

**TEACHING LEARNING CENTRE
RAMANUJAN COLLEGE
(ACCREDITED GRADE 'A' BY NAAC)
(UNIVERSITY OF DELHI)**

**MINISTRY OF EDUCATION
PANDIT MADAN MOHAN MALVIYA NATIONAL MISSION ON TEACHERS AND
TEACHING**

**Online Two-Week Refresher Course in Commerce and Management
25 June - 08 July 2021**

REPORT

The Online Two-Week Refresher Course in Commerce and Management was organized by Teaching Learning Centre, Ramanujan College, University of Delhi under the aegis of Ministry of Education (Pandit Madan Mohan Malviya National Mission on Teachers and Teaching). This Refresher Course aims to disseminate the new developments and contemporary research in Commerce and Management. The purpose of this course was to train teachers on present-day methodology and how they can use it to augment their teaching and research. The participants will be made aware of the current developments in some of the disciplines of finance, taxation laws, marketing, accounting, human resource management, business research. The resource persons of this program were experienced and renowned faculty members and industry practitioners from the University of Puerto Rico USA, Faculty of Management Studies, University of Delhi, Tata Institute of Social Sciences, Bharti Infratel Limited, Indian Institute of Management to name a few. The program had about 1200+ participants, primarily from the disciplines of Business, Commerce, Management, Economics, and related disciplines in Social Sciences and a few from natural science disciplines. Participation in the program were from 21+ states and union territories throughout the country.

Schedule

Day	Date	Topic/Session Title	Resource Person
1	June 25 Friday	Live Inaugural Session	Special Guest: Dr. (Ca). Girish Ahuja Chief Guest: Mr. Manoj Kohli Keynote Speaker: Prof. Justin Paul
		Ancient Indian Wisdom And Management	Prof. C.S. Sharma, Shri Ram College Of Commerce, University Of Delhi
2	June 26 Saturday	Research Opportunities In Finance During The Pandemic	Dr. Satish Kumar Malaviya National Institute Of Technology Jaipur, Rajasthan
		Preparing & Authoring Research Papers For Publishing In Quality Journals	

3	June 27 Sunday	Hr Analytics	Dr. Sunil Budhiraja Tata Institute Of Social Sciences, Mumbai
4	June 28 Monday	Hr Competencies	Dr. Yogesh Misra Vice - President, Thomas Assessments
		Qualitative Research	Dr. Jaspreet Kaur Associate Professor, Pearl Academy
5	June 29 Tuesday	Companies Act, 2013	Ms. Aishwarya Corporate Lawyer And Alumna, National Law University
		Recent Trends In Decision Sciences	Dr. Yavana Rani Principal Investigator, ICSSR MRP Centre For Management Studies, Jain (Deemed To Be University)
6	June 30 Wednesday	Rethinking The Relevance Of Credit Rating Agencies	Prof. Madhu Vij Faculty Of Management Studies University Of Delhi
		Transformation Road Map For Indian Banking	
7	July 1 Thursday	Marketing Management Research	Prof. Gurjeet Kaur, University Of Jammu
		Social Media Marketing	Dr. Jaspreet Kaur, Associate Professor Pearl Academy
8	July 2 Friday	Understanding Quantitative Research	Prof. C.S. Sharma, Shri Ram College Of Commerce, University Of Delhi
		Live Session (3:00 P.M. To 4:00 P.M.) Understanding Quantitative Research	
9	July 3 Saturday	Research Publication	Dr. Vibhash Kumar Assistant Professor Ramanujan College
		Global Value Chain	Dr. Dev Nathan Institute For Human Development Gendev Centre
10	July 4 Sunday	Income Tax Laws New And Emerging Issues	Dr. Naveen Mittal Assistant Professor Shri Ram College Of Commerce University Of Delhi
		New Income Tax Form	
11	July 5 Monday	GST	Dr. Sonal Jain Assistant Professor Janki Devi Memorial College University Of Delhi
		Live Session (4:30 P.M. To 5:30 P.M.)	Mr. Manoj Kohli Country Head

		Integration Of Academia With Industry. A Practitioner's Perspective	Softbank India
12	July 6 Tuesday	Enterprise Risk Management	Prof. Madhu Vij Faculty Of Management Studies University Of Delhi
		Human Resource Accounting	Ms. Ramya Jain Assistant Professor Ramanujan College
13	July 7 Wednesday	International Trade & Global Pandemic	Dr. Ram Upendra Das Head And Professor Centre For Regional Trade Autonomous Institute Under The Department Of Commerce
		New Developments In Accounting And IFRS	Ca Alok Garg
14	July 8 Thursday	TEST	Valedictory Session

Inaugural session (LIVE)

Ms. Nidhi Mathur introduced the participants to the background and milestones of Ramanujan College including the work done by the Teaching Learning Center at Ramanujan College. She also highlighted how the FDP is envisaged and conceptualised. She introduced the organizing team and the role each person has. This was followed by welcome address by the principal Dr. S. P. Aggarwal.

Dr. S. P. Aggarwal welcomed all the participants who joined the FDP from various parts of the country. He pointed out the focus of the program and how it can be beneficial to the participants. He emphasized on in the importance of training students for industry; which is the reason why the teachers need to be trained in disciplines of commerce and management. He also shared his opinion and perspectives about various topics covered in the FDP with briefly quoting examples from different walks of our lives.

Prof. C.S. Sharma, Professor, Shri Ram College of Commerce, University of Delhi is the Programme Advisor (External) for this refresher course addressed the audience. He emphasized on the fact that the course has been visualized with very one unique objective in view and the objective is that the teachers of the institutions of higher learning should widen their vision from their specific areas; for which a wide spectrum of experts, renowned speakers, famous commentators have been invited as resource persons. He also focused on the three pillars of course namely, law, finance and research dimension and their importance in today's scenario. Special Guest was Dr. (Ca). Girish Ahuja.

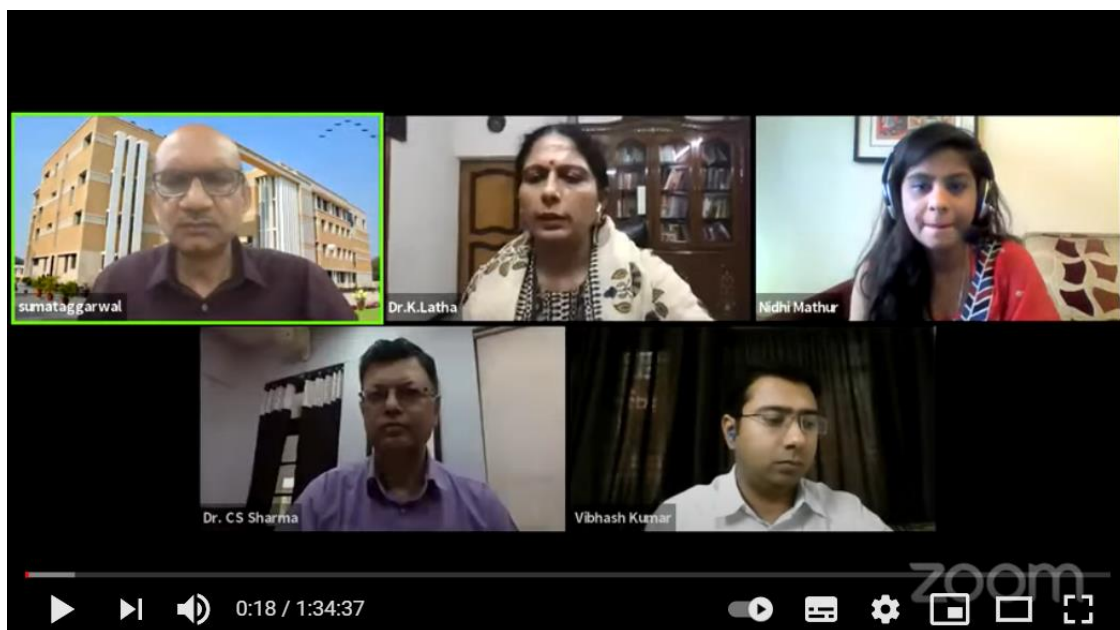
Chief Guest was Mr. Manoj Kohli. Mr. Kohli stressed upon the fact that technology is going to rule our future and the fast pace with which the technology is changing and it has brought the biggest transformation in the world. He shared his real life examples to explain

how technology has democratic transformatory impact on world, how digital businesses are transforming the world and bringing affordability to the poorest of the poor. He told that the community of learners is a millennial generation, so the teachers will have to update themselves on knowledge and new changes across the world and said that unlearning is a very important part of Learning.

Keynote Speaker was Prof. Justin Paul talked about the global scenario in research and publications and how the young people can engage in more research and what could be the strategies or what could be the opportunities for youngsters in the days to come in the global research arena. He shared his own story as he believes that storytelling can be useful for audience to learn the best and unlearn which is not the best. He advocated that in academia, opportunities are unlimited, what is important is being passionate and having a mind-set to work hard with dedication and determination to excel in academia research. He focused on having knowledge about good publications and good networking.

Dr. K. Latha, Programme Director of the Refresher Course also made the opening remarks. She mentioned how the course has been conceptualized. She elaborated on the rules of the course which the participants must follow. She Wished all the participants for an enriching experience.

<https://youtu.be/MrDfJJuuSRI>



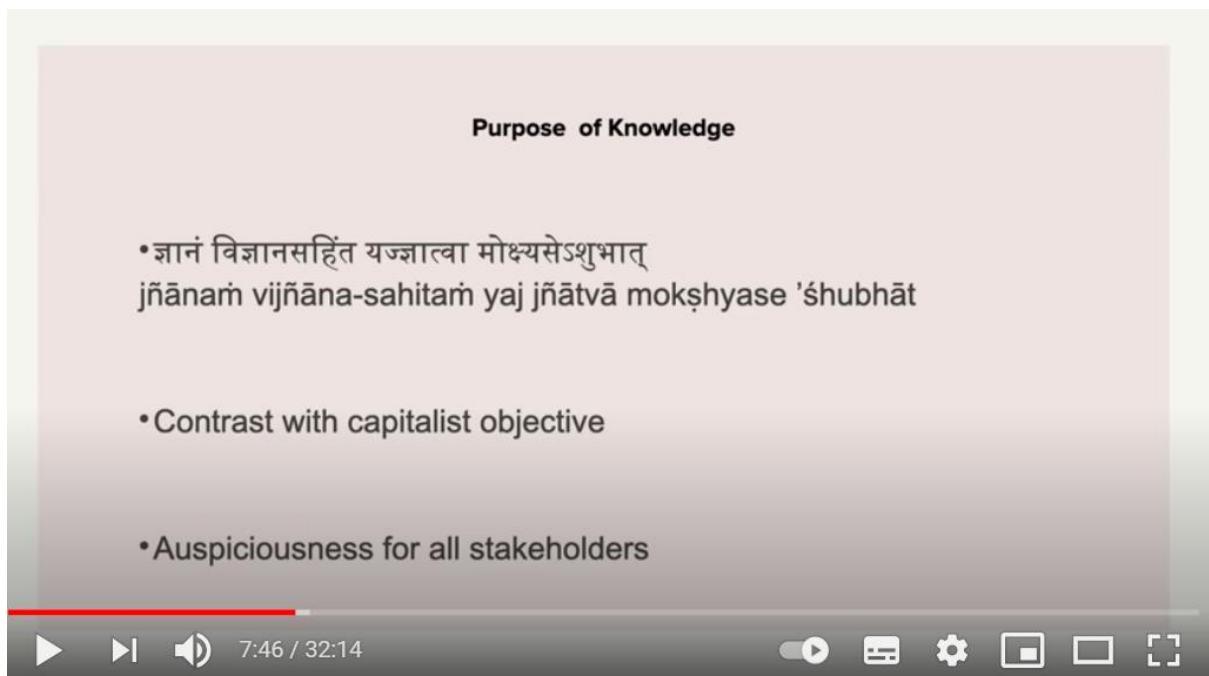


Further, Questions and answers from participants were taken up and the session concluded with a vote of thanks by Dr. Vibhash Kumar.

Ancient Indian wisdom and management by Dr. C.S. Sharma

The first technical session was conducted by Dr. C.S. Sharma. Sir started with the historical background of management. He elaborated on the concept of wisdom and how knowledge should be used with wisdom to gain enlightenment leading to auspiciousness. We have to redefine our management practices but for that, we have to understand the basic tenets of ancient Indian wisdom. By quoting from Bhagwat Gita, he elaborated on the concept with more clarity. The central point for teaching management, developing management practices and paradigms should be knowledge leading to auspiciousness. How knowledge should be used to gain enlightenment leading to auspiciousness and not as a weapon added altogether a different perspective. The understanding of basic tenets from ancient wisdom and the relation it has with modern management has been very enriching.

<https://youtu.be/czAMgmtvijA>



Research Opportunities In Finance During The Pandemic by Dr. Satish Kumar

Dr. Satish Kumar explained through video resources regarding what are the research opportunities in finance during pandemic and post pandemic and about publishing in top quality journals and preparing and authoring for quality publication. What are the different research questions a researcher can pursue because lack of topic is the biggest concern, so he focused on various research questions or research problem which can be converted into easily more than 100 research papers. Automation is at the key top. He explained what is the impact of that rise of fintech blockchain and both organic and inorganic difference.

<https://youtu.be/1InxdLim5ew>

<https://youtu.be/OL37WA0v qM>

Corporate Finance

Corporate Finance typically involve following four areas:

1. Investment Decision- Demand Side
2. Financing of Firms: Supply Side
3. Working Capital- Liquidity
4. Profitability Management- Financing(Reinvestment) and Distribution to Shareholders

- All these decision affect the **“Value”** of the Firm

Word cloud terms: PROFIT, FUNDING, DIVIDEND, SHAREHOLDER INCREASE, STOCK, FIRM, EQUITY, BUSINESS, VALUE, PROJECTS, INVESTMENT, BANKING, CAPITAL, MANAGEMENT, MANAGER, CREDIT RESOURCES, ANALYSIS, CORPORA, FINANCE.

Video player controls: 7:25 / 1:14:02

Preparing & Authoring Research Papers For Publishing In Quality Journals by Dr. Satish Kumar

Dr. Satish started with discussing the various stages of publishing and explained the life of publishing articles with a comparison of sprinter and marathon runner. He emphasized about evaluating the reasons for publishing; there can be internal or external drivers for having a publication. He focuses on the requirements of how to write a good article, how to become impactful by targeting high impacting journals. He finally ended the session by giving some practical tips on writing a research article.

<https://youtu.be/YwnASrRTc6M>



Preparing and Authoring Research Papers for Publishing in Quality Journals

Satish Kumar PhD (IIT Roorkee)

Associate Professor- Finance

Malaviya National Institute of Technology Jaipur, INDIA

Associate Editor- Journal of Business Research (ABDC-A, IF= 4.877)

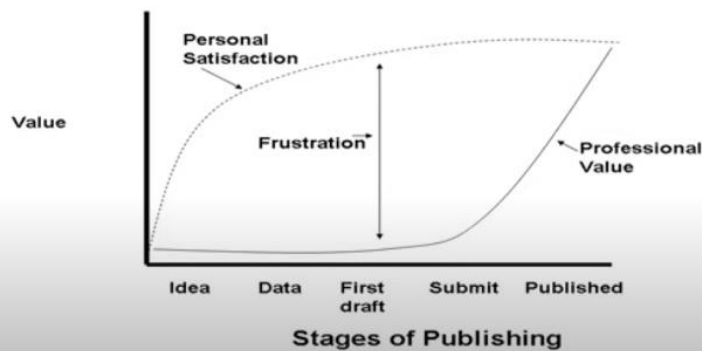
Associate Editor- Electronic Commerce Research (ABDC- A, IF = 2.50)

Associate Editor- Qualitative Research in Financial Markets (ABDC-B, ABS-1)

Email: skumar.dms@mnit.ac.in



Understand this Proposition Very Clearly .



Hr Analytics by Dr. Sunil Budhiraja

Dr. Sunil addressed on the topic of HR Analytics. He divided his session into five parts viz. conceptual understanding, importance of HR Metrics, Descriptive and diagnostic analysis,

Predictive and prescriptive analysis and finally gave a hands on session on HR Metrics. He explained HR Analytics into parts like need and its evolution, its different levels, its applications and challenges. He quite elaborately covered these topics in his sessions.

<https://youtu.be/4PDoKGCHX24>

<https://www.youtube.com/watch?v=exJX1-QD0jY>

<https://www.youtube.com/watch?v=V2CquKpDuwk>

<https://www.youtube.com/watch?v=SZNM-0LrW78>

<https://www.youtube.com/watch?v=u29aIZQh5hw>

<https://www.youtube.com/watch?v=MFjSY53ahZA>

Module coverage

Session 1 – Conceptual understanding

Session 2 – Importance of HR Metrics

Session 3 – Descriptive and diagnostic analytics

Session 4 – Predictive and prescriptive analytics

Session 5 – Hands on exercises

Need of HR Analytics

- Move from subjectivity to objectivity
- System of reporting HR metrics
- Insight into the future
- Demonstrating the direct impact of HR related decisions on important business outcomes.



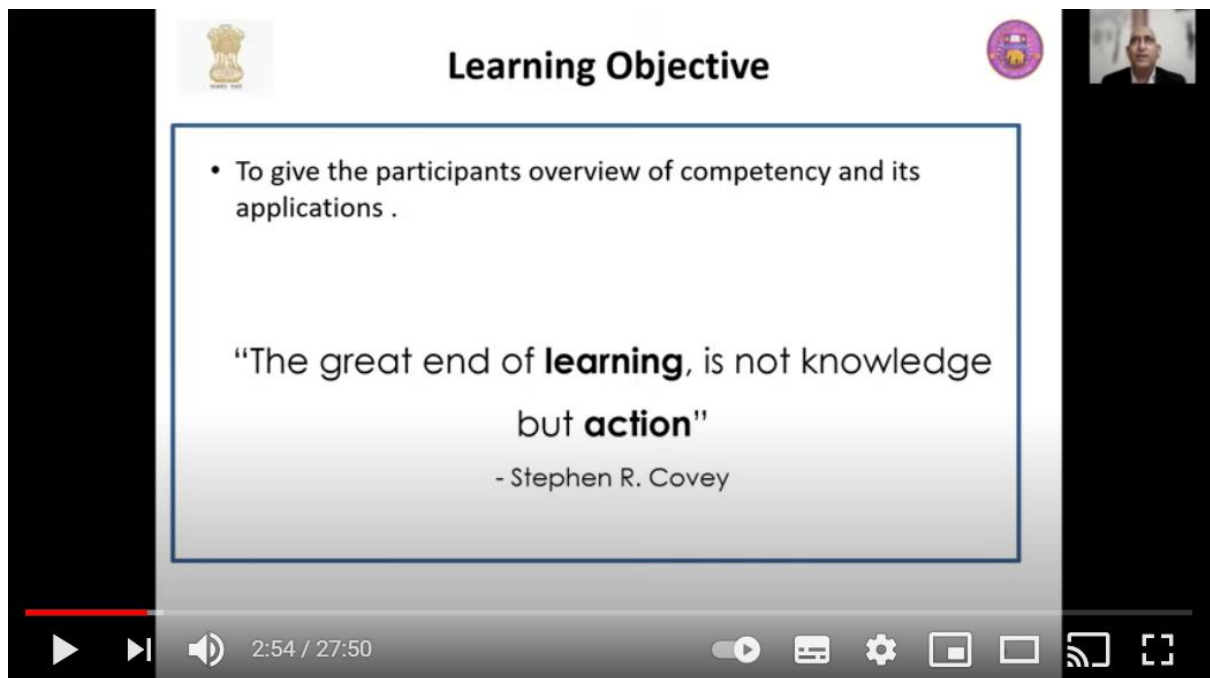
HR Competencies by Dr. Yogesh Misra

Dr. Misra started with the learning objectives of the session. What is the definition of competency was explained giving some examples. He also explained what are its benefits, some of the applications of competency in human resources management, function such as competency based recruitment, interviewing performance management, assessment centers etc. Capital is abundant and we have got various people willing to fund, however the biggest challenge which comes across is talent.

<https://youtu.be/L4xa7KI0mMI>

<https://youtu.be/uY-fkpo56Ec>

<https://youtu.be/m2ozdssFRls>



The screenshot shows a video player interface. At the top left is the Indian national emblem. In the center, the title "Learning Objective" is displayed. Below the title is a slide with a blue border containing the following text:

- To give the participants overview of competency and its applications .

Below the list is a quote: "The great end of **learning**, is not knowledge but **action**"

- Stephen R. Covey

At the bottom of the video player, there is a progress bar showing 2:54 / 27:50, a volume icon, and several control icons (play, stop, settings, full screen, etc.). A small video thumbnail of the speaker is visible in the top right corner.

Competency – Definition

A competency is an underlying characteristic of a person which is causally related and/or criterion-referenced for superior performance in a given job, role or situation
- *R. Boyatzis*

“Competency is a basic personal characteristic that are determining factors for acting successfully in a job or a situation”
-David Mc Clelland

“A characteristic is not a competency unless it predicts something meaningful to the real world”
- Spencer & Spencer

Ads in 5

10:40 / 27:50

Qualitative Research by Dr. Jaspreet Kaur

Dr. Kaur Discussed about the Qualitative Data and NVIVO. She started with the explanation of Exploratory Research, the projective techniques, content analysis and narrative text analysis. She also focuses on the invention of Ethnography. She adopted a case study approach to explain the topic. She explained the grounded theory. She gave a hands on session on NVIVO.

https://youtu.be/-X3OY1ve0_Q

Nvivo_day_1 - PowerPoint (Product Activation Failed)

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Clipboard Slides Font Paragraph Drawing Editing

1 QUALITATIVE DATA AND NVIVO
DR. JASPREET KAUR

2
3
4
5
6

0:25 / 1:31:39

Nvivo_day_1 - PowerPoint (Product Activation Failed)

FILE HOME INSERT DESIGN TRANSITIONS ANIMATIONS SLIDE SHOW REVIEW VIEW

Clipboard Slides Font Paragraph Drawing Editing

9 WHY SCALE DEVELOPMENT -CONSTRUCT WITH NO SCALE-ABC

10
11
12
13
14

Attitude towards the behaviour
Subjective norm
Perceived behavioural control
Intention
Behaviour
Actual Behavioural Control

- Buying behavior depends not only on a favorable intention but also on a sufficient level of behavioral control.
- Actual behavioral control refers to the extent to which a person has the skills, resources, and other prerequisites needed to perform the behavior in question.
- However, to the extent that **perceived behavioral control** is accurate, it can serve as a proxy for actual control and be used for the prediction of behavior.

30:05 / 1:31:39

Companies Act, 2013 by Ms. Aishwarya

Ms. Aishwarya talked about the key amendments that have come into effect since Companies Act 2013 was introduced. She divided her sessions into 3 parts that are; De-

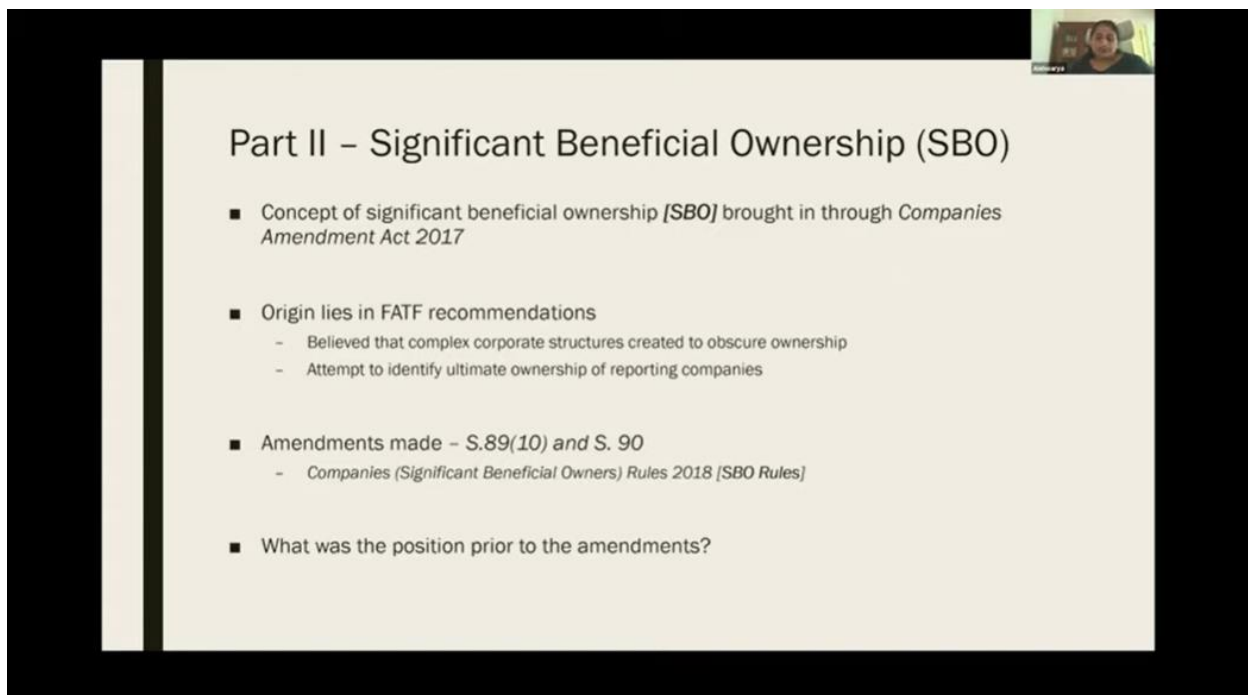
criminalization of offences, Significant Beneficial Ownership and Other changes. In part two of the presentation where we're dealing with the concept of significant beneficial ownership. It is something that was brought in initially through the company's amendment act of 2017. It came out of the recommendations of the company law committee of 2016 but if you really were to look for the origin it, it is coming out of the financial action tax in force in relation to money laundering and corruption etc. There is a global move across jurisdictions to ensure that complex corporate structures are not used to obscure ownership and this kind of a complicated structure is not used to launder money or you know abuse gains of illicit activities etc. In last video, she talked about the overall approach of the amendments in the Act.

https://youtu.be/5aXt4OYM_Bs

<https://youtu.be/fKagGJuLIJw>

<https://youtu.be/3r7YFijWJxw>





Part II – Significant Beneficial Ownership (SBO)

- Concept of significant beneficial ownership [SBO] brought in through *Companies Amendment Act 2017*
- Origin lies in FATF recommendations
 - Believed that complex corporate structures created to obscure ownership
 - Attempt to identify ultimate ownership of reporting companies
- Amendments made – S.89(10) and S. 90
 - *Companies (Significant Beneficial Owners) Rules 2018 [SBO Rules]*
- What was the position prior to the amendments?

Recent Trends In Decision Sciences by Dr. Yavana Rani

Dr. Rani talked about the recent trends in nation sciences particularly about the research so we talk about decision science, data analyst, data science, business analyst data engineering, big data so these are all the buzzwords nowadays. Simple financial analysis are often no longer sufficient for addressing any common decisions like in a production department, whether to make their own product or buy the product from outside. The forces of competition are imposing a need for more effective decision making at all levels in organizations; so nowadays what the data analysts do, is that they provide the quantitative support for the decision makers in all areas; so in that case we can use the computers to analyse the potential outcomes of decision alternatives.

<https://youtu.be/THFJrMTDO8w>

https://youtu.be/SOqOE1D_rdl

<https://youtu.be/kG1xbFU1fls>

<https://youtu.be/jK13bkla2vA>

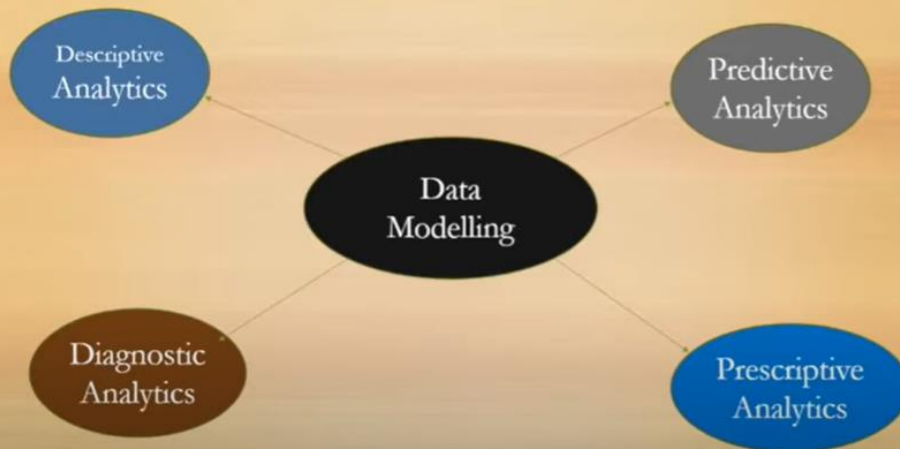
https://youtu.be/Q_6D6rLuVwY

Decision Science - Introduction

- We face numerous decisions in life & business.
- We can use computers to analyze the potential outcomes of decision alternatives.
- Spreadsheets are the tool of choice for today's managers.



Dr. Yaxana Rishi





Rethinking The Relevance Of Credit Rating Agencies by Prof. Madhu Vij

Prof. Vij started with the real life fiascos that happened in the past years which has made it highly relevant for rethinking the role of credit rating agencies. What are these credit rating agencies; what is their function what is their goal; a lot of names of the creditors agencies are there, whether it's at the global level or at the domestic level. She further elaborated on can credit rating companies be held accountable for their rate and related to this is a question of a difference between the role of auditors and credit agencies. Also, there is another question which came into complete limelight during the global financial crisis; that is: was the model flawed of setting credit rating agency.

<https://youtu.be/c20PiEH9wA8>

<https://youtu.be/gDzPaT4Gi8c>

RETHINKING THE RELEVANCE OF CREDIT RATING AGENCIES

PROF Madhu Vij,
Faculty of Management Studies
University of Delhi

0:09 / 31:07

Can credit rating companies be held accountable for their ratings?

A FLAWED BUSINESS MODEL

Auditors and CRAs – Is there a difference

0:12 / 40:56

Transformation Road Map For Indian Banking by Prof. Madhu Vij

Prof. Vij talked on the transformation roadmap for indian banking. The transformation roadmap for indian banking has become a lot more relevant in today's context as more

especially in the context of the kind of experiences the economy and the banks are having and what this means is that in the last decade the banks have gone through a lot of trying and testing times which has been both good bad and indifferent for them and the fact that the performance of the banking sector is directly linked to the performance of the economy. The transformation, the reinvention and the future of indian banking industry is not a question of restart for the banking sector it's a question of reset and how that reset happens will determine the performance of the economy in the next few years. One important requirement which is being emphasized all over is you need to attract the right professionals who can work with the right dedication who have the right knowledge who have the right background and this should be a start to finish project.

<https://youtu.be/tXnyNg2eKng>

https://youtu.be/ZoSQ_LTugFO



The image shows a YouTube video player interface. The main content is a slide with two bullet points:

- By adopting new strategies that incorporate the principles of Digital Reinvention, as well as embracing rapidly advancing technologies such as artificial intelligence (AI) and cognitive computing, India's banks can challenge global leaders to be among the strongest, most dynamic in the world.
- India's banking executives are also becoming increasingly focused on employing big data and analytics tools.

In the top right corner, there is a small video thumbnail of a woman wearing glasses and a green top, with the text "Dr Madhu Vij" below it. The video player controls at the bottom include a play button, a progress bar showing 7:24 / 39:48, a volume icon, a play/pause button, a settings gear, a full screen button, and a share button.

The image shows a video player interface. The main content is a white slide with black text. The slide title is "To solve the problem of mounting NPAs, some suggestions could be". Below the title is a bulleted list of four suggestions. In the top right corner of the video player, there is a small video feed of a woman with glasses and a blue top, identified as "Dr. Madhu Vij". At the bottom of the video player, there is a control bar with a play button, a progress bar showing "0:18 / 27:37", and several icons for volume, settings, and full screen.

To solve the problem of mounting NPAs, some suggestions could be

- Improve Corporate Governance and enhance due diligence to the desired level
- Give more powers to banks to recover NPAs
- Have an efficient system of credit appraisal of the projects and assessing the credit worthiness of the clients
- Stringent NPA recovery rules by the banking sector. Initiate fast track resolution mechanism of the stressed assets

Dr. Madhu Vij

0:18 / 27:37

Marketing Management Research by Prof. Gurjeet Kaur

Prof. Gurjeet Kaur, University of Jammu explained through video resources the various steps of marketing research. Mam elaborated on the process of marketing research. She started with basics of research. She said that in any form of research the first question is identifying the problem or research question and ends with the possible solutions offered by research. She explained various research tools associated with marketing research. Marketing research has solutions lying in the market and why the change in the market has been resulting in change of marketing strategies. The mechanism has to be provided by the researcher when providing the suggestions to the companies. She also explained points to be kept in mind while writing a good marketing research article.

<https://www.youtube.com/watch?v=9dGOcmoP0h8>

<https://www.youtube.com/watch?v=11T7DjQyi90>

<https://www.youtube.com/watch?v=uly1xNXXC1Y>

<https://www.youtube.com/watch?v=5G7J8VFHS0k>

Marketing Research



Social Media Marketing by Dr. Jaspreet Kaur

Dr. Kaur focussed on explaining digital marketing. Digital marketing is a component of marketing that utilizes internet and online based digital technologies like for example desktops mobile phones digital media other platforms to promote products and services. She goes onto explaining the types or sub parts that are covered under digital marketing. She also focuses on the concept of branding, brand building and marketing principles. Uthe social media for marketing is one of the major types of digital marketing activities. She further elaborated by explaining the concept by giving real life marketing strategies of companies. She also explained search engine optimization.

<https://youtu.be/YVZFaeNEdPQ>

<https://youtu.be/QSntLvb8fZU>

SOCIAL MEDIA

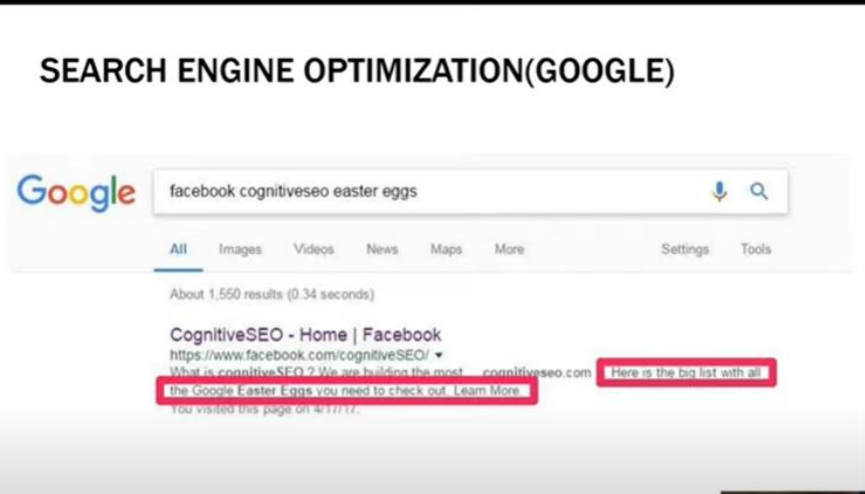
- Social media marketing, or SMM, is a form of internet marketing that involves creating and sharing content on social media networks in order to achieve your marketing and branding goals. Social media marketing includes activities like posting text and image updates, videos, and other content that drives audience engagement, as well as paid social media advertising



7 Social Media Marketing Trends to Watch in 2020

0:53 / 43:31

SEARCH ENGINE OPTIMIZATION(GOOGLE)



facebook cognitiveseo easter eggs

All Images Videos News Maps More Settings Tools

About 1,550 results (0.34 seconds)

CognitiveSEO - Home | Facebook
https://www.facebook.com/cognitiveSEO/

What is cognitiveSEO? We are building the most... cognitiveseo.com Here is the big list with all the Google Easter Eggs you need to check out. Learn More.

You visited this page on 4/17/17.

6:54 / 27:18

Understanding Quantitative Research by Prof. C.S. Sharma

The first session of 'Understanding Research- Quantitative Analysis Part-1' was primarily based on Scientific Enquiry. Dr. Sharma started the discussion by postulating the following questions.

- What constitutes scientific research?
- Is there a fundamental difference in the scientific research undertaken by the physical sciences, the social sciences and the life sciences?

Then later in the session he answered these questions with the theoretical explanation. He also highlighted the nature of scientific research and all associated elements. Dr. Sharma reasoned, how scientific research makes observations through measurements.

In the second session in part-1, Dr. Sharma Talked about measurements and the need for measurements. He explained that measurements help in measuring unseen and unknown but predicted by a theory such as various aspects of the social world that are unobservable can be captured by devising appropriate measurement techniques.

In the subsequent session, Dr. Sharma covered in detail the concept of 'Indicators and Dimensions' and their importance.

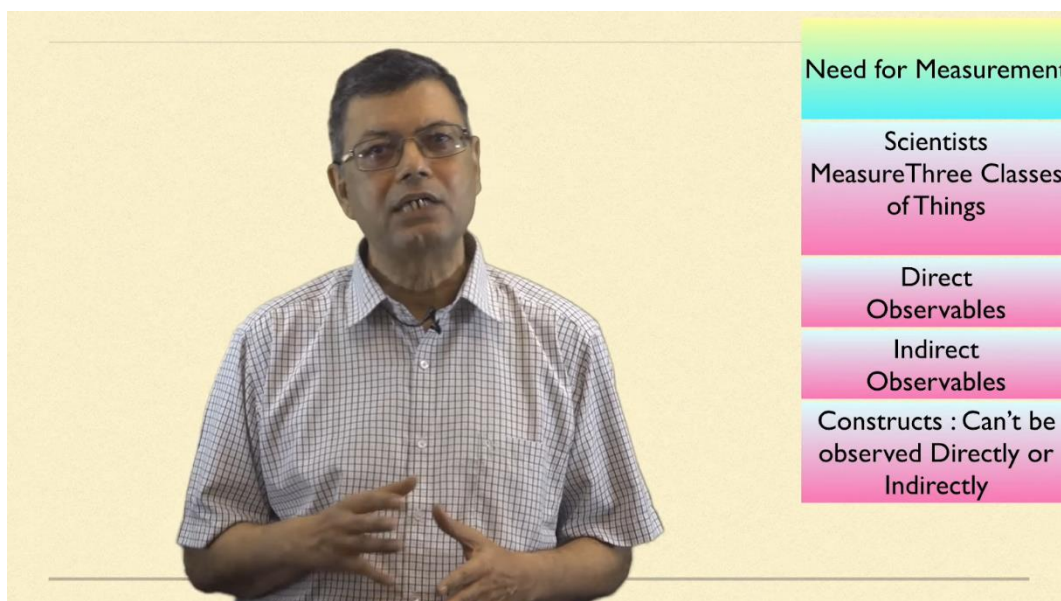
In the final session in part-1, emphasized upon reliability and validity of measures in research. He also discussed the significance of ensuring reliability and validity while conducting a research.

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<https://youtu.be/ON5UjnK1qS4>

<https://youtu.be/obMypqDRZHU>

<https://youtu.be/w2ShIXJP2Q8>




Need for Measurement

Scientists Measure Three Classes of Things

Direct Observables


Indirect Observables

Constructs : Can't be observed Directly or Indirectly



Quantitative Research

- Indicators and Dimensions
- Quantitative Researcher specifies Dimensions and Identifies Indicators for Each dimension
- Objective is to Measure the Concept Accurately in a Mathematically Robust Manner



Quantitative Research

- Reliability is Concerned with the Consistency Measures
- Consistency is Concerned with Stability and Internal Consistency
- Internal Consistency

Understanding Quantitative Research (LIVE) by Prof. C.S. Sharma

The second part of 'Understanding Research- Quantitative Analysis' was a live session by Dr. Sharma where he started the discussion with the introduction to 'What is Research?'. Dr. Sharma then postulated various philosophical positions that are attributed to different research approaches. He elaborated the ontological and epistemological positions associated with quantitative and qualitative research methodologies. He focussed that

quantitative research is an approach that takes a positivist position and is concerned with measurements through empirical data.

Dr. Sharma also highlighted how these approaches to research differ in terms of methodology, data collection, tools and applications.

The session ended with answering the questions and doubts of the participants.

https://youtu.be/_8dRbP0if9g



Research Publication by Dr. Vibhash Kumar

No matter what field of study you are interested in, you will most likely be asked to write a research paper during your academic career. Knowing how to write a good research paper is a valuable skill that will serve you well throughout your career. How does a research paper grow from a folder of brainstormed notes to a polished final draft? In his discussion with regards to the mentioned topic, sir shared his valuable experience stating why research publications are necessary; what things to be kept in mind while writing a good research article?, how to judge good publication? The role of impact factor. He talked about citations, your contribution to the research. Sir told us the steps which one needs to follow in effective research writing. Sir mentioned the publication ethics need to be kept in mind while going for a publication. Sir also underlined that How you can find the best journal for your article. Sir then talked about Reference Management, Zetero in order to create bibliography for your research. Sir actually showed how the software worked by taking examples. He explained about the reference management or the citations styles like APA, Legal citations, etc. He also told the participants on How to beautifully write a title or an abstract. And at last, sir mentioned about finding an appropriate journal by using google scholar. Overall, the sessions were enriching and useful for the participants.

<https://youtu.be/o4kqEjdJ2IY>

<https://youtu.be/d7Jgol-wxTs>

<https://youtu.be/nXLro6zwCjQ>

<https://youtu.be/koTqpguJE2g>

<https://youtu.be/wH-Fn1h2MvU>

<https://youtu.be/MuZFls7QM2E>

<https://youtu.be/7ap0bCXuLns>

<https://youtu.be/S2tBLmZbFoE>

Finding Appropriate Journal

Dr. Vibhash Kumar
Ramanujan College

Finding Appropriate Journal

Up next



2:32:41



Mix
RAMANUJAN COLLEGE
UNIVERSITY OF
TEACHING LEARNING
MINISTRY OF EX-
CELLENCE IN
TECHNOLOGICAL EDUCATION
1:44:50



1:44:50



Mix
RAMANUJAN COLLEGE
UNIVERSITY OF
TEACHING LEARNING CENTER
MINISTRY OF EDUCATION
AND TECHNICAL EDUCATION
14:55


Steps Outlined

- Determine the Authors
- Initiate the writing while experimenting
- Decide to publish
- Publication Ethics
- Draft a working title
- Determine the basic format
- Find the appropriate journal
- Store sections of your paper
- Construct the table, figures

Outlining Steps in Effective Research Writing II


Up next

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11:15

Outlining Steps in Effective Research Writing III
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1:44:50

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Citation Styles

- Social Sciences
 - American Psychological Association
 - American Anthropological Association
 - American Political Science Association
 - Legal Citation
- Sciences
 - IEEE (Institute of Electrical and Electronics Engineers)
 - American Chemical Society
 - National Library of Medicine
 - Vancouver (Biological Sciences)
- Humanities
 - Chicago Manual
 - Modern Language Association (MLA)
 - Modern Humanities Research Association
- Nature


Reference Management 3

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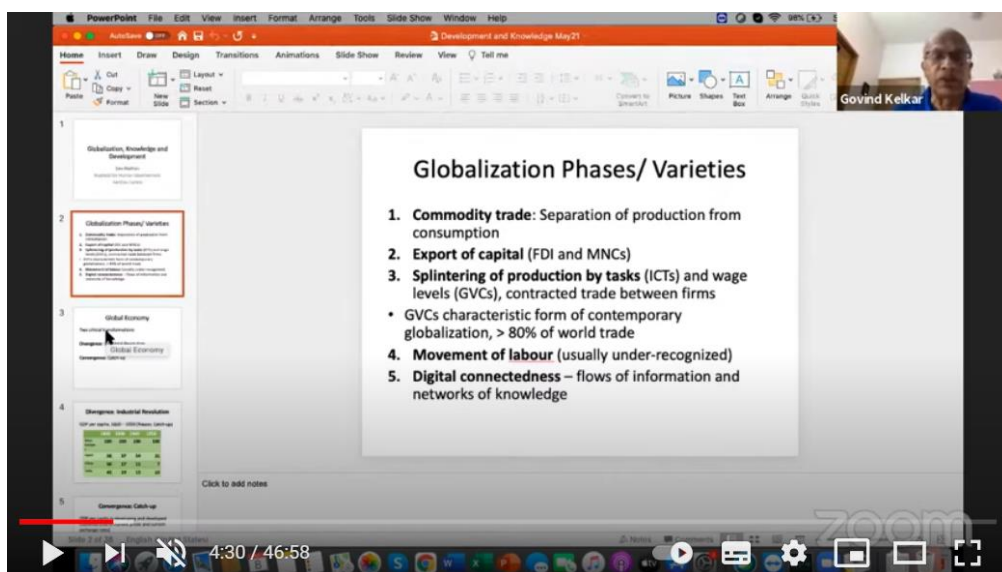
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Global Value Chain by Dr. Dev Nathan

Dr. Dev started with globalization and emphasized that there are a number of phases of globalization. He said that one of the form of globalization is global value chain or a global production network which means that there is a splintering of production by tasks meaning that all of the tasks of producing a particular commodity or a product are not produced in one country but are produced in many countries around the world. There are two critical transformations that we have to deal with viz. the great divergence that happened at the end of the 18th century when western europe began to diverge from asia; and currently what is happening is the great convergence where there is a catch-up.

https://youtu.be/wwMPldj6_QY



The screenshot shows a Zoom meeting with a PowerPoint presentation. The slide is titled "Globalization Phases/Varieties" and lists four key points:

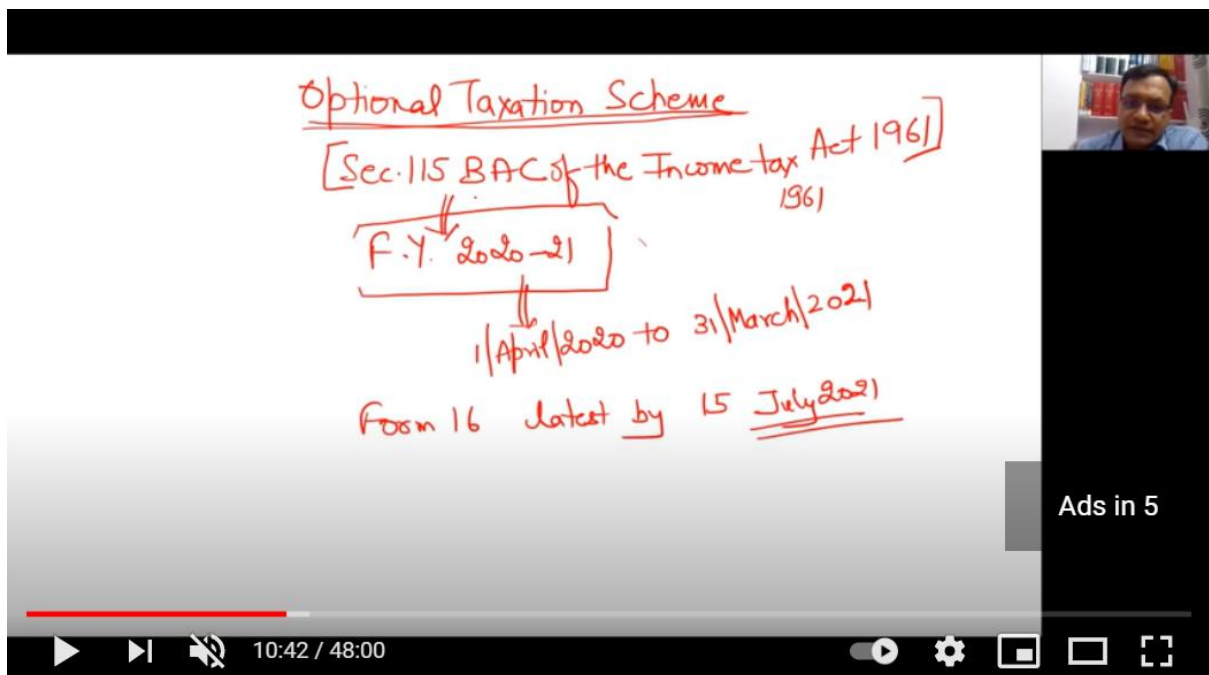
- 1. Commodity trade:** Separation of production from consumption
- 2. Export of capital (FDI and MNCs)**
- 3. Splintering of production by tasks (ICTs) and wage levels (GVCs),** contracted trade between firms
 - GVCs characteristic form of contemporary globalization, > 80% of world trade
- 4. Movement of labour (usually under-recognized)**
- 5. Digital connectedness –** flows of information and networks of knowledge

The slide is part of a presentation titled "Globalization, Knowledge and Development". The Zoom interface shows the presenter's name as "Govind Kelkar" and the meeting duration as 4:30 / 46:58.

Income Tax Laws New And Emerging Issues by Dr. Naveen Mittal

Dr. Mittal discussed how the changes are made in tax provisions like Finance Act, Ordinance. He focused on optional taxation scheme which is applicable for filing tax return for the current year for the first time. The tax rates are low in this regime. He also talked about the new changed ways of portal filing, submissions and other provisions and compliances.

<https://youtu.be/Gom18SoC3pQ>



The screenshot shows a video player with handwritten notes in red ink. The notes are as follows:

- Optional Taxation Scheme
- [Sec. 115 BAC of the Income tax Act 1961]
- F.Y. 2020-21
- 1/April/2020 to 31/March/2021
- Form 16 latest by 15 July 2021

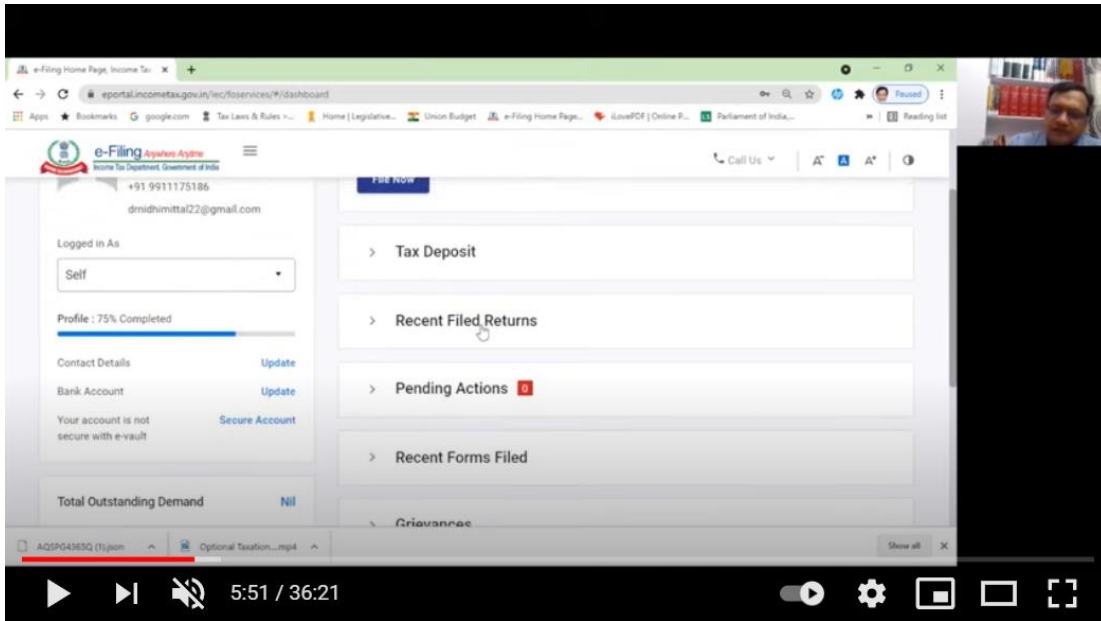
The video player interface includes a progress bar at 10:42 / 48:00, a play button, a volume icon, and a settings gear. A small video thumbnail of a man is visible in the top right corner of the video frame. A grey box in the bottom right corner of the video frame says "Ads in 5".

New Income Tax Form by Dr. Naveen Mittal

Dr. Mittal discussed the new income tax return form through a hands on session filling e-return on the portal. He focused on the process of filing return through portal along with the information on change in portal. Incometax.gov.in is the current website through which e-filing of return can be done. There has been a change in the way the form is to be submitted i.e. excel or java utility. But now json utility has been made effective now. So he focused on the changes income tax return.

<https://youtu.be/PkrzBhBhYFg>

<https://youtu.be/hZB87Splphl>



GST by Dr. Sonal Jain

Dr. Jain started with the Journey of GST in India, then goes on to discussing GST Council and the GST rates. She further elaborated on GST Compensation Cess. She discussed about What is Input Tax Credit (ITC)?; How to utilize the Input tax credit?. She goes on to sharing her knowledge regarding Reverse Charge Mechanism, e-Way Bills and anti-profiteering mechanism. She very well explained these topics through the use of video lectures.

<https://www.youtube.com/watch?v=vaGQ8Kb2Lt0&t=36s>

<https://www.youtube.com/watch?v=zQrESxpSrlA&t=20s>



Utilization of ITC

Credit	Preference	Balance, if any
IGST	IGST	CGST and then SGST/UTGST
CGST	CGST	IGST
SGST/ UTGST	SGST/UTGST	IGST

10:31 / 35:50

Integration Of Academia With Industry. A Practitioner’s Perspective by Mr. Manoj Kohli (LIVE)

Mr. Kohli started with sharing his real life experiences to discuss about the topic. He focused on the fact that speed of change has changed dramatically because of technology and internet. It makes of immense importance to adopt new way and strategies of teaching and learning to build talents of the country. He emphasized on first analysing the World of 2030. He highlighted the importance of practical knowledge and team work, regular updating of knowledge for the students; and for the same, first teachers have to have a good balance of both concepts and practical knowledge. Integration of Academia and corporate is of immense importance in today’s scenario. The session ended with Question and Answer round coordinated by Dr. Vibhash Kumar.

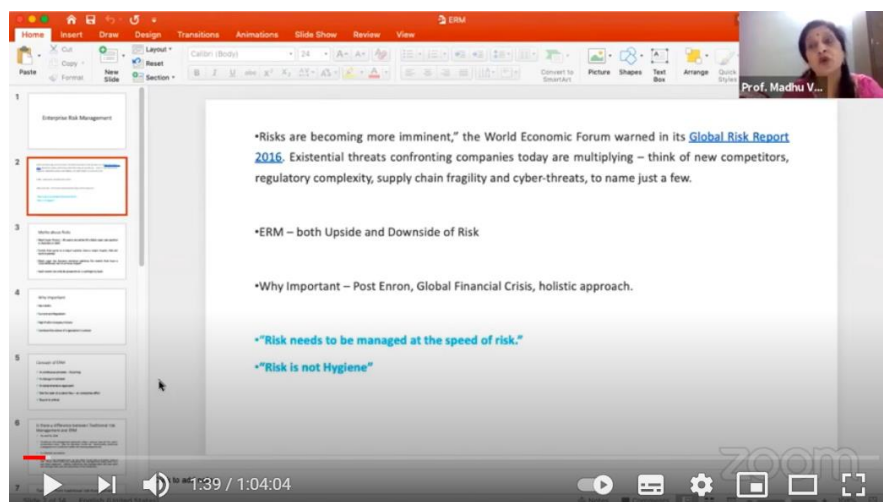
<https://youtu.be/2zoCzxx6R90>



Enterprise risk management by Prof. Madhu Vij

Prof. madhu vij talked about that in today's environment that for management related areas the concept has become very relevant. Enterprise risk management is not only related to finance but about business continuity and growth. Risk has to be managed at the pace/speed of risk. In the context of enterprise risk management, various examples were illustrated like the black swan theory. She quoted and explained various myths about risks. She also highlighted traditional risk management and difference between enterprise risk management. She explained why the concept of ERM is relevant and the process behind it. She emphasised that ERM is not unidirectional but multidimensional.

<https://youtu.be/LtVrb9FYRQs>



Human Resource Accounting by Ms. Ramya Jain


Ms. Jain explained Human Resource Accounting in two phases. In first phase, she discussed about the conceptual framework of HRA in which she talked about its meaning, methods, limitations. In second phase, she discussed about the practical exposure of HRA by focusing on the companies practicing HRA and the existing Literature Review. Finally, she completed her session by giving concluding remarks.

<https://www.youtube.com/watch?v=c-6f5ctnWXA&t=14s>

<https://www.youtube.com/watch?v=MFoXW1TrPzY&t=31s>


Emergence of the Concept of Human Resource Accounting (HRA)

- Hermanson (1965): Model to ascertain human resource value.
- Institute for social research, University of Michigan where Rensis Likert came up with a term called human assets; along with Hermanson's work laid the foundation for Human Resource Accounting.
- In the year 1967, Likert, Pyle, Brummet and Flamholtz: Develop methods and techniques for valuing and reporting of human resources.
- Hekimian and Jones (1967): Developed valuation model for human resources; the Opportunity Cost Approach.
- Brummet (1968) emphasized the impact of human resource accounting information on managerial decision-making.
- Pyle (1970) highlighted the role of HRA in financial analysis.



Indian Companies practicing HRA

S.No.	Name of Company	Year of Introducing HRA	Valuation Model Adopted
1.	Bharat Heavy Electrical Ltd. (BHEL)	1974-75	Lev and Schwartz
2.	Steel Authority of India Ltd. (SAIL)	1983-84	Lev and Schwartz with modifications suggested by Flamholtz and Jaggi and Lau
3.	Hindustan Machine Tools Ltd. (HMTL)	1986-87	Not reported
4.	Oil & Natural Gas Corporation Ltd. (ONGC)	1981-82	Not reported
5.	National Thermal Power Corporation Ltd. (NTPC)	1986-87	Lev and Schwartz
6.	Hindustan Shipyard Ltd. (HSL)	1986-87	Not reported
7.	Oil India Ltd. (OIL)	1984-85	Lev and Schwartz
8.	Minerals and Metals Trading Corporation of India Ltd. (MMTC)	1983-84	Lev and Schwartz
9.	Cement Corporation of India Ltd. (CCI)	1980-81	Lev and Schwartz with modifications suggested by Flamholtz and Jaggi and Lau
10.	Engineers India Ltd. (EIL)	1980-81	Not reported
11.	Electrical India Ltd. (ELIL)	1983-84	Lev and Schwartz
12.	Project and Equipment Corporation of India (PEC)	1980-81	Lev and Schwartz
13.	Metallurgical and Engineering Consultants of India 1984-86 Lev & Schwartz (MECON)	1984-86	Lev and Schwartz
14.	Canbank Financial Services Ltd. (CFSL)	1989-90	Lev and Schwartz with modifications suggested by Flamholtz and Jaggi and Lau
15.	Associated Cement Companies Ltd. (ACC)	1983-84	Lev and Schwartz
16.	Indian Engineering & Locomotive Co. Ltd. (TELCO)	Not reported	Not reported
17.	Infotech Technologies Ltd. (ITL)	1998-99	Lev and Schwartz
18.	Satish Chandra Engineering & Technology Ltd. (SCEL)	1995-96	Lev and Schwartz



International Trade & Global Pandemic by Dr. Ram Upendra Das

Dr. Das discussed about global trade, the uncertainties, the prospects, the opportunities and the challenges that would unfold as we go beyond the pandemic days. He highlighted the areas which should form basis for research as plurality of ideas on same topic is very important as it helps in creating value addition. He talked about different flows of international trade which have to viewed as integrated as it is important to address humanitarian crisis and wipe off the virus from earth; which can be done through strong human values system. How international economy plays a role in pandemic situation, what is the nature of global cooperation.

<https://youtu.be/vZRIgeVCmXo>



New Developments In Accounting And IFRS by CA Alok Garg

CA Garg took a session on recent advances in accounting. He divided his sessions in 5 videos and explained in detail about some new accounting ways of reporting some new changes in indian accounting and reporting system due to introduction of indianized version of ifrs applicable to india; IFRS are the global standards and also discussed what are the components of financial statement, statement of changes in equity.

<https://youtu.be/qC7xAHEF8mE>

<https://youtu.be/J6XyLLCv5G0>

<https://youtu.be/S615ortfJ3U>

<https://youtu.be/WGidi6WtmnA>

<https://youtu.be/PZitBGqH8wE>

IFRS – All about

International Financial Reporting Standards (IFRSs) are Standards and Interpretations issued by the International Accounting Standards Board (IASB). They comprise:

- (a) International Financial Reporting Standards (developed by the IASB)
– 16 IFRS issued and effective;
- (b) International Accounting Standards (developed by the IASB) -24 IAS;
- (c) IFRIC Interpretations (developed by the IFRIC Committee) -15 IFRIC; and
- (d) SIC Interpretations -5 SIC (developed by the SIC Committee).

11:10 / 17:27

IFRS Vs Ind AS Literature

IFRS Literature	Ind AS Literature
<ul style="list-style-type: none">▪ IFRS (issued by IASB) <u>(IFRS 1 to IFRS 16)</u>▪ IAS (issued by IASB and revised by IASB) <u>(IAS 1 to IAS 41)</u>▪ IFRIC Interpretations▪ SIC Interpretations	<ul style="list-style-type: none">▪ Ind AS 101 to Ind AS 116▪ Ind AS 1 to Ind AS 41▪ Appendix which are integral part of the standard.

2:47 / 24:22

Treatise on Ind AS
Explained with Practical Examples and MCQs

CA. ALOK K. GARG
CA, CS, Dip. IFRS (ACCA) UK, Cert. Ind AS (ICAI)

Key Features

- Comprehensive commentary on Ind AS with conceptual explanations, practical case studies and examples.
- Question Bank of around 1,000 MCQs with detailed analysis covering all Ind AS.
- Overview and applicability/ roadmap for implementation of Ind AS in the form of FAQs.
- Includes commentary on Ind AS 115 on Revenue and Ind AS 116 on Leases along with practical examples and case studies.
- Complex Ind AS such as Financial Instruments, Business Combination, Consolidation, Revenue, Leases, etc. explained in a lucid language with practical examples and case studies.
- Covering practical issues based on IFRS bulletins and education material.
- Detailed comparison of Ind AS, Indian GAAP, IFRS and ICDs.

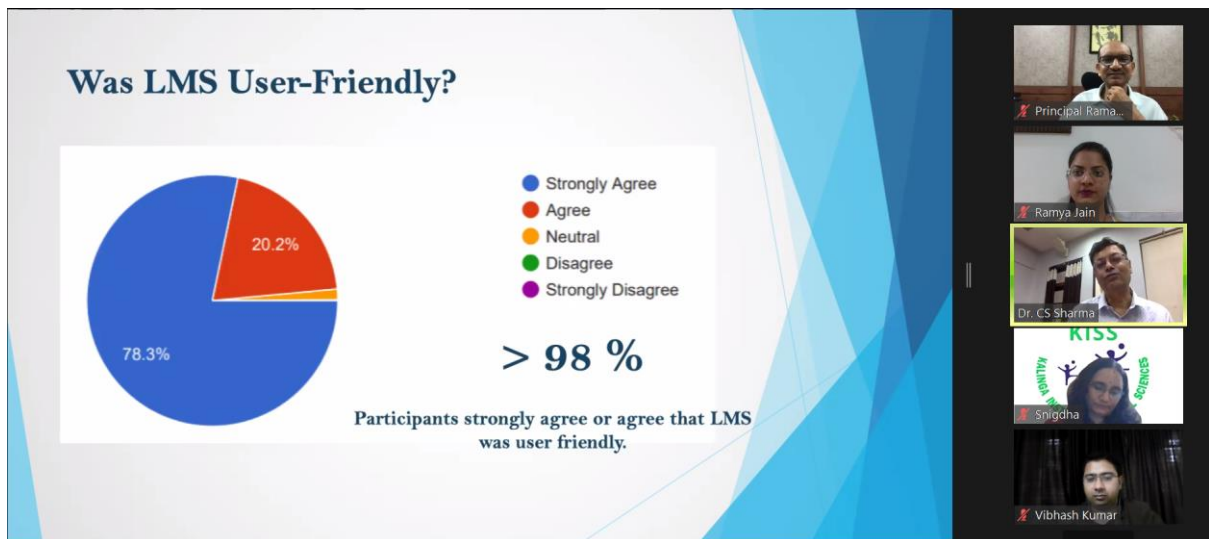
Updated with Companies (Indian Accounting Standards) Amendment Rules, 2022 notified by MCA on July 24, 2022

Organised by:
Teaching Learning Centre,
Ramanujan College,
University of Delhi

Valedictory Session

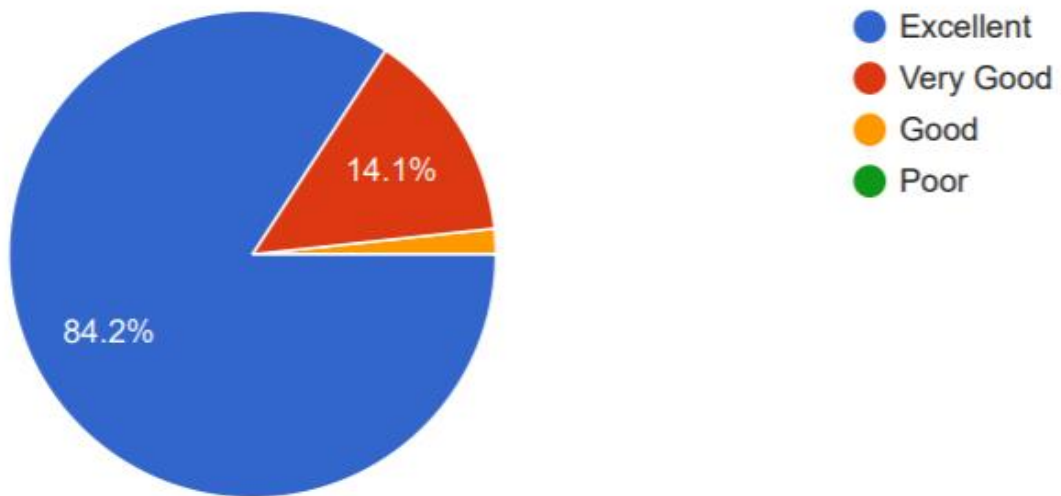
The refresher course ended with a valedictory session. Ms. Nidhi Mathur started the session with introduction and welcome to the Valedictory session. Report was presented by Ms. Ramya Jain. Valedictory Address was given by Prof. S.P. Aggarwal, Principal and TLC Director, Ramanujan College. Feedback Analysis was shared by Prof. C.S. Sharma, Programme Advisor, Shri Ram College of Commerce, University of Delhi. Dr. Vibhash Kumar, Programme Convenor, interacted with the participants and have their live feedback. The session ended with a Vote of Thanks by Ms. Parul Yadav, Organising Secretary.

<https://www.youtube.com/watch?v=wotZ08SBY4Q>

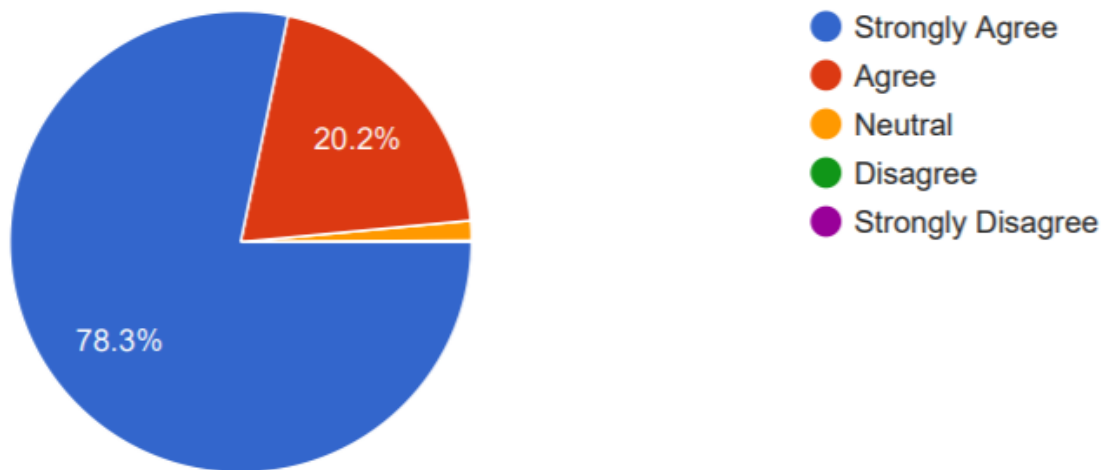


Overall Feedback Analysis

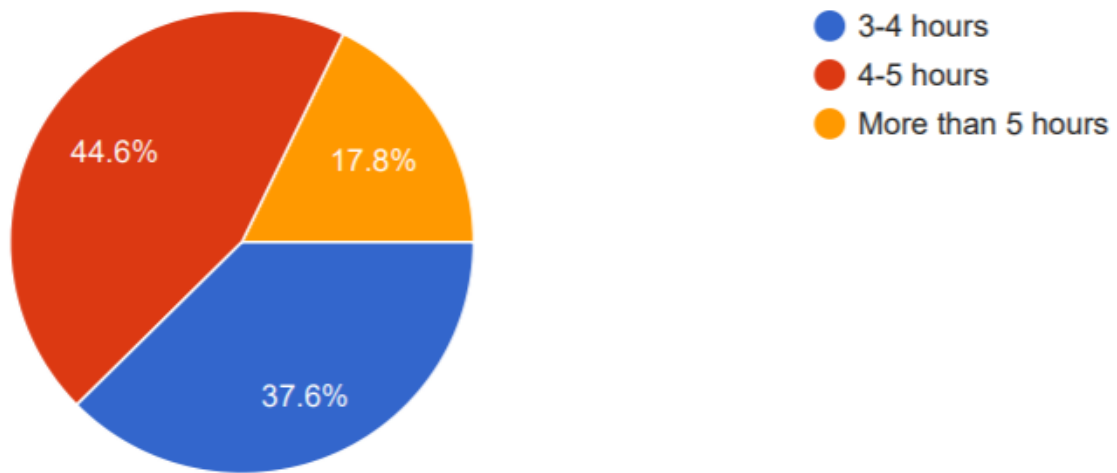
Functioning of LMS (Learning Management System): > 98 % Participants feel that functionality wise LMS was excellent or very good.



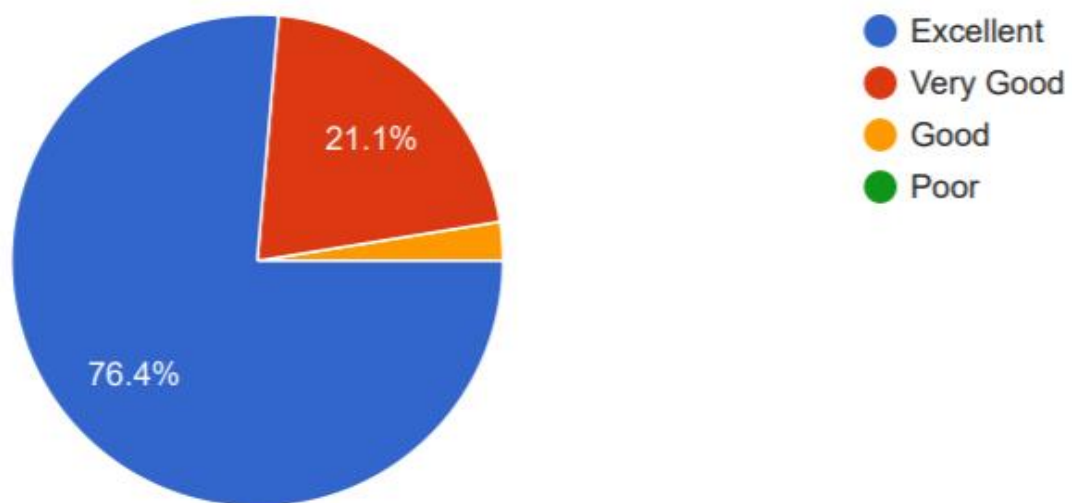
Was LMS User-Friendly?: > 98 % Participants strongly agree or agree that LMS was user friendly.



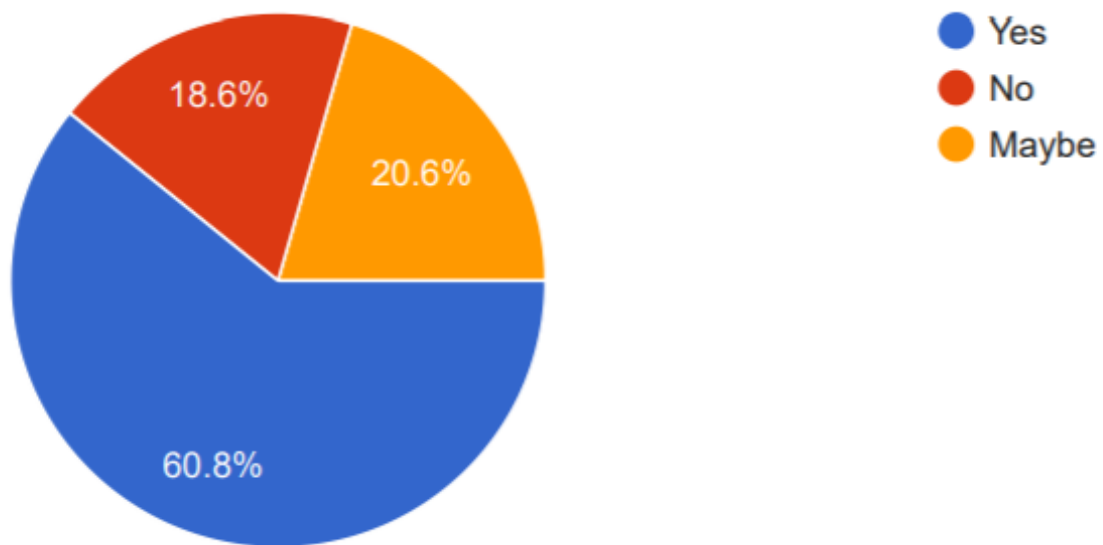
Average Hours Spent per Day on Programme: > 82 % Participants spent 3-5 hours per day on the programme.



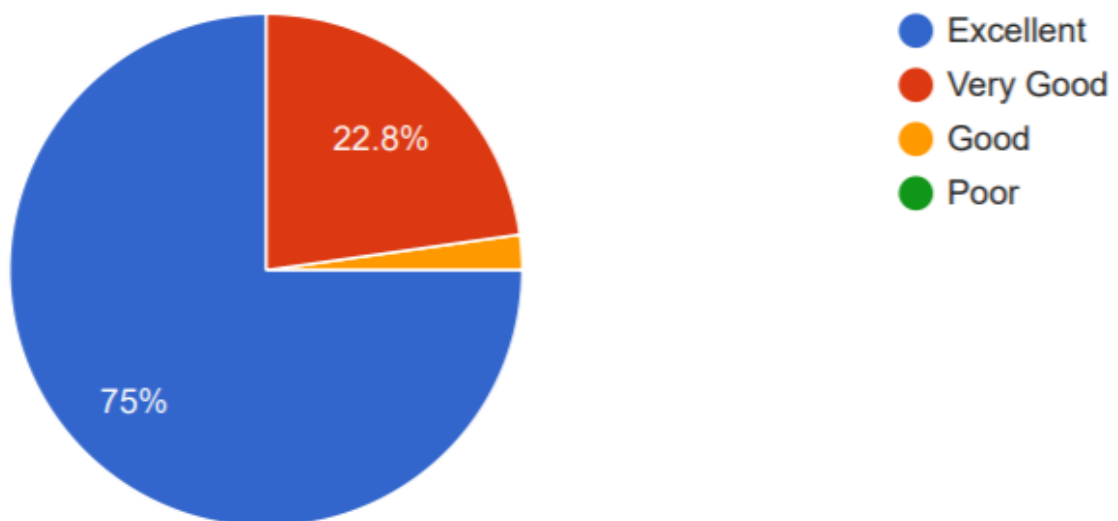
Rating for the Sessions: > 97 % Participants rated the sessions to be excellent or very good.



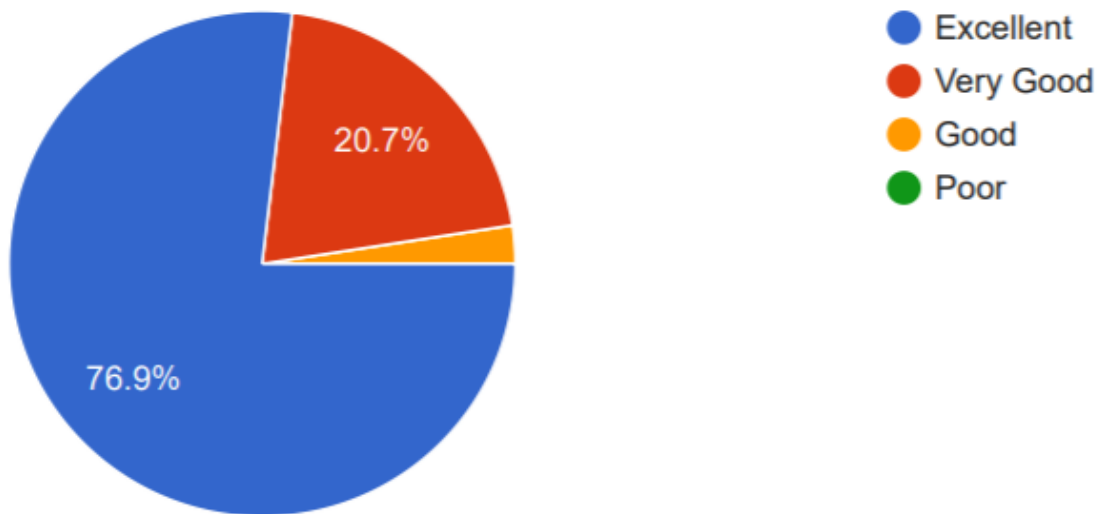
Do you prefer more Sessions?: > 81 % Participants would prefer to watch more sessions in the programme.



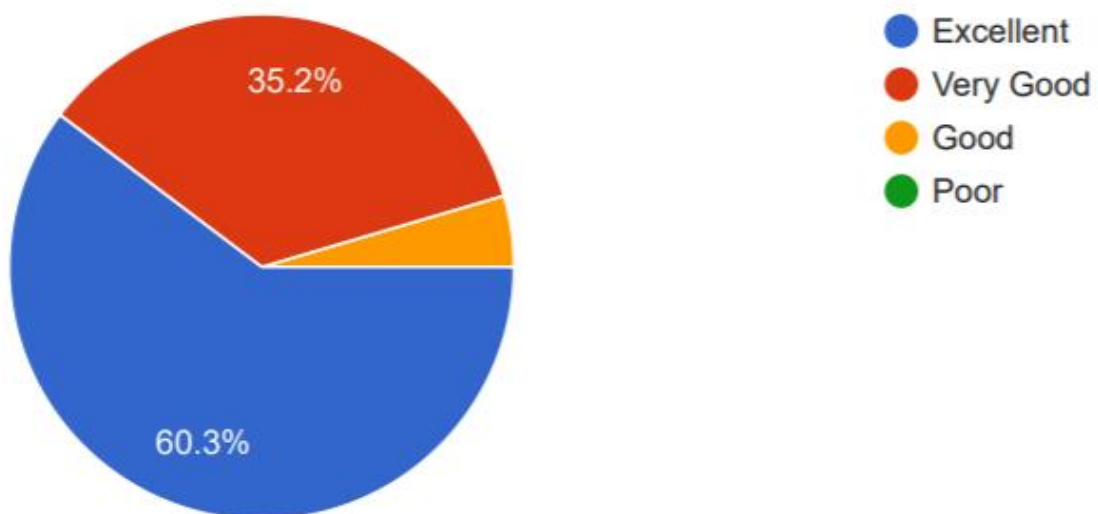
Rating of Quality of the Resource Persons: > 97 % Participants rated the resources persons to be excellent or very good.



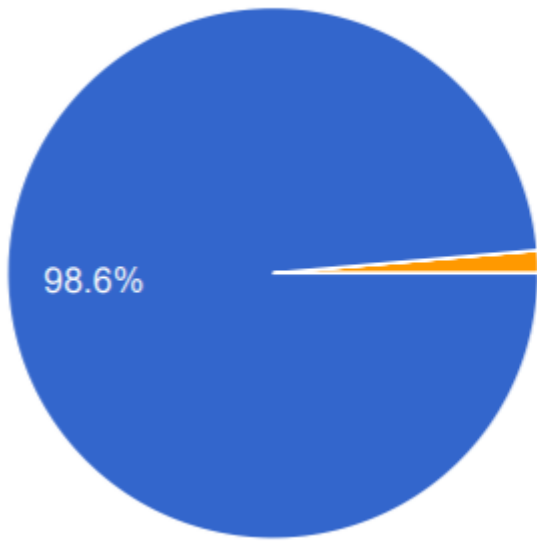
Rating of Overall Content Quality: > 97 % Participants rated the content quality to be excellent or very good.



Overall Knowledge Addition about the Topics: > 95 % Participants stated that there was an excellent or very good knowledge addition of the topic after attending the programme



Would you recommend your friends and colleagues to join future programmes?: > 98 % Participants would be recommending to join the future programmes at our college and 0% participants were there who would not recommend.



- Yes
- No
- Maybe