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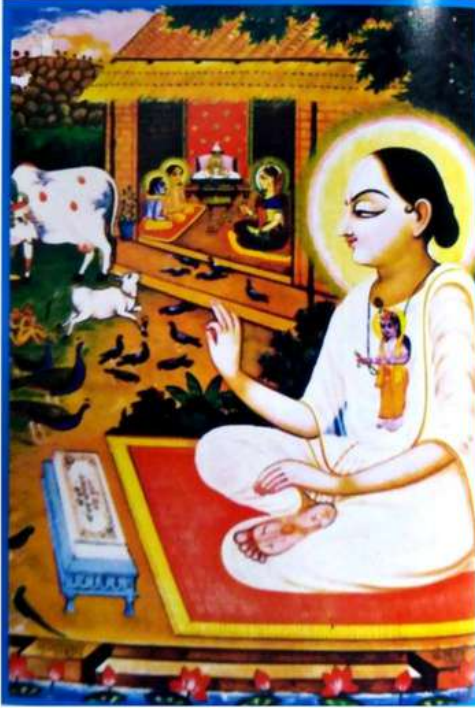


A NEWS LETTER OF P.G & RESEARCH DEPARTMENT OF COMMERCE

Volume- 3

January - March 2023

Issue- 2



*Jagad Guru
Shrimad Vallabhacharya*

Shri. ASHOK KUMAR MUNDHRA

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&
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&
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**Assistant Professor (Commerce)
&
Associate Editor**

Dr. M. AKHILA

**Assistant Professor (Commerce)
&
Faculty Coordinator**

Dear Readers,

Jai Shree Krishna!

With the grace of Almighty, we are happy to bring Volume 3, Issue 2 of our department newsletter 'COMTALK' – Quarterly Newsletter of Post Graduate & Research Department of Commerce.

The newsletter contains details about the departmental activities held during this quarter like; International conference organised on 'Resurgence of Industry and Commerce in Contemporary India', value added course on 'Stock, currency, commodity & crypto trading', Commerzthon - 2023, Ph.D. Viva-Voce held, PRAGATI-23', JOSH (Joy for serving Humanity) an outreach programme of our department and various achievements/ awards/ accolades received by students and faculty members.

Drona - the expert's corner section has an article titled 'Joy of Writing' by CA S.N. Babugovindaraj. The Creative Corner section has writeup on contemporary issues on Commerce, Business & Industry by the students of our department. The various topics discussed are; Intriguing History of the Indian Rupee & its Evolution, Surge of Affiliating Marketing during COVID, Highlights of the Union Budget 23'. The newsletter also contains financial updates, crossword puzzle, and some memes on the current affairs relating to Commerce.

I thank Sri Ashok Kumar Mundraji, our College Secretary and Dr. S. Santhosh Baboo, our Principal, as this journey could not have been continued without their constant motivation and support. I thank our Head of the Department, Prof. S. Seshadrinathan for his inputs and cooperations.

Finally, a message to our students

सुखार्थिनः कुतो विद्या नास्ति विद्यार्थिनः सुखम्।

सुखार्थी वा त्यजेद्विद्यां विद्यार्थी वा त्यजेत्सुखम्॥

(There is no knowledge for the seekers of comfort, and no comfort for the seekers of knowledge. A seeker of comfort should give up knowledge, and a seeker of knowledge should give up comfort.)

Thank you

Dr. Haridayal Sharma

Associate Editor, COMTALK

Events & Workshops Organized

Value added course - Stock, Currency, Commodity and Crypto trading



Inauguration of value added course for 1st year students on Stock, Currency, Commodity and Crypto Trading by Mr. Anand Pattabiraman on 03.01.2023



Program on career prospects after graduation was organised on 19.01.2023 where Mr. Santhosh from IMS Learning Resources Pvt. Ltd Spoke as the resource person

Commerzthon - 2023



The Department's students club Pratibha Sangam (DAY) organised "Commerzthon '23" An inter-collegiate Commerce Fest on 24.01.2023

JOSH- Phase 1 World Braille Day



JOSH (Joy of Serving Humanity) an initiative towards serving the society made by the department launched its Phase II by organizing a care visit to Gnanadharsan Seva Foundation on account of World Braille day on 04.01.2023



The department in collaboration with the Institution Innovation Council held a session on problem solving and ideation with Mr. Vignesh Raja as the chief guest on 20.01.2023

Other Information

Dr.M.R.Hemamalini acted as the resource person at seminar on "Network security and E Commerce at Kanchi Shri Krishna College of Arts and Science on 27th January 2023.



The department organised a guest lecture on "MASTERING - LIFE SKILLS" with Mr. Sathishraj CEO, E - Crusaders. on 28th January 2023.

PRAGATI '23



A guest lecture was organised by the department on the topic "Thanks for being late" with Mr. BALA as the resource person on 9th February 2023. The speaker shared his enriched experience in a thoughtful way.



The department organised a seminar on the topic "Actionable Life Hack" where Mr. G. Lakshminarayanan, Consultant, FSG Group spoke as the resource person on 6th March 2023. The resource person enlightened the students with his much valuable knowledge.



The Department's student club Pratibha Sangam (DAY) successfully organised its Flagship Event "PRAGATI '23 - An Inter-collegiate Cultural fest" on 10th March 2023.

STUDENT ACHIEVEMENTS



Akash K from III Bcom. C has won first place in meme creation competition at Loyola College in EMINENCE Event



Jawagar from I Bcom. C - got star achiever award in CA foundation 2023



Nidheshpa of II Bcom. A won 3rd prize at the inter-collegiate chess tournament at SSN Engineering College, Chennai.



Jayakrishnan and Kaushik won the overall in Xibit (BCA event) , Renectus (BBA event) Adzap-1st in xibit,1st in zenith,1st in milenus(zoology dept),2nd in renectus, 1st in Denarius (b.com event) Channel surfing-2nd in xibit, 2nd in mileusis, Shipwrek-2nd Mime- 2nd in zenith



Jayakrishnan and Kaushik won the overall runner-up, 1st in IPL Auction, 2nd in ADZAP, 2nd in mime, 2nd in Quiz, 2nd in shipwreck, and 2nd in 120 seconds to fame.



U. Santhosh from II B.Com has made paper presentation in topic "Credit Card is required or Fashion" and "Multiculturalism and HRM challenges" at Shri Krishnaswamy College For Women's and Mar Gregorios college for Arts and Science on 01.03.2023 & 03.03. 2023 and have won Second Prize in both of the paper presentation.

INTERNATIONAL CONFERENCE - RESURGENCE OF INDUSTRY AND COMMERCE IN CONTEMPORARY INDIA





International Conference organised by P.G. & Research Department of Commerce on 7th & 8th February 2023

The broad theme of the conference was 'Resurgence of Industry and Commerce in Contemporary India'. The theme of the conference was identified with the background that, India would become a \$3.47 trillion economy (IMF) soon and is expected to be in fourth position by 2025-26. The projection of reaching the third position by the year 2028, overtaking Japan could be quite feasible (World Bank). The advantage of demographic dividend, huge consumer base, easing of regulations, conducive policy framework & its implementation along with work ethos and culture; all set to make the above- mentioned projections a reality. However, the challenges are aplenty. The conference aimed to deliberate and discuss the following themes.

1. Indian Business in the post-pandemic Era
2. International conflicts and Geo-politics via a vis Indian businesses
3. Indian Models of Business Development and Ethics
4. Role of Spirituality in Organizational Behaviour
5. Role of India's soft power in International Business
6. International terrorism and its impact on business
7. Role of Indian Tourism in economic growth
8. Adoption of international accounting standards
9. Tax and policy reforms
10. Insurance, Mutual funds and credit rating

About 380 research papers/ articles were received on the given theme and among them 300 papers were selected for presentation. Additionally, about 100 scholars joined the conference as participants only to interact with the experts.

Six technical sessions were held – three sessions parallelly on offline mode on 7th February 2023, and three online sessions parallelly using G Suit on 8th February 2023. Apart from the technical sessions, two panel discussions were held titled; ‘Industry & Commerce in Contemporary Scenario’ and ‘Nuances of Research Writing’. Certificates were given to all the Participants/ paper presenters. The participants and paper presenters include faculty members, research scholars, policy makers, change agents, social workers, administrators and post graduate students in the domain of Commerce, Management, Business and Entrepreneurship. Select quality papers were published as a compendium in the form of edited book with ISBN number.

Expert Speakers and Chairpersons for the sessions were

1. Prof. P.Kanagasabapathi – Member, Indian Council of Social Science Research (ICSSR)
2. CA. Anand Pattabiraman - Founder Director, Aquilae Technologies Pvt Ltd
3. Mr. Chandrashekar Kupperi - Founder, ANOVA Corporate Services Pvt Ltd
4. Mr. Sudarsan Jayaraman - Managing Director, Member of Protiviti
5. Dr. K. N. Ramasamy - Founder & Director, RR Academy Pvt Ltd
6. P. Anbalagan - Professor, Dept. of Economics, Presidency College, Chennai
7. Dr. S. Vijayanand - Associate Professor & Head, Department of Business Administration VET Institute of Arts and Science, Erode
8. Prof. Renu Jatana - Former Dean & Chairman, ML Sukhadia University, Udaipur, Rajasthan
9. Dr. D. Uthira - Vice Principal & Head, PG Dept. of Commerce, MOP Vaishnav College, Chennai
10. Dr. Madhava Priya - Assistant Professor of Finance, Assistant Dean - Academics, LIBA
11. Dr. Anita Rajendran - Principal, Shri Krishnaswamy College for Women, Chennai
12. Dr. B. S. Catherine - Associate Professor & Head, (M.Com), Women's Christian College, Chennai.

Drona - The Expert's Corner

JOY OF WRITING

Listening, Speaking, Reading and writing are the four basic skills one develops from childhood and the journey continues as we grow. Writing is a means of communication with the outside world no matter what topic one chooses or for that matter the language. Writing is an aesthetic experience, a state of nirvana where the mind is at peace. Writers go through a range of emotions, often searching for ways and means of expressing them to reach the target group. Creativity takes center stage while using the paper as a medium. A writer reaches out to his readers in much the same way, a painter conveys a message through a collage. The only qualification needed to become a successful writer is passion. Without expecting anything in return, they believe their outpourings will make a difference. Knowledge is gold of a different kind and needs to be disseminated and not keep within. Writers share their knowledge and improve the quality of life. Their outpourings are a reflection of the trials and tribulations they have gone through, yet retaining that perpetual smile. While leaders impact the lives of many through their speeches, writers influence them through words. They are convinced that they can change the world for the better. It must be noted that the readers repose faith in you and believe in what you write. The writer carries a responsibility of being genuine and dependable. An article once published, is in the public domain and there is no way of recalling it. Every time, I take a break from writing, I feel a vacuum somewhere deep within me. One good piece that you write will get you the kind of response you wouldn't have imagined.

For a writer or a columnist, the comments of readers are invaluable for the simple reason that they give you more ideas to write and get closer with the community. Enjoy writing without any hesitation and the best way is to contribute in a small way by putting your thoughts with your fellow members.

Best wishes!

CA S N Babugovindaraj

Vice president (Corporate Audit services) -Retired

Larsen & Toubro Ltd

Creative Corner

THE INTRIGUING HISTORY OF THE INDIAN RUPEE & ITS EVOLUTION

The rupee which we keep in our pocket has a mysterious past, a long history of struggle, exploration & wealth that can be traced back to the ancient India. Knowing that the current Rs.500 and Rs.1,000 denominated notes are now a relic of the past makes us to look at them differently. In one night, what was once legal tender became nothing more worthy than Monopoly money. And yet, the Narendra Modi Ji's government's sudden move on Nov. 08, which preceded the introduction of new notes, was only the latest milestone in the long story of the Indian rupee's evolution in paper form. For many of us, the old versions featuring Mahatma Gandhi on one side were all that we ever knew. Though the RBI introduced an updated version of all the notes in 2005 with some new security features.



The birth of a paper currency: Until the 18th century, silver and gold coins were commonly used in India. Bank of Hindustan in Calcutta began issuing the very first versions of Indian paper notes, which were initially just text-based. After the Paper Currency Act of 1861 the British colonial government really got involved in producing money, establishing the paper currency as we know it today. Money was now to be issued by the state alone, not banks. The "Victoria Portrait series" notes were the very first paper notes officially introduced by the government, available in denominations of Rs.10, Rs.20, Rs.50, Rs.100, and Rs.1,000. The notes had details provided in two languages, as well as a small portrait of the queen on the top left. Interestingly, in instances when money had to be securely transferred across distances, the paper notes were sometimes cut in half, with one half being sent by post first and the second sent only after the first reached the destination, according to the RBI's Monetary Museum.

The reverse side: As British influence grew over the years, the denominations and styles of their currency notes in India evolved; they began to in more languages and details, as well as the portraits of kings, starting with George V in 1923. All these notes were printed by the Bank of England until India's first currency printing press was established in Nasik in 1928. Four years later, this press was producing all of India's notes. In 1935, the responsibility of managing India's money was handed over to the newly-established RBI.

Money for modern India: It took RBI several years to launch its own notes and the first versions looked similar to the earlier editions of the colonial government. RBI's first note was issued in 1938 and featured a portrait of King George VI.

Anchal Singh

B. Com – III C

THE SURGE OF AFFILIATE MARKETING DURING COVID-19 PANDEMIC

Affiliate marketing is a process by which an affiliate markets a product/service provided by the manufacturer/service provider and channels sales by promoting the product/service in return for a commission on sales made by them. It is an effective way of marketing and it benefits both the producer/seller as well as the affiliate as the seller is now able to sell more without additional marketing efforts and the affiliate has a source of income through commissions on sales made.

Despite their long time of serving as effective ways to market products the consumer mindset has grown immune to certain traditional ways of marketing like adverts on newspapers, television and other mass media. This has impacted severely in credibility of these means of marketing and companies are faced with a challenge to come up with new ideas to market their products to the public. Public relations which is one of the most significant and most pragmatic means of marketing ever has seen a lot of its variations emerge over the time since the times of Edward Barney. A slightly modernized variation is Affiliate marketing. In affiliate marketing the affiliate will use the pool of contact and credible resource at their disposal to effectively market a product which they like. Since the affiliate marketing process involves dilution of marketing responsibility among sellers and the affiliates the affiliates are free to use their creative ways of marketing and earn commission.

This method is widely appreciated for penetrating the market of 'rational consumers', a stagnated pool of self-aware, well-informed consumers who have been found difficult to be swayed by traditional channels of marketing. As there exists this category of clear-minded consumers there is a need to briefly explain the 'rational consumer paradox'. It is often born out of paranoia but is extensively due to extremely aggressive marketing techniques which makes the paranoid consumer to act vehement towards these marketing efforts. Despite the fact that the consumer is well aware of what they need/want there is a need for a nudge from the seller to direct them to buy the right product suiting their need. As they get all of this knowledge about the market from these sellers, discrediting them will make the consumer unaware of what the market has to offer. Thus the 'rational consumer paradox'. Affiliate marketing crosses these lines and makes marketing more dispensable at a micro level. With affiliate marketing a seller can enjoy both the benefits of advertising and public relations and has seen a rapid growth during the outbreak of the Coronavirus Pandemic.

COVID-19 PANDEMIC AND ITS IMPACT ON MARKETING:

When the covid-19 pandemic hit world-wide all the industries took a blow at their revenues and staying liquid was the top priority for most companies in order to stay alive. In such a situation affiliate marketing appeared to be a diversified option to impede the impacts of a possible recession and improvise their revenue stream through different sales boosting plans under affiliate marketing.

With affiliate marketing all the initial marketing efforts like strategizing marketing campaign, capturing target audience and structuring Advert revenue model are all outsourced to affiliates and in the wake of the pandemic this system as served effective to a lot of companies.

To curb the spread of the coronavirus global lockdowns were put in place, this presented its own set of opportunities and threats to business. The long lasted lockdown saw shutting down of businesses and despite efforts to keep the business running lot of establishments were forced to close. However, the lockdown which mandated everyone to stay home resulted in longer screen time of mobile users and this changed the way how marketing was done.

With more free time to kill people turned to their mobile devices for entertainment which enabled the bloggers, vloggers and influencers to capture a significant amount of the social media users' attention and to build a decent number of audience. This combined with affiliate links and a need for a side hustle for the parties involved, it was an explosive combination at the right timing.

The organisations who wanted to ensure continued operations of their business adopted affiliated programs motivating affiliates to improve their marketing strategies and increase sales by setting targets and commission rewards.

These are the various characteristics that made affiliate marketing successful during the Pandemic:

- Great choice of side hustle to generate easy cash
- Flexibility to work from wherever they want
- Easy to set up affiliate business and need not bother with after sale services
- Provides much needed experience in various industries and improves people skills
- The compensation is transparently based on performance and enables efficiency on the side of the affiliate

Krishnan PNE

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HIGHLIGHTS OF THE UNION BUDGET 2023-24

PART - A

Per capita income has more than doubled to ₹1.97 lakh in around nine years. Indian economy has increased in size from being 10th to 5th largest in the world in the past nine years. EPFO membership has more than doubled to 27 crores. 7,400 crore digital payments of ₹126 lakh crore has taken place through UPI in 2022. 11.7 crore household toilets constructed under Swachh Bharat Mission. 9.6 crore LPG connections provided under Ujjwala. 220 crore covid vaccination of 102 crore persons. 47.8 crore PM Jan Dhan bank accounts. Insurance cover for 44.6 crore persons under PM Suraksha Bima and PM Jeevan Jyoti Yojana. Cash transfer of ₹2.2 lakh crore to over 11.4 crore farmers under PM Kisan Samman Nidhi. Seven priorities of the budget 'Saptarishi' are inclusive development, reaching the last mile, infrastructure and investment, unleashing the potential, green growth, youthpower and financial sector. Outlay for PM Awas Yojana is being enhanced by 66% to over Rs. 79,000 crore. Capital outlay of Rs. 2.40 lakh crore has been provided for the Railways, which is the highest ever outlay and about nine times the outlay made in 2013-14. Urban Infrastructure Development Fund (UIDF) will be established through use of priority Sector Lending shortfall, which will be managed by the national Housing Bank, and will be used by public agencies to create urban infrastructure in Tier 2 and Tier 3 cities. Entity DigiLocker to be setup for use by MSMEs, large business and charitable trusts to store and share documents online securely. 100 labs to be setup for 5G services-based application development to realize a new range of opportunities, business models, and employment potential. 500 new 'waste to wealth' plants under GOBAR dhan (Galvanizing Organic Bio-Agro Resources Dhan) scheme to be established for promoting circular economy at total investment of Rs 10,000 crore.

Direct Tax proposals aim to maintain continuity and stability of taxation, further simplify and rationalise various provisions to reduce the compliance burden, promote the entrepreneurial spirit and provide tax relief to citizens. Constant endeavour of the Income Tax Department to improve Tax Payers Services by making compliance easy and smooth. To further improve tax payer services, proposal to roll out a next-generation Common IT Return Form for tax payer convenience, along with plans to strengthen the grievance redressal mechanism. Rebate limit of Personal Income Tax to be increased to Rs. 7 lakh from the current Rs. 5 lakh in the new tax regime.

Thus, persons in the new tax regime, with income upto Rs. 7 lakh to not pay any tax. Tax structure in new personal income tax regime, introduced in 2020 with six income slabs, to change by reducing the number of slabs to five and increasing the tax exemption limit to Rs. 3 lakh. Change to provide major relief to all tax payers in the new regime.

PART-B (Direct Taxes):

Direct Tax proposals aim to maintain continuity and stability of taxation, further simplify and rationalise various provisions to reduce the compliance burden, promote the entrepreneurial spirit and provide tax relief to citizens. Constant endeavour of the Income Tax Department to improve Tax Payers Services by making compliance easy and smooth. To further improve tax payer services, proposal to roll out a next-generation Common IT Return Form for tax payer convenience, along with plans to strengthen the grievance redressal mechanism. Rebate limit of Personal Income Tax to be increased to Rs. 7 lakh from the current Rs. 5 lakh in the new tax regime. Thus, persons in the new tax regime, with income upto Rs. 7 lakh to not pay any tax. Tax structure in new personal income tax regime, introduced in 2020 with six income slabs, to change by reducing the number of slabs to five and increasing the tax exemption limit to Rs. 3 lakh. Change to provide major relief to all tax payers in the new regime.

Highest surcharge rate to reduce from 37 per cent to 25 per cent in the new tax regime. This to further result in reduction of the maximum personal income tax rate to 39 per cent. The limit for tax exemption on leave encashment on retirement of non-government salaried employees to increase to Rs. 25 lakh. The new income tax regime to be made the default tax regime. However, citizens will continue to have the option to avail the benefit of the old tax regime. Enhanced limits for micro enterprises and certain professionals for availing the benefit of presumptive taxation proposed. Increased limit to apply only in case the amount or aggregate of the amounts received during the year, in cash, does not exceed five per cent of the total gross receipts/turnover. Deduction for expenditure incurred on payments made to MSMEs to be allowed only when payment is actually made in order to support MSMEs in timely receipt of payments. New co-operatives that commence manufacturing activities till 31.3.2024 to get the benefit of a lower tax rate of 15 per cent, as presently available to new manufacturing companies. Opportunity provided to sugar co-operatives to claim payments made to sugarcane farmers for the period prior to assessment year 2016-17 as expenditure. This expected to provide them a relief of almost Rs. 10,000 crore. Provision of a higher limit of Rs. 2 lakh per member for cash deposits to and loans in cash by Primary Agricultural Co-operative Societies (PACS) and Primary Co-operative Agriculture and Rural Development Banks (PCARDBs). A higher limit of Rs. 3 crore for TDS on cash withdrawal to be provided to co-operative societies. Date of incorporation for income tax benefits to startups to be extended from 31.03.23 to 31.3.24. Proposal to provide the benefit of carry forward of losses on change of shareholding of start-ups from seven years of incorporation to ten years. Deduction from capital gains on investment in residential house under sections 54 and 54F to be capped at Rs. 10 crore for better targeting of tax concessions and exemptions. Proposal to limit income tax exemption from proceeds of insurance policies with very high value. Where aggregate of premium for life insurance policies (other than ULIP) issued on or after 1st April, 2023 is above Rs. 5 lakh, income from only those policies with aggregate premium up to Rs. 5 lakh shall be exempt. Income of authorities, boards and commissions set up by statutes of the Union or State for the purpose of housing, development of cities, towns and villages, and regulating, or regulating and developing an activity or matter, proposed to be exempted from income tax.

INDIRECT TAXES:

Number of basic customs duty rates on goods, other than textiles and agriculture, reduced to 13 from 21. Minor changes in the basic custom duties, cesses and surcharges on some items including toys, bicycles, automobiles and naphtha. Excise duty exempted on GST-paid compressed bio gas contained in blended compressed natural gas. Customs Duty on specified capital goods/machinery for manufacture of lithium-ion cell for use in battery of electrically operated vehicle (EVs) extended to 31.03.2024 Customs duty exempted on vehicles, specified automobile parts/components, sub-systems and tyres when imported by notified testing agencies, for the purpose of testing and/ or certification, subject to conditions. Customs duty on camera lens and its inputs/parts for use in manufacture of camera module of cellular mobile phone reduced to zero and concessional duty on lithium-ion cells for batteries extended for another year. Basic customs duty reduced on parts of open cells of TV panels to 2.5per cent. Basic customs duty on electric kitchen chimney increased to 15per cent from 7.5per cent. Basic customs duty on heat coil for manufacture of electric kitchen chimneys reduced to 15 per cent from 20per cent. Denatured ethyl alcohol used in chemical industry exempted from basic customs duty. Basic customs duty reduced on acid grade fluorspar (containing by weight more than 97 per cent of calcium fluoride) to 2.5per cent from 5per cent

Keshav Sarawagi**B.Com - III C**

STATUS QUO- Financial Updates

ISRO and Microsoft Signed MoU to Boost Indian Space Tech start-ups with technology tools – 6 th Jan.

Axis Bank has partnered with OPEN to provide a fully native digital current account journey for its customers including SMEs (small and medium enterprises), freelancers, homepreneurs, influencer – 7 th Jan.

India has surpassed Japan in terms of auto sales last year to become the third-largest auto market globally for the first time – 7 th Jan.

State Bank of India (SBI) has launched e-Bank Guarantee facility in association with National e-Governance Services Limited (NeSL). – 13th Jan

New-York based short-seller Hindenburg Research published its report on the Adani Group of companies accusing the group of engaging in stock manipulation and accounting fraud over decades. – 24th Jan

Billionaire Mukesh Ambani's Reliance Jio is strongest brand in India and ranked ninth among the world's strongest brands, according to a report published by Brand Finance - 21st Jan.

Adani Enterprises has an agreement with Ashok Leyland, and Ballard Power to launch a pilot project to develop a hydrogen fuel cell electric truck for mining logistics and transportation – 18th Jan.

Google has invested around \$300 million in Anthropic, an artificial intelligence startup whose technology is said to rival OpenAI, the company behind ChatGPT – 4 th Feb.

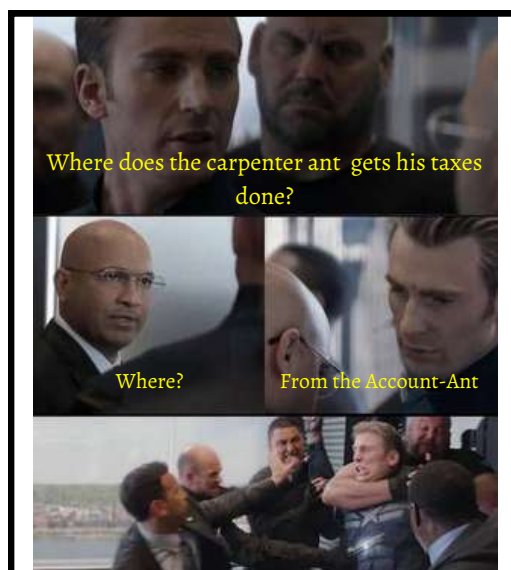
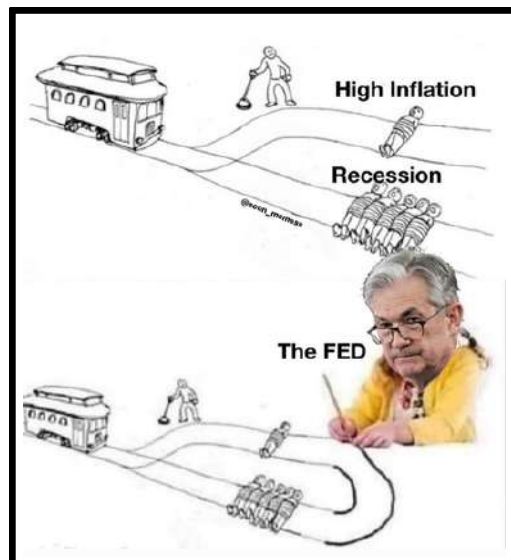
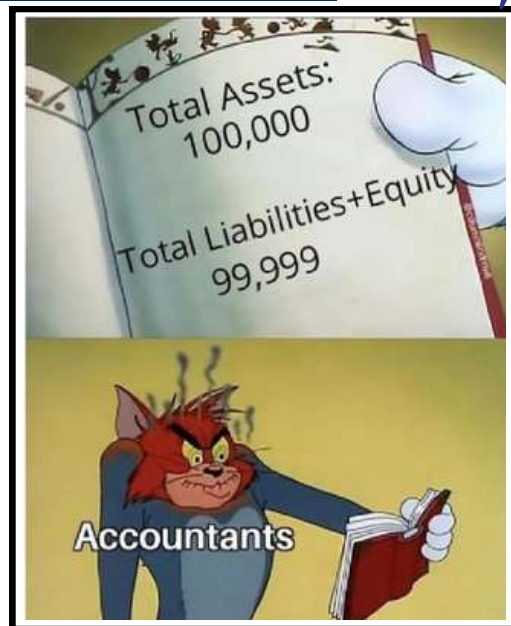
RFinance Minister Nirmala Sitharaman presented economic survey 2022-23 to Parliament. India's economy will expand by 6.5 percent in 2023–2024, according to Economic Survey – 1 st Feb.

UPI of India and PayNow of Singapore will be integrated, to facilitate quicker and more affordable cross-border remittance transfers – 22nd Feb.

In the process of the adoption of the Central Bank of Digital Currency (CDDC), Reliance Retail started accepting digital rupees or e-rupee for payments at its store – 6 th Feb.

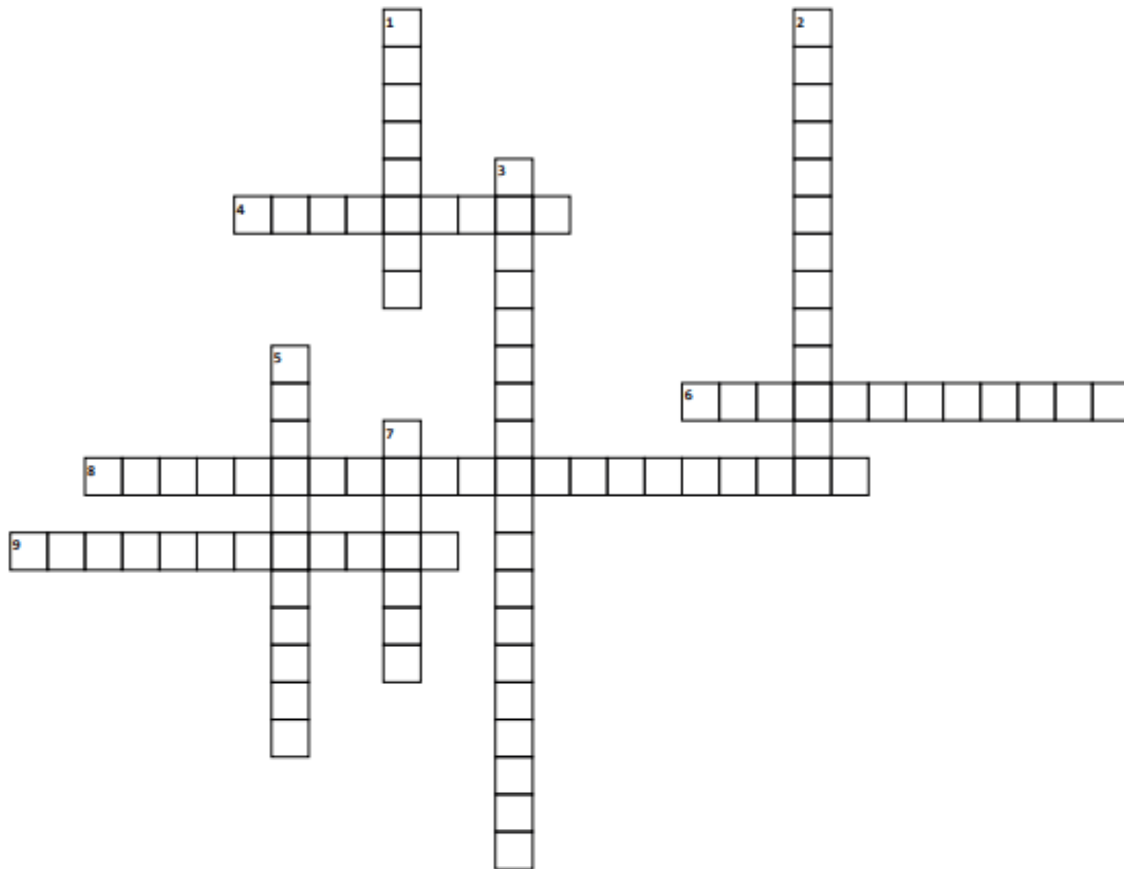
Singapore Airlines receives 25.1% stake in Air India group after investing \$267 million. – 1 st March.

MEMES CORNER !



KrishnanPNE
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CROSS WORD PUZZLE



ACROSS

4. If you want to show less profit, I'll help you. If you face loss, I'll help you. If you want to pay less tax, I'll help you
6. United we stand, Divided we fall is true except in my scenario. Who am I?
8. Sometimes an expense sometimes an asset but always a good investment for any business
9. I neither come into business nor go out of business but I always create troubles to the Profit of business

DOWN

1. I'm the asset as a result of many people's belief. On the contrary, many people don't believe me as an asset
2. I'm a Peculiar asset any business would have but generally not shown in any Balance sheet
3. a potential liability which may occur in the future
5. a type of asset which has credit balance
7. An asset for an individual but a liability for a bank

1. Goodwill; 2. Human Resource; 3. Contingent Liability; 4. Provision; 5. Contra Asset; 6. Share Capital; 7. Deposit; 8. Advertisement Expenses; 9. Depreciation;

-Pragathesh
Bcom - III C

OTHER INFORMATION

1. Dr. Haridayal Sharma acted as technical speaker and delivered a talk on 'Current Scenario in E-Marketing' at National Conference organised by Annai Women's College, Karur (TN).
2. Dr. A.G. Vijayanarayanan acted as resource person for workshop on SPSS at Anna Adarsh college for women.
3. Dr. A.G. Vijayanarayanan acted as resource person for workshop on Project at Women's Christian College.
4. Dr. M.R. Hemamalini acted as chief guest and delivered a talk on 'Network Security & E-Commerce' at Kanchi Shri Krishna College of Arts & Science, Kanchipuram (TN).
5. Dr. A.G. Vijayanarayanan acted as resource person for workshop on SPSS at SRM Institute of Technology.
6. Dr. A.G. Vijayanarayanan attended virtual FDP on Research Methodology at Sri Kanyaka Parameswari Arts and Science College for Women.
7. Dr. A.G. Vijayanarayanan completed SWAYAM - MOOC on Assessment for Learning.
8. Dr. A.G. Vijayanarayanan completed SWAYAM - MOOC on Designing Learner Centric MOOC's.

ANNOUNCEMENT FOR THE NEXT ISSUE OF COMTALK 3 (3) June 2023

Staff members of Commerce department are welcome to submit articles or brief write up of interest for publication in COMTALK (about 800 to 1000 words). Staff members can also share the details of their academic achievements like: paper presentations, participation as a resource person, participation in FDP's or any other recognitions and awards received for the period April - June 2023. Faculty members can also encourage students to contribute short articles/creative contents in the department newsletter. The details can be mailed to haridayalsharma@dgvaishnavcollege.edu.in by 6h of July 2023.

Student volunteers

Vishal Krishnan
(Research Scholar)
A. Anchal Singh
(III Bcom C)
Krishnan PNE
(II Bcom C)
R. Chirag
(II Bcom B)

NOTE

This newsletter is for the internal circulation and for academic purpose only. The college or the editorial team is not responsible for the views expressed/information provided by the respective contributors in the News Letter.

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Presiding Deity