



MANIPAL
 ACADEMY of HIGHER EDUCATION
 BENGALURU CAMPUS
(Institution of Eminence Deemed to be University)



DISHA



DEPARTMENT OF COMMERCE

NEWSLETTER

Volume 2 | Issue 1
 December 2023



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About the Department

The Department of Commerce (DoC) is a dynamic and integral part of MAHE, Bengaluru Campus. Dedicated to fostering academic excellence and practical knowledge in the field of commerce, the department plays a vital role in preparing students for the challenges of the ever-evolving business world. With a commitment to providing a comprehensive education, the DoC strives to equip students with the skills and knowledge necessary to excel in various facets of commerce and business management. Through a focus on core competencies, we prepare our students to thrive in the dynamic and competitive landscape of the commerce sector.

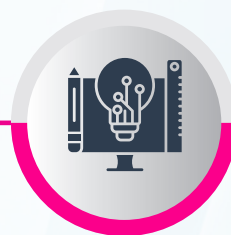
Core Competencies of the Department of Commerce

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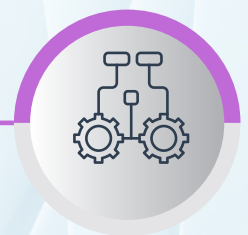
Industry Integration



Curriculum Excellence



Research and Innovation



Global Perspective



Technology Integration



Ethical Business Practices

Message by HoD

I am pleased and grateful to present the second edition of the annual newsletter "Disha". As you delve into the pages of this newsletter, you'll discover the wonderful contributions of our faculty and the vibrant stories shared by our students.

The wealth of wonderful and inspiring material within these pages reflects our department's passion and commitment, and I am deeply thankful for each contribution. I congratulate the entire department faculty, staff, and students for contributing to department activities and look forward to future developments. Special thanks to the Editorial Board for the in-house development of this newsletter.

Dr. B R Santosh
Head of the Department



Message by Editor

The Newsletter of the Department of Commerce, MAHE Bengaluru, Disha, Symbolizes Direction, the Direction towards betterment and growth that we collectively take as a department. As you go through the pages of this newsletter, you will get introduced to the different events and activities that we have conducted. I, on behalf of the editorial team thank the leadership team, Head of the Department, for their support and encouragement in all the activities that we hold in the department. As we wrap up this issue, stay tuned for the latest updates about the events and activities of the department.

Dr. Shylaja H N
Editor



Events @ DoC

Inauguration of First-Semester Classes

It is always special for both students and their parents when they enter the portals of the institution of which they will be a part for the next three to four years of their lives. It is equally essential for the department or the university to welcome them and assure them they are in the best hands. One such event to welcome the students and parents was held on the 26th July 2023.

Dr. Madhu Veeraraghavan, Pro Vice Chancellor, MAHE Bengaluru, chaired the program. The Chief Guest of the program was Dr. D Vasudeva Naidu, Former Vice-President, HR, Karle and Consultant. The Guest of Honor for the event was Dr. Raghavendra Prabhu, Deputy Registrar, MAHE Blr. Over 100 students attended the session with their parents. Dr B.R.Santosh Welcomed the gathering and gave an overview of the department and the program. There were also orientation sessions from Chief Student's Officer, Library, Sports and Examinations department.



Dr. Madhu Veeraraghavan,
Pro VC being welcomed
by Dr. Raghavendra Prabhu, Deputy Registrar



Prof. Manjunath welcomes
Dr. Raghavendra Prabhu, Deputy Registrar



Inauguration &
Orientation session

MANIPAL
ACADEMY OF HIGHER EDUCATION
BENGALURU CAMPUS
Institution of Eminence Chaired by the University

Department of
Commerce

Manipal Academy of Higher Education,
Bengaluru

*Cordially invites you to the Inauguration
and Orientation ceremony of*

I Semester B.Com - 2023

Chief Guest
Dr. D. Vasudeva Naidu
Consultant, Former Vice President-HR- Karle Infra

Guest of Honor
Dr. Raghavendra Prabhu P
Deputy Registrar, MAHE Bengaluru

Presided By
Dr. Madhu Veeraraghavan
Pro Vice Chancellor, MAHE Bengaluru

Date: 26th July 2023 | Time: 10:30 AM to 1:30 PM
Venue: Auditorium, AB4, Manipal Academy of Higher Education
Bengaluru Campus

HOD & Team DOC,
MAHE Bengaluru.

WINSPIRE
MAHE B'LRU
manipal.edu/bengaluru

Inauguration & Orientation
Ceremony

Induction Programme

Induction programs are activities and events that welcome new students to a school or college and help them adjust to their new environment. They are essential for creating a positive and supportive learning community where students feel comfortable and confident.

DoC MAHE Bengaluru organised a three-day induction program for first-semester B. Com students from the 27th to the 29th July. The program aimed to help students connect and make new friends before starting their academic activities. The session was conducted by Ms Nidhi Bandaru and her team from Dishy Consultants, Hyderabad, and was appreciated by the students.



The students with faculty and trainers during the concluding day of the event.



Students enthusiastically participated in the events conducted over three day period.

Inauguration and Orientation of Student Clubs

Student Clubs form an integral part of an institute that harnesses students' skills. It allows students to unleash their creativity and bring out their best.

At DoC MAHE - Bengaluru, there are presently four student-driven clubs:

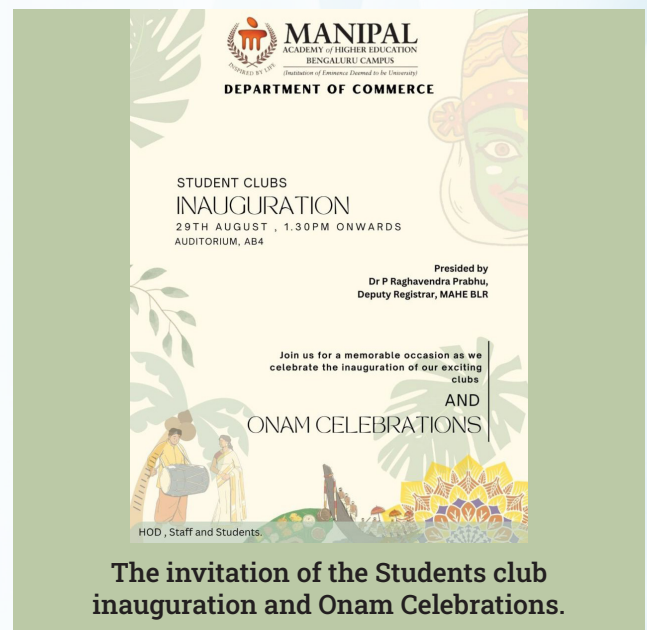
FINOVA - Where Finance meets Innovation (Finance Club)

Extella - A New World (Cultural Club)

Valorous - Best in the Field (Sports Club)

Lumiere - The Marketing and Entrepreneurship Club

Four clubs were launched on 29th August 2023 in the presence of Dr. Raghavendra Prabhu and Dr. B.R. Santosh. The club presidents shared the objectives and planned activities. Dr. Prabhu and Dr. Santosh highlighted the importance of such clubs in developing students' leadership skills.



The invitation of the Students club inauguration and Onam Celebrations.



The Presidents of the clubs with the Deputy Registrar and the Head of the Department.



Onam Celebrations

The students make the gathering groove with their performances on the occasion.

The Department of Commerce students celebrated Onam on the 29th August. The celebrations witnessed lots of cheer, happiness, and involvement of students, which brought everyone together on this occasion. A skit performed by the students highlighted the reason for Onam being celebrated, and they celebrated the same with togetherness and cheer. Students depicted a beautiful depiction of the Bali Chakravarthi and Vamana tales alongside a few foot-tapping dance numbers. The program concluded with a tug-of-war competition among the students.



The beautiful depiction of Bali Chakravarthi and Vamana story by the students.

Fresher's Day - 2023

Fresher's Day-2023 is a much-anticipated event that brings seniors and juniors together and is an excellent opportunity to make new friends, network with seniors, and become familiar with the college environment. It is also a fun-filled event where the students can showcase their talents, participate in games, and win prizes. The Department of Commerce organised Fresher's Day on the 5th September 2023. The event was organised, coordinated and managed by the senior students.

There were many performances that the students gave along with the competition to win the title: Mr. & Ms. Fresher 2023. More than 15 enthusiastic students participated in the competition, and Mr. Ojas and Ms. Harshini were declared the winners.



Mr. and Ms. Fresher 2023 with the organising team



The participants of Mr. and Ms. Fresher

Share to Care

'The voluntary Service Organization' wing of DoC MAHE- Bengaluru conducted a 4hr session on "Creating Computer Awareness" amongst the students of the 3rd, 4th, and 5th standards of Government Lower Primary School at Venkatala, Yelahanka, Bengaluru. Prof.Manjunath and ten voluntary students conducted the awareness program. The children enjoyed exploring computers and learning computer fundamentals. The event was spread from 3rd November 2023 to 10th November 2023.



The eager and enthusiastic team of students who drove the initiative.



Prof. Manjunath interacts with the teacher and the students.

Experiential Learning: Field Trip

As a part of experiential learning, the students visited The University of Transdisciplinary Health Sciences and Technology, Bengaluru, on the 10th February 2023. The HoD, Department of Ayurveda, explained the importance of plants and their application, which can make humans healthy without depending on medicines. The students were introduced to the mesmerising world of Ayurveda and how mother nature has a cure for all life-style-oriented ailments that humans face.



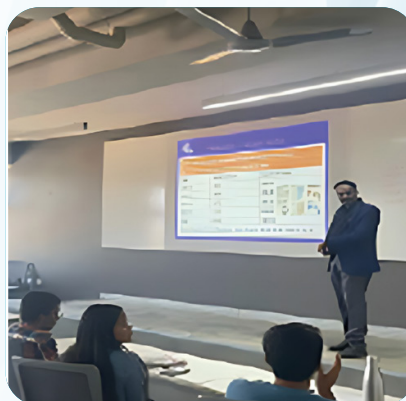
The students had a wonderful day knowing about the medicinal plants.

Talk on "Forensic Accounting"

A session on forensic accounting was conducted on the 3rd March 2023 from 11:00 AM to 12:30 PM by CMA Dr A. S. Gurudath, research head of the Sindhi School of Management Studies. Mr Gurudath explained in detail how fraud could be detected in an organisation through forensic accounting. He pointed out the significant areas a student should focus on if one wishes to pursue a career in forensic accounting. The event was hybrid, with over 50 students participating in the event both in person and in virtual mode.



Dr. Santosh welcoming CMA Dr. Gurudath



Students interact with CMA Gurudath during the session

Talk on “Demystifying Budget”

Under the “Eminent Speaker Series,” a session by Mr Rishi Pal, Chartered Accountant, on “Demystifying Budget 2023” was organised on 4th February 2023 from 11:00 AM to 1:00 PM. The session was conducted in hybrid mode with more than 90 participants. Mr. Rishi discussed the budget for 2023 in detail and the primary focus areas of the budget. During the discussion, students asked questions about the budget, allocation of funds, and taxes, which were thoroughly clarified.



Department of Commerce

Cordially invites you to

EMINENT SPEAKER SERIES

"DEMYSTIFYING BUDGET 2023"

📅 04-02-2023 🕒 11.00 AM -1.00 PM

Venue: MIT Building, Room No: 415 (Hybrid Mode)

Talk on “Road to Success”

An invited talk on Road to Success was conducted for the First Semester B. Com students, batch of 2023-24 on 3rd June 2023. Mr. Naveen Singh, Deputy Manager – HR, Bharat Electronics Limited, Ministry of Defence, Government of India, was the speaker for the session. The session was attended by over 100 newly admitted students who eagerly participated.

The talk focused on improving students’ capabilities, skills, and abilities. It also emphasised the need for the students to come out of the schooling approach they have been a part of until now to embrace new changes as we advance. Mr. Naveen also enlightened the students on what opportunities exist and what they need to learn. He also emphasised the need for continuous and life-long learning, as one needs to upskill themselves.

DEPARTMENT OF COMMERCE PRESENTS
ROAD TO SUCCESS UNDER CONSTRUCTION
3RD JUNE 2023 SATURDAY 10.30AM

SPEAKER
NAVEEN SINGH
DEPUTY MANAGER (HR)
BHARAT ELECTRONICS LIMITED
MINISTRY OF DEFENCE

The invitation for the invited talk by Mr.Naveen Singh

Talk on “Financial Planning”

In commemoration of the World Investor Week, 2023, the Department of Commerce organized a series of talks on different areas of investments. The event’s primary objective was to create awareness in students’ minds about investing. On October 6th, 2023, Mira Money’s Co-Founder & CXO, Mr. Anand K Rathi, the speaker of the session, introduced the basics and different forms of investments and world-renowned investors’ strategies and answered students’ questions. The session was highly informative and well-received by the students.

DEPARTMENT OF COMMERCE PRESENTS
'Eminent Speaker Series'
In Commemoration with "World Investor Week 2023"
SESSION ON
"FINANCIAL PLANNING AND ITS IMPORTANCE"

Anand K Rathi Co-Founder and CXO, MIRA MONEY

3:00PM TO 4:30PM
R&A AUDITORIUM
06 OCT

FACULTY CO-ORDINATOR: Dr H N Srinjaya, Associate Professor, DOC
HEAD OF THE DEPARTMENT: Dr B B Sarinbhat, Department of Commerce

Invite of the ESS – Financial Planning and its importance



Students and the Faculty with the speaker

Talk on “Fintech: The Future”

The Department of Commerce organized a “Fintech: The Future” session on 13th October 2023 as part of the World Investor Week’s “Eminent Speaker Series”. George Denzil Vayalil, director of business development at TRDR, spoke about the various aspects of fintech, its impact on the financial industry, and career opportunities. The interactive session was informative and engaging.



The Guest speaker Mr. Denzil answers a question by the student

Talk on “Opportunities in Commerce and Accounting”

A session on “Rising Opportunities in Commerce & Accounting Industry with ACCA Integration” was conducted on 27th Oct 2023. Mr. Mithun Jose from Ernst & Young conducted the session and explained the benefits of integrating Program B.Com with ACCA and the roles and expectations of the industry.



The event was engaging and highly interactive

Frenzy Fiesta

Frenzy Fiesta was an initiative organized by the “Extella, The Cultural Club” of the Department of Commerce. With classes and academic activities in full swing, students need to unwind and have fun to keep themselves energized and enthusiastic. On November 9th, 2023, the campus was filled with cheer and excitement when the members of the cultural club organized various fun activities and games. With the festival of lights, Deepavali, just around the corner, the students brought smiles to everyone’s faces and filled the campus with joy and happiness that day. The event saw significant participation from both the faculty and students, not only from the Department of Commerce but also from other departments of MAHE Blr.



Tug of War competition



Musical Chair



Organising team of Frenzy Fiesta

Movie Screening

Finova: Where Finance meets Innovation- The finance club of DoC held a movie screening on the 18th October. "The Big Short", a 2015 Hollywood movie, was a blockbuster movie on the real-life 2008 economic meltdown. Based on a book by Michael Lewis, "The Big Short" is about how several traders and hedge fund managers made fortunes because they saw that the housing market's decline would cause a collapse of bonds derived from subprime mortgages. The students learned about various concepts that they studied in the classroom through this movie. The session concluded with the students' review and discussion of the film.



The finance club of DoC held a movie screening

Yoga and Sound Healing Session on Brainwave Balance

The Department of Commerce MAHE BLR organised a Yoga and Sound Healing Session on Brainwave Balance to create awareness of how Yoga can reverse the damage and improve our lives. A therapy practised in China through sound waves has proven successful. There were over 20 participants across different streams, including a few staff members. The event was conducted by a Professional Yoga Trainer and a founder of Inayaah Yoga, a platform to spread knowledge on Yoga to everyone. She is trained in sound healing therapy and pre and postnatal Yoga and has collaborated with Rotaract Club Bengaluru, Global Rotaract Club, etc. The session started with a basic warmup and various Asanas to Sound Healing sessions. Finally, Tips for good sleep, eating habits and various regular mistakes should be avoided in our modern-day lifestyle.



Students and faculty participate in the event

Department of Commerce
Presents

PUJAH R
CERTIFIED YOGA TEACHER

BRAINWAVE BALANCE
YOGA AND SOUND HEALING SESSION

DATE: November 7th, 2023
VENUE: Behind HB-2, MAHE BLR
TIME: 8:40am to 10:00am

SESSION PLAN

| | |
|-------------------------|----------|
| INTRO ABOUT THE SESSION | 5mins |
| WARM UP | 5mins |
| ASNAS | 20mins |
| SHAVASANA | 5mins |
| SOUND HEALING | 25mins |
| PRANAYAMA | 10mins |
| GUIDANCE ON SLEEP CYCLE | 5-10mins |
| FEEDBACK / QUERIES | 5-10mins |

free entry

Instructions:
1. Carry your own mats/water bottles without fail
2. Wear any comfortable clothes
3. Come with Intention not with expectation
4. First 50 students will be considered

EVENT CO-ORDINATOR
Dr Vishweswarsastry V N

HEAD OF THE DEPARTMENT
Dr B R Santhosh

Invitation to the Brainwave Balance:
Yoga and sound healing session

All India Quiz Competition

An “All India Quiz Competition” was held on 18th February 2023. The event, conducted in a hybrid mode, witnessed over 90 participants from different cities. Professional quiz masters Jayanth and Manjunath hosted the competition. The rounds included tagline identification, dare to identify logos, famous personalities, W20 and G20, rapid-fire questions and video identification. Mr Sanjeev Subramanian emerged victorious.



Inter MAHE Basketball Tournament

The Sports Club Valorous organised an Inter MAHE Basketball tournament for both boys and girls. The event was held over two days in the first week of February. The tournament, being the first of its kind at MAHE Bengaluru, saw encouraging participation, with 13 teams from MIT, SMI, DLHS & DoC and was very well appreciated by the teams.

Dr. TMA Pai Memorial Basketball Tournament

The inaugural edition of the Dr. TMA Pai Memorial Basketball Tournament, MBL - MAHE B'LRU Ballers League for U-18 Boys and Girls, a collaborative effort between the Department of Commerce and the Department of Physical Education & Sports, marked a significant milestone in the sporting calendar of MAHE Bengaluru. The tournament was organized from 2022-2024 November 2023. Sixteen teams from various schools converged on the court to vie for glory and recognition. In the girls' category, Christ Junior College, Bengaluru, emerged as the champion, and St. Claret PU College, Bengaluru, secured the runners-up position. In the boys' category, St. Mary's International School, Chikkamagaluru, emerged as the champions, and St. Joseph's PU College, Bengaluru, secured the runners-up position.



The winning team from St. Mary's International Residential School, Chikkamagalore.



The virtual competition gets interactive with eager participation.

Faculty Development Programme on Case Writing

A FDP on Case Writing was organized for the faculty of Department of Commerce, MAHE Bengaluru on 12th December 2023. The resource person for the FDP was Dr. V K Ranjith, Professor, Department of Commerce, Manipal. With over two decades of academic experience, Dr. Ranjith has published in journals of repute. He has also published cases in reputed journals. The one day event comprised of sensitizing the faculty members on how to write a case. Session also covered the key aspects of what needs to be focused on while one writes a case, how to collect data, points to remember while one decides on which data source to look into while collecting the data.



DEPARTMENT OF COMMERCE

**FACULTY DEVELOPMENT PROGRAM
ON
CASE WRITING**



EVENT TIMINGS
12 DECEMBER, 2023
10:00 AM – 4:00PM

RESOURCE PERSON
Dr. V K Ranjith
DOC, MAHE-Manipal

VENUE
5th Floor Conference Hall,
Academic Block - 2, MAHE Bangalore Campus

Invitation of Case Writing FDP



Dr. Santosh, HoD hands over a memento to Dr. Ranjith



Faculty interact with Dr. Ranjith

CONSENDO 12.0

Participating in CONSENDO 12.0, Management Fest 2023 was a thrilling journey that transcended conventional boundaries, offering a platform for 15 colleges to converge and showcase their prowess across various management disciplines.

A team of 6 students, Gungun Kumari, Danzil Vegas, Pratha Poddar, Ojas Khobee, and Krish Bansal Ankush Kumar from the Department of Commerce, participated across Human Resources, Finance, Logistics, Marketing & Best Manager. The experience was a dynamic blend of challenges, camaraderie, and invaluable learning.



The students who represented DOC, MAHE Bengaluru at Consendo

Faculty Activity

Dr. B R Santosh

Dr. B R Santosh published research paper on "Impact of Spectrum Allocation on the Top Line and Bottom Line of the Indian Telecom Sector", in the Empirical Economics Letters, 22 (10): (October 2023) ISSN 1681 8997.

Dr. B R Santosh published research paper on "Analysis of the Factors Affecting E-Learning using Digital Learning Platforms", in the The Seybold Report Journal, Vol.17 (3).

Dr. B R Santosh was invited as a resource person to deliver a talk on "Impact of AI and CHATGPT on Higher Education" at Vidyavahini First Grade College, Ganganagar, Bengaluru, on October 15th 2023.

Dr. B R Santosh published a paper on "Predictive Analytics on Indian Pharmaceutical Sector through the Application of ARIMA and GARCH" in "Journal of Commerce and Accounting Research".

Dr. H N Shylaja

Dr. Shylaja represented MAHE in the "Association of Commonwealth Universities" meeting at Christ University, Bengaluru, on 27th March 2023. Various collaboration opportunities, research collaborations and funding opportunities were discussed between the members of ACU.

Dr Shylaja represented MAHE in a discussion with a UK delegation on 25th April 2023. The Karnataka State Higher Education Council organised the session, where they discussed how universities can internationalise themselves in various dimensions, including student and faculty mobility and twinning programs. The delegates appreciated the strategies, systems, and frameworks adopted by MAHE for internationalization.

Dr. Shylaja was invited to participate and contribute to the event "Swanari" conducted by the Reserve Bank Innovation Hub (RBIH) on the 6th March 2023. RBIH works on financial inclusion and spreading financial literacy and women's empowerment.

Dr. Shylaja participated in the W20 Women Vice Chancellors' and Leaders Conclave organized by the Manipal Academy of Higher Education on the 26th and 27th May. W20 is the official engagement group of the G20, which specifically works towards women's empowerment. The event that was held on the MAHE Bengaluru campus witnessed over 50 female leaders across the country who deliberated over women-led development.

Dr. Shylaja virtually presented a paper titled "Attention to Economic Factors and Its Response to Foreign Portfolio Investment: An Evidence from Indian Capital Market" at the "International Conference on Business and Technology (ICBTISTANBUL'2023) conducted by EuroMid Academy of Business & Technology, Istanbul, Turkey on 27th and 28th of May.

Dr. Shylaja participated in a three-day workshop on Case Study Writing Workshop conducted by Case Research Centre, ICFAI Business School, Hyderabad.

Dr. Shylaja published a book chapter titled Assessing the Role of Trade Openness, FDI, and Political Stability on Sustainable Development: Evidence from Developed and developing economies. The chapter is indexed in Scopus.

Dr. Shylaja presented a Case titled, Adani Green Energy: Powering India's Green Initiatives in the 4 International Case Study Conference (ICSC) 2023 held at IBS Hyderabad on 14th and 15th December 2023.

Dr. Shylaja Published a chapter titled "Attention to Economic Factors and Its Response to Foreign Portfolio Investment: An Evidence from Indian Capital Market", dated 30th December 2023, in AI and Business, and Innovation Research: Understanding the Potential and Risks of AI for Modern Enterprises. Studies in Systems, Decision and Control, vol 440. Springer, Cham.

Dr. Vishweswarsastry V N

Dr. Vishweswarsastry V N was awarded PhD Degree on Title "Impact of Commodity Derivatives Trading on Inflation in the Indian Economy with Special Reference to Selected Agriculture and Industrial Commodities" from Visvesvaraya Technological University.

Dr. Vishweswarsastry V N participated in a 5-day Faculty Development program on "Hands on Data Visualization Tools for Effective Data Analysis" between 14th and 18th August 2023.

Dr. Vishweswarsastry V N published a paper on "Impact of Inwards FDI on Selected Indian IT companies: A Predictive approach through Timeseries Model" in the Indian Journal of Natural Science Indexed in WoS.

Dr. Vishweswarsastry V N published a research paper on "Impact of Spectrum Allocation on the Top Line and Bottom Line of the Indian Telecom Sector", in Empirical Economics Letters, 22 (10): (October 2023) ISSN 1681 8997.

Dr. Vishweswarsastry V N presented a paper titled "A Predictive Analysis of Indian Automobile Sector Stocks through ARIMA," which was presented at Nagarjuna Degree College in Bengaluru.

Dr. Vishweswarsastry V N presented a paper titled "Impact of Spectrum Allocation on Topline and Bottomline of Indian Telecom Companies," which was presented at Vijnana Jyothi Institute of Management in Hyderabad.

Dr. Vishweswarsastry V N presented a paper titled "Predictive Analytics on Indian Pharmaceutical Sector through the Application of ARIMA and GARCH" at an International Conference organized by XIME in Chennai.

Dr. Vishweswarsastry V N presented a paper titled "Impact of Inwards FDI on selected Indian IT Companies - A Predictive Analysis approach through Time Series Model" was presented at an International Conference organized by Sindhi Institute of Management in Bengaluru.

Dr. Vishweswarsastry V N published a paper on "The Real Estate (Regulation and Development) Act Is A Keystone to Protect the Interest of Buyer Against Unethical Trader Practice in Real Estate Sector: A Critical Analysis."in Baltic Journal of Law & Politics.

Dr. Vishweswarsastry V N published a paper on "Predictive Analytics on Indian Pharmaceutical Sector though the Application of ARIMA and GARCH" in "Journal of Commerce and Accounting Research".

Dr. Guruprasad Desai D R

Dr. Guruprasad Desai D R Successfully Guided 5 intern students for CESS project. (Center for Educational and Social Studies)

Dr. Guruprasad Desai D R published a research paper on "Impact of Spectrum Allocation on the Top Line and Bottom Line of the Indian Telecom Sector", in Empirical Economics Letters, 22 (10): (October 2023) ISSN 1681 8997.

Dr. Guruprasad Desai D R published a paper on "The Real Estate (Regulation and Development) Act Is A Keystone to Protect the Interest of Buyer Against Unethical Trader Practice in Real Estate Sector: A Critical Analysis."in Baltic Journal of Law & Politics.

Dr. Guruprasad Desai D R published a paper on "Predictive Analytics on Indian Pharmaceutical Sector through the Application of ARIMA and GARCH" in "Journal of Commerce and Accounting Research".

Articles: Faculty & Student Contributions

Digital currency: A paradigm shift in the Indian payment system

- Dr. Vishweswar Sastry V N

Digitalization has created a paradigm shift in the Indian payment method within Indian boundaries and abroad. The monetisation of UPI payments, such as PhonePe, Paytm, Gpay and many more, is highly successful, and the Indian Economy is moving towards common e-rupee usage across nations. The Central Board of Digital Currency (CBDC) launched on a pilot study basis the e-rupee in December 2022.

- Every individual in India should understand the following points: E-Rupee is not a Crypto Currency.
- It is a virtual form of physical currency.
- It is available in all denominations of printed paper currency.
- UPI transactions are between one Bank and another, whereas RBI is directly involved in Digital Currency.
- It is a legal tender and becomes a legal retail form in India.

"Suppression in Media and the Internet Navigating the Controversial Landscape"

- Ms. Krittyka Chatterjee, I Semester B. Com

The contentious realm of suppression in media and on the internet is a multifaceted issue that revolves around the delicate equilibrium between securing freedom of expression and regulating potentially dangerous content. Lawyers argue that suppression serves as a pivotal guard against hate speech, violence, and misinformation, guarding individualities and society. Again, critics posit that it encroaches upon the abecedarian right to free speech, potentially stifling creativity and limiting the open exchange of ideas. One key contradiction exists in the pressure between government control and individual rights.

Proponents of government intervention argue that it can help the dispersion of dangerous testaments and insure public security. still, detractors express apprehensions about eventuality governmental overreach, citing enterprises about suppression for political purposes and the corrosion of sequestration rights. Commercial responsibility in content temperance also plays a vital part.

Online realities and social media platforms assert that content temperance is necessary to maintain a safe and inclusive online terrain. nonetheless, disbelievers raise questions about the power applied by pots, expressing worries regarding prejudiced temperance and the repression of different voices. The global perspective on suppression introduces another subcaste of complexity. While some argue that different countries have varying artistic morals and that suppression can be a means of esteeming and upholding these values, opponents endorse a universal approach to free expression on the globalized internet. The part of algorithms in content temperance further complicates the issue.

While automated systems can efficiently filter dangerous content, enterprises persist regarding algorithmic impulses, the eventuality for false cons, and the impact on freedom of speech when opinions are made by nonhuman realities. The slippery pitch argument underscores the conservative approach to suppression. Lawyers posit that without intervention, there is a threat of homogenizing dangerous content. still, opponents advise that unbounded suppression can expand to circumscribe licit speech, performing in a nipping effect on free expression.

In addressing this complex geography, proponents emphasize the significance of education and media knowledge. While education is vital in empowering individuals to critically estimate information, critics argue that certain forms of dangerous happiness necessitate direct intervention. disquisition of emerging technologies, similar to blockchain, highlights implicit druthers that promise decentralized, suppression-resistant platforms. still, challenges similar to scalability, stoner relinquishment, and abuse must be addressed for these druthers to come feasible.

Eventually, the idea of transnational collaboration emerges as an implicit result. Cooperative sweats between nations could establish common norms for respectable online content. nonetheless, differing artistic morals and political testaments pose challenges to the development of widely agreed-upon guidelines. In conclusion, the ongoing debate on suppression in media and the internet reflects the dynamic interplay between the need to cover individualities and the imperative to save the principles of free expression. As technology and society continue to evolve, chancing a delicate balance remains a redoubtable challenge.

Ikigai, My Learnings! ...

- Nikhil Jason, III Semester B. Com

Do you ever find yourself feeling lost or unsure about your future? Are you struggling to find meaning and purpose in your daily life? If so, I urge you to read the book "Ikigai: The Japanese Secret to a Long and Happy Life" by Hector García and Francesc Miralles.

This book is not just about living a long life but rather about finding your reason for being, your purpose. It is about discovering what makes you truly happy and fulfilled and how to live a life that reflects those



Students presented Ikigai and walked away with lot of learnings.

values. As an adolescent college student, this can be especially important as you navigate the challenges of balancing your academic pursuits with your personal life.

In the book, the authors delve into the concept of Ikigai, which roughly translates to “a reason for being.” They explain how discovering your Ikigai can lead to a life filled with joy, fulfilment, and satisfaction. They also provide practical tips and exercises to help you identify your Ikigai and incorporate it into your daily life.

Ikigai is a concept used in Japan for centuries to help people find their reason for being. It combines four elements: what you love, what you’re good at, what the world needs, and what you can be paid for. When you find the intersection of these four elements, you have found your Ikigai. This concept is powerful because it can help you find your purpose in life, leading to greater happiness and fulfilment.

They may feel pressure to choose a financially lucrative career that their family approves of, even if it is not something they are passionate about. The authors of “Ikigai” recognise this challenge and guide how to navigate it. They encourage readers to follow their passions and use their strengths to positively impact the world.

The only constant in life is change.

However, finding your Ikigai is not just about your career. It is about finding meaning and purpose in all aspects of your life. Whether it is cultivating meaningful relationships, pursuing hobbies and interests, or contributing to your community, finding your Ikigai can help you live a more fulfilling life. The book “Ikigai” provides inspiration and guidance on how to do this. In conclusion, the book “Ikigai: The Japanese Secret to a Long and Happy Life” by Hector García and Francesc Miralles can be a powerful tool for young adults in India who are searching for their purpose in life. By combining what you love, what you’re good at, what the world needs, and what you can be paid for, you can find your Ikigai and live a more fulfilling life. The authors provide practical advice and exercises for finding your Ikigai, as well as inspiration from the lives of people in Japan who have already discovered theirs.

Poem Efflorescence

- Ms. Megha Madhusudan, I Semester B. Com

Feeding on the voices echoing up in my head,
Diving deeper into its endlessly vast claustrophobic bed.
Dampen in pain of yet unknown to mortal love,
I'm made of water from the darkest of darkness,
Trying to be tough.
Yet you may ask whether I hold pride, grudge, or hatred.
So, I transverse myself beyond my silver line,
Revolving around the sights of my hidden scripts.
Laying down deep, buried in the drumming of my heart,
Trying to find my perfect path to start.
The shadows of my past always hover over the path I follow,
As I fall into my shallow sea of thoughts.
Seeking smiles in the drought of my life.
And, yet I bloom in the winter night.

Balance Beyond Academics: Nurturing Passion for Lifelong Development:

- **Vaishnavi D, Research Scholar, Department of Commerce Bengaluru.**

In our childhood, we spent a lot of time playing sports, learning to swim, attending painting classes, music classes, dance classes, and so on. However, as we grow up, we tend to focus more on academics and building a career, often leaving behind the hobbies and passions that we once loved. Many of us have had hobbies since childhood that we were passionate about, but over time, that passion fades away.

Engaging in different activities such as music, dance, painting, and sports can have a positive impact on a student's overall development. Music helps in calming the mind and improving concentration and memory retention. It is a challenge to coordinate the 'Swaram' or musical syllables with the constant beat called 'Thala' per the 'Shruthi' tune, which helps tune the mind and keep it in control. Similarly, playing musical instruments requires adjusting the tune to each note, which helps improve speaking skills and control the mind.

Dance helps coordinate the hands, mind, legs, and senses, which keeps the mind sharp for any complicated subject. It develops body and mind coordination and cognitive aspects of the brain regarding memory. It also strengthens the body and helps maintain a good posture. Painting, on the other hand, nurtures creativity and encourages unique thinking. Creative thinking is essential in every field today, and painting helps develop this capability. It also helps in expressing oneself and developing personality. Painting enables one to concentrate on minute aspects and ensures no small detail is missed.

Sports help the body's overall development and teach patience and team-building skills. It keeps students physically active and full of energy. Sports also teach time management, team spirit, and striving to reach goals. It promotes a healthy lifestyle, builds confidence, and teaches the lesson of adjustment, compromise, and understanding others. It also makes one outspoken and fight for fair play, encouraging resilience and perseverance.

Extracurricular activities improve academics and life skills. They shape us into confident, respectful, and multitasking individuals. These activities develop time management, critical thinking, and unique abilities, setting us apart from our peers. We will also be able to manage personal commitments effectively. Life becomes academic, easy, fun, and meaningful when we strive to give our best and focus on overall development. We must always balance our profession and passion and strive to excel in both.

Reclaiming The Spotlight: Tata Tech IPO

- **ASHMIT KUMAR, DOC, M.Com, MAHE Bengaluru.**

"Is this an economic move or a testament to investor confidence?" The noise about the oversubscribed Tata Tech IPO in the crowded Indian market has left many market enthusiasts and analysts pondering about this interesting question.

The IPO was opened for subscribers on November 22, which lasted till November 24. Investors oversubscribed 69.43 times, the highest among IPOs last week, raising Rs 1.56 billion for the company.

The shares dazzled at the grand unveiling of Tata Technologies IPO, tripling in value on the same day it debuted on the stock market. The company's value reached record highs, moving Tata Technologies into the vaunted top seven Indian companies that the most outstanding date is written back. In short, the Tata Technologies IPO is turning into a bonanza for shareholders and stakeholders alike. The shares, which started their journey at 500, are now standing on their way to cross the 1,400 mark after a spectacular financial firestorm.

Tata Technologies is a leading global technology company with deep expertise in the automation industry. The company has achieved consistent revenue and profit growth over the last few years. Tata is known as a "team of choice." The company has differentiated capabilities in next-generation automation trend EVs,. Multiple brokerages have given a 'buy' rating for the IPO, reflecting continued investor confidence in the TATA brand.

Adding to this, India has seen a record 196 IPOs so far this year, with share benchmarks scaling record highs on improving economic growth prospects and a vast consumer base.

The robust investor interest reflects the company's strong fundamentals and promising growth prospects and of course the legacy of the Tata group.

As the dirt settles at the whirlwind fulfilment of the oversubscribed Tata Tech IPO, possible to assist. However, leaves us wondering about the larger implications of this economic development. Does it mark a new era of investor self-belief, or does it boost questions on the market's dynamics?

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