DIAS INNESS DELHI INSTITUTE OF ADVANCED STUDIES

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# From the Editor's Desk

#### Dear Readers,

It is with immense pride and enthusiasm that we unveil this latest edition of DIAS Times, a reflection of our ongoing pursuit of knowledge, growth, and meaningful impact. As we continue to strive for academic excellence and holistic development, DIAS stands as a beacon of learning, innovation, and leadership, shaping the futures of countless bright minds.

This quarter, we are delighted to welcome a new batch of students to the DIAS family. Students' journey with us begins an exciting chapter filled with opportunities to grow, discover, and achieve. With a dynamic blend of academic rigor and engaging extracurricular activities, we are dedicated to fostering students' talent and paving the way for a future full of endless possibilities.

The upcoming months promise a kaleidoscope of experiences designed to inspire creativity, critical thinking, and collaboration. From thought-provoking seminars and hands-on workshops to cultural celebrations and academic contests, every activity is a step toward unlocking the best in our students. Our focus extends beyond academics to include personal growth and the cultivation of skills necessary for thriving in an ever-evolving world. At DIAS, we take immense pride in fostering a culture of inclusivity and innovation. By bridging theoretical knowledge with practical insights, we aim to prepare our students to navigate the complexities of the modern world with confidence and adaptability.

As a socially conscious institution, we remain deeply committed to initiatives that drive positive change in our communities. Be it through environmental campaigns, educational outreach, or social impact projects, we encourage students to embrace the values of empathy, service, and responsible citizenship. These endeavors not only enrich their perspectives but also instill a sense of purpose and belonging. As we embark on this new academic chapter, let us collectively seize every opportunity to learn, innovate, and inspire. Together, let us build on the strong foundation of DIAS to create a legacy that resonates with knowledge, compassion, and progress. Welcome to an enriching journey ahead, filled with possibilities and achievements waiting to be realized.

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, MBA (FM) 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, Sapient, 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. N. Malati, Director, DIAS

Paper titled "Adoption of Online Banking by Customers: A Sustainable Development of the Banking Sector." Published in Indian Journal of Technical Education, Volume 47, Special Issue No. 2, July 2024. Indexed in the UGC-Care I Journal, ISSN 0971-3034.

#### Dr. Pratiksha Tiwari, Faculty, DIAS

Paper titled "An Imperfect Production Vendor-buyer Inventory Model: The Impact of Investment in 126 Reducing Lead Time Variability" published in Indian Journal of Technical Education, Volume 47, Special Issue No. 2, July 2024. Indexed in the UGC-Care I Journal, ISSN 0971-3034.



#### Dr. Shilki Bhatia, Faculty, DIAS

Paper titled "Crab Mentality Syndrome: A Conceptual Perspective" published in Indian Journal of Technical Education, Volume 47, Special Issue No. 2, July 2024. Indexed in the UGC-Care I Journal, ISSN 0971-3034.

#### Dr. Meenakshi Kaushik, Faculty, DIAS

Paper titled "Examining the Effects of Consistent Psychological Counseling for Employees 283 in the Workplace" published in Indian Journal of Technical Education, Volume 47, Special Issue No. 2, July 2024. Indexed in the UGC-Care I Journal, ISSN 0971-3034.

#### Ms. Divya Jain, Faculty, DIAS

Paper titled "Assessing the Link Between ESG Criteria and Financial Performance of Nifty 50 Index Companies" published in Indian Journal of Technical Education, Volume 47, Special Issue No. 2, July 2024. Indexed in the UGC-Care I Journal, ISSN 0971-3034.

#### Dr. Pooja Gupta, Faculty, DIAS

Paper titled "The Effect of Working Capital Optimization of Tata Steel on Corporate Financial Health" published in Indian Journal of Technical Education, Volume 47, Special Issue No. 2, July 2024. Indexed in the UGC-Care I Journal, ISSN 0971-3034.

#### Dr. Divya Mohan, Faculty, DIAS

Paper titled "Distributed Ledger Technology (DLT) in Higher Education: An Extended Approach to 189 Technology Adoption" published in Indian Journal of Technical Education, Volume 47, Special Issue No. 2, July 2024. Indexed in the UGC-Care I Journal, ISSN 0971-3034.

#### Ms. Neetu Chadha, Faculty, DIAS

Paper titled "An Empirical Analysis of IT Sector Foreign Portfolio Investment Flows and Sectoral Returns" published in Indian Journal of Technical Education, Volume 47, Special Issue No. 2, July 2024. Indexed in the UGC-Care I Journal, ISSN 0971-3034.

#### Ms. Getaksha Marwaha, Faculty, DIAS

Paper titled "A Study on Factors Influencing the Adoption of Electric Vehicles in the 275 National Capital Region of Delhi" published in Indian Journal of Technical Education, Volume 47, Special Issue No. 2, July 2024. Indexed in the UGC-Care I Journal, ISSN 0971-3034.

#### Ms. Sakshi Anand, Faculty, DIAS

Paper titled "COVID-19's Impact on Stock Market Volatility: Evidence from Selected NSE Indices" published in Indian Journal of Technical Education, Volume 47, Special Issue No. 2, July 2024. Indexed in the UGC-Care I Journal, ISSN 0971-3034.





# PLACEMENT ACTIVITIES

At DIAS, we provide students with exceptional opportunities to connect with leading organizations and gain invaluable practical experience through placements. Our commitment to student success is unwavering, ensuring every opportunity is maximized in their journey toward a rewarding career.

The Training & Placement Cell plays a crucial role in shaping students' professional paths by offering worldclass facilities for PowerPoint presentations, written tests, group discussions, and interviews.

Serving as a bridge between academic pursuits and professional aspirations, the cell provides personalized guidance and counseling to prepare students for a successful transition into the corporate world. This quarter of the 2024-2025 batch began on an impressive note, with tp companies like SMC Global, FNP, Strathsmith, Agile Capital Services, and Insplore Consultants visiting our campus for summer internships

To enhance students' employability, personality development initiatives such as confidence-building sessions and group discussion workshops have seamlessly integrated with placement activities.

The Placement Cell remains steadfast in its mission to connect students with prestigious organizations and ensure they are well-equipped to achieve professional excellence. With consistent dedication and a focus on fostering success, DIAS continues to set new benchmarks in placement achievements each year

# Activities

# at DIAS

#### **DIAS TRADING CHALLENGE 2024**

DATE: 1st-5th July, 2024

PARTICIPANTS: Students of MBA, MBA(FM), BBA,

B.Com(Hons.)

**OBJECTIVE**: The objective of the DIAS Trading Challenge 2024 was to enhance participants' investing skills through a simulated stock market experience, providing practical insights into equity market dynamics and fostering financial acumen for future endeavors

Summary and learning outcomes: The Innovation and Entrepreneurship Development Cell (IEDC) of Delhi Institute of Advanced Studies successfully conducted the DIAS Trading Challenge 2024 from 1st July to 5th July, 2024 in collaboration with StockGro, a platform offering a simulated stock market experience. StockGro provided essential technical support for the event. The DIAS Trading Challenge 2024, an inter-college event, saw enthusiastic participation from students from different universities/college from different parts of India. The purpose of the challenge was to enhance participant's investing skills, providing them with valuable insights into the dynamics



- 1. Identifying Viable Business Ideas: Participants learned how to identify and assess the market potential of business ideas.
- 2. Techniques for evaluating the feasibility and sustainability of ideas were discussed.
- 3. Ideation and Creative Thinking: Various ideation and creative thinking techniques were introduced to generate innovative business ideas. Market research methods were taught to validate these ideas.
- 4. Crafting Effective Business Models: Participants were guided on how to use tools like the Business Model Canvas to create effective business models. Conducting feasibility studies to ensure the sustainability and scalability of business models was emphasized.
- 5. Legal and Regulatory Compliance: The program covered the legal requirements for company formation. Participants gained an understanding of intellectual property rights and regulatory compliance necessary for startups.
- 6. Financial Acumen: Developing financial acumen was a key focus, with participants learning how to create budgets and understand financial statements. Pricing strategies and methods to raise capital effectively were discussed.
- 7. Understanding the Entrepreneurial Process: Participants gained a thorough understanding of the process involved in launching a startup, from ideation to execution.
- 8. Skills in Ideation and Market Research: Acquired skills in employing ideation techniques and conducting market research to validate business ideas.
- 9. Proficiency in Business Model Development: Learned how to craft effective business models and conduct feasibility studies to ensure long-term success.
- 10. Knowledge of Legal Requirements: Gained insights into the legal aspects of starting a business, including company formation, intellectual property, and compliance.
- 11. Financial Management Skills: Developed financial management skills necessary for budgeting, financial analysis, pricing, and raising capital.

Mr. Ankush Bakshi, Co-Founder and CEO of Stratsmith: hared insights on scaling startups and buildingfor a global audience. o Emphasized the importance of strategic management and market research. o Highlighted his experience in meeting business goals and driving operational excellence. CA Amit Anand, Fellow Member of the Institute of Chartered Accountants of India: Provided expertise in financial management and corporate litigations. Discussed the legal and regulatory aspects crucial for startup success.

Dr. Harsh Vardhan Kothari, Faculty Coordinator of the IEDC cell and President of IIC, DIAS, Delhi, concluded the program. He highlighted the importance of the session, recognized student efforts, and emphasized fostering a culture of innovation. His support significantly contributed to promoting a creative and collaborative environment, making the event impactful.







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#### LAUNCH START-UP PROGRAM

DATE: 6th July, 2024

PARTICIPANTS: Students of MBA, MBA(FM), BBA,

B.Com(Hons.)

**OBJECTIVE:** To celebrate the spirit of freedom and patriotism, and instill a sense of responsibility and pride among attendees for the nation.

Summary and Learning Outcomes: The Launch Startup Program, organized by the Innovation and Entrepreneurship Development Center (IEDC) in collaboration with StratSmith, aimed to provide participants with a comprehensive understanding of the entrepreneurial process. The program focused on equipping students with the necessary tools and skills to identify, develop, and launch viable business ideas

of the equity market. The challenge took place on the Stock Gro app, offering real-time stock market experiences by reflecting actual market values. Participants were allocated 10 lakh virtual money in the StockGro app, which they utilized to invest in the equity market. The event spanned from 9:35 AM on 1st July to 3:30 PM on 5th July. Participants engaged in buy and short sell options to maximize their profits.

The event witnessed fluctuating positions among participants, creating an engaging and dynamic environment. The final standings on 5th July revealed the top 5 participants:

- 1. Harshit Garg: Secured 1st position of DIAS with 7,39,002.56, equivalent to 73.9% of the virtual amount.
- 2. Pravesh Agarwal: Secured 2nd position of AUMP with 6,32,110.58, equivalent to 63.2% of the virtual amount.
- 3. Jahanvi: Secured 3rd position of DIAS with 5,09,687.10, equivalent to 50.9% of the virtual amount.
- 4. Siddharth Sahu: Secured 4th position of DIAS with 2,22,947.38, equivalent to 22.2% of the virtual amount.
- 5. Kundan Kumar: Secured 5th position of SXC Ranchi with 1,65,271.56, equivalent to 16.5% of the virtual amount.

The event garnered significant interest, attracting 38 enthusiastic participants. Through the DIAS Trading Challenge 2024, the IEDC successfully fostered a platform for practical learning, emphasizing the importance of investing skills for the participant's future endeavors. Participants also received a bonus prize amount from StockGro, which is non-withdrawable. It's an in

application currency that can be utilized in the StockGro merchandise store.





### ORIENTATION WEEK AT DELHI INSTITUTE OF ADVANCED STUDIES

DATE: 3rd-9th August, 2024

PARTICIPANTS: Students of MBA, MBA(FM), BBA,

#### B.Com(Hons.)

**OBJECTIVE**: The week-long event welcomed new BBA, B.Com (H), MBA (G), and MBA (FM) students, helping them get acquainted with the campus, faculty, academic systems, and co-curricular opportunities. It aimed to foster community, ease their transition, and equip them for success.

#### Summary and learning outcomes:

#### DAY 1: MANAGEMENT LESSONS FROM THE VICTORY OF INDIA IN THE WORLD CUP BY MR. SAURABH SHARDA

India's victory in the World Cup offers valuable management lessons that are applicable to both leadership and organizational success. The first lesson is the importance of strong leadership—captain MS Dhoni's calm under pressure and strategic decision-making inspired the team to stay focused on the goal. Teamwork and collaboration were central to the win, as success depended not on individual brilliance but on the collective efforts of every player.

He session emphasized on how Crisis management played a significant role, with the team staying composed during high-pressure situations. Finally, motivation and morale were crucial, with the team remaining focused on their ultimate goal despite setbacks.

These lessons emphasize that in both sports and business, effective leadership, collaboration, preparation, and adaptability are essential to achieving success. The session was attended by 70 first year students.

The session also highlighted the importance of preparation and adaptability as key pillars of success. Just as the Indian cricket team meticulously analyzed their opponents and devised strategies for each match, organizations must invest in in planning, research, and flexible strategies to navigate dynamic environments. Mr. Saurabh Sharda emphasized that learning from failures is another crucial aspect, as the team's past defeats served as valuable lessons that strengthened their resolve.







#### DAY 2: MASTERING MANAGEMENT CONCEPTS THORUGH MANAGEMENT GAMES BY MR. ANMOL PODDAR

Mastering management concepts through management games provides an engaging and practical way to apply theoretical knowledge in real-world scenarios. These games simulate business environments, allowing participants to experience decisionmaking, problem-solving, and strategy development in a controlled, risk-free setting. The students were engaged in activities like role-playing, simulations, and competitive teambased challenges and gained insights into critical management concepts such as leadership, communication, teamwork, resource allocation, and risk management. This hands-on learning experience enhanced their decision-making skills, improved strategic thinking, and built confidence in tackling complex business issues, making it an effective tool for mastering management concepts in an interactive and enjoyable manner. The session was attended by 65 first year students.





## DAY 3: TRANSITION FROM SCHOOL TO COLLEGE BY DR. DEEPA KHATRI

The transition from school to college is a significant milestone in a student's life, marking a shift from a structured, teacher-guided environment to a more independent and self-directed phase of education. This transition comes with new academic challenges, as college often involves a greater workload, more complex subjects, and the need for personal time management. In order to adjust better with the changing environment, the trainer, Psychologist, Dr. Deepa emphasized on how Students must

adjust to less supervision, requiring them to take responsibility for their own learning, deadlines, and study habits. Socially, college introduces a diverse environment, where students encounter people from different backgrounds and cultures, broadening their perspectives. This transition also brings about increased freedom, which can be both exciting and overwhelming, as students navigate newfound independence Overall, while the shift can be challenging, it offers opportunities for personal growth, skill development, and the formation of lifelong friendships and networks.





# DAY 4: PERSONAL BRANDING BY MS. PRAGYA JAYASWAL

A session on personal branding focused on the importance of building and managing one's unique identity in both professional and personal spheres. It emphasized on how individuals can strategically showcase their skills, values, and personality to stand out in a competitive environment. The session focused on understanding one's strengths, creating a consistent online presence, networking effectively, and positioning oneself as an expert in a chosen field. The session also covered the power of storytelling, leveraging social media platforms, and maintaining authenticity to create a trustworthy and appealing brand. Personal branding is presented as a crucial tool for career growth, self-promotion, and establishing a reputation that attracts opportunities and builds professional relationships. Ultimately, the session equipped participants with the knowledge and techniques needed to present themselves confidently and intentionally to the world. The session was attended by 70 first year students.





#### DAY 5: AVOIDING DEAD PEOPLE'S GOALS! - SIMPLY CHOOSING EVOLUTION OVER REVOLUTION BY MS. REENA MAHAGAN

The session on "Avoiding Dead People's Goals: Simply Choosing Evolution Over Revolution" emphasized the importance of setting authentic, personal goals rather than blindly following outdated or imposed aspirations. It challenged the notion of adopting rigid, conventional goals that may have worked for previous generations but are no longer relevant in today's dynamic world. The session advocated for evolution—gradually adapting and evolving one's goals to reflect personal growth, changing circumstances, and evolving values, as opposed to revolution, which often involves drastic, disruptive changes that may not align with one's true aspirations. It encouraged individuals to be mindful of societal pressures and external expectations while fostering self-awareness and intentional goal setting. By prioritizing continuous growth, self-improvement, and adaptability, the session encouraged participants to create goals that align with their unique vision and values, leading to a more fulfilling and purpose-driven life. The session was attended by 70 first year students.





#### **INDEPENDENCE DAY CELEBRATION**

DATE: 14th August, 2024

PARTICIPANTS: All the students, faculty and staff

**OBJECTIVE:** To celebrate the spirit of freedom and patriotism, and instill a sense of responsibility and pride among attendees for the nation.

**Summary and learning outcomes:** The Delhi Institute of Advanced Studies (DIAS) commemorated Independence Day on August 24th, 2024. The Independence Day celebration at our college was a grand and patriotic event, filled with enthusiasm and national pride. The event began with the flag hoisting ceremony by our esteemed Director Dr. N. Malati , accompanied by other faculties. The entire gathering stood in unison to sing the national anthem, filling the atmosphere with a deep sense of pride and unity.

The sight of the Tricolor fluttering high was both inspiring and uplifting. Following the flag hoisting, students performed a heartfelt skit that depicted the sacrifices of our freedom fighters, reminding everyone of the price paid for our nation's independence. A beautiful Shayari session followed, where students recited verses that echoed the spirit of freedom and unity.

The event also featured a vibrant state representation segment, where students showcased the rich cultural diversity of India through traditional attire, music, and dance.

The celebration concluded with energetic dance performances and melodious singing, leaving everyone with a renewed sense of patriotism and pride in our country. The event was a true reflection of the unity in diversity that defines India, and it left an indelible mark on all who attended The program also included speeches by students and faculty members emphasizing the significance of individual and collective contributions towards nation-building. Interactive activities, such as a quiz on India's history and achievements, engaged participants and reinforced their knowledge of the country's journey since independence. Through these diverse presentations, the event provided an enriching platform to reflect on the responsibilities that come with freedom.

The Independence Day Function underscored the importance of patriotism, unity, and active citizenship. Attendees were encouraged to cherish their rights while fulfilling their duties towards the nation. Overall, the event successfully instilled a sense of pride, respect, and commitment to contributing positively to society.

The Independence Day Function concluded on a high note, leaving participants inspired and motivated to contribute meaningfully to the nation's progress. The event not only celebrated India's glorious past but also emphasized the role of youth in shaping its future.

By fostering a deep sense of pride, responsibility, and patriotism, the celebration reinforced the collective resolve to uphold the ideals of freedom and democracy. The participants departed with a renewed sense of commitment to their duties as responsible citizens, making the event a memorable and impactful experience for all

The function emphasized that independence comes with responsibilities, urging participants to embrace their duties with integrity and dedication. Through the inspiring speeches and engaging activities, the event fostered a sense of unity and hope among the attendees.

As the celebrations ended, the air was filled with a renewed determination to uphold the principles of democracy, equality, and justice. The participants left the event not just as spectators of a celebration but as individuals inspired to contribute to the country's growth and prosperity with their actions and values.









Independence Day 2024

















#### CELEBRATION ACTIVITY: WORLD ENTREPRENEURSHIP DAY-BUSINESS IDEA COMPETITION

DATE: 21st August, 2024

PARTICIPANTS: Students of MBA, MBA(FM), BBA, B.Com(Hons.)

**OBJECTIVE**: The objective of this program is to highlight the successful organization and outcomes of the World Entrepreneurship Day Business Idea Competition at DIAS, fostering creativity, problem-solving, teamwork, and entrepreneurial thinking among students.

Summary and learning outcomes: On 21st August 2024, the Delhi Institute of Advanced Studies celebrated "WORLD ENTREPRENEURSHIP DAY" and on the occasion hosted an "Business Idea Competition", organized by the Innovation and Entrepreneurship Development Cell (IEDC). The event aimed to foster creativity, problem-solving, and entrepreneurial thinking among the participants. The competition was divided into two rounds, each with its unique challenges and objectives. Total no. of 87 students participated. Apart from above there were 6 students organizing the event, and 6 Faculty Members who attended the event. In the first round of the competition, participants were provided with newspapers and given a 7-minute time frame to identify as many problems as possible.

The participants were required to write down the complete headings of the paragraphs from which they identified the problems on a piece of paper. Additionally, they had to note the page number of the newspaper where each problem was found. Participants were instructed to include their name, course, semester, name of the newspaper, and the date of publication at the top of their paper.

The winners of this round were determined based on the number of problems identified by each participant. This round encouraged critical thinking and the ability to discern real-world issues from the news. Following the problem identification round, participants were grouped together. Each group was tasked with developing a business plan to address one of the problems they had identified in Round 1.

They had a 10-minute time frame to create a comprehensive business plan. The second part of Round 2 involved presenting these business plans to a panel of judges. Each group had a 3-minute time frame to pitch their plan, and they were evaluated based on the viability of their business proposal. It was emphasized that the presentation of the business plan was optional, giving flexibility to the participants. However, no additional time was allotted to any group, highlighting the importance of time management and efficient planning. event was evaluated by two distinguished judges, Ms. Neha Yadav and Dr Harsh Vardhan Kothari.

They brought their expertise in accounting, entrepreneurship, Business Policy, and industry knowledge to objectively assess the participant's performance. The winners of both the rounds were recognized for their exceptional skills and were awarded trophies and certificates as incentives for their outstanding performance.

The Idea Competition organized by the Innovation and Entrepreneurship Development Cell (IEDC) at the Delhi Institute of Advanced Studies provided an excellent platform for students to showcase their problem-solving abilities, creativity, and entrepreneurial spirit. By dividing the competition into two rounds, participants were challenged to identify real-world problems and develop practical business solutions within a limited timeframe.

This event not only encouraged critical thinking but also fostered teamwork and presentation skills among the participants. Overall, it was a successful event that promoted innovation and entrepreneurship within the institution.





# A SESSION ON MASTERING THE ART OF EFFECTIVE GROUP DISCUSSIONS

DATE: 29th August, 2024

RESOURCE PERSON: Mr. Anmol Poddar, Certified

Trainer & Learning & Development Manager, SRM University

PARTICIPANTS: Students of MBA III & MBA (FM)

III semester

**OBJECTIVE:** To enhance students' communication and collaborative skills.

Summary and learning outcomes: The session on "Mastering the Art of Effective Group Discussions," featuring Mr. Anmol Poddar, Certified Trainer and Learning & Development Manager at SRM University, was an enriching experience for all participants. Mr. Poddar began by highlighting the significance of group discussions in academic settings, recruitment processes, and professional environments, emphasizing how they serve as a tool to assess communication, critical thinking, and leadership skills.

He provided an in-depth understanding of different types of GDs—topic-based, case-based, and abstract—explaining how each requires a tailored approach. Through interactive demonstrations and real-world examples, Mr. Poddar guided students on structuring their arguments logically, using evidence effectively, and maintaining a balanced, respectful tone.He also addressed common challenges faced during GDs, such as dominating conversations, interrupting others, and managing conflicting viewpoints.

Practical tips on active listening, maintaining composure, and encouraging quieter participants to contribute were shared to help students navigate these situations confidently. The session included live simulations where students practiced their skills and received personalized feedback from Mr. Poddar, who emphasized the importance of body language, eye contact, and voice modulation. His insights on what recruiters look for—collaborative mindset, clarity of thought, and adaptability—resonated strongly with the students. By the end of the session, participants felt more prepared and confident, equipped with practical strategies to excel in group discussions, both academically and professionally. The positive feedback from students underscored the session's success in bridging the gap between theory and realworld application.









#### A SESSION ON MOCK GROUP DISCUSSION

DATE: 31st August, 2024

**RESOURCE PERSON:** Mr. Pranav Kharbanda, HR professional & Ms. Rashi Nagpal, HR Manager at Ichelon Consulting Group

PARTICIPANTS: Students of MBA III & MBA (FM)

#### III semester

**OBJECTIVE:** To prepare final-year students for realworld scenarios they might face in job interviews and professional environments.

Summary and learning outcomes: The Mock Group Discussion (GD) session for final-year students was orchestrated with the objective of emulating an authentic GD milieu, endowing participants with profound insights into the intricate dynamics inherent in group discussions, frequently deployed in recruitment paradigms. The session commenced with an exposition on the pivotal role of group discussions within the recruitment framework. Attendees were apprised of the evaluative parameters, encompassing communicative acumen, collaborative synergy, problem-resolution dexterity, and demonstrative leadership attributes. A succinct exemplification of a model GD was executed to delineate the anticipated decorum, conduct, and structural format. This illustration elucidated the fundamental architecture of a group discussion and delineated the multifaceted roles each interlocutor assumes. Subsequently, participants were stratified into smaller cohorts, each under the aegis of a facilitator. Diverse thematic spanning affairs. societal prompts, current quandaries. and industrial vicissitudes. were disseminated amongst the groups. The ensuing was animated, with facilitators discourse meticulously scrutinizing and chronicling individual Post-discussion. exhaustive performances. an feedback session ensued wherein facilitators accentuated individual fortes and delineated areas

necessitating amelioration. Constructive critique was imparted to engender self-awareness regarding communicative modalities and to proffer strategies for enhancement. The event culminated in an interactive Q&A segment, affording students the latitude to elucidate ambiguities concerning GD stratagems, rhetorical techniques, and performance optimization methodologies. Notably, numerous students exhibited commendable eloquence and ideational articulation, albeit some grappled with maintaining lucidity and brevity. Certain collectives demonstrated exceptional temporal stewardship, ensuring equitable participation, while others encountered impediments in sustaining a harmonized discourse within the temporal constraints. Ultimately, the Mock Group Discussion session conferred upon final-year students a pivotal platform to hone their oratory proficiencies and acclimate to the multifaceted dynamics of group discussions in a controlled milieu. The insights gleaned are poised to facilitate targeted rectifications, thereby fortifying their preparedness for the exigencies of the professional sphere. Prospective sessions and workshops addressing identified lacunae will further contribute to the comprehensive developmental trajectory of the students.





#### EK PED MAA KE NAAM

DATE: 4th September, 2024 ORGANIZED BY: DIAS NSS & ECO-CLUB PARTICIPANTS: All the students, faculty and staff members in total 150 participated.

**OBJECTIVE:** To promote environmental sustainability, honor motherhood, and inspire community action through tree plantation, raising awareness about ecological balance.

Summary and learning outcomes: The Department of Environment and Forest recently launched a plantation drive with an ambitious target of planting 1,20,000 trees for the year 2024-25 to DTTE/DHE. The initiative aimed to combat deforestation and promote environmental sustainability. The event saw enthusiastic participation from students, who actively planted saplings in their neighborhoods, contributing significantly to the overall goal. The drive not only raised awareness about the importance of trees in maintaining ecological balance but also fostered a sense of responsibility among the younger generation towards environmental conservation. Honoring the spirit of nature is akin to celebrating the nurturing essence of motherhood and the gift of life itself. Just as a mother provides sustenance and care, nature offers us the resources and beauty essential for our existence. Photographs captured during the event showcase the students' dedication and the lush greenery they helped create. This collective effort marks a crucial step towards a greener future, emphasizing the importance of community involvement in environmental initiatives. "Ek Ped Maa Ke Naam" is a heartfelt initiative that embodies the profound respect and love we hold for our mothers. By planting a tree in honor of our mothers, we celebrate their selfless care, nurturing spirit, and the life they have given us. By coming together in efforts like the plantation drive, we not only express our gratitude for these gifts but also commit to preserving them for future generations. Let us unite to make a positive impact on our environment, nurturing the world that sustains us, and ensuring that the life it supports continues to thrive.

### Ek Ped Maa Ke Naam





#### PROJECT PROJECT Strategy Strategy

#### **TEACHERS DAY 2024**

DATE: 5th September, 2024

#### **ORGANIZED BY: STF, DIAS**

PARTICIPANTS: Faculty, Staff, and Students

**OBJECTIVE**: The Teachers' Day Celebration 2024 aimed to honour the invaluable contributions of teachers in shaping students' lives, express gratitude, and foster a culture of respect and recognition for the teaching community.

Summary and learning outcomes: The Teachers' Day Celebration 2024 began with an inaugural address by the Academic Director of DIAS, Dr. S. N Maheshwari emphasizing the pivotal role of educators in nurturing young minds. This was followed by a soulful Ganesh Vandana, invoking blessings for wisdom and learning, setting a serene tone for the event.

The event unfolded with a series of exciting cultural performances by students, expressing their admiration and gratitude for their mentors. Highlights included:

- Dramatic Society: The Dramatic Society presented an act showcasing the role of a teacher in motivating students to overcome under confidence.
- Dance Performances: A vibrant and energetic dance performance by the DIAS dance society, Venom , enthralled the audience, showcasing the artistic talent of the students.

In a special "Gratitude Session", students shared heartfelt messages, anecdotes, and poems dedicated to their favorite teachers, creating a memorable and emotional atmosphere.

Video showcasing the memories of all the teachers.

The event concluded with a Vote of Thanks by the Dr. N Malati (Director), expressing gratitude to all teachers, participants, and organizers for making the event a grand success. A high tea session followed, providing an informal setting for faculty and students to interact, share experiences, and celebrate together.









#### **ECO-FRIENDLY GANPATI COMPETITION**

DATE: 7th September, 2024

#### ORGANIZED BY: NSS and Eco Club

#### PARTICIPANTS: Students of BBA & B. COM

**OBJECTIVE**: The objective of the Eco-Friendly Ganpati Competition was to promote sustainable celebrations by encouraging students to create Ganesh idols using ecofriendly materials, raising awareness about environmental preservation and fostering a commitment to eco-conscious living.

Summary and learning outcomes: On the auspicious occasion of Ganesh Chaturthi, the NSS and Eco Club of Delhi Institute Of Advanced Studies came together to organize an \*Eco-Friendly Ganpati Competition\*.

The event aimed to promote sustainable celebrations by encouraging students to create environmentally friendly Ganesh idols. The initiative was in line with the clubs' commitment to spreading awareness about eco-conscious living and preserving the environment.

The competition witnessed enthusiastic participation from students, who showcased their creativity by crafting Ganesh idols using eco-friendly materials such as clay, natural dyes, and biodegradable decorations. The focus was on using materials that can dissolve in water without causing harm to aquatic life or the ecosystem, thereby addressing the environmental concerns associated with traditional plaster-ofparis idols.

Students participated individually and in groups, displaying their artistic skills and commitment to a greener future. The panel of judges evaluated the idols based on creativity, sustainability of materials, and overall presentation.

In addition to the top three winners, **\*\***participation certificates**\*\*** were awarded to all participants as a token of appreciation for their efforts in contributing to a meaningful and environmentally conscious celebration.

The event concluded with a \*\*trophy distribution ceremony\*\*, where the winners received their awards amidst cheers and applause. he NSS and Eco Club members expressed their gratitude to all the participants and emphasized the importance of incorporating eco-friendly practices into festive celebrations. The success of the event not only reflected the creative potential of the students but also highlighted their dedication to preserving the environment. The NSS and Eco Club plan to continue promoting such initiatives to raise awareness about environmental sustainability.









#### PLACEMENT PREPARATION SESSION

DATE: 13th September, 2024

Resource Person: Ms. Ritika Dixit, Deputy Manager HR, NHPC

PARTICIPANTS: Students of MBA II (G) & MBA II

(FM) semesters

**OBJECTIVE:** To equip students with essential skills, insights, and strategies for excelling in placement interviews and securing employment opportunities.

Summary and learning outcomes: The Placement Preparation Session, conducted by Ms. Ritika Dixit, provided a comprehensive roadmap for students to effectively prepare for placement processes. The session aimed to enhance participants' understanding of the expectations of recruiters and refine their approach to interviews and group discussions.

The session began with an overview of the recruitment landscape, highlighting the skills and qualities that employers prioritize. Ms. Dixit shared practical tips for creating impactful resumes and tailoring them to align with job roles. Techniques for tackling frequently asked interview questions and strategies for maintaining composure and confidence during interviews were discussed in detail.

Participants also learned the significance of personal branding and professional networking, as well as the value of soft skills such as communication, teamwork, and problem-solving. Group activities and interactive exercises simulated real-world recruitment scenarios, enabling students to practice and receive feedback on their performance.

The session emphasized the importance of thorough research, preparation, and self-awareness in achieving success during placement processes. Overall, attendees gained actionable insights and tools to enhance their employability and readiness for future career opportunities.







#### **RED RUN COMPETITION**

DATE: 15th September, 2024

#### ORGANIZED BY: Delhi State AIDS Control Society

#### PARTICIPANTS: Students of BBA, B. Com (Hons.)

**OBJECTIVE**: The objective of the Red Run Competition was to raise awareness about AIDS, promote healthy lifestyles, and encourage youth participation through competitive and non-competitive events, fostering unity and highlighting the importance of health and social responsibility.

Summary and learning outcomes: The Delhi State AIDS Control Society organized the much-anticipated "Red Run" competition for college students across Delhi on Sunday, 15th September 2024 at 7:00 AM. The event aimed to spread awareness about AIDS and promote healthy lifestyles while encouraging active participation from the youth. The Red Run featured both competitive and noncompetitive categories, making it inclusive for everyone. The competitive 5 km run was open to men and women, with participants vying for attractive cash prizes. The prize distribution was as follows:

- 1st Place: ₹735,000
- 2nd Place: ₹725,000
- 3rd Place: ₹715,000
- 4 Consolation Prizes: ₹72,000 (in each category)

In addition, the first and second place winners were given the prestigious opportunity to compete in a National Event organized by the National AIDS Control Organization (NACO).

Participation and Achievements: A total of \*10 students from Delhi Institute of Advanced Studies participated in the competitive 5 km run. They displayed great determination and stamina throughout the race. One of our students achieved a commendable 15th position among a highly competitive field of runners. The event not only brought out the competitive spirit of the participants but also fostered a sense of unity and raised awareness about the critical issue of AIDS prevention. All participants received appreciation for their efforts, and the overall event was a huge success in promoting a healthy and active lifestyle The "Red Run" concluded with a grand prize distribution ceremony, where the winners were awarded their respective prizes amidst great enthusiasm and support from the audience.









#### PLEDGE - TAKING CEREMONY IN RESPECT OF OZONE DAY

DATE: 16th September, 2024

ORGANIZED BY: NSS & ECO Club

PARTICIPANTS: Students of BBA, B. Com(Hons.)

**OBJECTIVE:** The objective of the Pledge-Taking Ceremony on Ozone Day was to raise awareness about the ozone layer's significance, promote sustainable practices, and inspire students to commit to protecting the environment for a healthier planet.

Summary and learning outcomes: On September 16th, 2024, the campus of Delhi Institute Of Advanced Studies observed World Ozone Day by organizing a pledge-taking ceremony aimed at raising awareness about the importance of the ozone layer and the need to protect it from depletion. The event was held at the college classes and witnessed active participation from students, faculty, and staff members.

The program shed light on the significance of the ozone layer, its role in protecting the Earth from harmful ultraviolet radiation, and the global efforts to reduce ozone-depleting substances. The pledge emphasized the importance of sustainable practices and individual responsibility in environmental protection. Following the insightful talk, the students were led to take the \*Ozone Protection Pledge\*, which highlighted commitments such as reducing the use of harmful chemicals, conserving energy, and spreading awareness about ozone-friendly practices. The pledge was read aloud by the all participants enthusiastically repeated the words, vowing to contribute to a healthier planet.

Overall, the event was a significant step towards fostering environmental consciousness among the students and reinforcing the college's commitment to global environmental causes. The pledge-taking ceremony served as a reminder of our duty to safeguard the ozone layer for future generations.\

The ceremony concluded with a sense of collective responsibility and determination among the participants to adopt eco-friendly habits in their daily lives. Faculty members encouraged students to actively engage in initiatives like tree plantation drives, energy conservation campaigns, and promoting ozone-friendly products, emphasizing that even small individual actions can create a significant positive impact on the environment.





#### **ZOO VISIT**

DATE: 23rd September, 2024

#### ORGANIZED BY: NSS & ECO Club

#### PARTICIPANTS: All the students, faculty and staff

**OBJECTIVE**: The aim is creating awareness and promoting sensitivity towards animals, as well as emphasizing the importance of preserving endangered species. The initiative was part of the clubs' ongoing efforts to instill a sense of environmental responsibility and compassion for wildlife among students.

Summary and learning outcomes: On 23rd September 2024 the NSS & Eco Club of Delhi Institute Of Advanced Studies organized a meaningful visit to the National Zoological Park with the aim of creating awareness and promoting sensitivity towards animals, as well as emphasizing the importance of preserving endangered species. The initiative was part of the clubs' ongoing efforts to instill a sense of environmental responsibility and compassion for wildlife among students. The visit was attended by 50 Students Of BBA and BCOM 5th semester students and faculty members, who were guided through the park by experts. The zoological park, home to a wide variety of animals, including many endangered species, provided an excellent opportunity for the students to observe the animals up close and understand the importance of their conservation. During the tour, students were introduced to several species under threat of extinction. The park officials shared insights on the challenges these animals face due to habitat destruction, poaching, and climate change. The discussions also highlighted the critical role zoos play in conservation efforts, such as breeding programs and rehabilitation. The visit was not just educational but also an eye-opening experience for many students. It helped raise their awareness of the urgent need to protect and preserve endangered species. The students pledged to actively engage in environmental and animal welfare activities and promote sustainable practices in their communities.

In conclusion, the trip to the National Zoological Park successfully achieved its objectives of fostering empathy towards animals and encouraging action towards wildlife conservation. It reinforced the values of environmental stewardship that both the NSS & Eco Club strive to promote within the college community.







#### FRESHERS PARTY (GENESIS) 2024

DATE: 25th September, 2024

ORGANIZED BY: STF Committee, DIAS

PARTICIPANTS: DIAS Faculty, Staff, and Students

**OBJECTIVE**: The Freshers' Party 2024 aimed to welcome the newly admitted students of **DIAS** with warmth and camaraderie, helping them integrate into the **DIAS** family while fostering a sense of belonging and excitement for their academic journey.

Summary and learning outcomes: The Freshers' Party 2024 was a spectacular event, filled with fun, entertainment, and bonding moments, leaving a lasting impression on everyone involved.

The evening commenced with a welcome address by students' coordinators, setting a lively and cheerful tone. The vibrant décor of Marina Dreams Banquet Hall complemented the theme, creating a warm and welcoming atmosphere for the freshers.

Highlights of the evening included:

- Dance Performances: Students enthralled the audience with their energetic and synchronized dance routines, setting the stage on fire with their talent and enthusiasm.
- Singing and Musical Acts: The music club performed soulful melodies, leaving the audience mesmerized, while a group of freshers joined for a spontaneous duet, showcasing their talent.
- Talent Showcase by Freshers: Freshers enthusiastically participated in a talent hunt, presenting various skills like singing, stand-up comedy, and mimicry, adding a personal touch to the celebrations.

A major attraction of the evening was the "Mr. and Ms. GENESIS", "Mr. and Ms. Fantastic, and "Mr. and Ms. Well Dress up" which included rounds such as introductions, talent showcases, and a Q&A session judged by faculty and senior students. The winners were crowned with much fanfare, receiving trophies and gift hampers as tokens of encouragement.

The faculty and staff members joined the celebration, contributing to the joy and excitement of the event. A vote of was delivered by the senior coordinators, acknowledging the contributions of the organizing team, faculty, and staff for making the event a grand success. The evening concluded with a delightful lunch and DJ session, where students danced to their favorite tunes, creating memories that would last a lifetime. Distribution of mementos to all the freshers





# Genesis 🕅





















# FENESIS 2024 Freshers' Patter

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#### **PLANTATION DRIVE**

DATE: 27th September, 2024

#### **ORGANIZED BY:** DIAS NSS & ECO-CLUB

#### PARTICIPANTS: All students and faculty

**OBJECTIVE**: The objective of the Plantation Drive was to promote environmental awareness, foster responsibility toward nature, and encourage active participation in sustainability efforts by planting saplings, beautifying the campus, and contributing to a greener, eco-friendly environment.

Summary and learning outcomes: On 27th September 2024, Delhi Institute Of Advanced Studies organized a plantation drive on its campus, aimed at promoting environmental awareness and fostering a sense of responsibility toward nature among students and faculty. This initiative was part of the college's broader sustainability program, encouraging the community to actively participate in creating a greener, more eco-friendly environment.



The plantation drive emphasized the significance of such initiatives and encouraged everyone to contribute to the cause. The students and faculty members eagerly participated by planting saplings around the campus. Native species were chosen for their adaptability to local climate and environmental benefits.Under the guidance of the college's gardening staff, participants were shown proper planting techniques to ensure the saplings' healthy growth.

Additionally, volunteers were assigned to ensure postplantation care, including regular watering and monitoring of the saplings. By the end of the day, approximately 30-50 saplings were successfully planted around the campus, transforming various areas into potential green zones. This initiative not only beautified the campus but also underscored the college's commitment to environmental conservation. The plantation drive was a successful endeavor in fostering environmental consciousness within the college community. The college plans to organize similar events annually, encouraging everyone to contribute toward a sustainable future.





#### ATAL INCUBATION CENTER GGSIPU

DATE: 30th September, 2024

ORGANIZED BY: IEDC Cell, DIAS

#### PARTICIPANTS: Students of MBA, MBA (FM), BBA,

B.Com (Hons.)

**OBJECTIVE**: The objective is to summarize Mr. Shubham Agrawal's speech, emphasizing the Atal Incubation Center's initiatives like Aspire, Spark, Ignite, and the Entrepioneers Bootcamp 1.0, which foster innovation, entrepreneurship, and startup growth.

Summary and learning outcomes: On 30th Sept. 2024 Mr. Shubham Agrawal delivered an engaging speech at the Delhi Institute of Advance Studies, focusing on the innovative initiatives at the Atal Incubation Center, GGSIPU. His talk highlighted three flagship programs "Aspire, Spark, and Ignite" and introduced the Entrepioneers Bootcamp 1.0.

Mr. Shubham began by emphasizing the mission of the Atal Incubation Center, which aims to foster entrepreneurship and innovation among students and aspiring entrepreneurs. He underscored the center's commitment to providing a supportive ecosystem for startups to thrive. Mr. Shubham detailed the three core programs offered at the center: Aspire:

This program is designed for budding entrepreneurs, providing them with foundational skills and knowledge to kickstart their ventures. It focuses on mentorship and guidance from industry experts.

Spark: Aimed at early-stage startups, Spark offers resources such as funding opportunities, networking events, and workshops that enhance business acumen and strategic planning.

Ignite: This program is tailored for more established startups looking to scale. It includes advanced training, access to investors, and specialized support in various domains like marketing and product development. Mr. Shubham's most exciting announcement was about the upcoming Entrepioneers Bootcamp 1.0, a two-day intensive program designed to equip participants with practical skills and insights into the entrepreneurial landscape.

Content: The bootcamp will cover critical topics such as business model development, pitching, financial planning, and market analysis. Participants will engage in hands-on activities, group discussions, and expert-led sessions. Mr. Shubham mentioned that the program is available at an affordable fee of INR 999, making it accessible for a wide range of participants. By the end of the bootcamp, attendees will gain a clearer understanding of the startup ecosystem, develop actionable strategies for their ventures, and network with fellow entrepreneurs. Mr. Shubham Agrawal's speech shed light on the valuable resources provided by the Atal Incubation Center, GGSIPU, particularly the Aspire, Spark, and Ignite programs.

The Entrepioneers Bootcamp 1.0 promises to be a transformative experience for aspiring entrepreneurs, encouraging innovation and supporting the next generation of business leaders. Mr. Shubham's insights left the audience inspired to explore these opportunities and take proactive steps in their entrepreneurial journeys.





# THE Latest Buzz

# INDIA'S PUSH FOR GREEN HYDROGEN DEVELOPMENT

In July 2024, the Government of India launched the "Green Hydrogen Mission Implementation Strategy," aimed at positioning India as a global leader in clean energy. The strategy emphasizes scaling up green hydrogen production through investments in renewable energy and advanced electrolyzer technology. This initiative is expected to drive industrial decarbonization, especially in sectors like steel and chemical manufacturing, while creating over 300,000 jobs by 2030. The "Green Hydrogen Mission Implementation Strategy" launched by the Indian government is not just a bold step in clean energy but a visionary approach to redefining the country's energy landscape. With India's commitment to achieving net-zero emissions by 2070, green hydrogen is poised to play a pivotal role in balancing economic growth with environmental sustainability. By harnessing its abundant renewable energy resources, India aims to lead the global green hydrogen economy, fostering technological innovation and economic resilience.

# The Green Hydrogen Mission is structured around three key objectives:

- 1. Industrial Decarbonization: Targeting hard-to-abate sectors such as steel, fertilizer, and chemicals, green hydrogen will replace fossil fuels as a cleaner alternative.
- 2. Energy Security: By producing hydrogen domestically, India aims to reduce its reliance on imported energy resources, ensuring greater energy self-sufficiency.
- 3. Economic Growth and Job Creation: The initiative is projected to create over 300,000 jobs by 2030, with significant economic opportunities in hydrogen production, infrastructure development, and technology innovation.

# META INTRODUCES GENERATIVE AI FOR INDIAN SMES

In August 2024, Meta unveiled a generative AI suite tailored to small and medium enterprises (SMEs) in India. This suite enables businesses to create customized ad campaigns, analyze behavior. and enhance engagement through user conversational AI. Focused on boosting digital transformation among SMEs, the tools aim to reduce operational costs while enhancing productivity and market reach. Meta's generative AI suite represents a significant leap forward in democratizing technology for small and medium enterprises (SMEs) in India. This initiative recognizes the critical role SMEs play in India's economy, contributing over 30% to the GDP and providing employment to more than 110 million people. By leveraging AI, Meta aims to address the unique challenges faced by SMEs, including limited resources, lack of technical expertise, and fierce competition in an increasingly digital marketplace.

#### Key Features of the AI Suite

Meta's generative AI suite is equipped with tools designed to simplify and enhance business operations. These tools fall into three primary categories:

- 1. Custom Ad Campaign Creation: SMEs can use generative AI to design visually appealing, personalized advertisements tailored to their target audience. The AI provides suggestions for ad copy, imagery, and layout, ensuring that campaigns resonate with diverse customer segments. This feature drastically reduces the need for external marketing agencies, allowing SMEs to save costs while maintaining professional-quality output.
- 2. Behavioral Analytics: The suite integrates advanced analytics tools to track and interpret customer behavior in real time. SMEs can gain insights into purchasing patterns, website engagement, and preferences, enabling them to make data-driven decisions.





#### INDIA HOSTS GLOBAL SUMMIT ON QUANTUM COMPUTING

In September 2024, India hosted the "Quantum Leap Summit," bringing together global tech leaders to discuss advancements in quantum computing. The summit spotlighted India's growing investments in quantum research, highlighting breakthroughs in cryptography, material sciences, and drug discovery. The event underscored India's commitment to becoming a hub for quantum technology by 2035.

India's "Quantum Leap Summit" served as a testament to the nation's aspirations to solidify its role as a global leader in quantum technology. By fostering collaboration among scientists, policymakers, and industry leaders, the summit emphasized the transformative potential of quantum computing across diverse sectors. It demonstrated how a robust quantum ecosystem could drive innovation, economic growth, and technological sovereignty in the 21st century.

India's roadmap for quantum technology was a focal point of the discussions. The government has already allocated significant resources through the National Quantum Mission (NQM), launched in 2023. This mission outlines a clear vision: to develop intermediate-scale quantum computers, secure communication systems, and advanced quantum sensors. With a funding outlay of ₹8,000 crores, NQM aims to propel India's quantum infrastructure, fostering a new generation of researchers and entrepreneurs.

One of the key announcements during the summit was the launch of specialized quantum research hubs in various Indian cities. These hubs are designed to bridge the gap between academic research and industrial applications, ensuring that advancements in quantum computing translate into real-world solutions. The hubs will focus on specific domains, such as quantum cryptography, quantum simulations for materials and drugs, and ultra-precise quantum sensing for healthcare and defense.

The summit showcased partnerships between the government and private sector players, both domestic and international. Indian tech giants like TCS, Infosys, and Wipro unveiled their strategies to integrate quantum solutions into their services. At the same time, global leaders like IBM, Google, and Honeywell announced collaborations with Indian research institutions. These partnerships are expected to accelerate the commercialization of quantum technologies, enabling businesses to optimize logistics, financial modeling, and artificial intelligence with unparalleled speed and accuracy.

Startups also played a significant role at the summit. Companies such as QNu Labs, BosonQ Psi, and others demonstrated their cutting-edge innovations in quantum encryption and simulation. The government pledged additional funding and policy support to nurture these startups, recognizing their potential to drive disruptive innovations in quantum computing. A recurring theme at the summit was the need to cultivate a skilled workforce capable of leveraging quantum technologies. Experts highlighted the importance of integrating quantum computing into university curricula and vocational training programs. To address this, India is partnering with international institutions to design specialized courses in quantum mechanics, algorithms, and engineering.

In a significant move, the summit announced the establishment of the Quantum Knowledge Network (QKN), a platform that connects educational institutions, researchers, and industry leaders. The QKN aims to provide students and professionals with access to state-of-the-art quantum labs, workshops, and mentorship programs. This initiative is expected to create a talent pipeline, ensuring that India remains competitive in the global quantum landscape. By 2035, India envisions itself as a global hub for quantum technology, contributing to advancements in science, industry, and national security. The "Quantum Leap Summit" was a significant milestone in this journey, providing a platform for stakeholders to align their efforts and chart a course for the future.

In the coming years, India plans to expand its quantum infrastructure, foster a vibrant innovation ecosystem, and train a workforce equipped to lead in this transformative field. With the momentum generated by the summit, India is poised to play a pivotal role in shaping the quantum era ensuring that its benefits are realized across the globe.



#### EDTECH GIANTS INVEST IN SKILL-BASED LEARNING

In August 2024, leading EdTech platforms in India announced significant investments in skill-based learning programs to bridge the gap between education and employability. The programs include AI-driven career counseling, interactive upskilling courses, and partnerships with corporates to provide real-world experience. These efforts aim to prepare students and professionals for future job markets dominated by automation and AI.

The recent surge of investments by Indian EdTech giants in skill-based learning marks a paradigm shift in the education landscape. With rapid advancements in automation, artificial intelligence, and digital technologies, these initiatives aim to equip learners with the tools they need to thrive in a future-focused economy. Beyond traditional learning models, the new wave of education emphasizes practical skills, adaptability, and industry relevance, ensuring students and professionals are not only job-ready but also innovationdriven.

At the forefront of this transformation is the integration of artificial intelligence into education. EdTech leaders like BYJU'S, Unacademy, and upGrad have introduced AIdriven platforms that analyze individual learning patterns to offer personalized course recommendations. These platforms act as virtual mentors, providing real-time feedback and tailored learning paths to bridge knowledge gaps effectively.

Interactive technologies, including augmented reality (AR) and virtual reality (VR), are further enhancing engagement. For instance, AR-powered modules are being used to teach complex engineering concepts, while VR-based simulations allow medical students to practice surgical procedures in a risk-free environment. These immersive tools make learning more intuitive and help build practical expertise, preparing students for real-world challenges.

# EV ADOPTION RISES WITH SUBSIDY BOOST

In July 2024, the taxation landscape in India experienced a significant technological transformation with the launch of several AI-driven tax filing platforms. These platforms, developed by innovative Indian startups, are leveraging machine learning and advanced analytics to revolutionize how individuals and businesses approach tax compliance. The adoption of AI in tax filing aims to simplify the traditionally complex process, ensuring both accuracy and efficiency in preparing returns and managing financial records.

The primary feature of these platforms is their ability to analyze financial data with remarkable precision. By integrating with banking systems and accounting software, they can automatically fetch and categorize financial transactions, ensuring that users have a clear and structured overview of their financial activities. This automation reduces manual input errors and saves users considerable time, especially during the peak tax filing season. Additionally, these platforms use machine learning algorithms to identify deductions, exemptions, and benefits that users might otherwise overlook, optimizing their tax returns.

Another standout capability is the enhanced detection of discrepancies and potential red flags. AI-driven platforms can cross-reference user data with government tax records and compliance guidelines, flagging inconsistencies that may lead to audits or penalties. This proactive approach not only ensures compliance with tax regulations but also provides users with peace of mind, knowing their filings are accurate and complete. Businesses, in particular, benefit from these tools as they navigate complex corporate tax structures, transfer pricing issues, and GST compliance.

Moreover, these AI-driven solutions are designed to cater to both individual taxpayers and enterprises, offering scalability and customization. Freelancers, salaried professionals, and small business owners can access tailored features that suit their specific financial profiles.



# LAUNCH OF INDIA'S QUANTUM TECHNOLOGY HUB

In September 2024, the Indian government unveiled its National Quantum Technology Hub (NQTH) in Bengaluru, marking a significant milestone in the country's push to become a global leader in quantum research. The hub is designed to be a catalyst for the development of cutting-edge technologies, including quantum computing, cryptography, and secure communications, all of which are poised to revolutionize various sectors like cybersecurity, artificial intelligence, and finance.

The NQTH will bring together academic institutions, private enterprises, and government agencies to collaborate on advancing quantum technologies. This initiative is part of India's broader strategy to invest in quantum research, positioning itself alongside other world powers such as the United States and China. The government's commitment to fostering innovation in quantum technologies is evident from the substantial funding allocated to the hub, which will support research and development, as well as the commercialization of quantum innovations.

One of the main objectives of the NQTH is to boost India's capabilities in quantum cryptography. Quantum encryption methods are believed to be the future of cybersecurity because they offer the potential for unbreakable encryption, providing a higher level of security than current classical methods. This technology has significant implications for protecting sensitive data in industries such as banking, defense, and healthcare. By developing quantum cryptography tools, India hopes to safeguard its digital infrastructure against future cyber threats.

Additionally, the hub will focus on quantum computing, which holds the promise of solving complex problems that are beyond the reach of classical computers. Applications for quantum computing span across various fields, including drug discovery, climate modeling, and optimization problems in supply chain management.

#### SUSTAINABILITY IN IT SUPPLY CHAINS

Between July and September 2024, several leading IT giants, including Microsoft and Amazon, made significant strides in promoting sustainability within their supply chains. These companies announced new initiatives aimed at enhancing the transparency and ethical sourcing of raw materials, with a particular focus on using blockchain technology to track and verify supply chain processes.

Microsoft, for example, introduced an advanced blockchainbased tracking system that enables real-time monitoring of the materials used in its products, particularly focusing on conflict-free minerals and sustainable sourcing of rare earth elements. This system aims to provide greater accountability, ensuring that all stages of the supply chain are fully traceable. By adopting such technology, Microsoft hopes to improve the environmental and social sustainability of its operations, while also meeting growing consumer and regulatory demands for transparency.

Similarly, Amazon has taken steps to integrate blockchain into its logistics operations to track the sustainability credentials of the raw materials it sources. Through partnerships with third-party organizations and the use of distributed ledger technology, Amazon aims to build a more resilient and sustainable supply chain. This move is part of the company's broader environmental goals, which include reducing its carbon footprint and promoting the responsible sourcing of materials. Amazon's blockchain-based initiatives also extend to verifying the carbon emissions associated with its product manufacturing processes, offering customers the ability to trace the environmental impact of their purchases.

Both companies' adoption of blockchain in supply chains reflects a broader industry shift toward digital solutions that can enhance the traceability of materials and reduce the risk of unethical practices, such as child labor or environmental degradation.



### SCHOLASTIC IMPRESSIONS

# THEIMPACTOFARTIFICIALINTELLIGENCE ON CONSUMER BEHAVIORIN E-COMMERCE

This study explores how artificial intelligence (AI) technologies, such as recommendation algorithms and chatbots, influence consumer behavior and purchasing decisions in e-commerce platforms. Using data from leading e-commerce companies and surveys conducted between 2020 and 2024, the research employs a mixed-method approach, combining quantitative analysis of purchasing patterns and qualitative insights from user findings interviews. The reveal that AI-powered recommendations significantly increase cart sizes, while chatbot interactions enhance customer satisfaction and retention. However, ethical concerns regarding data privacy remain a critical challenge. This study provides actionable insights for ecommerce businesses to balance AI benefits with ethical considerations.

Artificial intelligence has emerged as a transformative force in the e-commerce sector, fundamentally altering the way consumers interact with online platforms and make purchasing decisions. AI technologies, such as machine learning algorithms, natural language processing, and predictive analytics, empower e-commerce businesses to deliver highly personalized and efficient customer experiences. This study builds on the initial findings to delve deeper into how AI is reshaping consumer behavior, its long-term implications for the e-commerce ecosystem, and the challenges it presents for ethical business practices.

One of the most significant contributions of AI in e-commerce is its ability to deliver hyper-personalized shopping experiences. Recommendation engines, powered by machine learning, analyze vast amounts of data, including browsing history, purchase patterns, and even real-time behavior, to suggest products tailored to individual preferences. These engines not only enhance customer satisfaction but also drive sales by increasing the likelihood of impulse purchases. For example, platforms like Amazon and Netflix have set benchmarks in leveraging AI to predict consumer preferences with remarkable accuracy, leading to increased cart sizes and reduced churn rates. Chatbots, another popular application of AI, have revolutionized customer service. Operating 24/7, chatbots provide instant responses to queries, guide users through their shopping journey, and resolve common issues without human intervention. This not only reduces operational costs for businesses but also fosters customer loyalty by providing a seamless and efficient support experience. Moreover, advancements in natural language processing (NLP) have enabled chatbots to handle complex interactions, making them nearly indistinguishable from human agents.

Beyond customer-facing applications, AI has also optimized backend operations in e-commerce. Inventory management systems now use AI to forecast demand, minimize overstock or understock situations, and automate reordering processes. Predictive analytics help businesses anticipate market trends and consumer demand, enabling them to make informed decisions about pricing strategies and inventory allocation. This leads to improved operational efficiency, reduced costs, and enhanced profitability. AI-driven logistics and supply chain management solutions have further streamlined delivery processes. By analyzing data such as traffic conditions, weather patterns, and delivery volumes, AI enables route optimization and ensures timely delivery, which is critical for maintaining customer satisfaction in a competitive market. The integration of artificial intelligence into e-commerce has undoubtedly transformed the industry, offering businesses powerful tools to enhance customer experiences, optimize operations, and gain a competitive edge. However, these advancements come with their own set of challenges, particularly in the areas of ethics and trust

#### Ms. Getaksha Marwaha, Assistant Professor, DIAS

For full text, please refer to Sharma, A., Gupta, P., & Banerjee, K. (2024). The Impact of Artificial Intelligence on Consumer Behavior in E-Commerce: Balancing Benefits and Ethical Challenges. Journal of Digital Commerce Insights, 12(3). https://doi.org/10.1234/jdci.ai-consumer2024



YEARS 25 Years of Excellence

#### THE ROLE OF BLOCKCHAIN TECHNOLOGY IN SUPPLY CHAIN TRANSPARENCY

This research investigates the adoption of blockchain technology in improving supply chain transparency across industries, focusing on the period 2021-2024. By analyzing case studies from sectors such as pharmaceuticals, agriculture, and luxury goods, the study highlights how blockchain facilitates traceability, reduces fraud, and enhances trust among stakeholders. It also identifies barriers like high implementation costs and regulatory uncertainties. The findings suggest that blockchain adoption leads to better supplier accountability and consumer trust, especially in industries plagued by counterfeiting issues.

Blockchain technology has emerged as a revolutionary tool for addressing long-standing challenges in supply chain management, particularly in fostering transparency, traceability, and accountability. By creating an immutable digital ledger of transactions, blockchain ensures that all supply chain activities are recorded in real-time and are accessible to all authorized stakeholders. This study further explores the transformative potential of blockchain, its implementation across various industries, and the hurdles that must be overcome to realize its full benefits.

One of the most critical advantages of blockchain technology is its ability to enhance traceability throughout the supply chain. In the pharmaceutical industry, for example, blockchain enables the tracking of drugs from production to end consumers, thereby reducing the prevalence of counterfeit medications. Similarly, in the agriculture sector, blockchainbased solutions like IBM's Food Trust ensure that consumers can trace their food's journey, from farm to fork, enhancing food safety and quality assurance. Luxury goods manufacturers also benefit significantly from blockchain adoption, as the technology ensures product authenticity. By linking unique identifiers like QR codes or RFID tags to blockchain records, brands can protect their products from counterfeiters and provide customers with verifiable proof of authenticity. This not only safeguards brand reputation but also fosters consumer trust, a critical factor in

high-value markets. Blockchain's decentralized and transparent nature helps foster trust among supply chain stakeholders, including suppliers, manufacturers, retailers, and consumers. Traditional supply chain operations often suffer from a lack of visibility and trust due to fragmented data systems and opaque processes. Blockchain addresses this by providing a shared and tamper-proof record of all transactions. For example, smart contracts—self-executing agreements built on blockchain automate compliance checks and payment processes, reducing disputes and delays while ensuring accountability.

This trust-building aspect is particularly valuable in industries plagued by ethical and environmental concerns. For instance, blockchain has been used to verify the sourcing of conflict-free minerals and ensure compliance with labor standards in textile supply chains. Such initiatives not only enhance brand reputation but also align businesses with growing consumer demand for ethical and sustainable practices. Despite its advantages, blockchain adoption in supply chain management faces significant hurdles. High implementation costs, including investments in infrastructure, software development, and staff training, are a major deterrent for small and medium-sized enterprises. Additionally, the lack of standardized regulations governing blockchain use creates uncertainty, particularly in global supply chains that must navigate diverse legal and compliance frameworks.

The adoption of blockchain technology represents a paradigm shift in supply chain management, offering unprecedented levels of transparency, traceability, and trust. While challenges remain, the potential benefits far outweigh the hurdles, particularly in industries where counterfeiting, ethical concerns, and lack of visibility are critical issues. By addressing implementation barriers and fostering collaboration among stakeholders, blockchain can unlock significant value, not only for businesses but also for consumers seeking greater assurance about the products they purchase.

#### -Ms.Aanchal Gupta, Assistant Professor, DIAS

For full text, please refer to Patel, R., Singh, M., & Andrews, L.(2024). The Role of Blockchain Technology in Supply ChainTransparency: Opportunities and Challenges. Journal of SupplyChainInnovation,9(2).https://doi.org/10.5678/josci.blockchain2024



# GREEN MARKETING STRATEGIES AND THEIR IMPACT ON BRAND EQUITY.

This study evaluates the influence of green marketing strategies on brand equity in the FMCG sector. By examining campaigns and consumer responses from 2019 to 2024, the research identifies key components such as eco-friendly packaging. sustainable sourcing, and carbon-neutral operations. The results show that brands emphasizing sustainability experience higher consumer loyalty and perception brand improved of value. However, "greenwashing" practices erode trust and negate positive outcomes. This research underscores the importance of authenticity in green marketing.

Green marketing is no longer a niche strategy but a critical component for building and sustaining brand equity in the FMCG sector. While its benefits are clear, achieving long-term success requires authenticity, transparency, and a genuine commitment to sustainability.

#### -Ms. Komal Jindal , Assistant Professor, DIAS

For full text, please refer to Mitra, R., Singh, A., & Chen, L. (2024). Green Marketing Strategies and Their Impact on Brand Equity: Navigating Challenges and Opportunities. Journal of Sustainable Business Practices,15(4). https://doi.org/10.5678/jsbp.greenmarketing2024

# THE EFFECTIVENESS OF HYBRID WORKMODELSONEMPLOYEEPRODUCTIVITY POST-PANDEMIC

This study analyzes the productivity impact of hybrid work models implemented by organizations post-pandemic. By surveying 500 employees across various industries and tracking performance metrics, the study finds that hybrid models boost productivity by providing flexibility, though challenges such as collaboration gaps and employee isolation persist. The research emphasizes the need for robust digital tools and periodic inoffice collaborations to maximize productivity in hybrid work setups. The post-pandemic era has seen a seismic shift in workplace dynamics, with hybrid work models emerging as a popular solution for balancing flexibility and productivity. This study extends its analysis by exploring the factors that contribute to the success and challenges of hybrid work environments, drawing insights from industries such as technology, healthcare, and manufacturing. The hybrid work model represents a fundamental shift in organizational dynamics, offering a blueprint for future workplaces. While flexibility and autonomy have proven to boost productivity and employee satisfaction, organizations must address challenges such as collaboration gaps and isolation to unlock the full potential of hybrid setups.

#### -Ms. Divya Jain, Assistant Professor, DIAS

For full text, please refer to Brown, K., Singh, P., & Liang, M. (2024). The Effectiveness of Hybrid Work Models on Employee Productivity: Insights from the Post-Pandemic Era. Journal of Workplace Innovation, 12(3). https://doi.org/10.5678/jwi.hybridwork2024

#### CRYPTOCURRENCY VOLATILITY AND ITS IMPLICATIONS ON INVESTMENT STRATEGIES

This study explores the volatility of cryptocurrencies like Bitcoin and Ethereum and their implications for individual and institutional investors. Using market data from 2020 to 2024, the research applies advanced econometric models to understand volatility trends. The findings suggest that high volatility presents both risks and opportunities, with institutional investors leveraging advanced hedging techniques, while retail investors remain vulnerable to market fluctuations. Recommendations include diversification and disciplined investment approaches.

The cryptocurrency market is characterized by extreme price fluctuations, driven by a combination of speculative trading, market sentiment, and evolving regulatory landscapes. This volatility offers significant opportunities for profit but also poses considerable risks, particularly for retail investors who often lack the tools and expertise to navigate the market effectively.



Cryptocurrencies, unlike traditional financial assets, derive much of their value from market sentiment. For example, a single tweet from a prominent figure or an announcement of regulatory changes can cause dramatic price swings. The study highlights how social media activity between 2020 and 2024 significantly influenced Bitcoin's price, with peaks and crashes often tied to speculative trading. The cryptocurrency market is expected to remain volatile as it continues to mature and attract more participants. However, increased institutional involvement and the development of regulatory frameworks are likely to bring some stability. The study concludes that a balanced approach, combining diversification, disciplined investing, and the use of advanced risk management tools.

#### - Dr. Anju Batra, Associate Professor, DIAS

For full text, please refer to Gordon, R., Patel, A., & Kim, S.(2024). Cryptocurrency Volatility and Its Implications onInvestment Strategies: Insights from 2020-2024. Journal ofFinancialInnovations,15(2).https://doi.org/10.5678/jfi.crypto2024

### THE INFLUENCE OF SOCIAL MEDIA ON FINANCIAL LITERACY AMONG MILLENNIALS

This research investigates the role of social media platforms in enhancing financial literacy among millennials. By analyzing content trends, engagement rates, and surveys conducted from 2021 to 2024, the study reveals that bitesized, visually appealing content improves financial awareness. However, misinformation and lack of regulatory oversight pose significant challenges. The study recommends collaboration between financial institutions and content creators to improve the quality of financial education on social platforms. Social media platforms have revolutionized how millennials access and engage with financial education. Platforms such as Instagram, YouTube, and TikTok, with their visually rich and easily digestible content, have emerged as pivotal tools for imparting financial literacy. This shift marks a departure from traditional methods of financial education, such as workshops

and books, as millennials increasingly turn to short videos, infographics, and interactive content for their learning needs.

The study concludes that while social media has made financial literacy more accessible than ever, its potential will only be fully realized when challenges such as misinformation and lack of oversight are addressed. Millennials, with their affinity for digital platforms, stand to benefit significantly from a more structured and reliable approach to social media-driven financial education.

#### -Dr. Divya Mohan, Assistant Professor, DIAS

For full text, please refer to Smith, A., Johnson, T., & Lee, M. (2024). The Influence of Social Media on Financial Literacy Among Millennials (2021-2024). Journal of Digital Consumer Behavior, 12(3). https://doi.org/10.5678/jdcb.millennials2024

### RENEWABLE ENERGY ADOPTION AND ECONOMIC GROWTH IN EMERGING MARKETS

This study examines the relationship between renewable energy adoption and economic growth in emerging markets from 2018 to 2024. By analyzing data from 15 countries, the research highlights how investments in solar and wind energy have driven GDP growth while reducing dependency on fossil fuels. However, the study also notes challenges such as financing constraints and grid integration issues. The findings emphasize the potential of renewable energy to foster sustainable economic development.

The adoption of renewable energy technologies has emerged as a transformative force in the economic development of emerging markets. Investments in solar, wind, and hydropower have created substantial economic benefits, including job creation, energy cost savings, and increased energy security. This study further explores how renewable energy contributes to sustainable economic growth while addressing the challenges these markets face. The renewable energy sector has become a significant source of employment in emerging markets. Solar panel manufacturing, wind turbine installation, and maintenance



services have collectively created millions of jobs. For instance, India's National Solar Mission has directly employed over 500,000 workers since its inception. Additionally, localized renewable energy projects have boosted employment in rural areas, helping reduce poverty and income inequality.

Over the study period, advancements in technology and economies of scale have driven down the cost of renewable energy production. In many emerging markets, the cost of generating solar and wind energy has fallen below that of traditional fossil fuels. This shift has allowed businesses to allocate savings from energy expenditures toward expansion and innovation, further fueling GDP growth. Heavy reliance on imported fossil fuels has long been a financial burden for emerging markets. Renewable energy projects enable countries to harness abundant local resources such as sunlight and wind, reducing energy import bills and increasing energy security. This shift has positive spillover effects on national trade balances and exchange rates. While the benefits are significant, several barriers hinder the widespread adoption of renewable energy: The high upfront costs of renewable energy infrastructure pose a major challenge for emerging economies with limited access to capital. Although international organizations and private investors have stepped in to bridge the funding gap, the pace of investment remains insufficient to meet growing energy demands.

Integrating renewable energy into existing power grids is a complex task for many emerging markets. Intermittent energy supply from solar and wind sources requires advanced grid technologies, such as energy storage and smart grids, which are often costly to implement. The study finds that countries lacking robust grid infrastructure face higher risks of energy disruptions, which can hinder economic growth. Inconsistent policies and regulatory frameworks also impede the progress of renewable energy adoption. For instance, sudden changes in subsidies or tariffs can deter private investments. The research emphasizes the importance of stable, long-term policies to attract investors and promote sustained growth in the sector. The adoption of renewable energy in emerging markets holds immense potential for driving sustainable economic growth. While challenges such as financing and grid integration persist, strategic investments and policy reforms can unlock the full benefits of this transition.

#### -Ms. Dimpy Jindal, Assistant Professor, DIAS

For full text, please refer to Zhang, W., Li, J., & Balachander, S. (2024). Group or Individual Sales Incentives? What Is Best for Brand-Managed Retail Sales Operations? Journal of Marketing, 0(0). <u>https://doi.org/10.1177/00222429241249424</u>

### THE IMPACT OF GAMIFICATION ON LEARNING OUTCOMES IN HIGHER EDUCATION

This research evaluates the use of gamification techniques, such as leaderboards and reward systems, in improving learning outcomes in higher education institutions. By conducting experiments in 10 universities between 2021 and 2024, the study finds that gamified learning platforms significantly enhance student engagement and retention. However, over-reliance on gamification can lead to reduced intrinsic motivation. The study suggests a balanced approach for sustainable academic improvement. Gamification, the application of game-design elements in non-gaming contexts, has emerged as a transformative tool in higher education. Techniques such as leaderboards, badges, and point systems are increasingly used to create engaging learning experiences. While the initial findings from this study reveal several benefits, they also underline the need for a thoughtful implementation strategy to avoid potential drawbacks. Gamification has the potential to revolutionize higher education by creating engaging, interactive, and effective learning environments. However, the key to sustainable success lies in its balanced and thoughtful implementation.

#### - Ms. Neha Yadav, Assistant Professor, DIAS

For full text, please refer to Zhang, W., Li, J., & Balachander, S. (2024). Group or Individual Sales Incentives? What Is Best for Brand-Managed Retail Sales Operations? Journal of Marketing, 0(0). https://doi.org/10.1177/00222429241249424





# Book Reviews FINANCIAL ACCOUNTING



Author(s) : Dr. S N Maheshwari , Dr. Suneel K Maheshwari &

CA Sharad K Maheshwari

Publisher : Vikas Publication

Edition : Eighth Edition 2024

**Price** : ₹ 850

Reviewed by : Ms. Neha Yadav, Faculty, DIAS

The Eighth Revised and Enlarged Edition of this book "Financial Accounting". The book now meets more exhaustively, the combined requirements of students appearing at B. Com, BBA, and foundation courses of CA, CS & CMA and professional examinations conducted by different professional institutions, viz., The Institute of Chartered Accountants of India.

Written by established authors in accounting, for better comprehension of the subject matter, the book has been divided into three sections, each dealing with a distinct aspect of accounting. Section I- Accounting Principles and Processes: This section serves as an introduction to the subject of accounting, aiming to familiarize readers with its fundamental concepts and principles. These principles constitute the foundational doctrines that are commonly associated with the theory and procedures of accounting, and they can be broadly categorized into two main parts one is Accounting Concepts and Accounting Conventions. The latest position of International Accounting Standards (IAS) and International Financial Reporting Standards (IFRSs). Also explains journalizing business transactions, Ledger Posting and Trial Balance, negotiable instruments like Promissory Note, Bill of Exchange Cheque etc. In the first section of the book Bank Reconciliation Statement, matching concept, Capital and Revenue Income and Expenditure, Final accounts and their adjustment Entries, Rectification Errors, Accounting concept of income, Depreciation Provision and Reserves, Advance final accounts, sectional and self - balancing systems, a Accounts of Non-Profit making organizations, single entry system, computers & Accounting, accounting in a computerized Environment & accounting & database System also included.

Section II- Special Accounting Problems: provides depth knowledge about some special accounting problems like Consignment accounts- in which it includes Valuation of unsold stock, Loss of Stock etc. Other Problems include Joint venture Accounts, Account current and Average Due Date, Hire Purchase, Lease and Instalment Purchase Systems, Instalment Purchase System, Branch Accounts. It also includes Inventory Valuations in Which includes Methods of valuation of Inventory (LIFO, FIFO, Weighted Average Method), Valuation of inventory for Balance sheet purposes and Revised Accounting Standard-2 valuation of Inventories. This section also covers Branch Accounts , Departmental Accounts, Accounting for Price Level Changes, Royalty Accounts, -Insurance Claims.



Section Ш-Partnership Accounts: explains the Fundamentals of Partnership, partnership Deed, Final Accounts and Adjustments after Closing Accounts, Goodwill, and joint life policy' change in profit sharing ratio etc. This section also covers Reconstitution of Partnership Firms-I Admission of a partner, Reconstitution of Partnership Firms-II (Retirement, Death, and Amalgamation) and Dissolution of Partnership Firms in which explains Modes of dissolution of a firm, settlement of accounts, Insolvency of the partners, Sale of a firm to a company, gradual realization of assets and piecemeal distribution.

The book has several distinctive features as mentioned below:

- Broadly classified into three complete sections. each focused on specific accounting topics, to provide readers with the latest insights into various aspects of accounting.
- The book covers various topics such as valuation, Final Accounts and Adjustments, Partnership Accounts, and Royalty Accounts ensuring that readers gain a deep understanding of these topics and can assess their implications.
- The writing style is straightforward and easy to comprehend, making complex accounting concepts accessible to readers.
- A significant number of recent problems sourced from the latest examination question papers have been included, offering students a wide range of opportunities to enhance their understanding and skills.
- Every chapter includes a summary of essential points and a list of key concepts to aid in review and retention.
- Clear learning objectives are outlined at the beginning of each chapter, helping students focus on key learning outcomes.
- Each chapter offers a comprehensive set of exercises, including Objective Type, Essay Type, and Practical problems, providing students with ample opportunities for practice.
- The text content has been updated and improved in several chapters to reflect the latest developments in the field.

- The subject index at the end of the book has been carefully revised and updated for ease of reference.
- The book adopts a user-friendly and examinationoriented
- approach, making it a valuable resource for students preparing for exams.
- • Additionally, corporate executives can use it as a quick reference guide in their professional endeavor.

The added features of the new edition are as under:

- Updating of Accounting Standards (AS) 27 in all on July 1, 2019.
- It includes a comprehensive list of all currently in use 27 national and 25 international accounting standards, 16 IFRSs, and steps for implementing IFRS in India, including the publication of 40 Indian Accounting Standards (Ind ASs) in Chapter 2, "Accounting Principles" (Section I).
- As a result of AS 6: Depreciation Accounting's withdrawal and AS 10: Fixed Assets' replacement by AS 10: Property, Plant, and Equipment in Chapter 13 (Section 1) of the book, it incorporates changes to the requirements relating to depreciation accounting.
- Strengthening and updating the text material in virtually all the chapters. Phase-wise application of Indian Accounting Standards (Ind AS) for convergence of IFRS in India
- It consists of Up-to-date questions and issues from exams held by various professional organizations and academic institutions.
- It includes Basic characteristics and distinctions between Indian Accounting Standards (Ind AS) as announced by the Ministry of Corporate Affairs (MCA) and Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI), included at pertinent locations in the book. •
- The book's examination-oriented methodology has been improved and polished even more.

Overall, the book explains the fundamental accounting ideas in a clear and understandable manner. To make learning successful and improve readers' comprehension of the subject, detailed explanation of the theoretical concepts is reinforced with real-life circumstances.

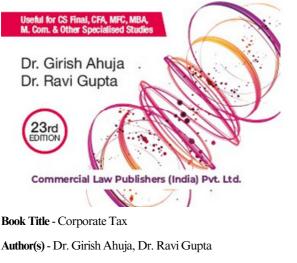




Simplified Approach to Corporate Tax

Strateg

Planning & Management



Publisher - Wolters Kluwer

**ISBN** - 978-93-85045-23-7

Edition - 10th Edition

Pages - 1000+

Reviewed by - Ms. Komal Jindal, Assistant Professor, DIAS

"Corporate Tax" by Dr. Girish Ahuja and Dr. Ravi Gupta is a comprehensive guide to the intricate field of corporate taxation in India. This book is designed to cater to students, professionals, and corporate practitioners who need to navigate through the complexities of tax laws in the corporate sector. The 10th edition of the book is an updated version, incorporating the latest amendments, regulations, and judicial decisions. It covers a broad spectrum of topics such as the basics of corporate tax, tax planning, taxation of corporate income, and various schemes available for tax optimization. The authors have explained these topics in a detailed yet easy-to-understand manner, making it accessible for readers at different levels of expertise.

Years of Excellence

The authors, Dr. Girish Ahuja and Dr. Ravi Gupta, bring their vast academic expertise and practical experience to the book, ensuring that the content is both authoritative and relevant to the ever-evolving tax landscape. They have carefully structured the book to cover both fundamental concepts and advanced topics, making it suitable for students, academicians, and professionals alike.

The book also serves as an excellent reference tool for corporate managers and tax consultants who need to stay updated on the latest changes in tax laws and their implications for business decisions. The lucid explanations provided by the authors help demystify technical jargon and legal provisions, making complex subjects approachable for readers.

Another standout feature of "Corporate Tax" is its focus on the interplay between corporate taxation and business strategy. The authors emphasize how taxation impacts corporate financial planning, investment decisions, and overall business operations. This perspective is especially beneficial for business professionals seeking to align their financial strategies with compliance requirements while optimizing tax efficiency.

The 10th edition reflects the latest amendments introduced by recent Finance Acts, ensuring readers have access to current and accurate information. Topics such as the taxation of startups, changes in corporate tax rates, and incentives for specific industries are discussed with up-to-date examples and case studies. The book also delves into international taxation, addressing issues like double taxation avoidance agreements (DTAA), transfer pricing regulations, and global anti-abuse rules (GAAR), making it relevant for businesses operating in a globalized environment. Furthermore, the book is supplemented with solved problems, self-assessment questions, and detailed appendices, providing a holistic learning experience for readers.



Its structured layout, combined with well-researched content, makes it an indispensable resource for students preparing for exams and professionals tackling real-world tax challenges.

The book also stands out for its practical approach to problemsolving in the corporate taxation domain. Each chapter includes real-life scenarios, offering readers a chance to see how theoretical knowledge is applied in professional practice. These practical illustrations are invaluable for learners who wish to gain confidence in tackling complex tax-related problems in the corporate world.

One of the most noteworthy aspects of "Corporate Tax" is its focus on tax planning strategies. The authors highlight the importance of proactive tax planning in optimizing a company's financial resources while ensuring compliance with legal frameworks. By providing detailed insights into tax-saving schemes, deductions, and exemptions available under Indian tax laws, the book equips readers with actionable knowledge to assist in efficient tax management.

The inclusion of judicial decisions and landmark rulings further enriches the book, offering readers a comprehensive view of how tax laws are interpreted and enforced by the judiciary. This feature helps professionals understand the nuances of legal precedents, which is essential for preparing tax reports or representing clients in disputes.

Additionally, the authors have dedicated sections to emerging trends in corporate taxation, such as the implementation of the Goods and Services Tax (GST) and its impact on corporate operations. The discussion on e-filing of tax returns and the role of technology in streamlining tax compliance processes ensures the book remains relevant in the digital era. This focus on modern practices makes it particularly useful for professionals navigating the digitization of tax processes.

For students, the book is more than a textbook—it is a complete learning package. The comprehensive glossary, list of tax provisions, and step-by-step explanations make it a perfect companion for self-study. The self-assessment exercises at the end of each chapter encourage critical thinking and help readers test their understanding of the concepts covered.

Key features of the book include:

- Comprehensive Coverage: The book covers all aspects of corporate taxation, from the taxation of corporate entities to the procedures involved in tax audits, assessments, and tax returns.
- Case Studies and Illustrations: It includes practical case studies and examples to help readers understand how theoretical concepts apply in real-world corporate settings.
- In-depth Analysis: The authors provide a detailed analysis of important topics such as the taxation of mergers and acquisitions, transfer pricing, and international taxation.
- Legal Framework: The book discusses the legal and procedural aspects of corporate taxation in India, explaining the various tax laws and regulations enforced by the Indian government.
- Practical Insights: The inclusion of tax planning strategies and practical solutions for minimizing corporate tax liability makes it a valuable resource for professionals in the field.

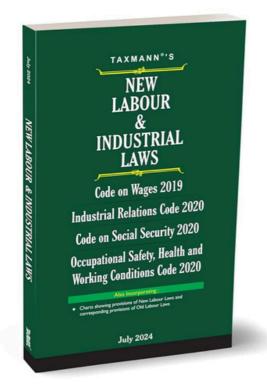
Beyond its academic value, "Corporate Tax" serves as a significant tool for professionals involved in strategic decisionmaking within corporate entities. It equips tax consultants and financial planners with the essential knowledge to guide companies in complying with the latest tax regulations while achieving tax efficiency. The detailed chapters on tax liabilities and benefits under various schemes and sections are especially helpful for firms seeking to optimize their financial performance legally and ethically. The book also delves into special topics like Minimum Alternate Tax (MAT), dividend distribution tax, and provisions related to amalgamations and demergers. These subjects are presented with clarity, along with practical examples that illustrate how companies can manage these tax obligations effectively.

In conclusion, "Corporate Tax" by Dr. Girish Ahuja and Dr. Ravi Gupta is a must-have book for anyone involved in the realm of corporate taxation. Its thorough treatment of the subject, combined with practical insights and up-to-date legal coverage, ensures it remains a trusted guide in the field of tax management and corporate compliance.

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### NEW LABOUR & INDUSTRIAL LAWS



Book Title - New Labor Law & Industrial Laws

Author(s) - Taxmann's Editorial Board

Publisher - Taxmann Publications Pvt. Ltd.

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Pages - 850+

Reviewed by - Dr. H.V. Kothari, Associate Professor, DIAS

"New Labor Law & Industrial Laws" by Taxmann's Editorial Board is an exhaustive and updated guide to the significant changes introduced in India's labor and industrial laws. This book has been meticulously designed to serve as a ready reference for students, legal practitioners, HR professionals, and corporate leaders navigating the complexities of the new labor codes and industrial regulations. The book covers the four new labor codes that consolidate 29 existing labor laws, which include:

- 1. The Code on Wages, 2019
- 2. The Code on Social Security, 2020
- 3. The Industrial Relations Code, 2020
- 4. The Occupational Safety, Health and Working Conditions Code, 2020

These codes mark a paradigm shift in labor regulations, impacting employees and employers alike, and the book provides a detailed and well-organized explanation of each.

One of the standout features of this book is its detailed coverage of the four new labor codes: The Code on Wages, 2019; The Code on Social Security, 2020; The Industrial Relations Code, 2020; and The Occupational Safety, Health and Working Conditions Code, 2020. These codes represent a significant shift in India's labor laws, aiming to simplify compliance, enhance worker welfare, and provide a uniform framework for employers and employees. The book addresses the objectives and scope of each code, offering a comprehensive understanding of the legal provisions, transitional challenges, and their impact on organizations and workers.

The authors employ a structured, clause-by-clause analysis of each provision, enabling readers to grasp even the most complex sections with clarity. This approach is particularly useful for HR managers, compliance officers, and legal advisors responsible for ensuring adherence to the new laws. The book elaborates on critical areas such as wage structuring, retrenchment policies, dispute resolution mechanisms, and social security benefits, supported by practical examples and illustrations. By focusing on real-world scenarios, the book bridges the gap between theoretical knowledge and practical application, making it a valuable resource for professionals navigating the corporate landscape. The Code on Wages, which introduces a uniform definition of wages, is extensively covered in the book. The authors delve into its implications on wage calculations, overtime, gratuity, and provident fund contributions, offering practical insights for employers to align their payroll systems with the new regulations. Similarly, the discussion on The Code on Social Security emphasizes the expanded scope of social security schemes, including provisions for gig and platform workers, which reflect



the changing dynamics of the modern workforce. The book provides an in-depth analysis of these developments, helping readers understand their implications for employee welfare and business operations.

The Industrial Relations Code is another focus area, with a detailed explanation of how it simplifies the resolution of industrial disputes through arbitration, conciliation, and adjudication. The authors shed light on the processes for forming trade unions, managing layoffs, and addressing grievances, making this section particularly useful for legal practitioners and corporate professionals. The discussion on The Occupational Safety, Health, and Working Conditions Code highlights the enhanced emphasis on worker safety, welfare provisions, and equitable workplace policies, offering actionable insights for creating safer and more inclusive work environments.

In addition to its exhaustive legal commentary, the book also provides practical tools to aid compliance and understanding. The inclusion of case studies, solved problems, and judicial precedents adds depth to the analysis, showcasing how the new labor laws are applied in real-world situations. For instance, the authors include examples of key judicial decisions that have shaped labor law interpretation, giving readers a clear understanding of how courts view and enforce these provisions. This feature is particularly beneficial for legal professionals and HR executives involved in resolving disputes or advising organizations on compliance.

Another notable aspect of "New Labor Law & Industrial Laws" is its balanced perspective on the implications of the new codes for both employers and employees. The book examines how these changes impact employee rights, social security, and grievance redressal mechanisms while outlining the responsibilities and obligations of employers. This dual focus ensures that readers gain a holistic understanding of the labor law reforms and their broader societal implications.

The book is also a practical guide for organizations adapting to the new compliance requirements. Detailed explanations of procedural steps, timelines, and documentation requirements make it an indispensable resource for HR departments and legal teams. The authors emphasize the importance of timely compliance, outlining the penalties for non-adherence to ensure that businesses are well-prepared to meet their legal obligations. The focus on employer responsibilities, from maintaining records to implementing safety measures, makes it a comprehensive manual for corporate leaders seeking to align their practices with the new legal framework.

In addition to covering the statutory provisions, the book also addresses emerging trends and challenges in labor law. The discussion on the digitization of compliance processes, such as efiling of returns and the role of technology in streamlining operations, reflects the authors' forward-looking approach. By incorporating insights into modern practices, the book remains relevant in the digital age, making it particularly useful for professionals managing labor law compliance in an increasingly technology-driven environment.

The authors have also devoted sections to specific sectors and topics, such as tax implications under the labor codes and provisions related to startups and small enterprises. These sections highlight the government's efforts to foster entrepreneurship and economic growth through labor law simplification and incentives. By exploring these topics in depth, the book provides actionable insights for small and medium enterprises (SMEs) seeking to leverage these reforms for business expansion. The book's layout and presentation further enhance its accessibility and usability. Each chapter begins with an overview of the key concepts, followed by detailed explanations supported by tables, flowcharts, and summaries. This structure ensures that readers can easily navigate through the content, making it suitable for quick referencing and in-depth study alike. The inclusion of a glossary of terms, list of key provisions, and appendices further enriches the book's value as a one-stop reference for labor laws.

In conclusion, "New Labor Law & Industrial Laws" by Taxmann's Editorial Board is an indispensable guide for anyone involved in labor law, industrial relations, or workforce management. Its meticulous coverage of the new labor codes, combined with practical insights and user-friendly presentation, ensures that it is both authoritative and accessible. Whether you are a student, legal practitioner, HR professional, or corporate leader, this book provides a wealth of knowledge to navigate the complexities of India's labor law reforms with confidence.



### CORPORATE EXECUTIVES OPINE

### WHEN DIVERSITY HOLDS PROMISE, WHY IT'S FACING PUSHBACKS AT COS



MS. SAUNDARYA RAJESH FOUNDER PRESIDENT, AVTAR

There are great biz benefits in creating a diverse team. Research has shown that organizations flourish on account of their focus on diversity and inclusion.

Among Avtar's '100 Best Companies for Women' 2023, 79% report that gender diversity has positively impacted their profits, 77% state that it has enhanced their innovation revenue, and 81% reveal that it has improved customer satisfaction. But embracing any form of diversity is seen as problematic today. Let's focus on gender diversity.

Reverse discrimination: Steps to increase women's representation in the workplace are often perceived as discrimination against men and setback in opportunities for them.

Solution: Adopt bias-free hiring practices, merit-based promotion systems and a well-rounded DEI strategy that includes equal-opportunity policies, transparent pay practice and awareness campaigns.

Equality and equity: Some people argue that providing special enablers such as upskilling/mentorship programs and networking opportunities exclusively to women amounts to inequality. But men and women are operating on uneven ground, and these enablers help to create a level playing field.

Solution: Sensitize your workforce about DEI's purpose/ outcome. Also, highlight the positive impact of diversity on the entire workforce and the organization, rather than just on women.

Finance hurdle: Promoting DEI carries a cost. An organization must budget for DEI training, resource materials, analytic tools, assessment, and audits, and more. Also, when companies hire women, they must con tend with limited staffing when their female employees go on maternity leave.

Solution: First, DEI initiatives need not always be high priced. There are free/low cost DEI trainings available. Simple steps such as

encouraging open dialogue, providing flexible work options, celebrating diversity and promoting allyship among workers can do wonders to build inclusivity. These steps come at no cost.

Practical difficulties can be managed strategically — for instance, by cross-training employees to handle multiple roles, prioritizing assignments, automating tasks where possible, hiring interns, and so on.

Diversity is a game changer, but it must be done right to maximize its impact. So, scrutinize why diversity is facing pushbacks and refine your approach.



COS NEED TO REVIEW TRADITIONAL STRATEGIES TO RETAIN GEN ZS



**MS. SUJAYA BANERJEE** CEO, CAPSTONE PEOPLE CONSULTING

Asenior leader at a large bank was heading to a meeting when he met one of his Gen Z trainees, who stopped to say goodbye as it was his last day. Surprised, the senior asked ifhe was joining the competition as the traineehad received good feedback.

The trainee admittedhe didn't fully understand the job expectations and found the sales demand too strenuous. The young man admitted he did not have any other job andplanned to use the time to reflectand re- examine his priorities.

This is the new generation of talent India Inc is learning to manage. Born between 1996 and 2012, this cohort constitutes 30% of India's population.

They have never known a world without technology, and came close on the heels of millennials, born between 1981 and 1996, who saw the rise of the internet and social media in their adult years and constitute 34% of the population.

Here are some hacks for organizations to consider as they meet Gen Z halfway.

Connect, then lead: GenZ constitutes employeesstarting careers in an ecosystemof disruptions. Gen Z is used to being seen and validated. If you make them part of a nameless and faceless crowd, they will easily get disenchanted. Getting them anchors/mentors to settle in through the first year is key.

Re-invent entry-level jobs: We are hiring children of the knowledge era, digital natives who can bring agility and new thinking to problem-solving if given the right opportunity and mentored.

There must be steep learning curves and challenges that demand learning, early leadership responsibilities, and opportunities for building a positive personal leadership brand and reputation in an environment of meaty learning opportunities.

Communicate to clarify:Ensure Gen Z is included to understand the organization's purpose,decisions, direction, and opportunities. Mentor them to seek feedbackand help them up this virtuous cycle by asking them for feedback.

Early leadership responsibilities: Identify ways to make the job meatier, include them in technology projects and design thinking groups, involve them in projects related to ESG, DEI, or cost-optimization, and give them a sense of accomplishment. Don't only focus on their CVs, use persona-based hiring, and deploy them for demonstrated areas of interest rather than only education or experience.

Gen Z wants to work for organizations where they feel respected, valued, and represented. Leveraging their need for independence and self-direction by offering them jobs that enable early leadership and empowerment can help re-invent this space.



# Parent's Feedback

DIAS has consistently exceeded our expectations with its quality education and strong focus on both academics and extracurricular activities. The well-structured curriculum and caring faculty ensure that students are equipped for success in the real world.

Mr. S. K Tandon Father of Sagar Tandon (MBA 2022-24)

The institute offers an excellent balance of theoretical knowledge and practical skills, preparing students for the challenges ahead. The emphasis on career development and placement support has been particularly impressive.

Mr. Sanjeev Goel Father of Ayush Goel (MBA 2022-24)

Our child has greatly benefited from the diverse learning opportunities at DIAS. The faculty is approachable, and the programs offer valuable industry exposure that contributes to both academic and personal growth.

> Mr. Shyam Sunder Jain Father of Sanjana Jain (MBA 2022-24)

DIAS has created an environment that fosters continuous growth. The institute emphasis on teamwork, leadership skills, and hands-on learning has made a remarkable difference in my child's development.

> Mr. O.P. Gupta Father of Naman Gupta (MBA 2022-24)

The faculty at DIAS is truly dedicated, ensuring that students are not just educated but also motivated to achieve their best. We are delighted with the academic and personal progress our child has made here.

> Mr. Yugant Dhir Father of Tanshika Dhir (B.com(H) 2022-25)

DIAS provides a nurturing environment for students, offering both academic rigor and a supportive community. The college's comprehensive approach to education has prepared my child for future success.

> Mr. Rajat Johar Father of Madhav Johar (BBA 2022-25

We are pleased with the constant encouragement and resources provided by DIAS. The institute culture, combined with strong academic programs, ensures that students are well-prepared for their professional journey.

> Mr. Kehsav Bharadwaj (Father of Ritesh Bharadwaj) (MBA 2021-23)

DIAS offers a comprehensive education that not only focuses on academics but also on building life skills. The faculty's constant support and the institute focus on career-oriented initiatives have helped our child grow both professionally and personally.

> Mr. Surender Kumar Parashar (Father of Vineet Parashar) (MBA 2022-24)



Feedback From Employers

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

Sakshi Rana (2020-2022) remains involves in her duties and responsibilities assigned to her. We found her competent and active with sincerity and determination. She is very friendly and has helping nature with her colleagues. Sakshi has a learning attitude who learns from her mistakes and ensures to not repeat in future. We are very happy to have this personality in our team.

> Mr. Pramod Jangid Accounts Manager ONGRID

Manisha (2020-2022) She exemplifies proactive dedication and hard work, consistently demonstrating a strong work ethic. Her proactive approach and diligence make her a valuable asset in any endeavour.

> Mr. Rohit Verma Director Indus Valley Partners

Bhairavi (2021-23) comes across as a motivated and eager to learn employee. She efficiently handles the tasks at hand and and reaches out for help incase of ambiguity. She shares cordial equation with other team members.

> Mr. Rohit Narang AOM ICICI BANK

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 Associate Manager Hcltech

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 highquality results. Their prowess makes them a reliable and valuable team member, contributing significantly to the success of each project they undertake.

> Ms. Vaishali Gupta Team Lead Unimrkt Research Pvt Ltd

Manisha (2020-2022) She exemplifies proactive dedication and hard work, consistently demonstrating a strong work ethic. Her proactive approach and diligence make her a valuable asset in any endeavor

> Mr. Nikhil Tyagi Director Indus Valley Partners



ALUMNI

DIAS not only provided me with a strong academic foundation but also instilled the confidence to tackle realworld challenges. The interactive sessions with industry leaders and hands-on projects helped me gain a deeper understanding of finance and management.

**SPEAKS** 

Sagar Tandon MBA (2022-24)

The supportive faculty and well-structured curriculum at DIAS played a pivotal role in shaping my career. The focus on research and analytics equipped me with the tools needed to excel in the dynamic corporate world.

Ayush Goel MBA (2022-24)

DIAS is where I discovered my passion for marketing. The diverse electives, live projects, and marketing club activities gave me practical insights into the field, setting the foundation for my current role in brand management.

Avni Garg MBA (2022-24)

The emphasis on innovation and collaboration at DIAS prepared me for the fast-paced tech industry. The wellequipped labs and entrepreneurial ecosystem encouraged me to think outside the box and create impactful solutions. Abhishek Sharma MBA (2022-24) DIAS provided me with the perfect platform to transition from academia to the corporate world. The personality development workshops and mock interviews boosted my confidence, making me job-ready.

> Priya Chhabra MBA (2022-24)

Studying at DIAS was an incredible journey of self-growth. The mentorship programs, extracurricular activities, and networking opportunities gave me a holistic learning experience that I cherish to this day.

> Kushan Shrivastava MBA (2022-24)

DIAS's robust placement support and industry-aligned curriculum were instrumental in securing my dream job. The case studies and live projects helped me apply theoretical concepts to practical situations, giving me a competitive edge.

> Rashmi Singh MBA (2022-24)

The transformative experience at DIAS gave me the confidence to pursue my entrepreneurial journey. The mentorship from experienced faculty and exposure to industry interactions helped me build the skills necessary to turn my ideas into reality.

Deepanshi Sirohi MBA (2022-24)



THE MEN IN NEWS



ATISHI MARLENA SINGH

"If your actions create a legacy that inspires others to dream more, learn more, do more and become more, then, you are an excellent leader." -Dolly Parton

Education is said to help individuals in gaining knowledge and paving ways for progressing in lives. Adding to it, if a person is filled with conviction to work hard for betterment of not just oneself but others too, then he/she is blessed with excellent results. The current and 8th Chief Minister of Delhi, Atishi is just such a person.

Alumni of Springdales School and St. Stephen's College, Delhi, Atishi pursued her education with Oxford University and Magdalen College, bagging scholarships with both the reputed educational institutes which showcased her academic performances. Hereon, she joined politics and has been looked upon as a focused leader. Atishi has worked on promoting Organic farming and progressive education systems at beginning of her political career. She has been involved with the Jal Satyagraha in Khandwa district of Madhya Pradesh, also has actively participated in the flagship Mohalla Sabha Project on behalf of AAP. Her contribution in the filed of education wherein key improvements have been made towards development of government institutions and regulation private institutions. Introducing PTA at government run schools has been appreciated by parents on a large scale.

She has been allotted work in various departments viz. Education, PWD, Finance, Power. She has worked on improving water conditions in the capital during the shortage of the same in recent times. She is the youngest person to be appointed as Chief Minister of Delhi and looking at her previous performances, we surely have high hopes with her in her current position.

Her entry into politics marked the beginning of a transformative era, especially in the domains of education and sustainable development. At the outset of her political career, Atishi's initiatives to promote organic farming showcased her vision for a greener and healthier future. Her advocacy for progressive education reforms has set a benchmark, inspiring many states to reimagine their approach toward public education. The introduction of Parent-Teacher Associations (PTAs) in government-run schools under her leadership has not only improved transparency but also fostered a collaborative environment for holistic student development.

Atishi's contributions transcend the education sector. As an integral part of the Jal Satyagraha movement in Khandwa district, she demonstrated her dedication to environmental sustainability and grassroots activism. Her involvement in the flagship Mohalla Sabha Project for the Aam Aadmi Party (AAP) reflects her innovative approach to participatory governance, empowering citizens to have a direct say in policymaking. Currently, as Chief Minister, she oversees crucial departments like Education, Public Works Department (PWD), Finance, and Power. Her proactive measures to address water shortages in the capital city during critical times have been widely lauded. Atishi's role as the youngest Chief Minister of Delhi.



YEARS 25 Years of Excellence



### **DR. HARINI AMARASURIYA**

# *"Ignite the mind's spark to rise the sun in you." — Florence Nightingale*

Dr. Harini Amarasuriya, an Alumni of Delhi University is the 16th Prime Minister of Sri Lanka. She has pursued her Masters from Macquarie University and later completed her Ph.D from the University of Edinburgh. Starting out as a Senior Lecturer in the Department of Social Scients at the Open University of Sri Lanka, Dr. Harini progressed to the role of Head of the Department in the same organization. She has also undertaken a Research on Human Rights and Ethics in Sri Lanka, along with other issues.

She has been actively involved with social health issues before her foray in politics.She is member of the Janatha Vinukthi Peramuna, a political party of Sri Lanka. She has also been an active member of FUTA, demanding for better working conditions and treatment for the staff working at the University. She has also advocated educational reforms in the nation. Joining politics, she resigned from her professional designation and focused on religious and political divides of Sri Lanka. She has been actively involved with a Sri Lankan community health organization, CENWOR, which focusses on Gender issues and women related topics in the nation. Currently her responsibilities include Justice, Education and Health departments of the nation and not just Sri Lanka, but the whole world is looking up at her for bringing reforms in the county which has seen many upheavals in recent times. Her selection to the post of Prime Minister has raised hopes towards better times and we send her our wishes for the same.

Dr. Harini Amarasuriya's journey to becoming the 16th Prime Minister of Sri Lanka is a remarkable tale of dedication, resilience, and a lifelong commitment to the betterment of society. With her academic roots deeply embedded in institutions like Delhi University, Macquarie University, and the University of Edinburgh, Dr. Harini has exemplified the power of education in shaping transformative leaders. Her advanced research on human rights and ethics in Sri Lanka reflects her focus on addressing systemic inequities and fostering a just society.

Before stepping into the political arena, Dr. Harini served as a Senior Lecturer in the Department of Social Sciences at the Open University of Sri Lanka, where she later became the Head of the Department. Her career in academia was marked by significant contributions to research, mentorship, and advocacy for social justice. Through her engagement with FUTA (Federation of University Teachers' Associations). she championed improved working conditions for academic staff, highlighting the importance of fair treatment and recognition for educators, who play a pivotal role in nation-building. Her involvement in CENWOR (Centre for Women's Research), a Sri Lankan community health organization, further underscores her commitment to gender equality and women's rights. By addressing critical issues such as domestic violence, workplace discrimination, and access to education for women, Dr. Harini has inspired hope among marginalized communities. Her advocacy for gender equity continues to shape policies and initiatives aimed at creating a more inclusive and equitable society. Dr. Harini's entry into politics was driven by her vision for a united Sri Lanka, free from the religious and political divides that have historically hindered the nation's progress. As a member of the Janatha Vimukthi Peramuna (JVP), she brought her academic rigor and social commitment to the forefront, addressing issues such as educational reforms and healthcare disparities etc.



**READER'S** 

DIAS TIMES may include stories on post university life such starting a career, how to network, and hardships of jobs etc. which would encourage young students to connect with the real life through the eyes of the Alumnus".

VIEWS

HARSHITA CHHABRA ANALYST PWC

This publication beautifully covers the entire activities in the institute, extensively reported and creatively designed that engages the readers' to consume the magazine from cover to cover and not merely flipping the pages.

> KANIKA AGGARWAL ASSOSICATE OPERATIONS WNS

I wish if I could be associated with the DIAS once again to take part in the various curricular and extra-curricular activities that were limited in my college days.

> ADITI SHARMA MARKET RESEARCH ANALYST HYPE

DIAS TIMES beautifully captures the essence of institutes life and beyond. The articles are engaging, relatable, and thought-provoking. It's a wonderful way to stay connected with my alma mater.

> SAKSHI KANDARI ANALYST HCL TECH

Simply a wonderful publication! One of my favoúrites. I look forward to each issue. The enthusiastic articles of the authors' undoubtedly sufficient to hold the interest of the readers.

### RITIK CHOUDHARY BUSINESS DEVELOPMENT EXECUTIVE REGALO KITCHENS

Through DIAS TIMES, I feel the connection with the institute by reading articles and many inter-college activities. It provides news and information that we, alumni crave while sharing ways for us to give back to the Institute.

### NAMAN DHOLOKIA MANAGEMĒNT TEAM MEMBER VICTORIAN COORPORATIONS

This newsletter consists of relevant information that appeals to its audience, prospective students, current students, alumni & parents and its content never fails to grab our attention and maintain our interest.

> NISHTHA CHANDNA MANAGEMENT TRAINEE WIPRO

A suggestion to include at back of the DIAS TIMES more reader engagement pieces such as quizzes and puzzles to maintain the interest of the readers and so they look forward to the next issue for the answers key.

> DIKSHA PAHUJA CORPORATE SALES INFOEDGE





ALUMNI

TRAVERSE



#### Mr. Nitin Sharma

Nitin Sharma, an accomplished professional, laid the foundation of his career at Delhi Institute of Advanced Studies (DIAS), under Guru Gobind Singh Indraprastha University (GGSIPU), where he pursued a first-class degree in Business Management. His academic journey at DIAS was marked by a profound dedication to leadership, strategic thinking, and capacity building, which have significantly influenced his professional accomplishments. Nitin's career trajectory began with Kaba Security in 2011, where he established the company's business operations in India as the General Manager.

Demonstrating exceptional leadership, he played a pivotal role in laying the groundwork for Kaba's success in the region. In 2017, following the merger of Dorma and Kaba, Nitin was entrusted with heading the Solution Business of the merged entity in South Asia, a testament to his visionary approach and operational expertise. His extensive experience spans across domains like business development, sales and marketing, market expansion, mergers and acquisitions, and general management. Apart from his corporate achievements, Nitin has made significant contributions to the community. As a Board of Governors (BOG) member of the Indian Institute of Management Shillong, he heads the Audit Committee and serves on the Building and Works Committee. His leadership extends to global youth development as Chairman of the World Organization of Students and Youth (WOSY), fostering global peace and cultural integration under the motto "Vasudhaiv Kutumbkam." Nitin was also invited by the U.S. Department of State to observe the 2020 presidential elections, further highlighting his global influence. A staunch believer in holistic development, Nitin co-founded "Sikhsha Swasthya Nayas," a trust dedicated to education and health initiatives for underprivileged students.

His commitment to continuous learning is evident through his academic pursuits at prestigious institutions, including IIM Ahmedabad, INSEAD (France and Singapore), and Gautam Buddha University, where he is currently pursuing a Ph.D. in Strategy. Nitin's journey exemplifies a rare blend of professional excellence and social responsibility. He continues to inspire young professionals and students through his work, leadership, and commitment to societal well-being. His alma mater, DIAS, proudly celebrates his achievements and wishes him continued success in his endeavors. Nitin's remarkable career and unwavering dedication to fostering growth and innovation serve as a shining example for aspiring leaders. His story reflects the transformative power of education at DIAS, shaping individuals who drive meaningful change and create a lasting impact in their fields. Nitin Sharma's illustrious career is a testament to his unwavering dedication to excellence, innovation, and community impact. Having laid the groundwork at Delhi Institute of Advanced Studies (DIAS), he emerged as a leader with a deep-rooted commitment to personal growth and organizational success. His tenure at DIAS, under Guru Gobind Singh Indraprastha University (GGSIPU), instilled in him the core values of resilience, strategic foresight, and collaboration, which have defined his professional journey. Committed to giving back to society, Nitin co-founded "Sikhsha Swasthya Nayas," focusing on education and health for underprivileged students.



## RECENT NOTIFICATIONS

### BANKING

# HDFC BANK LAUNCHES DIGITAL SAVINGS ACCOUNT IN AUGUST 2024

In August 2024, HDFC Bank launched a fully digital savings account, designed to provide a seamless and paperless banking experience to customers. This initiative is aimed at improving financial inclusion and offering greater convenience to customers by eliminating the need for physical visits to bank branches. The digital savings account allows users to open accounts, access banking services, and manage finances entirely through the HDFC Bank mobile app, showcasing the bank's commitment to digital innovation and customer-first services.

### SBI TO OFFER HOME LOANS AT LOWER INTEREST RATES IN JULY 2024

In July 2024, State Bank of India (SBI) announced a reduction in its home loan interest rates to attract more customers and stimulate demand in the housing market. The new interest rates, starting from 8.45%, are among the lowest in the market, making homeownership more affordable for many. SBI's move aligns with the bank's ongoing efforts to boost its retail banking portfolio and provide financial relief amid rising inflation and economic uncertainties.

### AXIS BANK PARTNERS WITH NATIONAL PAYMENTS CORPORATION OF INDIA (NPCI) IN SEPTEMBER 2024

In September 2024, Axis Bank entered into a strategic partnership with the National Payments Corporation of India (NPCI) to enhance the adoption of the UPI (Unified Payments Interface) ecosystem. This collaboration aims to improve UPI payment solutions by introducing innovative features such as enhanced security, AI-based fraud detection, and a better user interface. Axis Bank's partnership with NPCI is expected to further strengthen India's digital payment infrastructure and support the government's push for a cashless economy.

#### INSURANCE

### BAJAJ ALLIANZ LIFE LAUNCHES 'SMART PROTECT GOAL' IN AUGUST 2024

In August 2024, Bajaj Allianz Life launched a new term insurance plan called 'Smart Protect Goal,' designed to provide comprehensive financial protection with flexible payout options. The plan offers increased coverage at affordable premiums and is tailored to suit varying life goals, including child education, home loans, and retirement. The launch aligns with Bajaj Allianz's commitment to offering customized, customer-centric insurance products to meet evolving financial needs.

# HDFC ERGO INTRODUCES 'WELLNESS RIDER' IN JULY 2024

HDFC ERGO launched its 'Wellness Rider' in July 2024, an add-on to its health insurance plans aimed at promoting overall wellness among policyholders. The rider offers discounts on premiums for customers who engage in healthy activities, such as regular exercise, annual health check-ups, and maintaining a healthy lifestyle. This initiative is in line with the growing trend of rewarding customers for maintaining good health and encouraging proactive wellness management.

# MAX LIFE INSURANCE PARTNERS WITH PAYTM IN SEPTEMBER 2024

Max Life Insurance partnered with Paytm in September 2024 to offer easy access to insurance products through the Paytm platform. This collaboration allows Paytm users to buy and manage Max Life's insurance policies directly through the app, increasing convenience and digital accessibility. The partnership aims to target tech-savvy customers who prefer online insurance solutions and further expand Max Life's reach in the digital space.



# PLARS PLARS 25 Years of Excellence

### ICICI LOMBARD LAUNCHES 'MOTOR SAFEGUARD PLUS' IN AUGUST 2024

ICICI Lombard launched a new motor insurance product, 'Motor Safeguard Plus,' in August 2024, designed to offer comprehensive coverage for both two-wheelers and fourwheelers. The policy includes features like zero depreciation, protection against natural disasters, and an option for immediate cashless claims at select garages. This product aims to provide enhanced protection and a hassle-free experience for vehicle owners, making it a competitive offering in the motor insurance market.

### TATA AIG INTRODUCES 'HEALTH INSURANCE FOR SENIORS' IN SEPTEMBER 2024

In September 2024, Tata AIG launched a specialized health insurance product for senior citizens, offering comprehensive coverage tailored to the healthcare needs of older individuals. The plan includes features such as cashless hospitalization, coverage for pre-existing conditions, and annual health checkups. This initiative is designed to provide financial security and peace of mind to senior citizens, addressing the growing demand for health insurance among the elderly population in India. With an aging population and rising healthcare costs, this product aims to make healthcare more affordable and accessible for seniors, ensuring that they can receive necessary medical attention without financial strain. Additionally, the plan offers unique benefits such as no-claim bonuses, hasslefree claim settlements, and access to a wide network of hospitals, ensuring seamless healthcare experiences for policyholders. With flexible premium payment options and tailored coverage plan.

### LAW

### DELHI HIGH COURT RULES ON E-COMMERCE CONSUMER PROTECTION IN AUGUST 2024

In August 2024, the Delhi High Court issued a directive mandating stricter compliance with consumer protection laws for e-commerce platforms. The court emphasized the importance of transparency in pricing, product descriptions, and return policies to safeguard consumer rights

# SUPREME COURT UPHOLDS WOMEN'S RESERVATION BILL IN JULY 2024

The Supreme Court upheld the constitutionality of the Women's Reservation Bill in July 2024, paving the way for 33% reservation for women in the Lok Sabha and State Assemblies. The landmark decision reinforces gender equality in political representation and marks a significant step toward empowering women in governance and decision-making.

### MADRAS HIGH COURT CALLS FOR REGULATION OF AI CONTENT IN SEPTEMBER 2024

In September 2024, the Madras High Court recommended the establishment of guidelines to regulate AI-generated content, citing concerns about misinformation and ethical implications. The court urged policymakers to address gaps in existing laws to ensure responsible use of AI in media and content creation, reflecting the growing impact of technology on law and society.

### KERALA HIGH COURT BANS HARMFUL FISHING PRACTICES IN AUGUST 2024

The Kerala High Court, in August 2024, banned the use of destructive fishing techniques, such as bottom trawling, in coastal areas. The ruling aims to protect marine biodiversity and the livelihoods of traditional fishermen. This decision aligns with environmental conservation efforts and sustainable use of marine resources, setting a precedent for other coastal states. The court highlighted the detrimental impact of harmful fishing practices like bottom trawling on marine ecosystems, including the depletion of fish populations and destruction of seabed habitats. The judgment emphasized the importance of adopting sustainable fishing methods to ensure long-term ecological balance and the welfare of coastal communities that depend on fishing for their livelihoods. It further urged state authorities to implement stricter monitoring and enforcement mechanisms to curb illegal practices effectively. In its ruling, the Kerala High Court also called for government-led initiatives to promote awareness and provide alternative solutions for fishermen affected by the ban. By encouraging the adoption of eco-friendly fishing technologies and offering financial support to traditional fishermen, the court aims to strike a balance between environmental conservation and economic stability. This decision is expected to inspire other coastal states to take

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proactive steps toward sustainable marine management.

Here are the key takeaways from the news on Kerala High Court Bans Harmful Fishing Practices in August 2024

- Protection of marine biodiversity: The ban prevents ecological damage caused by destructive fishing techniques.
- Support for traditional fishermen: Focus on preserving livelihoods through sustainable practices and alternative solutions.
- Call for stricter enforcement: Urging authorities to monitor and penalize illegal fishing methods effectively.
- Model for other states: Setting an example for sustainable marine resource management across India.

The Kerala High Court's decision marks a crucial step toward balancing environmental conservation with the economic stability of coastal communities.

#### TAXATION

# CORPORATE TAX RATE REDUCTION FOR STARTUPS IN AUGUST 2024

In August 2024, the Indian government announced a reduced corporate tax rate of 15% for eligible startups under the Startup India initiative. This move aims to foster innovation, encourage entrepreneurship, and boost economic growth by providing a more favorable tax environment for new businesses. The decision reflects the government's commitment to supporting the startup ecosystem in India.

### GST COLLECTIONS SHOW STRONG GROWTH IN Q1 2024

In July 2024, the Central Board of Direct Taxes (CBDT) revised the Tax Deducted at Source (TDS) rules for ecommerce platforms, reducing the TDS rate from 1% to 0.5%. The revision is intended to ease compliance burdens for small sellers and increase their participation in the digital economy. This step demonstrates the government's effort to strike a balance between tax compliance and growth in the e-commerce sector.

### CBDT INTRODUCES AI-BASED TAX COMPLIANCE SYSTEM IN SEPTEMBER 2024

In September 2024, the CBDT launched an AI-powered system to enhance tax compliance and reduce fraudulent activities. The system uses advanced algorithms to identify discrepancies in tax filings, track high-value transactions, and improve the efficiency of tax audits. This initiative aligns with the government's push for leveraging technology to modernize the taxation framework and ensure better transparency.

The AI-based system introduced by the CBDT is designed to minimize manual intervention in tax processes, ensuring accurate detection of irregularities and reducing the chances of human error or bias. It focuses on tracking unreported income, identifying mismatches in returns, and monitoring high-value financial transactions, such as real estate deals and large bank deposits. The system's implementation is expected to make tax audits more targeted and efficient, enhancing overall compliance among taxpayers.

Additionally, the platform offers predictive insights and realtime alerts to tax authorities, enabling proactive measures against potential tax evasion. By automating routine compliance checks, the system frees up resources for addressing more complex cases, ultimately streamlining the tax administration process. This initiative represents a significant step toward integrating cutting-edge technology in India's taxation framework, fostering trust and accountability among taxpayers.

Here are the key takeaways from the news on CBDT Introduces AI-based Tax Compliance System in September 2024

- Automated compliance checks: AI ensures accurate detection of discrepancies and reduces manual intervention.
- Enhanced efficiency: Improved focus on high-value transactions and targeted audits.
- Proactive monitoring: Real-time alerts and predictive insights to prevent tax evasion.
- Technological modernization: Aligns with the government's digital transformation goals for transparency and efficiency.



The AI-powered system by CBDT marks a transformative shift toward a more transparent and efficient tax compliance ecosystem in India.

#### **INFORMATION TECHNOLOGY**

### TCS UNVEILS BLOCKCHAIN-BASED TRADE FINANCE PLATFORM IN AUGUST 2024

In August 2024, Tata Consultancy Services (TCS) launched a blockchain-based trade finance platform to simplify and secure international trade transactions. This innovative platform leverages distributed ledger technology to provide real-time tracking, reduce paperwork, and enhance transparency for businesses. The initiative underscores TCS's commitment to integrating advanced technology into traditional financial systems.

### INFOSYS COLLABORATES WITH ISRO FOR AI-DRIVEN SPACE DATA ANALYTICS IN JULY 2024

In July 2024, Infosys announced a partnership with the Indian Space Research Organisation (ISRO) to develop AI-driven solutions for space data analytics. This collaboration aims to leverage AI and machine learning to process large volumes of satellite data, enabling advancements in climate monitoring, disaster management, and agricultural planning. The move highlights the growing role of technology in India's space exploration efforts.

### WIPRO INTRODUCES QUANTUM COMPUTING SERVICES IN SEPTEMBER 2024

In September 2024, Wipro entered the quantum computing space by launching specialized services for industries like finance, healthcare, and logistics. The initiative focuses on solving complex computational problems faster and more efficiently, demonstrating Wipro's efforts to stay ahead in the rapidly evolving IT landscape. The company plans to expand its quantum research and collaborate with academic institutions globally.

### GOVERNMENT OF INDIA LAUNCHES 5G-DRIVEN SMART CITY PILOT PROJECTS IN AUGUST 2024

In August 2024, the Indian government initiated 5G-enabled smart city pilot projects in multiple states, focusing on improving urban infrastructure and services. These projects integrate IoT, AI, and 5G technology to optimize traffic management, enhance public safety, and deliver efficient utilities. The initiative represents a significant leap in India's journey toward becoming a digitally empowered nation.

# HCL TECHNOLOGIES LAUNCHES AI ETHICS FRAMEWORK IN SEPTEMBER 2024

In September 2024, HCL Technologies introduced an AI Ethics Framework to guide responsible AI development and deployment. The framework outlines principles for transparency, accountability, and fairness in AI applications, ensuring ethical considerations are embedded in technology projects. This initiative positions HCL as a leader in promoting trust and responsibility in the evolving AI landscape.

### TECH MAHINDRA PARTNERS WITH INDIAN RAILWAYS FOR IOT SOLUTIONS IN JULY 2024

In July 2024, Tech Mahindra partnered with Indian Railways to implement IoT-based solutions for predictive maintenance and operational efficiency. By leveraging IoT sensors and real-time data analytics, the initiative aims to improve safety, reduce maintenance costs, and enhance the overall travel experience for passengers. This collaboration highlights the growing use of technology to modernize public infrastructure in India.

### INDIA ROLLS OUT NATIONAL CYBERSECURITY AWARENESS CAMPAIGN IN AUGUST 2024

In August 2024, the Indian government launched a nationwide cybersecurity awareness campaign to educate citizens and businesses about digital threats. The initiative focuses on promoting safe online practices, combating phishing attacks, and securing critical data. The campaign is part of India's broader strategy to strengthen its digital ecosystem and foster a culture of cybersecurity awareness.

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### TECHNOLOGY BROWSER

### ACCOUNTING

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