

DIAS TIMES

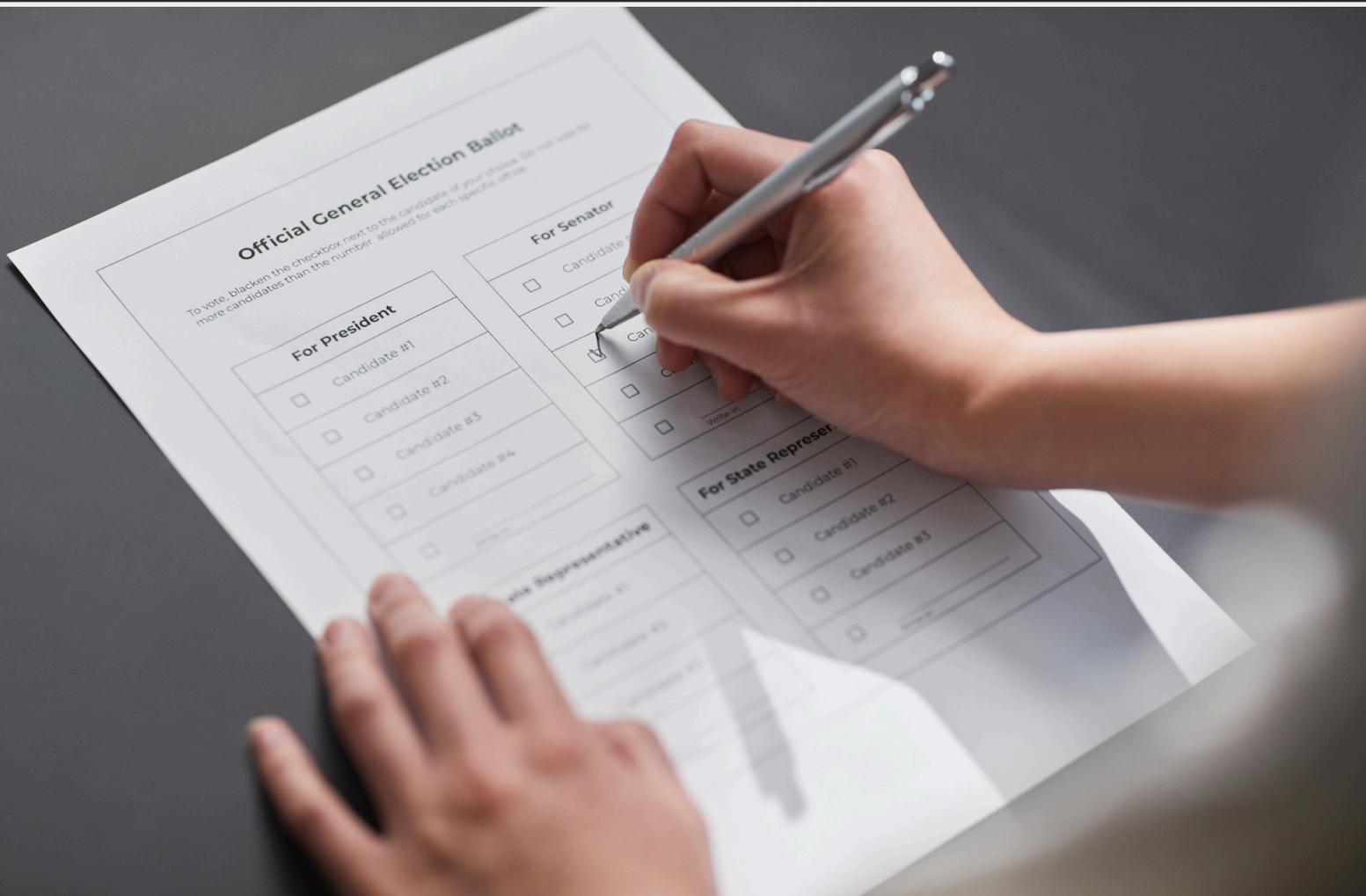
DELHI INSTITUTE OF ADVANCED STUDIES

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From the Editor's Desk

Dear Readers,

It is with great pride that we present the 90th issue of DIAS Times, marking yet another milestone in our journey of academic excellence, innovation, and holistic development. As we step into the July-September 2023 quarter, our dedication to fostering a dynamic learning environment remains unwavering. DIAS continues to be a place where knowledge meets opportunity, shaping individuals into future-ready professionals, visionaries, and changemakers.

This quarter brings a wealth of opportunities for students to engage, explore, and excel. With a diverse range of academic initiatives, industry interactions, hands-on workshops, and collaborative projects, we strive to enrich the learning experience beyond textbooks. Each endeavor is aimed at sharpening analytical skills, enhancing practical knowledge, and instilling a proactive approach toward problem-solving and leadership.

Innovation and adaptability are at the core of our mission. In a fast-paced world driven by technology and transformation, we emphasize the importance of equipping students with relevant skills and a future-oriented mindset. Our focus remains on integrating contemporary trends with strong academic fundamentals, ensuring that DIAS graduates are not only well-prepared but also well-positioned to lead in their respective fields.

Beyond academics, our commitment to social responsibility continues to guide us. DIAS actively promotes community engagement, environmental sustainability, and ethical leadership, inspiring students to contribute meaningfully to society. Whether through outreach programs, green initiatives, or social impact projects, we encourage our students to be catalysts for positive change.

As we embark on this new quarter, let us embrace the spirit of learning, innovation, and service. Together, we will continue to uphold the legacy of DIAS, creating an environment where excellence thrives and aspirations turn into achievements. Here's to a transformative quarter filled with new possibilities, collaborations, and success.

Ms. Neetu Chadha
Editor





DIAS

A Mission to Excel

Delhi Institute of Advanced Studies is 'A' Grade NAAC accredited Institution affiliated to Guru Gobind Singh Indraprastha University. Established by Shri Laxman Dass Sachdeva Memorial Education Society, the Institute is providing dynamic learning environment that is changing in response to the changing needs of society. The Institute seeks professional excellence through ethics, passion and perseverance. The guiding philosophy behind all academic activities of the Institute is to inculcate professionalism and to enhance the effectiveness of an organization.

Sh. S.K. Sachdeva, a well-known name in the educational world, is the Chairman of the Institute and Dr. S.N. Maheshwari, former Principal of Hindu College, Delhi University, is its Professor Emeritus and Academic Director and Dr. N Malati is the Director.

The Institute runs the MBA, BBA and B.COM (Hons.) programmes affiliated with Guru Gobind Singh Indraprastha University.

The credibility of education at the Institute is increasingly being realized and recognized by foreign universities as well as the corporate world.

The Institute's alum are its brand ambassadors. Our students have been placed in some of the best companies in India like IBM, Infosys, Adobe, TCS, Nucleus Software Ltd., Intersolutions, Mahindra British Telecom, Bharti Touchtel, Reliance Infocomm, Ranbaxy, Thomas Cook, FICCI, American Express, Tata Tele Services, Jet Airways, Mahindra Finance, Alcatel, Abacus, Synergy, Torrent, Quark, Syntel, Om Logistics, BEC Foods, Hughes, BrickRed Technologies, Escosoft Technologies, Nagarro, Grapecity, Satyam, Wipro, Accenture, Caritor, L and T Infotech, HCL, Tata Infotech, ICICI Prudential Life Insurance, Reliant Infomedia, India Bulls, Tact India, Sapien, J.K Technologies, Mindfire Solutions, Momentum Technologies, ACS Infotech (P) Ltd., Interra Systems, CE Infosystems, Nagarro, Tata Teleservices, Kotak Life Insurance, UTI Bank, Kotak Mahindra Bank, Grail Research, Planman Consultancy and many others. These ambassadors are making the Institute proud in the corporate world.

ACADEMIC CONTRIBUTION BY FACULTY

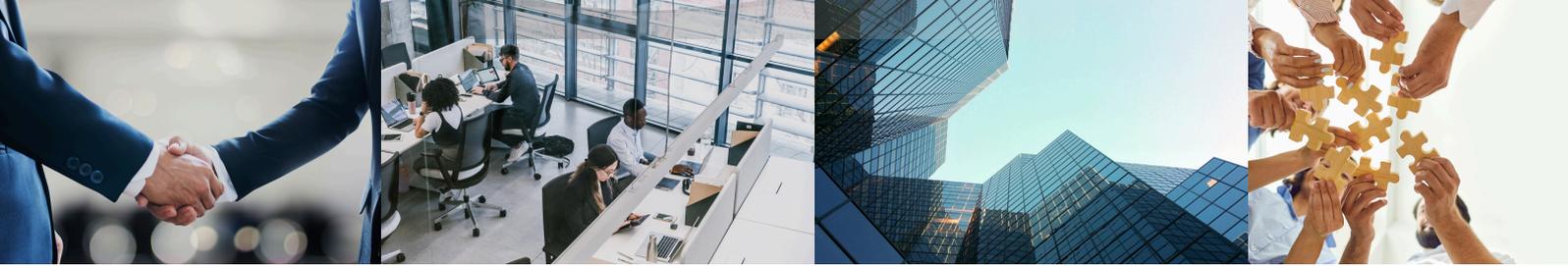
DR. PRATIKSHA TIWARI, FACULTY, DIAS

Published Paper titled, "Novel distance, similarity and entropy measures for interval valued intuitionistic fuzzy soft set", Journal of Intelligent & Fuzzy Systems, Volume 14, Pg. 1-20, 2022.

Published Paper titled, "Innovative Similarity Distance and Entropy Measures for Interval-Valued Fuzzy Soft Set", International Journal of Statistics and Reliability Engineering, Volume 8, Issue 3, Pg. 439-453, 2022.

MS. SHWETA GOEL, FACULTY, DIAS

Attended an online session on "How to Plan for Start-up and Legal & Ethical steps" on 7th May organized by Institution's Innovation Council (IIC) & G. L. Bajaj Center for Research and Incubation (GLBCRI) of G. L. Bajaj Institute of Technology and Management, Greater Noida with its 5 Mentee Institutes in collaboration with MIC/AICTE Ministry of Education, Govt. of India under the Mentor-Mentee Program 2021-22.



Placement Activities

Placements offer students the ability to get involved with an organization. It is the ideal opportunity to “learn by doing” and the students of DIAS leave no stone unturned in making full use of those opportunities.

The Training & Placement Cell provides all audio-visual facilities for PowerPoint Presentations, written test, group discussion and interviews. It plays a vital key role in counselling and guiding the students of the college for their successful career.

Placement cell acts as a crucial interface between the stages of completion of academic program of the students and their entry into the suitable employment.

The year 2022 started with companies lining up for the final placement for 2020-2022 batch. Companies like S&P Global Market Intelligence, NIIT, Nikon, Protiviti, Jaro Education, IndusInd Bank, HDFC Life, Rocsearch, 99acres, Square yards, IndusInd Bank, Accenture and Genpact are some of our regular recruiters.

Activities at DIAS

ACADEMIC ACTIVITIES

AN ICE-BREAKER SESSION FOR FRESHERS

RESOURCE PERSON: Ms. Sonali Taneja, Dr. Pratiksha Tiwari , Ms. Getaksha Marwah, Ms. Anurupa Ganguly, Mr. Shubham Gaur, Ms. Divya Jain, Mr. Saurabh Sharda, Faculty Members , DIAS

DATE: 14th October 2023

PARTICIPANTS: MBA I, BBA I, B.COM I

OBJECTIVE: To acclimate participants to the academic environment, campus facilities, and institutional policies.





Summary & Learning Outcomes: The Orientation Session served as a pivotal introduction to the academic journey, providing students with essential information, resources, and a sense of community. , aimed to acclimate participants to the academic environment, campus facilities, and institutional policies. The session commenced with a warm welcome from faculty members and key administrative staff. Students were introduced to the university's mission, values, and the support systems available to them. To break the initial barriers and encourage interaction, icebreaker games were incorporated. Group activities, such as trust falls and problem-solving challenges, were integrated to enhance team cohesion. These exercises emphasized collaboration, communication, and the importance of working together towards common goals. The Comprehensive Orientation Session successfully blended essential information dissemination with engaging games and activities. By incorporating interactive elements, the session achieved its goal of creating a positive and inclusive atmosphere. The incorporation of fun games and team-building activities not only facilitated social connections among students but also set the tone for a dynamic and enjoyable university experience.





EXTRA-CURRICULAR ACTIVITIES

ALUMNI FRESHERS' MEET 2023: PAST MEETS FUTURE

ORGANIZED BY: Alumni Committee, DIAS

RESOURCE PERSONS:

1. Mr. Deepak Bansal, Associate Director, Acuity Knowledge Partners
2. Ms. Nitika, Manager-Advisory, KPMG
3. Ms. Nishat, Junior Statistical Officer, Ministry of Labour and Employment
4. Mr. Varun Jindal, Team Leader, Ameriprise Financials
5. Ms. Pragya Jaiswal, Academician and a PhD research Scholar, IIT Delhi
6. Ms. Anshika Gaba, Analyst, Fidelity International
7. Mr. Mohit Satija, HR (Talent Acquisition), KPMG
8. Ms. Aarushi Sharma, Research Associate, Protiviti
9. Mr. Rishabh Sangari, Management Trainee, Wipro

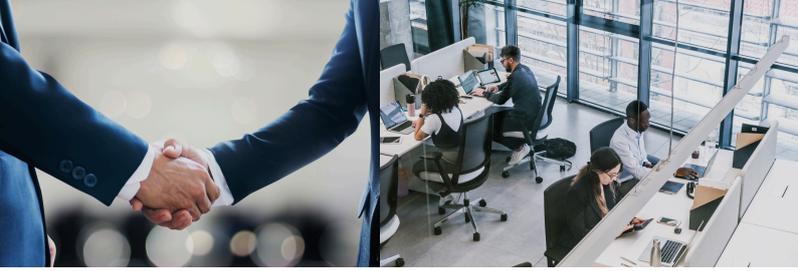
DATE: 02nd September 2023

PARTICIPANTS: MBA Students and all Committee Student Coordinators

OBJECTIVE: To provide students with invaluable insights and inspiration from accomplished DIAS Alumni in various fields, guiding them on the path to success and offering a deeper understanding of career opportunities in different sectors.

SUMMARY & LEARNING OUTCOMES:

The DIAS Alumni Committee presented an unforgettable event, "Alumni Freshers' Meet 2023: Past Meets Future". This remarkable gathering invited attendees to embark on an extraordinary journey towards achieving their professional aspirations.



The event featured a panel of esteemed DIAS Alumni who graciously shared their invaluable insights and experiences, offering attendees a wave of inspiration and motivation that ignited their own aspirations. The session was held on 02nd September 2023 and proved to be an unequivocal triumph, with active student engagement and positive feedback from freshers, highlighting its success.

Mr. Deepak Bansal, Associate Director with Acuity Knowledge Partners, discussed his journey in the financial sector, emphasizing the importance of adaptability and continuous learning. He shared insights into roles in knowledge management and offered valuable tips on skill development and networking. Following this, Ms. Nitika, Manager-Advisory, KPMG, shared her experiences working in advisory services at KPMG. She highlighted the importance of critical thinking and problem-solving skills in the financial sector. She also discussed the diverse career paths within advisory services.

Ms. Nishat, Junior Statistical Officer in the Ministry of Labour and Employment, spoke about her Journey in DIAS and her role in the government sector and how finance professionals can contribute to public policy and economic development. She emphasized the need for a strong foundation in statistics and data analysis. Mr. Varun Jindal, Team Leader in Ameriprise Financials shared his journey in the financial planning industry, emphasizing the importance of building trust with clients and staying updated with financial regulations. He discussed the role of financial advisors in helping individuals meet their financial goals. He emphasized how DIAS helped him achieve professional success.

Ms. Pragya Jaiswal, Academician, and a PhD research Scholar, IIT Delhi, shared her academic journey and research in Marketing.

She encouraged students to consider careers in academia and research and discussed the opportunities available in the marketing field. Ms. Anshika Gaba, Analyst at Fidelity International discussed her role in investment analysis and portfolio management at Fidelity International. She emphasized the need for in-depth financial analysis and a strong understanding of global markets. She accentuated on the need of participating in the extra-curricular activities along with academics to achieve one's full potential.

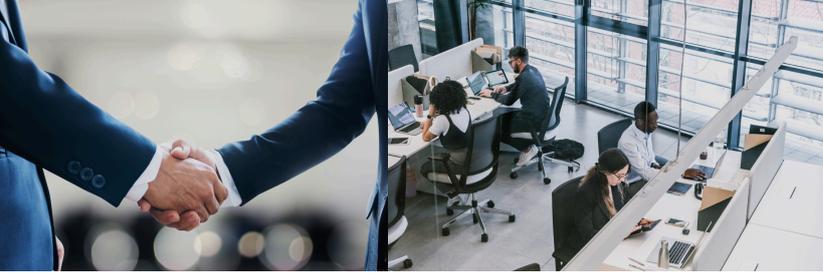
Mr. Mohit Satija, HR (Talent Acquisition), KPMG discussed the role of HR in talent acquisition and the skills required for success in HR roles. He shared insights into the recruitment process and the importance of cultural fit in hiring decisions. He also made an attempt to break some gender-based stereotypes in the field of HR. Ms. Aarushi Sharma, Research Associate at Protiviti shared her experiences in risk management and internal audit at Protiviti. She discussed the importance of risk assessment and internal controls in financial organizations. Mr. Rishabh Sangari, Management Trainee at Wipro concluded the discussion by highlighting his journey in the IT sector and how finance professionals can contribute to technology-driven companies. He highlighted the role of financial analysis in IT project management. He discussed how DIAS helped him grow his personality even during the COVID times when online medium of teaching was being used.

The session was well received by the MBA students and all committee coordinators. Students engaged actively, absorbing the wisdom imparted by the esteemed alumni and leaving the event with newfound enthusiasm.



The atmosphere was electric, with the energy of the attendees resonating in the positive feedback received. As the event concluded, the attendees departed with ignited flames of ambition and a clearer direction towards their finance careers. The DIAS Alumni Committee remains committed to facilitating events that bridge the gap between alumni expertise and student aspirations, fostering a vibrant network for professional growth.





Visit to IGDTUW Incubator “Anveshan Foundation” and Dr Ambedkar University Incubator Cell “Atal Incubation Centre”.

DATE: 30th August, 2023

PARTICIPANTS: Dr H. V. Kothari, Sanyam Garg, Harshit Garg, Vaibhav

OBJECTIVE: The prime goal of the festival is to gather insights into the functioning, services, and role of incubator cells in fostering entrepreneurship and supporting startups.

SUMMARY: Entrepreneurial Role: The delegation learned that the incubator cells play a pivotal role in shaping the entrepreneurial landscape by providing a conducive environment for startups to grow and succeed.

Service Offering: The incubator provided various services



such as mentorship, business development support, legal and financial guidance, and technical assistance. These services were tailored to address the specific needs of each startup.

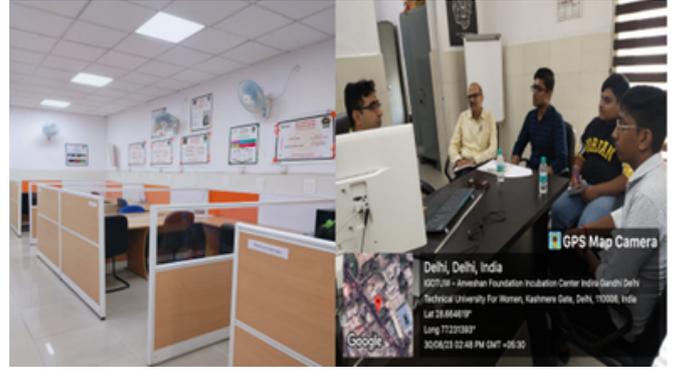
Events and Networking: The incubator hosted numerous events, workshops, and networking sessions to facilitate knowledge exchange and collaboration among startups. This exposure helped startups refine their ideas and connect with potential investors.

Physical Infrastructure: The IGDTUW incubator featured dedicated spaces for different activities. There were designated areas for work, meetings, conferences, and relaxation. Startups could rent office space for a nominal fee of Rs. 1000 per month, ensuring affordability and accessibility.

Seating Capacity: The incubator had a total of 30 seats available for startups. This seating capacity allowed multiple startups to coexist within the incubator, fostering a dynamic and collaborative environment. It is also building facility for Science Labs in various fields and additional seats as well bigger facilities for Startups we need them.

The visit to the incubator cells at IGDTUW and Dr Ambedkar University provided valuable insights into the vital role that incubators play in nurturing entrepreneurship and supporting startups. The delegation gained a deeper understanding of the services, facilities, and opportunities these incubators offer to budding entrepreneurs. The experience was enriching and highlighted the importance of

such incubator cells in fostering innovation and contributing to the growth of the startup ecosystem.



PHDCCI 118TH ANNUAL GENERAL MEETING

ORGANIZED BY: CAIC Committee, DIAS

RESOURCE PERSON: Mr. Palash Sen, Joint Secretary, PHD Chamber of Commerce & Industry

DATE: 29th September 2023



PARTICIPANTS: MBA III Students

OBJECTIVE: To gain first-hand exposure and insights into the practical workings of industries, offering a valuable opportunity to understand the dynamics of India's economic landscape and engage with prominent industry leaders and policymakers.

SUMMARY & LEARNING OUTCOMES:

The PHDCCI's 118th Annual Session, themed "Rising India: Yahi Samay Hai, Sahi Samay Hai - Amrit Kaal of Unprecedented Growth," held on September 29, 2023, at Vigyan Bhawan, New Delhi, marked a significant gathering of distinguished industry leaders, policymakers, and thought leaders. This event aimed to shed light on India's remarkable growth story and the opportunities it presents.

DIAS students, under the CAIC Committee, were fortunate to be part of this enlightening journey, who were accompanied by Dr. Pratiksha Tiwari, Associate Professor, and TPO (Training and Placement Officer) at DIAS. The event opened with an inaugural session graced by the presence of Shri Amit Shah, Hon'ble Union Home Minister and Minister of Cooperation, Government of India, as the Chief Guest and Keynote Speaker. The audience observed the National Anthem and witnessed the felicitation of the esteemed Chief Guest.

Shri Sanjeev Agrawal, Senior Vice President of PHDCCI, introduced Shri Amit Shah. Subsequently, Shri Saket Dalmia, President of PHDCCI, delivered the welcome address and the PHDCCI Annual Speech, setting the tone for the day's discussions. The Chief Guest and Keynote Speaker addressed the audience, providing valuable insights.

Following the inaugural session, the program included plenary sessions and panel discussions that touched upon crucial topics, including India's role in the emerging geostrategic scenario, business excellence, future-proofing India as a sustainable manufacturing hub, building global brands, and strategies for building future businesses. These sessions featured prominent speakers, stimulating valuable conversations, and sharing of insights.

A highlight of the day was the session dedicated to Women Leaders, featuring distinguished women leaders from various fields, celebrating their achievements and contributions. The event concluded with a members-only business session and a meeting of the newly elected Managing Committee.

Overall, the PHDCCI's 118th Annual Session provided a unique platform for DIAS students, under the auspices of the CAIC Committee, to gain valuable insights into India's growth story and engage with key figures in industry and policy. It was a day of learning, networking, and the exchange of ideas, offering participants a deeper understanding of India's economic landscape and prospects. We express our gratitude to PHDCCI for organizing this enriching event.

The following are some glimpses from the event:







LIVE STREAM OF THE JAN BHAGIDARI: G20 UNIVERSITY CONNECT PROGRAMME

RESOURCE PERSON: Ms. Sonali Taneja, Faculty, DIAS

DATE: 27Th September

PARTICIPANTS: MBA I & MBA I (FM)

OBJECTIVE: The live stream of the Jan Bhagidari: G20 University Connect Programme provided a dynamic and inclusive platform for stakeholders, including students, academia, and policymakers, to engage with discussions and insights pertaining to global issues

SUMMARY & LEARNING OUTCOME:

The live stream of the Jan Bhagidari: G20 University Connect Programme, featuring an address by Prime Minister Narendra Modi, was a momentous occasion that brought together academic communities from G20 universities for discussions on global challenges and collaborative initiative. The live stream commenced with an inaugural address, setting the tone for the program. Dignitaries and key speakers highlighted the significance of international collaboration, especially within the G20 framework, in addressing global challenges and advancing knowledge-sharing initiatives. A keynote address was by Prime Minister Narendra Modi, who underscored the importance of collaborative efforts among G20 universities to address pressing global challenges. He highlighted the role of youth in shaping a sustainable and inclusive future, emphasizing the need for innovative solutions and international cooperation. The live stream of Jan Bhagidari: G20 University Connect Programme proved to be a successful and impactful initiative, fostering collaboration, knowledge

exchange, and a sense of shared responsibility among G20 universities. The diverse range of sessions, including keynotes, panels, student involvement, and virtual networking, contributed to a comprehensive and enriching experience for participants. The event's success lies in its ability to harness the collective intellect and expertise of G20 universities to address global challenges and build a more interconnected academic community.





REPORT ON VISIT TO ASHRAN ASHRAM

ACTIVITY: To visit the ashram which is home to lost and abandoned children

DATE: 26th September, 2023

PARTICIPANTS: 19 students from BCOM (H) and 27 students from BBA 3rd sem.

OBJECTIVE: Provide support and make a positive impact on orphan's life.

SUMMARY: Our college's visit to an orphanage was a heartwarming and impactful experience, reflecting our commitment to making a positive difference in the lives of abandoned children. This visit aimed not only to provide material support but also to offer love, care, and companionship to those in need. The day began with a sense of anticipation and excitement among the students and faculty members who participated. We arrived at the orphanage with donations of essential items such as clothing, food, and school supplies. These donations were generously contributed by the college community. Upon our arrival, we were greeted by a group of radiant and hopeful children, whose smiles lit up the entire orphanage. We spent time getting to know them, playing games, and engaging in conversations. The children's stories and aspirations moved us deeply, reinforcing our commitment to supporting their dreams and well-being. We pledged to continue providing support, mentorship, and educational opportunities to these children. Our goal was to empower them to build a brighter future for themselves, breaking the cycle of abandonment and neglect.

As we left the orphanage that day, our hearts were filled with gratitude and a renewed sense of purpose. The visit had shown us that even small gestures of kindness can make a profound impact on the lives of those less fortunate. It reminded us that as a college community, we have the power to bring hope, joy, and opportunities to those in need, and we were committed to continuing this meaningful journey of support and compassion.





WRITE UP ON OZONE DEPLETION AND CLIMATE CHANGE: PERSPECTIVES OF G20 AGENDA FOR SUSTAINABILITY, PEACE AND PROSPERITY

ACTIVITY: To participate in a guest lecture on the same

DATE: 20 September, 2023

PARTICIPANTS: All Students from BCOM (H), BBA and MBA in total 107 students participated.

GUEST: Prof. N. C. Gupta

OBJECTIVE: To make students know about the need to save our ozone layer.

SUMMARY:

The guest lecture on "Ozone Depletion and Climate Change: Perspectives of G20 Agenda for Sustainability, Peace, and Prosperity" was a thought-provoking and insightful event held in our college conference hall. The lecture aimed to shed light on the critical issues of ozone depletion and climate change, and their relevance within the context of the G20 agenda for global sustainability, peace, and prosperity. The guest speaker, Prof.N.C.Gupta, a renowned environmental scientist,

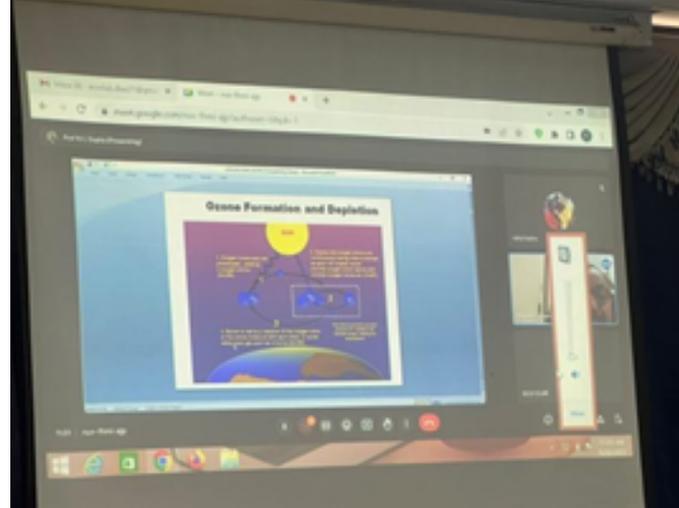
commenced the lecture by providing a comprehensive overview of ozone depletion and its consequences. He explained that the ozone layer, which protects our planet from harmful ultraviolet (UV) radiation, has been under threat due to the release of ozone-depleting substances (ODS) such as chlorofluorocarbons (CFCs) and halons. Prof. N. C. Gupta emphasized that the adoption of the Montreal Protocol in 1987, an international treaty to phase out the production of ODS, has been a significant success in mitigating ozone depletion. Furthermore, the lecture explored the role of the G20 in fostering international cooperation and peace. Prof. N. C. Gupta emphasized that environmental degradation, exacerbated by ozone depletion and climate change, can lead to resource conflicts and mass migrations, highlighting the need for G20 nations to work together to mitigate these risks. In the context of prosperity, Prof. N. C. Gupta discussed the economic opportunities associated with transitioning to a more sustainable and eco-friendly economy. She mentioned the growth of renewable energy industries, green technologies, and sustainable agriculture as avenues for economic development that align with the G20's sustainability goals.

In conclusion, the guest lecture on "Ozone Depletion and Climate Change: Perspectives of G20 Agenda for Sustainability, Peace, and Prosperity" provided valuable insights into the interconnected challenges of ozone depletion and climate change. Prof. N. C. Gupta expertise illuminated the critical role of the G20 in addressing these issues on a global scale. The lecture served as a call to action, urging



students and attendees to engage in environmental advocacy and support policies that promote sustainability, peace, and prosperity for all.

Overall, this lecture was a testament to the importance of informed dialogue and collective action in addressing the pressing environmental issues of our time. It inspired attendees to consider their roles in promoting a more sustainable and harmonious world, aligning with the G20's vision for a better future.





REPORT ON INTRA COLLEGE QUIZ COMPETITION

ACTIVITY - Quiz competition held in college to celebrate “WORLD HEALTH ENVIRONMENT DAY”

DATE - 22nd September, 2023

PARTICIPANTS - 28 Students from BBA and 8 students from BCOM (H).

OBEJECTIVE - Winning through knowledge, teamwork, and quick thinking in the quiz

SUMMARY -

The Intra-College Quiz Competition held at our institution on the 22nd of September was a resounding success, bringing together students from various departments to showcase their intellectual prowess and teamwork. This event, organized by the college's Eco Club and NSS, aimed to foster a spirit of healthy competition and promote learning beyond the classroom. As the competition progressed, it became evident that the teams had prepared rigorously. They answered questions with remarkable accuracy and speed, showcasing

their depth of knowledge. The audience was often left in awe as they witnessed the contestants' ability to recall obscure facts and connect seemingly unrelated information. One of the highlights of the competition was the "rapid-fire" round, where teams had to answer a series of questions in quick succession. This round tested not only their knowledge but also their ability to handle pressure. It was thrilling to see how teams maintained their composure and rapidly answered questions to accumulate points. Beyond the academic aspects, the quiz also emphasized teamwork and collaboration. Participants were seen conferring with each other before delivering their final answers. This aspect of the competition showcased the importance of collective problem-solving and communication skills. As the competition reached its climax, tensions ran high. The leading teams were neck and neck, and the margin for error was minuscule. In the end, it was Team "Intellectus" from the Department of Science that emerged victorious, showcasing a remarkable combination of knowledge, strategy, and teamwork. The audience erupted in applause as the winners were announced, recognizing the hard work and dedication put forth by all participants.

The event was not only a celebration of intellect but also an opportunity for students to learn from one another. In conclusion, the Intra-College Quiz Competition held on the 22nd of September was a testament to the intellectual vibrancy of our college. It showcased the remarkable knowledge, teamwork, and spirit of our students. Such events play a crucial role in enhancing students' overall development and fostering a culture of curiosity and lifelong learning. The



Eco Club and NSS, along with the enthusiastic participation of students and the support of the faculty, made this event a memorable and intellectually stimulating experience for all. We look forward to more such competitions in the future, where students can continue to shine and demonstrate their brilliance.



PLEDGE TAKING CERMONY ON INTERNATIONAL OZONE DAY

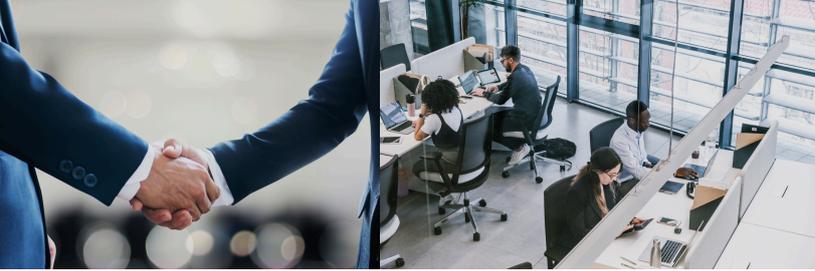
ACTIVITY- To learn about reasons behind depletion of ozone layer

DATE - 15th September 2023

PARTICIPANTS - 23 Students from BCOM (H) and 32 students from BBA.

OBJECTIVE - To protect Earth's ozone layer, preserve a sustainable, thriving planet.



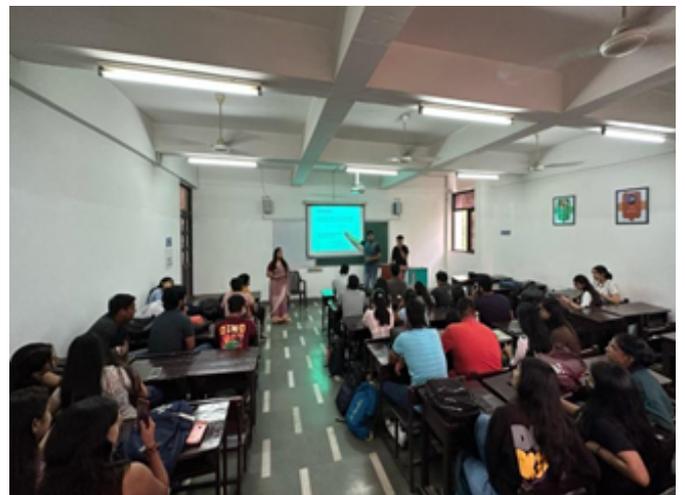


SUMMARY- In a landmark session held on 15th September, a profound pledge was undertaken by global leaders and environmental activists to safeguard our planet's precious ozone layer. This pivotal gathering convened in response to the alarming threat of ozone layer depletion, driven primarily by the emission of ozone-depleting substances (ODS). The session commenced with an acknowledgment of the dire consequences posed by ozone layer depletion. The ozone layer, located in the Earth's stratosphere, plays an indispensable role in shielding life on our planet from harmful ultraviolet (UV) radiation. The depletion of this crucial layer leads to an increase in UV radiation exposure, resulting in various adverse effects, including skin cancer, cataracts, and harm to ecosystems. Additionally, participants pledged to invest in research and innovation to discover eco-friendly alternatives to ODS and to promote sustainable technologies that mitigate ozone layer depletion. International cooperation was emphasized as an indispensable element in addressing this global challenge, with a commitment to sharing knowledge and resources to facilitate ozone layer preservation. Moreover, the session saw a call to action for public awareness campaigns and education initiatives to engage communities worldwide in the mission to protect the ozone layer. These efforts would not only safeguard human health but also contribute significantly to the broader goal of combating climate change.

In conclusion, the session to save our Earth's ozone layer marked a historic moment of unity and commitment. Leaders and advocates left no doubt that they were dedicated to preserving this vital shield that protects life on our planet. The pledge symbolized a promise to future generations that the

Earth's ozone layer would be nurtured and protected for the well-being of all.







POSTER MAKING COMPETITION

ACTIVITY- Poster making competition held for the students of the college to promote creativity.

DATE - 14th September, 2023

PARTICIPANTS - Students from BBA, BCOM (H) and MBA in total 56 students participated.

SUMMARY-

The recent poster making competition held in our college was a vibrant showcase of creativity and talent. Students from diverse backgrounds and disciplines came together to express their artistic prowess and deliver compelling messages through their artwork.

The theme of the competition revolved around environmental conservation and sustainability. Participants used a variety of mediums, from traditional painting to digital art, to convey powerful messages about the importance of protecting our planet. Each poster was a visual testament to the students' commitment to raising awareness about critical issues such as climate change, pollution, and biodiversity loss. The judging panel had a challenging task, as the entries were not only visually captivating but also carried profound messages. The winning posters not only demonstrated artistic skill but also effectively communicated the urgency of environmental preservation. This competition served as a reminder of the college community's dedication to promoting awareness and action on environmental issues. It encouraged students to use their artistic abilities as a force for positive change and highlighted the importance of creative expression in addressing global challenges.





FLAG HOISTING PROGRAMME 2023 – ON THE ACCOUNT OF 76th INDEPENDANCE DAY

DATE: 14th August, 2023

GUESTS: All students and the faculty members of DIAS. In total more than 50 students participated.

SUMMARY:

Under the aegis of Eco Club and NSS club, Delhi Institute of Advanced Studies organizes FLAG HOISTING PROGRAM. Since years, the Institute is organizing this event and this year also students and faculty members participated in this event. The event was organized on 14th August, 2023 in the college itself. All the teachers and the students were invited to the terrace, where this event took place. Dr. N.Malti hoisted the flag, and all the faculty members and students sang the national anthem on account of the 76th INDEPENDENCE DAY. Pictures were clicked and at the end, Dr. N. Malti ma'am gave some kind words about our nation.

Overall the event was a great success.



TREE PLANTATION

ACTIVITY-Tree Plantation

DATE-28th August, 2023

VENUE-Outside the college premises

PARTICIPANTS- All the students from B.COM (H), BBA and MBA in total 102 students participated.

OBJECTIVE- To plant saplings outside the college in the garden area.

SUMMARY-

Under aegis ECO CLUB and NSS club are organize TREE PLANTATION DRIVE every year in order to promote planting of trees so as to save your environment as trees play a vital role in maintaining a healthy and sustainable environment. The drive was organized on 28th August, 2023. All the students and the faculty members were notified to gather outside the college in the plantation area at 12:30 pm. All the saplings were collected and sown by the faculty members and the students.





All the students were told about the benefits of trees in their area. Planting trees helps in oxygen production, air quality improvement, temperature regulation, erosion control, habitat for insects and birds, energy conservation, noise reduction and many health benefits there are many more advantages of having trees near us. At the end all the faculty members and students clicked some photos with the planted saplings. Dr. N. Malati mam addressed all the students and explained about sustainable development and the advantages of saving trees for our future.

Overall the 'TREE PLANTATION DRIVE' was a great success.



The Latest Buzz

Cryptoverse: Venture capital still haunted by crypto chaos



Crypto startup investments have declined for the fifth consecutive quarter, reaching the lowest quarterly level in over three years at just under \$2.3 billion from April to July 2023, according to PitchBook. The first half of 2023 saw a nearly 75% drop in investments compared to the previous year, totaling \$5 billion. Industry experts attribute the decline to increased regulatory scrutiny in the U.S. and the aftermath of the 2022 FTX exchange implosion. Investors are now approaching crypto investments with more diligence, with a notable decrease in the number of deals sealed by mid-2023. Despite the current investment slump, there is optimism that VC investment may rebound in the second half of the year, following the recent positive performance of bitcoin, which rose over 90% in the first six months of 2023. The focus has shifted from speculative non-fungible tokens and metaverse projects to infrastructure firms supporting blockchain and cryptocurrencies, reflecting a preference for sustainability over risk in the crypto space.



U.S. to announce international cryptocurrency action -statement

U.S. Announces Coordinated International Action on Cryptocurrencies

The United States, along with [list of partner countries], is taking significant steps to address the emerging challenges and opportunities presented by cryptocurrencies. Through a series of coordinated actions, we aim to promote responsible innovation, combat illicit activity, and protect consumers in the global cryptocurrency market.

Our priorities include:

- **Combating financial crime and money laundering:** We will enhance our collaboration with international partners to crack down on illegal activities involving cryptocurrencies, including terrorism financing, ransomware attacks, and tax evasion. We will also strengthen regulations and enforcement measures to ensure transparency and accountability within the cryptocurrency industry.
- **Protecting consumers and investors:** We will work to educate consumers about the risks associated with cryptocurrencies and develop clear regulations to protect them from fraud, scams, and market manipulation. We will also hold cryptocurrency platforms and exchanges accountable for safeguarding their users' assets and complying with applicable laws.
- **Promoting technological innovation:** We recognize the potential of blockchain technology and cryptocurrencies to drive innovation and economic growth. We will support responsible development in this space by fostering dialogue between the public and private sectors, and by developing clear regulatory frameworks that encourage responsible innovation while mitigating risks.

This coordinated action marks a significant step forward in addressing the global challenges and opportunities presented by cryptocurrencies. By working together, we can ensure that this innovative technology is used for good, fostering financial inclusion, economic growth, and a more secure and prosperous future for all.

BRICS exploring ideas to create fairer payment mechanism to reduce dollar dependence: South Africa

Sure, here's a summary of the news about BRICS exploring ideas for a fairer payment mechanism:

BRICS nations mull alternatives to dollar-dominated system

- South Africa, the current chair of BRICS, is leading the discussions on creating a new payment system.
- The goal is to reduce dependence on the US dollar, which currently dominates global trade and finance.
- A fairer system could benefit emerging economies by lowering transaction costs and making cross-border payments more efficient.

Motivations for a new system:

- **Concerns about US dominance:** BRICS nations are concerned that the US government can use its control of the dollar to exert economic and political pressure on other countries.
- **High transaction costs:** Dollar-based transactions can be expensive, especially for small businesses and individuals.
- **Limited access to financial services:** The dollar's dominance can make it difficult for people in developing countries to access financial services.



Possible solutions:

- BRICS could create its own reserve currency, backed by the combined economic strength of its member countries.
- BRICS countries could increase the use of their own currencies for trade and investment.
- BRICS could develop a new digital currency that is not tied to any particular country.

Challenges:

- Creating a new reserve currency would be a complex and time-consuming process.
- BRICS countries would need to overcome political and economic differences to agree on a new system.
- It may take time for a new system to gain widespread acceptance and use.

Overall, the BRICS initiative to create a fairer payment system is a significant development. If successful, it could have a major impact on the global financial system. However, there are many challenges that need to be overcome before such a system can become a reality.

Shares of Pidilite Ind fall as Nifty gains

On the technical charts, the 200-day moving average of the stock stood at Rs 2522.7.

Shares of Pidilite Industries Ltd. slipped 0.29 per cent to Rs 2609.1 in Monday's trade as of 12:18PM (IST). It hit a high of Rs 2626.9 and low of Rs 2605.05 during the session.

The stock quoted a 52-week high price of Rs 2916.85 and a low of Rs 2250.85. The return on equity for the stock stood at 17.76 per cent. About 8,536 shares have changed hands on the counter so far.

The stock's beta value, which measures its volatility in relation

to the broader market, stood at 1.04.

The scrip has been an underperformer, up 6.48 per cent in the past one year in comparison with a 18.87 per cent gain in Sensex.

Technicals

On the technical charts, the 200-day moving average (DMA) of the stock stood at Rs 2250.85 on July 31, while the 50-DMA was at Rs 2624.67. If a stock trades well above 50-DMA and 200-DMA, it usually means the immediate trend is upward. On the other hand, if the stock trades well below 50-DMA and 200-DMA both, it is considered a bearish trend and if trades between these averages, then it suggests the stock can go either way.

Promoter/FII Holding

Promoters held 69.38 per cent stake in Pidilite Industries Ltd. as of 30-Jun-2023. Mutual funds and foreign institutional investors held 3.88 per cent and 11.34 per cent stake.

BSE unveils new logo on 149TH Foundation Day in July 2023.





The BSE, Asia’s oldest stock exchange, launched a new logo on its 149th foundation day. Formerly known as the Bombay Stock Exchange, the premier Indian bourse BSE and its benchmark index S&P BSE Sensex is the face of the Indian capital markets. BSE was established in 1875 as ‘The Native Share & Stockbrokers’ Association’ under a banyan tree in Mumbai’s Dalal Street. Over the past century, BSE has facilitated the growth of the Indian corporate sector by providing it an efficient capital-raising platform. In 2017, BSE became the first listed stock exchange of India. It provides a market for trading in equity, currencies, debt instruments, derivatives, mutual funds. On July 6, the board of directors of BSE Ltd approved share buyback worth up to ₹374.80 crore at ₹816 per share. The buyback will be done through a tender offer and the record date will be decided by the buyback committee, the company informed in a regulatory filing. At 12:40 pm, the shares of BSE were trading 0.95% lower at ₹700.65 apiece on the National Stock Exchange.

NEW TECHNIQUE TO MEASURE DIGITAL MARKETING MATURITY RATING



It includes a review of maturity for businesses to benchmark against showing many have room for improvement given the challenges of managing digital marketing

The \$250 Billion Climate Opportunity: How Carbon Credits Can Drive Emission Cuts While Unleashing Business Value

The global carbon credits market is forecast to reach \$250 billion by 2030 according to experts. Carbon credits allow companies to offset their carbon emissions by funding emission reduction projects elsewhere. This market has expanded rapidly as more companies adopt net zero emissions targets and require credits to fulfill their goals. Several factors are driving growth in the carbon credits market. First, many countries have implemented carbon pricing schemes which make emissions more expensive for corporations. This stimulates demand for credits as a cost-effective offsetting option. Second, an increasing number of companies are committing to ambitious net zero emissions goals by 2050. To meet these targets, they will need to purchase substantial volumes of credits.

Third, demand is rising as organizations seek to mitigate their Scope 3 emissions from supply chains and product use. Monitoring these indirect emissions is difficult, so credits provide an easier solution. Finally, growth in voluntary carbon markets allows individual consumers to purchase credits to offset personal emissions like travel. While the outlook appears positive, there are challenges to address. Ensuring credit quality and avoiding double counting emissions will be critical. There is also a risk that cheap credits could replace meaningful emissions reductions by companies. Regulation will be vital to maintain integrity as the \$250 billion market emerges.

Overall, carbon credits will likely play a major role enabling



corporate decarbonization this decade. However, they should complement rather than substitute direct emissions reduction efforts. A focus on transparency and high-quality credits can allow this market to scale sustainably while driving climate impact.

Cutting to the chase, the carbon credits market has sizable growth potential as regulated and voluntary demand increases. Careful oversight of credit quality and accounting will be key as corporations utilize offsets to meet climate commitments. If implemented thoughtfully, the market could catalyze substantial emissions reductions alongside business model transitions toward sustainability.

AI-generated realistic images is a revolutionary technology with immense potential

It's like magic! AI tools like DALL-E 2, Midjourney, and Craiyon can now create incredibly realistic images based on simple text prompts. Imagine typing "a majestic lion chasing a zebra across a sun-drenched African savanna" and seeing that scene come to life in stunning detail. It's no wonder this technology is generating so much excitement.

Here's why it's hot:

Photorealistic quality: These AI tools are trained on massive datasets of real images, allowing them to generate images that are almost indistinguishable from the real thing. Think hyper-realistic portraits, landscapes that look like you could step into them, and even images of things that don't exist in the real world.

Endless creativity: The possibilities are truly limitless. Want to see a T-Rex skateboarding down Wall Street? A cyberpunk city

on Mars? A talking cat wearing a top hat? Just type it in, and the AI will do its best to bring it to life.

Democratizing art: Anyone can now be an artist with these tools. You don't need any special skills or training – just a bit of imagination and a few keywords. This opens up exciting possibilities for everyone, from hobbyists to professional artists and designers.

But there are also concerns:

Misinformation and deepfakes: The ability to create such realistic images raises concerns about the spread of misinformation and deepfakes. Imagine manipulated photos or videos used to influence elections or damage reputations. This technology needs to be used responsibly and ethically.

Copyright and ownership: Who owns the copyright to an image created by an AI? This is a complex legal question that is still being debated.

The impact on human artists: Some fear that AI could eventually replace human artists entirely. However, others believe that AI can be a tool to augment human creativity, not replace it.

India to Train 1 million People in AI and Data Science to Boost Digital Economy

The government of India has announced a new plan to train 1 million people in artificial intelligence and data science. The plan is part of the government's efforts to boost the digital economy and make India a global leader in these technologies.

The training will be provided through a variety of channels, including online courses, in-person workshops, and apprenticeships. The government is also partnering with



industry to ensure that the training is relevant to the needs of the job market.

The plan is expected to cost around Rs 10,000 crore. The government has allocated Rs 7,500 crore for the plan in the current budget. The remaining amount will be raised through public-private partnerships.

The plan is expected to create around 2 million jobs in the AI and data science sectors. It is also expected to boost the Indian economy by around Rs 100,000 crore.

The plan has been welcomed by industry experts. They say that it is a bold and ambitious plan that will help India to become a global leader in AI and data science. They also say that the plan will create a large pool of skilled talent that will be able to meet the needs of the growing digital economy.

DIAS



Scholastic Impressions

Application of Quality of life, Problem Solving Skills and Treatment Motivation through Motivational Enhancement Therapy among Individuals with Alcohol Dependence

The word “Alcohol” is an Arabic origin word adopted from the word “Alcohol” which means in Arabic “a fine impalpable powder with which Eastern ladies paint their eyebrow, and used lately to refer to anything of highest perfection” (Skinner, 1970).

Aim: The present study aims to assess and compare the coping skill and problem solving in the alcohol dependence patients pre and post intervention on the application of motivational enhancement therapy. **Methods:** This was a quasi-experimental study with pretest-posttest design with control group. The sample consists of a total of 10 patients were diagnosed with alcohol dependence using a purposive sampling selected from the outpatient department of the CIIMHANS, Dewada, Rajnandgoan, India. Further these patients divided into two groups as experimental group (5) and control group (5). Tools used Brief coping and Problem-Solving questionnaire. **Results:** Result of the current study revealed that the experiment group of alcohol dependence patients improved in different domains of problem solving and coping after the application of motivational enhancement therapy treatment and exhibited enhanced problem solving and coping skills as compared to control group.

Conclusion: Motivational Enhancement Therapy allows patients to have an optimistic attitude on life, accepts difficult events, deal with the present, and adopt suitable behaviors to cope with negative thoughts and feelings by enhancing psychological flexibility.

-Ms. Meenakshi Kaushik Faculty, DIAS

{For Full text, please refer to Filieri, R., Açikgöz, F., Li, C., & Algezau, S. (2022). Application of Quality of life, Problem Solving Skills and Treatment Motivation through Motivational Enhancement Therapy among Individuals with Alcohol Dependence, 40(2), 347–364. <https://doi.org/10.1002/mar.21760>}

Privacy-Enhancing Factors and Consumer Concerns: The Moderating Effects of the General Data Protection Regulation

Privacy, recognized as a fundamental right, faces challenges from technological advancements that compromise individuals' control and escalate privacy risks. The General Data Protection Regulation (GDPR) was enacted to safeguard this right. This paper aims to assess the impact of privacy-enhancing factors on consumer privacy concerns and whether consumer beliefs regarding the GDPR influence this relationship. Examining four privacy-enhancing factors—organizational trust, perceived personalization value, perceived consumer control, and data transparency—alongside the GDPR as a moderating variable, data from 1154 respondents in European Union countries were analyzed. Results indicate that personalization value inversely correlates with privacy concerns, while consumer control exhibits a positive correlation. Organizational trust and data transparency, however, do not significantly affect privacy concerns. The belief in the GDPR does not moderate the relationship between privacy-enhancing factors and privacy concerns. The study offers implications for firms operating online in Europe and provides insights for marketers aiming to mitigate consumer privacy concerns by selecting appropriate privacy-enhancing factors, emphasizing the role of the GDPR in moderating these relationships. Furthermore, the emergence



of secondary markets for equity crowdfunding shares has introduced liquidity options for investors. This development addresses a longstanding concern regarding the lack of liquidity in early-stage investments. Investors now have the potential to buy or sell shares in private companies, enhancing the appeal of equity crowdfunding as an investment avenue.

-Ms. Sonali Taneja, Assistant Professor, DIAS

(For Full text, please refer to: Evans, R., Hajli, N., & Nisar, T. M. (2022). Privacy-Enhancing factors and Consumer concerns: The moderating effects of the General Data Protection Regulation. British Journal of Management, 34(4), 2075–2092. <https://doi.org/10.1111/1467-8551.12685>)

Impact of earnings management on working capital management efficiency

This study investigates the impact of earnings management (EM) on the efficiency of Working Capital Management (WCM) and its components. The study uses M-Score, based on the Beneish Model, as a proxy for EM and applies generalized method of moments and panel quantile regression methods to a sample of 461 Indian-listed firms. This study find that EM may inversely influence the WCM efficiency of Indian firms. Managers who engage in EM tend to operate on longer cash conversion cycle and manage inventory sub-optimally. These findings have been further confirmed by using an alternative EM proxy based on the Modified Jones Model.

-Ms. Sakshi Anand, Assistant Professor, DIAS

(For Full text, please refer to: Kumar Sanjay Sawarni, Sivasankaran Narayanasamy, Purna Chandra Padhan. (2023), " Impact of earnings management on working capital management efficiency", Vol. 26 No. 7, pp. 86-109. <https://doi.org/10.1108/EJIM-04-2022-0212>)

Ratio Analysis and Equity Valuation: From Research to Practice

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Financial statement analysis has traditionally been seen as part of the fundamental analysis required for equity valuation. But the analysis has typically been ad hoc. Drawing on recent research on accounting-based valuation, this paper outlines a financial statement analysis for use in equity valuation. Standard profitability analysis is incorporated, and extended, and is complemented with an analysis of growth. An analysis of operating activities is distinguished from the analysis of financing activities. The perspective is one of forecasting payoffs to equities. So financial statement analysis is presented as a matter of pro forma analysis of the future, with forecasted ratios viewed as building blocks of forecasts of payoffs. The analysis of current financial statements is then seen as a matter of identifying current ratios as predictors of the future ratios that determine equity payoffs. The financial statement analysis is hierarchical, with ratios lower in the ordering identified as finer information about those higher up. To provide historical benchmarks for forecasting, typical values for ratios are documented for the period 1963–1999, along with their cross-sectional variation and correlation. And, again with a view to forecasting, the time series behavior of many of the ratios is also described and their typical “long-run, steady-state” levels are documented.

- CA KHUSHBOO TANEJA, Assistant Professor, DIAS



(For Full text, please refer to: DORON NISSIM., STEPHEN H. PENMAN (2023). Ratio Analysis and Equity Valuation: From Research to Practice Review of Accounting Studies, 6, 109–154, 2001, 10, 1-10.)

A resource-based view of the firm : integrating the role of IT as a strategic resource - an empirical study of South African personal financial services (Assurance) firms

This research explores an "inside the black box" view on how IT enables sustainable competitive advantage. Most researchers have investigated IT competitive competencies that make up a firm's strategic framework to understand competitive advantage. However, Resource-Based Theory (RBT) probes into the inner workings of a firm, suggesting that a firm's IT assets and resources are the basis of a firm's "rare" core competencies to compete successfully. Using RBT and research in the economics, strategy, and IT literatures, an initial "Framework of Sustainability" was created, against which the case studies were conducted. This framework was used as foundation to develop semi-structured questionnaires in which 45, 90 minute (on average) interviews were conducted with managers in the four firms. Both internal and external documents about the firms and the industry were used as sources of corroborating evidence. In addition, a "bottoms up" view was obtained with evidence gathered from a short questionnaire and focus groups discussions held with 178 staff employees in the four firms.

– Ms. Dimpy Taneja, Assistant Professor, DIAS

(For Full text, please refer to: April, K. 2004. A resource-based view of the firm : integrating the role of IT as a strategic resource - an empirical study of South African personal financial services (Assurance) firms, 1999-2003. University of Cape Town, 6, 109–154, 2001, 10, 1-10.)

Is there an Ethical Operational Research Practice? And what this implies for our research?

Ethics in Operational Research (OR) has since long been a bone of contention. The question of ethics in OR has become increasingly salient in the recent years as autonomous technologies utilizing OR models and methods have proliferated. In their thought-provoking paper, Bellenguez, Brauner, and Tsoukiàs (2023) dive deep into the provocative issue of whether an "ethical OR practice" exists and, if so, what research imperatives stem from this ethical framing of the field. Through a multilayered examination spanning professional ethics, implicit assumptions, and targeted research directions, the authors put forth a compelling vision for greater responsibility and transparency in OR practice.

After delineating the different realms where ethical questions may arise for OR practitioners, including as citizens and scientists, Bellenguez et al. (2023) zero in on professional ethics specific to the OR analyst role. They highlight how analysts are not passive players, but active decision shapers through the technical and problem formulation choices made when advising clients. An ethical obligation thus emerges for analysts to think critically about the decision process rather than accepting client demands at face value. Core ethical questions arise around client engagement, such as whether



analysts are sufficiently critical, where imposed rationality springs from, whether advice can be explained and revised, and if results are truly convincing for all involved (Bellenguez et al., 2023). The authors argue that robust use of decision aiding methodology provides a means for analysts to surface ethical considerations and unpack assumptions.

Shifting gears, Bellenguez et al. (2023) then delve into the thorny issue of implicit assumptions embedded in OR processes, from cognitive biases that analysts themselves hold to properties of chosen algorithms. A key ethical imperative put forth is making such hidden assumptions explicit in order to build trust with clients and society. For instance, bringing to light the data practices and rights issues bound up in analytic work or pondering long-term societal consequences of optimization techniques enable a more holistic ethical approach. The authors surface critical reflection questions analysts should proactively ask given the power and potential impact of their work.

Circling back to their motivating question, Bellenguez et al. (2023) compellingly argue that "ethical OR exists in assuming responsibility for consequences of advice and tools provided to clients" (p. 7). Cultivating awareness, critical thinking, and transparency in analysts is thus essential for ethical practice. This begs the question of how to foster such competencies through research. Helpfully, the authors highlight promising research directions that could organically enhance ethical reasoning, such as expanding axiomatic analysis, developing general methodological frameworks, and employing formal argumentation theory. Such initiatives hold promise for creating stronger conceptual foundations and methodological tools for grappling with ethical challenges.

In a nutshell, this paper issues an inspiring call to the OR field to confront its ethical responsibilities head on through reflective practice and humanistic research. Bellenguez et al. (2023) offer a cogent roadmap for embedding ethics holistically into OR's DNA. Their proposed ethical framework centered on awareness, criticism, and transparency provides a compass for navigating the moral quandaries inherent in analytical decision support work with wisdom and humanity. This paper sets the stage powerfully for more conscious and conscientious OR practice in service of shared prosperity and progress.

(For Full text, please refer to: Bellenguez, O., Brauner, N., & Tsoukiàs, A. (2023). Is there an ethical operational research practice? And what this implies for our research?. EURO Journal on Decision Processes, 11, 100029.)



BOOK

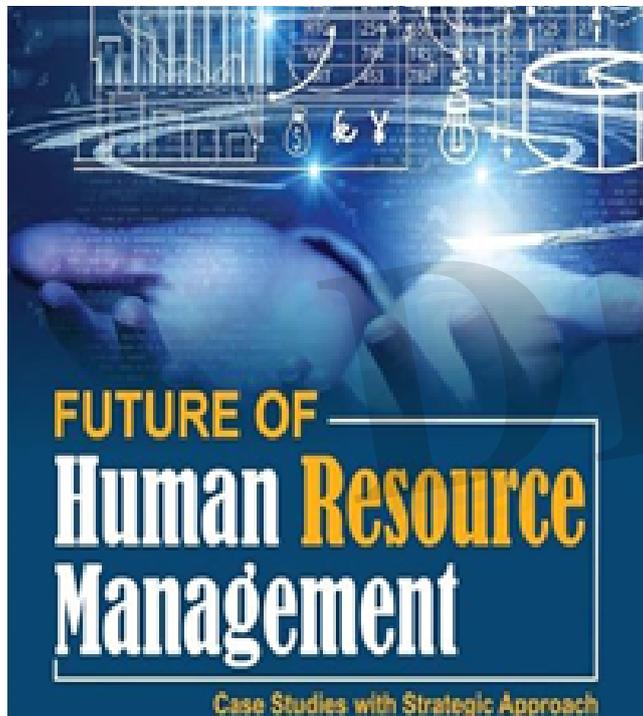
REVIEWS

A TEXTBOOK OF FUTURE OF HUMAN RESOURCE MANAGEMENT

Book Title: FUTURE OF HUMAN RESOURCE MANAGEMENT

Author: RAMAN PREET

Reviewed By: Dr. MEENAKSHI KAUSHIK



Future of human Resource Management: case studies with strategic approach is a resourceful book that deals with real-life scenario about HRM challenges in Indian organizations. Keeping in view the practical requirements of HR professionals – both present and future – This book aims to infuse value, help in developing cognitive approach, and reorient them with valuable real-time insights. This book would reskill the readers to deal with the future HRM challenges. This book intends to serve as a compilation of strategic HR scenarios and a ready reckoner for future HR practitioners, HR educators, and students.



This tenth thoroughly revised and enlarged edition incorporates latest cost accounting standards. Every discussion involving conceptual complexity is immediately illustrated by a numerical example. Written by established and renowned experts of accounting, this book has been revised keeping in view the contemporary requirements and revised course curriculum for B. Com (H), Delhi University.

The book is divided into five sections-Introduction to Cost Accounting, Elements of Cost: Material and Labour, Elements of Cost: Overheads, Methods of Costing and Cost Accounting book- Keeping Systems, each comprising independent chapters dealing with a particular aspect of Cost Accounting. This book is complete in all respects, facilitates building of sound knowledge base and fully equips the professional and university students for examination on the basis of self-study. Many complicated concepts have been explained in simplified manner very. Throughout the book the endeavor has been to keep presentation simple, logical and easily comprehensible.

Section 1 throws a light to the introduction to cost accounting, importance of cost accounting, its components. Financial Accounting has failed in achieving the objectives such as improving the quality of products, trace the accuracy of each job, cost control etc. This made accountants to think a new technique of accounting known as Cost accounting. It further explains how cost accounting information is useful for various users, role of Institute of Cost Accountants of India, cost accounting standards Board and Companies Act 2013. Author has made a comparison between traditional cost sheet and cost sheet as per CAS 4, classification of cost etc. latest position regarding 24 Cost Accounting Standards has been briefly explained in this chapter.

Section 2 deals with various elements of cost like material and labour. Control over materials is also necessary to assure a steady supply of each item of material. It further laid emphasis on various techniques of inventory control. To grow, it is vital for every business to minimize the cost and maximize the profit margins. Hence, the accountant must be acquainted with the cost concepts. This book discusses the Meaning, scope, objective and elements of cost accounting. It also explains the various techniques of costing system. Certain new concepts such as Target Costing and Kaizen Costing have been added in the book to give updated information to the readers. The role of labour in the process of production cannot be overlooked in spite of the fact that machines are being used on a vast scale today. It incorporates methods of wage payment like Time wage system, piece wage method, balance of debt. For better understanding of incentives for workers, author throws a light on various incentive plans, together with very comprehensive illustrations on each plan.

Section 3 covers overheads as element of cost and includes various categories of overheads, their treatment, various concepts related to overheads, distribution of overheads, activity- based costing, importance of ABC System, problems of ABC System. Overheads play a crucial role in the cost of any product. This book deeply incorporates various classifications, sources of overheads. Further it explains different stages involved in distribution of overheads with special focus on methods for disposal of under and over-absorption overheads. All in all, the Tenth Revised Edition of the book is highly recommended due to simplicity of content and vast coverage of Cost Accounting concepts.



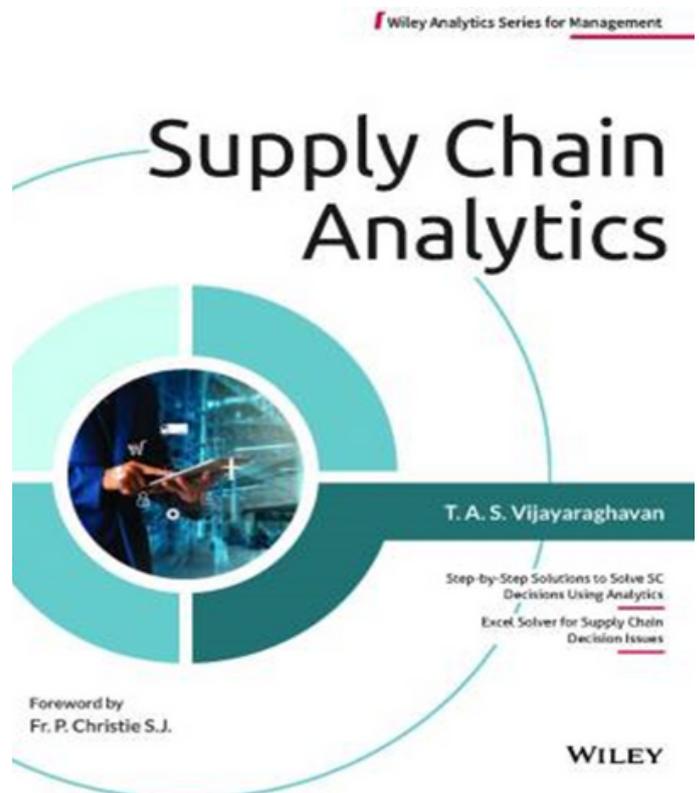
It further explains the concept of Activity Based Costing which is very helpful in assigning indirect costs to different cost centers involved in manufacturing and marketing of the product(s). One of the important methods of overhead allocation is Activity Based Costing. Author has well explained this concept by throwing on all its key aspects. Activity-based costing (ABC) is a methodology for more precisely allocating overhead costs by assigning them to activities. Once costs are assigned to activities, the costs can be assigned to the cost objects that use those activities.

Section 4 deals with various methods of costing like unit costing, preparation of cost sheet, production account. In this preparation of production account and cost sheet with all elements explained is stressed upon. Further it throws a light on job costing, batch costing, contract costing to get familiar with specific aspects of contract costing, process costing, service costing. Job costing method is mainly applied when the goods are produced, or services are rendered as per customer's order. On the other hand, batch costing is a type of job costing, in which goods are produced in a lot of similar units, called as batches

Section 5 includes brief introduction to integral and non-integral system of bookkeeping, reconciliation of cost and financial accounts, integrated accounts. Bookkeeping is a transactional and administrative role that handles the day-to-day tasks of recording financial transactions, including purchases, receipts, sales and payments. Accounting is more subjective, providing business owners with financial insights based on information gleaned from their bookkeeping data. This book also includes introduction to latest cost accounting standards issued by CASB, provisions of cost audit under Companies Act 2013. In addition, the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its finer points. The approach of the book is examination oriented.

Thus, a good number of problems and solutions have been included in its chapters. Theoretical and numerical questions have been mostly selected from various examinations. The book deals exhaustively with the course-content requirements of students preparing for B.com (Programme), B. Com (Hons), BBA, MBA and professional examinations conducted by different institutions including the Institute of Chartered Accountants of India (ICAI), the Institute of Company Secretaries of India (ICSI), the Institute of Cost & Works Accountants of India (ICWAI) and various banking institutions. The Tenth Revised Edition has certain additional features besides maintaining the positive features of the ninth edition, viz., simplicity of style, lucid presentation, helpful questions and problems, exhaustive text with plenty of illustrations as well as questions and problems for self-study.

SUPPLY CHAIN ANALYTICS





Title: Supply Chain Analytics

Edition : Third Edition, 2022

Authors : T. A. S. Vijayaraghavan

Publisher : Wiley Publications

ISBN : 9789354243431

Price : Rs. 650

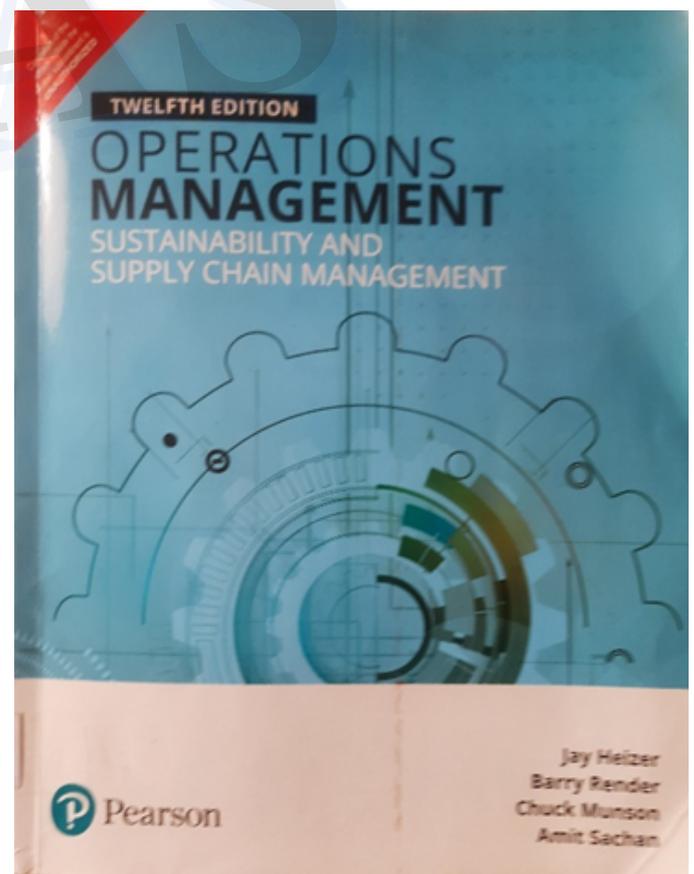
Reviewed by : Ms. Jhanvi Khurana, Assistant Professor,
DIAS

The Third Revised & Enlarged Edition of book Supply Chain Analytics is designed for use in M. Com & MBA Programmes of different Indian Universities and similar courses. It will be equally useful for BBA and B. Com students and those interested in the advanced study of the subject. It will also be useful for corporate executives who want to update their knowledge in the field of Operations. To cater to the needs of both students and corporate executives, the subject matter has been discussed in a conceptual-cum-analytical manner.

Supply Chain Analytics is a structured collation of important analytical tools and techniques that specifically addresses critical decision areas in warehousing, inventory, and transportation in supply chain management, which are mostly available in some technical academic papers and proceedings of conferences and so will be very helpful to find them all in one book. This book explains various practical application methods in a lucid manner so that any student with basic understanding of Decision Sciences will be able to understand popular analytical tools and techniques useful in supply chain management areas. Also, we have seen every company is continually wrestling with problem of deciding the right

quantity and mix of product or services that it should produce as well as when and where to produce them. By reading this book MBA students will get to know about complex challenges of supply chain planning – the set of Business processes that comprises of demand planning, sales and operations planning, Inventory planning, Promotion planning, Distribution planning. This book is intended to complement planning analytics in supply chain. This book will help students to learn about the new book that is Supply chain analytics introduced by IP university this year.

OPERATIONS MANAGEMENT





Title: Operations Management, Sustainability, and Supply Chain Management

Edition : Twelfth Edition

Authors : Jay Heizer, Barry Render, Chuck Munson, and Amit Sachan

Publisher : Pearson India Educational Services P Ltd.

ISBN : 9789332586703

Price : Rs. 765

Reviewed by : Dr. H.V. Kothari, Professor, DIAS

The Book covers all aspects of Operations and Supply Chain Management and also relevant aspects of business today such as sustainability, lean supply chains, and improving the efficiency of supply chain processes. These topics are studied in the book with up-to-date, high-level managerial material to clarify the “big picture” of what these topics are and why they are so important to business today. This book also helps to understand how OM affects society and your life. This edition also provides well-balanced coverage of managing people and applying sophisticated technology to operations and supply chain management. The Indian edition has 16 Indian Cases in nearly all the topics. Each Chapter is organized on the basis of short set of well thought out, relevant, and comprehensive learning objectives. In the edition there is increased emphasis on latest topic of Supply Chain Analytics, which involves analysis of data to better solve the business problems. Book is well organized under various topics of Operations and Supply Chain Management. Book has been divided in three parts. First Part Introduction to Operations Management has Chapters of Introduction to Operations and includes concept of Productivity; II chapter in the part is on Operations Strategy in a Global Environment; III Chapter is on Project Management; and IV Chapter is about Forecasting.

Second Part is on Designing Operations has 6 chapters starting from 5th Chapter. V Chapter is about Design of Products and Services including topic of Sustainability in Supply Chain; VI Chapter is on Managing Quality including Statistical Quality Control; VII chapter is on Process Strategy including Capacity and Constraints Management; VIII Chapter is on locational Strategies; Chapter IX is on Layout Strategies; and Chapter X is on Human Resources, Job Design, and Work Measurement.

Third Part in on Managing Operations consisting of 7 chapters starting from 11th Chapter which is on Supply Chain Management including Supply Chain Analytics; 12th Chapter is on Inventory Management; 13th Chapter is on Aggregate Planning; 14th Chapter on MRP and ERP; 15th Chapter on Short Term Scheduling; 16th Chapter is on Lean Operations; 17th Chapter is on Maintenance and Reliability.

This book is useful for students as self-study book and to working professional to keep their professional knowledge up to date. Book has most practical approach towards operation of an industry. Examples cited are updated and practical in life. The Edition continues its market leading up-to-date coverage of service operations as well. The text includes solved examples and problems, enough cases for MBA courses to use. After completion of the content of Chapter there are Problems. At the beginning of every Chapter there is practical Case cited. At the end of Chapter, a Self-Test is there in form of MCQ Test. Overall, the authors did a good job explaining the subject matter and organizing the book and chapters in a logical manner. The book definitely covers the material and presents the material in an interesting and currently relevant manner. This book will be a valuable addition on Operations and Supply Chain Management Book.



Corporate Executives' Opine

ONE-SIZE-FITS-ALL POLICY MAY NOT WORK FOR HYBRID MODE



James Agrawal MD, BTI Executive Search

What started out as a temporary arrangement during the pandemic has turned out to be the reality for months together. There are hardly any companies that can claim that all their employees have returned to offices. Companies like Apple and Google that tried to get their employees to come to offices last year — for at least 3-4 days in a week — had to back down after their workforce protested against such mandates. This year, the same companies have tried to reinforce the idea by linking presence in office with employee performance. But employees are in no mood to get back to office and are in many cases willing to quit over getting back to office.

The same scenario is playing out in India. Many workplaces have tried to incorporate some element of hybrid arrangement to retain their employees. So, what is the final word on hybrid work? Is there a way that it can co-exist with office spaces? How do we go about defining the norms?

One-size doesn't fit all: All companies will have to find their own sweet spot.

There is no one readily available solution. Apart from roles that need people to be in office — all other roles can be provided various options of hybrid work.

Companies may find it best to let team leaders decide what works for them with inputs from team members. Some others may like to renegotiate individual employee agreements to come to an understanding on how much hybrid work is good for a particular role. Policies for new hires may vary since they need to learn the ropes and inculcate the work culture, which will need them to be in a physical space. Companies will have to go through this process to arrive at what works for them. Once a model is built and implemented, it should be reviewed to measure the impact.

Technology aspect: Hybrid work will involve some amount of the office being carried into homes. It is important to ensure that the technology required to be in place to enable hybrid workers also to contribute as much as an on-site employee, is installed. Office space: Desk-sharing arrangements can become the norm for companies that allow hybrid work. This will mean that the office space required will be lesser.

The basics don't change: A hybrid work plan that caters to every employee will be difficult to formulate. Employers need to keep the basics of employee management to determine how to work around this particular issue.



YOUR TEAM NEEDS RECOGNITION, FIN INCENTIVES MAY NOT SUFFICE



Achal Khanna, CEO, SHRM India

We are surrounded by dynamicity of behaviour — our every action as an employee precedes a reaction. Behavioural science studies how human behaviour shapes and subsequently, is wired. Within organisations, there has been a lot of research on understanding why an individual chooses to behave the way they do and to predict what they'd do in the future. Why do some employees adhere sincerely to a policy while others don't? Which organisation career path will appeal to which employee group? Will an iPhone or an Android phone appeal more to my sales folks? Predictable answers to questions about human behaviour will really benefit organisations being effective in what they do and fall under the domain of behavioural science research in companies.

Human habits, decision making skills and motivation are hard wired basis experience, stimuli and social norms. In workplaces, an organisation's work place culture has a direct impact on organisation accomplishment of goals.

Research shows that data driven insights support evidence-based decisions to further boost employee engagement and drive meaningfulness of work. It dates back to 1900s, when professor George Elton Mayo conducted a series of experiments, which went on to become one of the greatest turning points in the realm of management thinking. At a Western Electric plant, he found that job satisfaction increased through employee participation in decisions rather than through short-term incentives.

By understanding the core of how people psychologically react and behaviourally respond to interventions, Mayo's research supported in understanding human relations. Fast forward to the 21st century, Mayo's research still holds validity — that employees want to feel they are being acknowledged and recognised for their work.

In recent times, economist Richard Thaler's work on public and private social policies that lead people to make good and better decisions through 'nudges' without depriving them of the freedom to choose or significantly changing their economic incentives have become extremely popular.

HR professionals can ensure that policies and interventions are in sync with how people are wired. It can enable smart performance management systems, and make employees feel motivated beyond financial incentives. It all leads back and forth to 'feelings of worthiness'.

Nicholas Bloom's 2022 study about the proven benefits of 'work from home' have made many organisations confidently



enable hybrid work. The study, which was based on a randomised control trial of hybrid work on 1,612 graduate engineers of a large technology firm proved that hybrid work was highly valued by employees on average, reducing attrition by 33%. In these dynamic times, behavioural sciences have crept its way into AI-driven nudges. A slight nudge in linguistics and algorithms can promote the desired behaviour. Behavioural science is still waiting to be capitalised. While organisations are at it, they need to have employees feel they are making progress, are acknowledged and seen.

- Deepak Kumar (2020-22) has been consistently outshining in every project, this employee is a dependable asset for the manager. Demonstrating exceptional reliability, they are entrusted with various tasks, delivering consistently high-quality results. Their prowess makes them a reliable and valuable team member, contributing significantly to the success of each project they undertake.

Vaishali Gupta, Unimrkt Research Pvt Ltd, Team Lead

- Mohd Suhail (2020-22) is highly dedicated and possesses excellent time management skills. He is known for his efficient work approach, emphasizing smart work over hard work. Additionally, Suhail is remarkably punctual and values the importance of timely commitments.

Mr. Rohit Kumar, Sr. Functional Consultant, Trident Information Systems Pvt. Ltd.

- Swati Rawat (2020-22) is highly dedicated and possesses excellent time management skills. He is known for his efficient work approach, emphasizing smart work over hard work. Additionally, Suhail is remarkably punctual and values the importance of timely commitments.

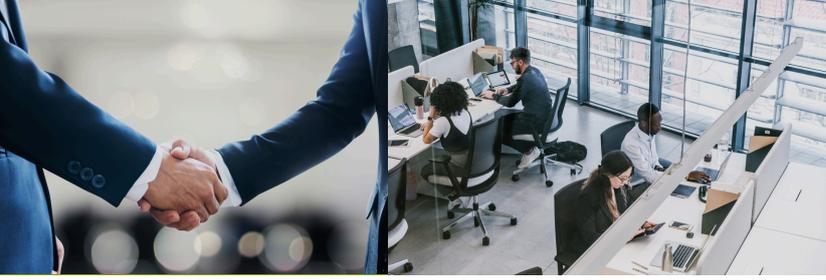
Mr. Gunjan Sharma, Senior Accounts Executive, GSTARK & Associates

Feedback from Employers

OUR EMPLOYERS SAY...

- Rahul Antil (2020-22) is very passionate about his work. Works with full dedication and hard work. He is a good team player and a value add to the firm. His skills are really helpful to us.
Mr. Amish, Sr. Associate, Shorewise Consulting India Pvt Ltd.
- Nanshi Mishra (2020-22) has excelled in her work, showcasing tenacity and a solid grasp of fundamental HR processes and policies. Despite joining as a fresher, her strong theoretical knowledge of HR has translated into impressive performance, affirming her capability and adaptability in the professional arena.

Mr. Ankit, TL - Talent Acquisition Head Field Solutions Private Limited



Alumni Speaks

I graduated from DIAS in 2019 with a BBA degree. The professors were very knowledgeable and taught us practical skills that I use every day in my marketing job. The campus facilities like the library and cafeteria made student life comfortable. Overall, I had a great experience at DIAS and would recommend it to prospective students.

Aniket Kumar
BBA 2016-19

I completed my MBA from DIAS in 2020. The case study methodology used in the business classes really helped me develop critical thinking and problem-solving skills. Group projects taught me teamwork and leadership abilities. I work in a leading bank now, and DIAS prepared me well for a career in finance.

Divya Jain
MBA 2018-20

I was part of the MBA batch of 2016 at DIAS. The internship opportunities provided by the college gave me hands-on industry experience. I gained communication and presentation skills from various seminars organized on campus. Currently, I own a small business, and DIAS helped me become an entrepreneur.

Jay Kumar Agarwal
MBA 2014-16

I finished my MBA from DIAS in 2021. The excellent faculty guided me in selecting my specialization and designing my career path. The campus placement cell arranged job interviews that helped me secure a management trainee position in a reputed company. Overall, DIAS has advanced infrastructure and facilities for business education.

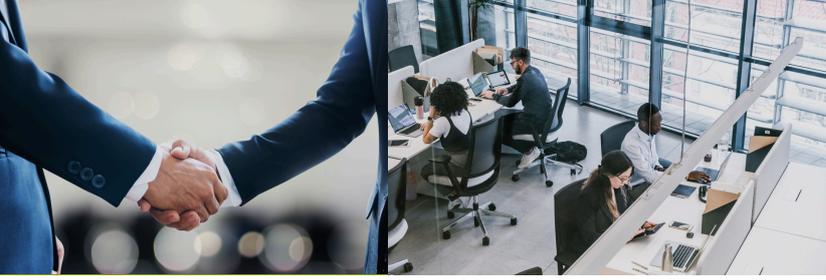
Rishabh Singh
MBA 2019-21

As a 2022 BBA graduate of DIAS, I found the curriculum well-balanced with theory and practical applications. Sports and cultural events on campus made student life fun. I learned team spirit and time management through various extracurricular activities. DIAS develops students professionally and personally.

Purvika Jain
BBA 2019-22

I did my MBA from DIAS, passing out in 2018. The college has a big alumni network, which helped me in job referrals and career guidance. DIAS maintains relationships with the corporate world, ensuring students get live projects and internships. The MBA program equipped me with analytical and leadership skills.

Jini Varughese
MBA 2016-18



I was part of the 2016 MBA program at DIAS. The faculty was supportive and accessible outside class too for doubt-clearing. Group assignments improved my interpersonal skills. Regular presentations boosted my confidence. DIAS provides holistic growth through academics and extracurricular activities.

Vanita Mehra

MBA 2014-16

I am an alumna of the 2023 B.Com (H) batch at DIAS. The world-class infrastructure, including computer and science labs, created an excellent learning environment. Corporate Visits and Industry Tours provided practical exposure. DIAS faculty have both teaching excellence and rich industry experience.

Pratham Mishra

B.Com (H) 2020-23

Parents' Feedback

• DIAS stands as a commendable institute with a strong faculty, yet it could enhance the overall student experience by placing a greater emphasis on extracurricular activities. Expanding beyond academics would contribute to a more holistic education, fostering a well-rounded development of students and enriching their collegiate experience.

Mr. Anil Kapoor

Father of Shreshth Kapoor

(MBA 2021-23)

• Students consistently secure excellent placements in renowned companies, thanks to the outstanding curriculum. The program ensures comprehensive preparation, enabling graduates to thrive in their careers with top-tier employers, reflecting the institution's commitment to excellence in education and professional development.

Mrs. Neetu Goel

Mother of Shivani Goel

(MBA 2021-23)

• It brings me immense pleasure to enroll my ward in your esteemed Institute, not only you have developed the leadership qualities but also inculcate human values in your curriculum that is beneficial to each and every student of DIAS. I wish all the best to the management team and teaching and non teaching staff of DIAS for providing quality education to my ward.

Mr. Shrishti Kothari

Father of Bhawani S Kothari

(MBA 2021-23)

• The college is exceptional, providing both excellent academics and skill development through dedicated faculty. The strong placement cell ensures promising opportunities for students. The supportive faculty actively guides through the entire process, creating a conducive environment for



holistic learning and skill enhancement, making it a great and nurturing educational institution.

Mrs. Veena Mehta
(Mother of Devyani Mehta)
(BBA- 2020-23)

- DIAS nurtures a dynamic learning environment, fostering continuous improvement. The SIIF committee excels in offering on-campus opportunities, enhancing student experiences. A culture of encouragement and growth defines the DIAS experience.

Mr. A. K Singh
Father of Kamal Preet Kaur
(MBA 2021-23)

- Being part of this college is enriching, with excellent facilities and a supportive environment. The helpful cell promotes teamwork, organizing programs that enhance practical work experience. It's a positive and collaborative atmosphere, making the college experience fulfilling and conducive to holistic growth for students.

Mr. Ashok Kumar
(Father of Natasha Wahal)
(B.COM(H) 2021-23)

- This college excels in providing quality management education. Renowned for its dedicated faculty and comprehensive curriculum, it offers an enriching learning experience. With a focus on practical skills and industry relevance, it stands as a prime choice for those seeking a strong foundation and success in management courses.

Mrs. Soma Jain
(Father of Gargi Jain)
(MBA 2021-23)



Reader's Views

DIAS Times is full of interesting information that I find very useful and relevant. Instead of stories that distance themselves from their readers, the writers at DIAS Times make a conscious effort to involve the reader, and many of the magazine & articles include reader questions and comments.

MR. KAMAL AGORA
BANK MANAGER, HDFC BANK

All the articles in DIAS Times are immensely beneficial in pursuit of achieving excellence and for enlightenment of readers leading to multiple frontiers.

ANKITA DAS
HR ACCOUNT LEAD
URBAN CLAP

The newsletter is very informative and beautifully designed. Activities, conferences and placement details are very interesting.

YOGESH GOYAL
ALUMNI, DIAS (2016-2018 BATCH)
TAX CONSULTANT, DELOITTE

The magazine brings out spirit, technical and literary hidden talents of the students and staff of the college to share their views.

RICHA AGGARWAL
ALUMNI
MBA BATCH (2017-19)

I hope the magazine continues to evolve as a creative and vibrant space to discover new developments in the field of management and technology.

TUSHAR
CATEGORY MANAGER, CLASSPLUS

The magazine is always of superb quality, and DIAS Times does a very good job of making mundane information entertaining. I would highly recommend this magazine to anyone interested in reading about latest articles and buzz related to commerce, management and academia.

SHALINI
MOTHER OF PALAK SAINI, MBA BATCH 2016-18

DIAS Times has become one of the most widely recognized and prestigious magazines in circulation today. It has proven itself as a leader in the academic world as well as a go-to-source for articles and scholastic impressions. The magazine is also news focussed and covers a vast array of topics.

AVANISH SINGH
SM, IDFC BANK

It was an absolute privilege to be able to read some extraordinary and profound work of the college.

ELINA RAYMOND
ALUMNI
MBA (BATCH 2017-2020)



Alumni

TRAVERSE

Abhijeet Mann



With a steadfast vision and unwavering grit, Abhijeet Mann has ascended to success one step at a time. His story illuminates the power of perseverance and lifelong learning. Abhijeet laid the groundwork for his career with a B.Com (H) from Delhi University. Seeking to augment his management and finance skills, he pursued an MBA from Delhi Institute of Advanced Studies (DIAS).

Equipped with robust academics and a well-rounded business education from DIAS, Abhijeet landed his first job with SS Kothari Mehta and Co. as a Junior Executive in Internal Audit. He immersed himself in understanding compliance, evaluating risk profiles and assessing internal controls for client organizations. Eager to expand his expertise, Abhijeet soon moved to Genpact ERC as a Consultant focused on Internal Audits. He led end-to-end audits, liaised with cross-functional teams and identified process improvements for clients across industries like banking, manufacturing and healthcare. His analytical skills and relationship management were crucial in this role. Over a 3+ year tenure, he left an indelible mark on the company through his diligence and contribution.

In pursuit of new challenges and growth, Abhijeet joined Xceedance where he took on leadership roles managing teams across geographies. He implemented audit methodology transformations and drove adoption of analytics for advanced insights. His capabilities were recognized with a profile promotion during his 1-year stint. Abhijeet's voyage then led him to KPMG Global Services, where he currently plays a pivotal role as Senior Consultant. He oversees large audits, provides subject matter expertise, and leads training on auditing standards. Abhijeet lends his varied experience and skills to deliver impactful solutions for clients.



Abhijeet credits his alma mater DIAS for instilling fundamentals that paved his path to success. From DIAS, he gained not just academic rigor but life lessons in discipline, integrity and service. He fondly recalls how being a part of DIAS's STF committee and other extracurricular activities helped him build confidence, communication and teamwork. Beyond his professional feats, Abhijeet has been involved in initiatives providing education and empowerment to underprivileged children. Abhijeet's humility, values and well-rounded perspective make him a true role model. While his career continues to surge upwards, he remains grounded in his roots.

DIAS is incredibly proud of Abhijeet's journey and achievements. He represents the potential within each student that can be nurtured through dedicated mentors, robust academics and a supportive community. As Abhijeet reaches for new heights, DIAS wishes him the very best.

DIAS



The Men in News



DROUPADI MURMU

“Education is the most powerful weapon which you can use to change the world” – Nelson Mandela

We have been taught early on that Education is the core of our life, and with education, you can never go wrong. This definitely seems to be the case with our Madam President Droupadi Murmu, aka Puti Biranchi Tudu.

Born and educated in Uparbeda Village of Rairangpur, Odisha, Madam Murmu not only completed her graduation from Bhuvaneshwar, Odisha but also taught students as a Teacher after her work experience as a Junior Assistant at the Irrigation Department of the Government of Odisha.

Leadership qualities have been in her genes as her Father and Grandfather, both had been traditional heads (Sarpanch) of the village Gram Panchayat.

Elected as the Councillor of Rairangpur Nagar Panchayat in 1997 paved the way for her political career.

After winning the Odisha Legislative Assembly Election in 2000, she served two terms between 2000 and 2009. She was also the Minister of State with Independent charge for Commerce and Transportation along with Fisheries and Animal Resources Development of the state and acted as the district president till 2015.

She was awarded the Nilkanth Award for Best MLA of the Odisha Legislative Assembly in 2007.

Becoming the first woman to hold the position as Governor of Jharkhand in 2015 acted a milestone of her political career.

She faced criticism for some of her decisions too as a person with position of authority.

The Pathalgadi movement and the Religion and Land Bill are examples of the same. But she has overcome the oppositions and has achieved the feat of becoming first Tribal woman in the role of President of India, being second woman to hold this position in history of the nation.

She is the first ever President to inaugurate the 10 day State Festival of Karnataka, “Mysuru Dasara”.

We wish her many more first time events in her life which just not applaud her but bring accolades for the nation.



SERENA JAMEKA WILLIAMS

"I really think a champion is defined not by their wins but by how they can recover when they fall." – Serena Williams

Serena Williams, the name itself brings to mind a wonderful player, on court, filled up with energy and ready to strike at the right moment. That is Serena Jameka Williams for you. She is mostly known for her gaming prowess on the Tennis field as she is considered among the greatest tennis players of all times. She has been time and again ranked World No.1 in singles by the Women's Tennis Association(WTA) and has been honoured with the Grand Slam Single winner for 23 titles. It's only her who has accomplished a Career Golden Slam in both Singles and Doubles in the game which has inspired many more female players to come forward and showcase their talent to the world.

Williams playing style is what sets her apart from other players and also earned her the special name of serena slam when she won all four Grand Slams in a row. Her serve is considered the greatest in the history of women's tennis. It's known for its fast pace and accurate placement, which allows her to serve numerous aces.

She possesses not just an accurate and consistent ball toss, but also makes it difficult for her opponents to read her next move. Williams has more than 30 titles to her name, with her being an integrated part of the Tennis sport. She is won, she has lost, she has created history time and again and more than anything else, she has always come back. Come back to the sport she loves, adores and lives. Be it her poor performance, be it her medical issues, any controversy or the proud moment of being a mother, she has come back to the sport and been a winner all over again. She has inspired not only women players but also men players to come out and praise her sport and this type of recognition is hard to earn. Williams has not only aced the sports area, but has made heads turn with her fashion sense, her coordination with Puma and Nike are well known. Her fashion line has also been known to be stylish and versatile. Williams has not only tried her hand at writing, but also at acting.

She has not only done some shows, but also lent her voice for characters of various shows.

If she has received, she has also given back to society. She is involved with various charity work, has much good work to her credit and is doing her best for upliftment of the underprivileged.

Her retirement from Tennis is not an end, but a beginning for many new things to come and we sincerely hope that the way she conquered the world with her agility and game spirit, she spreads awareness and compassion for the ones who need them in the world.

Ms. Rita Sharma

Accounts Assistant, DIAS



RECENT NOTIFICATIONS

BANKING RECENT NEWS

BANKS SEEK GOVT HELP TO CHECK CHIP SHORTAGE

Banks have sought the government's intervention to address the shortage of semiconductor chips that has hit card issuance. They have also suggested an investigation by the Competition Commission of India (CCI) into the practices of chip suppliers. Banks collectively through the Indian Banks' Association (IBA) reached out to the government over the issue last month, people familiar with the development said. The banking industry has been reeling under chip supply shortage for some time in the wake of Covid-19 shutdowns in China, slowing card issuance.

The banking industry has been reeling under chip supply shortage for some time in the wake of Covid-19 shutdowns in China, slowing card issuance. Banks are finding it difficult to provide cards to the new Pradhan Mantri Jan Dhan Yojana (PMJDY) account holders, which is delaying the insurance coverage of beneficiaries.

Supply shortages have pushed up prices of chips globally, triggering price increases by local vendors. A government official said that due to ongoing global uncertainties, the card shortage is expected to remain for some time. Bank executives say local vendors had raised prices despite existing supply contracts and were colluding with each other to keep prices inflated.

The officials stated that the local vendors are pushing to increase the prices despite existing supply contracts justifying the demand for a CCI review into possible cartelisation.

About 319.7 million RuPay cards have been issued till August 24 this year. In the first four months of this fiscal around 3.5 million cards were issued. Beneficiaries under PMJDY accounts have increased from 430.4 million to 463 million in the last year.

DEUTSCHE BANK APPOINTS JANAK DALAL AS HEAD OF SECURITIES SERVICES IN INDIA

Deutsche Bank Monday appointed Janak Dalal as head of securities services for India and Sri Lanka. Dalal brings over 25 years of experience with 14 years from within the bank and has held several leadership roles across equities and prime finance for the investment bank and most recently as head of the Deutsche CIB Centre global delivery hub. This reflects the strength of talent Deutsche have across their group and as such Janak is perfectly positioned to helm this business at this time of transformation within the financial services industry.

LENDERS OF FUTURE ENTERPRISES APPOINT A FORENSIC AUDITOR

Lenders of Future Enterprises have appointed forensic auditor J C Kabra & Associates, in line with a finance ministry mandate to audit non-performing loan accounts with over Rs 50 crore exposure. Central Bank of India, the lead bank for Kishore Biyani-promoted Future Enterprises, appointed the forensic auditor on September 12, according to a stock exchange filing by the company. It was informed that the Central Bank of India (lead bank) vide its email dated Sept. 12, 2022 has intimated that in compliance with the extant RBI Guidelines, banks have made the appointment of JC Kabra & Associates, Chartered Accountants to carry out a forensic audit of the accounts of the Company. However, the filing did not mention the period for which the forensic audit would be conducted. This is the second firm of the Kishore Biyani-led Future Group firm, which will face a forensic audit. Earlier, some media reports had claimed that lenders of the Future group flagship firm Future Retail had appointed a firm for conducting a forensic audit of the company, which is presently facing insolvency proceedings before the Mumbai bench of NCLT.



INSURANCE RECENT NEWS

NPS PENSION RULES EASED FROM TODAY AND DIGITAL LIFE CERTIFICATE ALLOWED

From now on, the National Pension System (NPS) pensioners do not need to fill a separate proposal form to choose the annuity after exiting the pension corpus. Insurance regulator Insurance Regulatory and Development Authority of India (IRDAI), stated in a circular on September 13, 2022 that the Exit Form submitted by NPS retiree must be considered as the proposal form, for offering the immediate annuity product by the insurance companies. The insurance regulator has also allowed the NPS pensioners to submit life-certificate digitally.

Currently, the NPS pensioners have to submit an "exhaustive" exit form to Pension Fund Regulatory and Development Authority (PFRDA) at the time of withdrawal. Then, they have to fill a detailed proposal form offered by the insurance companies while choosing their preferred annuity plans. It has been observed that, PFRDA is collecting exhaustive exit form from the NPS retirees which captures necessary details which insurance companies require in the proposal form. At present, it is mandatory for an NPS subscriber to utilise at least 40 per cent of the total accumulated corpus to purchase an annuity plan at the time of maturity. The remaining 60 per cent of the NPS corpus can be withdrawn as lump sum. If the total corpus is less than or equal to Rs 5 lakh, the subscriber will have an option of complete lump sum withdrawal at maturity. For premature exit before the age of 60, an NPS subscriber needs to use 80 per cent of the total NPS corpus to buy a pension plan. Another change that IRDAI has announced to make the lives of NPS pensioners easier is the submission of digital life-certificate. In order to facilitate ease of living for all senior citizens who are receiving annuity payments the current framework of Aadhar based authentication for life verification certification such as Jeevan Praman, a Govt. of India initiative on biometric enabled digital service for pensioners is to be adopted as stated by IRDAI on September 13 circular.

LAW RECENT NEWS

GOVERNMENT NOTIFIES TRANSFER OF CAPITAL ASSET FROM NTPC LIMITED TO NTPC GREEN ENERGY LIMITED U/S 47(VIIAF) - NOTIFICATION NO. 63/2022

In exercise of the powers conferred by section 47(vii af), the Central Government has notified the transfer of capital asset from NTPC Limited (PAN: AAACN0255D), being transferor public sector company, to NTPC Green Energy Limited (PAN: AAICN1737G), being transferee public sector company, under the plan approved by the Central Government for the purposes of the said clause.

GUIDELINES TO IMPORT OF GOLD BY QUALIFIED JEWELLERS AS NOTIFIED BY – THE INTERNATIONAL FINANCIAL SERVICES CENTRE AUTHORITY (IFSCA)

In terms of Notification No. 49/2015-2022 , in addition to nominated agencies as notified by RBI (in case of banks) and nominated agencies as notified by DGFT, Qualified Jewellers (QJ) as notified by International Financial Services Centers Authority (IFSCA) will be permitted to import gold under specific ITC(HS) Codes through India International Bullion Exchange IFSC Ltd. (IIBX); In order to enable resident Qualified Jewellers to import gold through IIBX or any other exchange approved by IFSCA and the DGFT, Government of India the following directions under FEMA are being issued:

i. Qualified Jewellers will be permitted by Indian banks to remit advance payment for eleven days for import of gold through IIBX in compliance with extant FTP and regulations issued under IFSC Act. Such import through exchange/s authorised by IFSCA shall be as per the terms of the sale contract or other document in the nature of an irrevocable purchase order in terms of IFSC Act and regulations made thereunder by IFSCA. AD bank shall carry out all the due diligence and ensure the remittances sent are only for the bona fide import transactions through exchange/s authorized by IFSCA.



i. The advance remittance for import of Gold should not be leveraged in what-soever form for importing Gold worth more than the advance remittance made.

ii. In case the import of Gold through IFSCA authorized exchange, for which advance

iii. remittance has been made, does not materialize, or the advance remittance made for the purpose is more than the amount required, the unutilized advance remittance shall be remitted back to the same AD bank within the specified time limit of eleven days.

iv. For gold imported through IIBX, QJ shall submit the Bill of Entry (or any other such

applicable document issued/approved by Customs Department for evidence of import),

issued by Customs Authorities to the AD bank from where advance payment has been remitted.

v. All payments by qualified jewellers for imports of gold through IIBX, shall be made

through exchange mechanism as approved by IFSCA in terms of IFSC Act and regulations. Any deviation from the extant guidelines for import of Gold through IIBX need to be approved in advance by IFSCA and other applicable and appropriate authority/ies.

TAXATION RECENT NEWS

WINDFALL TAX ON OIL COMPANIES

Crude oil price is rising. As the burden on people's pocket is increasing, experts are suggesting one-time 'windfall tax' on companies that have profited from the price rise.

Russia's attack on Ukraine has upset the supply chain, pushing world inflation to uncomfortable levels. And one of the reasons for soaring inflation is the steep rise in crude oil prices.

But as the government exchequers are bleeding, oil and gas companies around the world are minting money – whether upstream, midstream or downstream.

And these gains are not coming because of any improvement in their processes but because of the geopolitical situation.

Crude prices are now hovering close to \$120 a barrel. Lately, it was \$118 a barrel.

With governments and central banks taking steps to curb inflation the talk of taxing companies gaining from the crude price rise is gaining steam.

Such proposals have been discussed and even imposed earlier in many countries.

Recently the United Kingdom announced a 25 percent levy on energy companies to ease the financial burden on households. Some other countries like Italy and Hungary have also imposed this tax.

A top government official on condition of anonymity said that while theoretically a windfall tax on oil companies can be imposed in India, there had been no discussions on it within the current dispensation.

Responding to such speculations of windfall tax, state-owned companies Oil India and Oil and Natural Gas Corporation (ONGC) said they had not heard anything from the government.

TAXPAYERS CAN NOW CLAIM REFUND OF IGST ON OCEAN FREIGHT

Taxpayers who have paid GST on 'Ocean Freight' on imported goods will be entitled to claim refunds, following the Supreme Court verdict, provided they have not claimed input tax credit, experts said.

Giving its ruling in the Mohit Minerals case, the Supreme Court held that since the Indian importer is liable to pay IGST on the 'composite supply', comprising of supply of goods and supply of services of transportation, insurance, etc. in a CIF (Cost Insurance Freight) contract,



a separate levy on the Indian importer for the 'supply of services' by the shipping line would be in violation of the CGST Act.

In this particular case, the company had challenged the validity of the CBIC notification regarding levy of Integrated GST on ocean freight in the Gujarat High Court. The Supreme Court upheld the decision of the Gujarat High Court which had favoured the company.

Tax Connect Advisory Services Partner Vivek Jalan said this is a big relief for importers and GST taxpayers. Infact those taxpayers who had already paid the GST may also seek a refund of the same now.

Naresh Sheth, Partner, N A Shah Associates had stated that such levy, in substance, was a tax on transactions between two foreign parties taking place outside India which apparently is beyond the territorial jurisdiction of the Indian Government. It is further stated that generally, the value of imported goods is CIF and includes the Cost, Insurance and Freight components. Hence Customs Duty and GST is charged on such value.

However, CBIC also sought to levy GST @5 per cent on the value of Imported goods considering 10 per cent of the value of imported goods as deemed ocean freight.

AMRG & Associates Senior Partner Rajat Mohan said the Supreme Court has upheld the Gujarat High Court judgement categorizing the levy of IGST on ocean freight services as unconstitutional.

This is a dual levy of IGST as the same has already suffered tax as part of the value of goods. Moreover, these services are received by the foreign exporter, thus the Indian importer shall not be held liable to pay GST on the same.

Through this, a window of opportunity has been opened for the importers who have already paid the tax to demand refund from the exchequer.

Federation of Indian Export organisations (FIEO) DG Ajay Sahai said FIEO has already represented that ocean freight on goods imported on CIF basis should not be charged as it is tantamount to double taxation, adding to the liquidity problem. While the set off of IGST on imports was available but after a time lag, it was adding to the challenges for manufacturers and exporters.

Nangia Andersen LLP, Director- Indirect Tax, Tanushree Roy said levy of reverse charge on ocean freight is now unconstitutional in view of the landmark judgement of the Supreme Court of India in ocean freight matter.

Indian importers (who had paid GST under RCM on Ocean Freight) should evaluate the possibility of filing refund claims for claiming the said amounts (to the extent not utilized as input credit). Further, importers who had not paid the tax on import of such Ocean Freight services would no longer be required to pay GST on such services in view of the said judgement.



TECHNOLOGY

BROWSER

ACCOUNTING & TAXATION

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