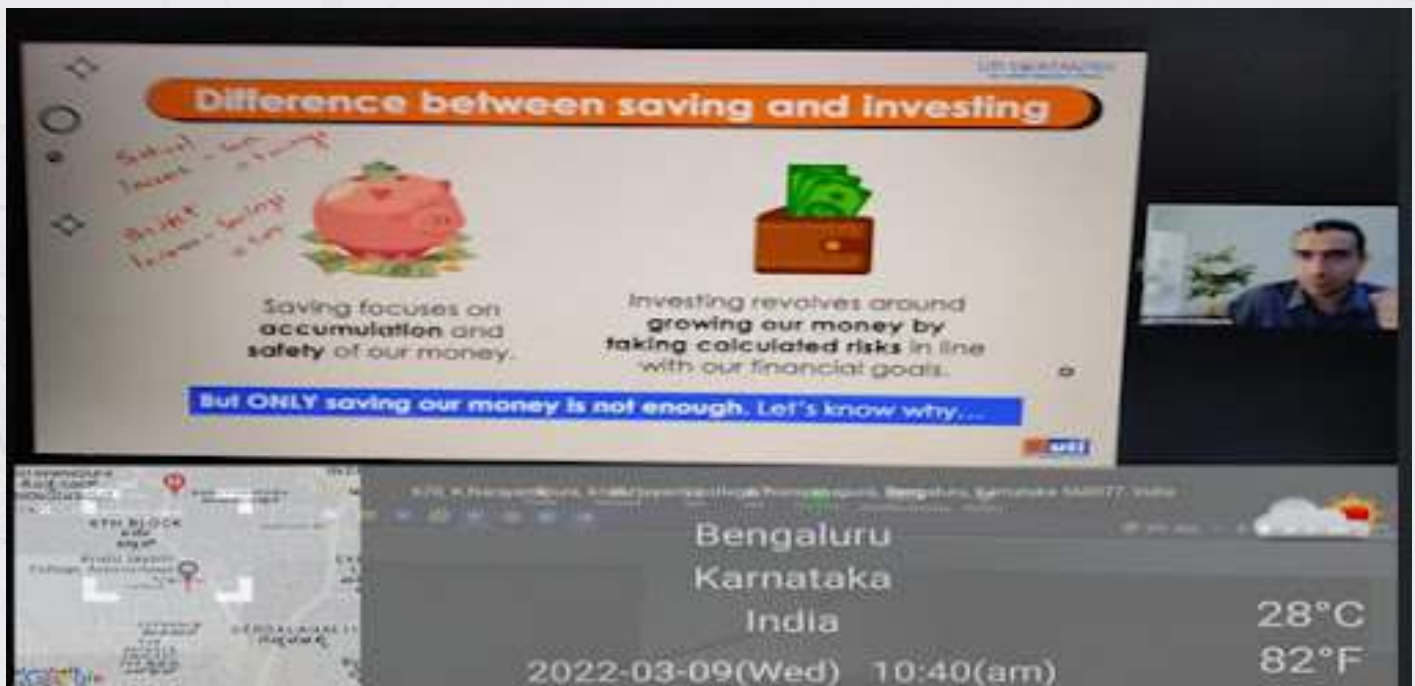
SPECULATORS CLUB

INVESTORS AWARENESS PROGRAMME ON FINANCE LITERACY

Date: 09-03-2022

A skill development session was organized by the Speculator's Club of the Department of Professional Accounting and Finance - Kristu Jayanti College, Autonomous Bengaluru.

The resource person for the session was Mr. Milind Kohmaria, Certified Financial Planner-Parivartan Learning Solutions, Mumbai. The main objective of the session was to enlighten the students on the importance of savings and investment and the different investment opportunities available in India. He stressed on the need and importance of saving and investment for future benefits to develop a preparedness in case of contingencies in the future. He also shared his thoughts on the impact of inflation and also the ways and means of wealth creation. Mr. Milind shared insights on the power of compounding, building the discipline of regular investing, and how to set financial goals. He also emphasized on SIP, Mutual Funds Risk Appetite and Investment horizon. It was indeed an enriching session.



The background features a light beige semi-transparent rectangular area centered on the page. This rectangle is overlaid on a complex, abstract composition of various colored brushstrokes. The colors include shades of teal, light green, orange, and dark blue. The brushstrokes are thick and expressive, creating a layered, textured effect. The overall aesthetic is modern and artistic.

ORIENTATIONS

STUDENT DEVELOPMENT PROGRAM

Project Orientation - II

Date: 15-02-2022

Research project is a challenging and rewarding experience, it is an opportunity that helps the student to pursue an in-depth original study about a topic that interests them and helps them experience leadership and application of classroom knowledge in a real time environment.

The Department of Professional Accounting and Finance organized the Project Orientation-II on 15th February 2022 for Second Year B.Com students. Dr. J. Poornima commenced the session by giving an overview of the previous discussion followed by a doubt solving session. The resource person communicated the instructions that had to be followed by students in every step of the Research. The students were taught how to select the research topic and organisation based on their specialisations and synopsis preparation, followed by the projection of formats of the contents of the Research project and the chapters that had to be submitted by the students in the course of the project under the guidance of the Faculty guide.

The session was concluded by delivering a complete idea of the Research Project followed by a Q&A session to clarify the student's queries regarding the various aspects of the Research Project.

Department of Professional Accounting and Finance

Organises

Project Orientation - II

for B.Com 2020-2023 Batch

Date: 15-02-2022

Time: 10:30 AM



STUDENT DEVELOPMENT PROGRAM

REORIENTATION ON JAYANTIAN CODE OF CONDUCT AND ONLINE ETIQUETTE

Date: 24-01-2022

The Department of Professional Accounting and Finance organized a reorientation session on the Jayantian code of conduct and online class etiquettes for first years, second years and third years students on 24th January 2022. The students were oriented by the faculties towards academic excellence, student behavior and culture, leave application procedure, extracurricular activities during this semester and online certification courses. The session also included guidelines about etiquette to be followed during online classes and guest lectures. The session was helpful in giving the students a right start for the academic year and providing clarity on the Jayantian culture and values. The sessions were conducted by the following faculties:

I YEARS - Dr. Annie and Dr. Reenu Mohan

II YEARS - Dr. Saranya and Dr. Poornima

III YEARS - Dr. Kiran and Dr. Arockia Stalin



Department of Professional Accounting and Finance

Organises

Reorientation on Jayantian Code of Conduct and Online Etiquette

zoom

For first years	For second years	For third years
Meeting ID: 844 0635 2547	Meeting ID: 919 9023 7907	Meeting ID: 989 9323 4957
Passcode: 973245	Passcode: 869999	Passcode: 632388



NATIONAL WEBINAR

VIRTUAL INTERNATIONAL CONFERENCE ON REDEFINING BUSINESS MODELS FOR SUSTAINABLE DEVELOPMENT

DEPARTMENT OF PROFESSIONAL ACCOUNTING AND FINANCE

in collaboration with

INSTITUTE OF MANAGEMENT ACCOUNTANT (IMA)

and

Miles Education

Organises

International Conference on

REDEFINING BUSINESS MODELS FOR A SUSTAINABLE DEVELOPMENT

(ICRBMSD)

March 25th and 26th, 2022



Date: 25th and 26th March 2022

The Virtual National Conference on “Redefining Business Models for Sustainable Development” was organized by the Department of Professional Accounting and Finance in association with Miles Education on 25th and 26th March 2022. The objective of the conference was to provide a premier interdisciplinary platform for researchers, practitioners, academicians, students to present and discuss the most recent innovations, trends and concerns, practical challenges encountered and solutions adopted in the fields of Business Models.

In the inaugural session the Department Coordinator, Dr. Annie Stephen FCA welcomed the dignitaries and the participants. She expressed the need of resilient business strategies and models in the changing world needs. Prelude to the conference was presented by Dr. Lourdunathan F, Chief Convener of the conference. He gave an overview of the objective and the keynote session and details of the research papers submitted to the conference. He opined that a company’s value proposition distinguishes it from other competitors. He also emphasized that the powerful opportunities for profitable innovations are embedded in the challenges.

Fr. Emmanuel P J, Director of Kristu Jayanti College of Law in his presidential address highlighted the need to have revolutionary thinkers to meet the required global demands. Further he also underlined the importance of education, education system in inspiring and redefining the prospects for better tomorrow.

Chief Guest of the Conference, Dr. Dave Mcevoy, (Professor and Chair, Department of Economics, Appalachian state university, USA) Sir spoke about sustainable business models in education. He accentuated that Policy mechanism plays an important role in business management. There is a need for progress towards sustainable business patterns. Sustainability of natural resources can be attained through education, collective will of the nation, students collaboration. Dr. Poornima J proposed the vote of thanks.

Key note session I : Mr. Tanvir Singh, Trainer Manager, IIT Bombay spoke about the role of ICT in the sustainable business education. He emphasized on being a deep life learner and to reimagine the way of teaching learning and assessing. He focussed on the three types of skills-career skills, innovation skills and media skills required in the students.

Key note session II: Ms Sunita Dube, Founder and CEO of Happy60plus gave a brief overview about social entrepreneurship which closely mirrors the characteristics of a business entrepreneur with extra dose of visionary ideas, leadership and commitment to help other. The main goals of social entrepreneurship is to create social value, enable and empower people around, work towards sustainable growth of environment and also to build creativity and innovation in solving social issues.

Key note session III: Mr Jayas Damodara Director –Operations,TE Connectivity spoke on the various aspects of redefining business models for sustainable development. Sir emphasized on the need to lift the population from poverty and circulating economy solutions by using smart technologies and sustainable business model.

Plenary Sessions

Three plenary sessions for paper presentations were held during the two days conference. More than 35 papers were selected and presented by the academicians, scholars and students on various topic related to sustainable development models in finance, HR , marketing, education , role of CSR and sustainable business models.

Key note session IV: Mr. Salil Jose Ambat ,Co-Founder and CEO Indic Education briefed the audience about Sustainable development. Sir mentioned the three pillars of sustainability are environment protection, economic development and social development.

Environmental sustainability in learning is to empower, enable and ensure. The speaker gave inputs on how to create our own playbook around education for sustainable development (ESD).



ACHIEVEMENT S



FACULTY ACHEIVEMENTS

PhD Awarded 2021-2022



INTERNATIONAL LEVEL



Dr Jayashree S
One among the 50
Eminent Researchers
of 2021 by IIOR





STUDENT ACHIEVEMENTS

Hearty Congratulations

for securing **First Place** at **Rubix 2022**
National Level Case Study Fest organized by
SJCC, Bangalore



Mr. AAYUSH KUMAR
20CO4A4001
IV- BCOM P2



Ms. AVI VIJAY
20CO3H7346
IV-BCOM P1



Mr. MD. SHAHEEN
20CO2H9485
IV-BCOM ACCA B





Kristu Jayanti College

Engineering, Management & Information Technology

Department of Professional Accounting and Finance

ACCA

Hearty Congratulations

For securing **2nd Rank** at the National level and **3rd Rank** at the global level in **Audit and Assurance (FB)**



Ms. SHARANYA KISHAN IYENGAR

ACCA Reg No: 5057486

Batch: 2020-23

**Wishing success in all your
future endeavours**



Kristu Jayanti College

AUTONOMOUS Bengaluru

Reaccredited A++ Grade by NAAC | Affiliated to Bengaluru North University

Department of Professional Accounting and Finance

Hearty Congratulations

Overall Winners

at National Level Commerce Fest '**COM Carnival -2K22**'
organised by St.Joseph College(Autonomous)
Tiruchirapalii, Tamil Nadu



DEPARTMENT OF PROFESSIONAL ACCOUNTING
AND FINANCE

Hearty congratulations

**For securing Third place at ARBITRIUM 2022
INTER COLLEGIATE FEST
organized by
JYOTI NIVAS COLLEGE AUTONOMOUS ,BANGALORE.**



**Sleebaz Joy Porathookaran
20CO4H5068
IV BCOM.B.A p3**



**Nayan Krishna
20CO4H5065
IV BCOM.B.A p3**



**Adhika Shaheed
20CO2A8381
IV BCOM ACCA A**



**Tharun Sony Joseph
20CO2A8417
IV BCOM ACCA A**



Kristu Jayanti College

AUTONOMOUS

Bengaluru

Reaccredited A++ Grade by NAAC | Affiliated to Bengaluru North University

Department of Professional Accounting and Finance

Hearty Congratulations

for Securing 1st place in **Rhetoric** Debate Competition
organised by SJCC, Bangalore with
Rs.10000 Cash Prize)



Mr. ROHAN SRINIVAS

Reg. No: 20CO2A8413

IV Bcom ACCA-A



Ms. SHARANYA KISHAN IYENGAR

Reg. No: 20CO2A9471

IV Bcom ACCA-B

PLACEMENT SCORECARD

SL. NO.	COMPANY NAME	NO OF STUDENTS REGISTERED	NO. OF STUDENTS PLACED
1	Accenture	109	18
2	Audit Partnership Limited	190	03
3	Cargil	50	01
4	Deloitte	214	13
5	Empower Retirement	195	06
6	EY	391	13
7	EY GDS	19	02
8	ETON solutions	65	02

PLACEMENT SCORECARD

SL. NO.	COMPANY NAME	NO OF STUDENTS REGISTERED	NO. OF STUDENTS PLACED
9	ICICI Bank	308	20
10	JP Morgan	112	04
11	Lowe's	236	03
12	Nielsen IQ	76	04
13	Target corporation	211	02
14	TCS	155	04
15	Walmart	130	04
		Total	98

OUR MENTORS



OUR WORKFORCE



KRISTU JAYANTI COLLEGE (AUTONOMOUS)
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4th ARTS **4th SCIENCE** **6th BBA**

6th MASS COMMUNICATION

4th BCA **12th MSW** **17th BBA**

19th COMMERCE **21st ARTS** **24th SCIENCE**

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