

JUNE 2021



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IT'S ALL IN THE GAME

- Rashmi Chouhan, Assistant Professor, USLM

At first glance, it will appear as a mini, mangled torso of Autobots from the “Transformers” film series; layers after layers, which can be twisted and turned with amusing contortions. And the mystery behind its resurrection lay in colours and shapes of its attached, yet, displaced pieces. Puzzled? It's Rubik's Cubes!

The first avatar of the three-dimensional game was invented by Hungarian architect Erno Rubik in 1974. Interestingly, Erno himself grappled for a month to solve his own puzzle, the first man to do so! Last September, he released a book “Cubed” depicting a “love story about his evolving relationship with the invention”.

According to a report by The New York Times, “There are 43,252,003,274,489,856,000 ways to arrange the squares, but just one of those combinations is correct.” Today, not all Rubik's Cubes available are actually cubes! They could be “Tetrahedron Cube” in form of a pyramid, “Sphere Cube”, and “V-Cube”, among others, with layers as high as 17 and beyond.

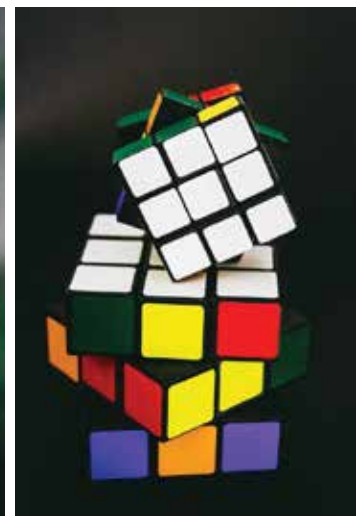
But why the name “Cube”? “There are a number of cubes available — shape mode, shape shifting, ghost cubes, and mirror cube, among others. And all of these different cubes, other than basic Rubik's Cube, have been developed taking inspiration from the basic Rubik cube. However, these various cubes puzzles are solved utilizing the algorithm and movement used to solve 3x3, 4x4, 5x5 and a combination of some specific moves to sort out the parity problem (observed in 4x4, 6x6 and so on) in even numbered cubes shapes. In general, all are referred to as cube as they imply modifications in basic Rubik's Cube,” according to Mr Arvind Kumar, an avid Cuber, who teaches at Karnavati University.

“Pentamix” is considered to be the hardest Rubik's Cubes to solve. It has 975 individual parts. “Sudoku-Rubik's Cube Hybrid” is what its name suggests. “The Braille Cube” for visually impaired is certainly a leveller. “The Mirror Cube” does not have colourful stickers but different shapes, so does a “Ghost Cube”. “You must remember colours, and your fingers must develop a motor memory to recognize the shapes with different orientations to solve Cubes,” Mr. Kumar said, citing blindfolded cubing competitions.

The puzzle, for long, has caught speedcubers' fancy so much so that World Cube Association conducts Rubik's Cube World Championships every two years.

Besides being a brainteaser, the “scientific metaphor” of Rubik's Cube is used for research and technological development, understanding “Group Theory” — a branch of the mathematical area called algebra — understanding basic particles in physics, and applications in the field of psychotherapy, among others.

One puzzle, many solutions, isn't it? So, are you game for Rubik's Cube?



THE MEOWMENT

- Vedika Ramanathan, Semester 2, USLM



CORPORATE SOCIAL RESPONSIBILITY PRACTICES BY SELECTED INDIAN COMPANIES

- Dr. Divyesh G. Vyas, Assistant Professor, USLM

Abstract:

Corporate social duty (CSR) is an idea that prevails in business announcing. Each organization has an approach concerning CSR and produces a yearly report enumerating its action. Corporate social duty, or CSR, alludes to the conviction that organizations have a commitment to society past their responsibilities to their investors or financial backers. Corporate social obligation can be basically and comprehensively characterized as the moral part of the organization in the public eye. The point of CSR is to increment long-haul benefits and investor trust through certain advertising and high moral principles to diminish business and lawful danger by making obligations regarding corporate moves. The principle point of this current exploration paper is to examine the CSR practices of chosen organizations working in India. Optional information is utilized for the present examination for the length of five years from 2014-15 to 2018-19. The result of the investigation mirrors that all chosen organizations are performing well with regard to CSR works during the research term.

Key words: Corporate Social Responsibility (CSR), Indian Companies

CORPORATE SOCIAL RESPONSIBILITY
PRACTICES BY SELECTED INDIAN COMPANIES

INTRODUCTION

Corporate Social Responsibility is part of the business climate and its change. It is a business' or an executive's approach that adds to the reasonable improvement of investors, society, government, and other partners' government assistance exercises.

As per Section 135 of Companies (CSR) Rules 2014 and Schedule VII of Companies Act 2013, "Each organization has total assets of Rs 500 cr. or then again more, or turnover of Rs 1,000 cr. or

then again more, or net benefit of Rs 5 cr. or then again really during the quick past monetary year, should have a CSR board and spend in any event two levels of the normal net continues acquired all through three prompt past monetary years to CSR tasks."

LITERATURE REVIEW

Jena Biswa M. (2020),

Researchers have concentrated on near investigation among two banks with regards to corporate social responsibility in the time frame from 2008-09 to 2018-19. The consequence of the investigation uncovers that ICICI bank extends more on friendly action than SBI bank after the ramifications of Organizations Act 2013. The reason for the declining amount of CSR expenditure of SBI was their down and out benefit and the non-performing resources.

C, Ramu.C (2019): CSR is on an emerging concept in India and has become a fundamental business practice. This paper specifically aims at providing an understanding of the concept of CSR and analyses the development of CSR activities in Chennai city. It highlights the selected FMCG companies. The researcher took primary and secondary data for this study and also considered five listed companies from a total 35 companies. The companies namely i) ITC ii) Godrej iii) Hindustan Unilever iv) Dabur India and v) Colgate. The researcher used factor analysis and also applied the principal component analysis method to group the factors. The objective behinds the analysis was to identify the significance of different variables of the opinion of the beneficiaries towards the CSR activities in and around Chennai. Lastly, it is concluded that there is a need for the creation of awareness about CSR among the public to make initiatives more effective. Also, long-term strategies and supportable perspectives on CSR action should be constructed for the past and future strategies of all stakeholders towards CSR practices.

Ms. Sivakavitha (2019): This research paper was conducted on “Customers’ opinion towards the impact of CSR activities in Chennai city.” The objective of this study is to evaluate the impact of corporate social responsibility (CSR) on personal products and an attempt is also made here to identify the knowledge of consumers on CSR activities and the extent of gains from CSR as perceived by the customers in the sample. This study comprises both primary and secondary data. For the evaluation here, the researcher has taken stratified simple random sampling technique and 600 respondents were selected to access their perception towards the CSR activities of selected five FMCG companies in their respective areas. For the analysis, the researcher has used a multi-variant technique by name factor analysis to classify the related variables. It is recommended that here the awareness of CSR should be raised, CSR activities should be built into the existing and future strategies of all stakeholders involved in CSR initiatives, and effective partnership between corporate, NGOs, and government for faster social development.

Ashish Baghla (2018) said that CSR has its specific method to make its rehearses solid in India. They should have to likewise uphold the different society other than being upheld as of now for their reasonable advancement to make the best Indian economy. He additionally said that we need to work on joint endeavors for the economical advancement of India by different CSR rehearses actualized and improved in India.

DATA ANALYSIS AND INTERPRETATION

Table - 1

Year-Wise Prescribed & Actual CSR Spent of Mahindra& Mahindra Limited

Year	Prescribed CSR	Actual CSR	Variance in %	Rank
2015-16	84.95	84.95	100	4
2016-17	83.3	83.3	100	5
2017-18	81.27	81.97	100.87	2
2018-19	93.37	93.5	100.14	3
2019-20	106.56	126.6	118.8	1

RESEARCH GAP

While experiencing the associated literature, it was noticed that an examination of CSR researches in India was numerous. However, the contemporary correlation related to CSR practices among the five organizations was remarkable. Thus, the researcher has accepted this point as a component of research. In this manner, the researcher has made an endeavor to select Indian organizations to present CSR practices prevailing in India.

RESEARCH METHODOLOGY

Objective of the Study

To scrutinize and analyses expenditure spending in CSR by selected Indian Companies.

Sampling Plan:

All BSE recorded organizations from the Indian stock exchange are viewed as the populace of the examination. Based on the convenient sampling technique, five Indian organizations are chosen for five continuous years from 2015-2020. The investigation depends on secondary information utilized to content examinations method to evaluate CSR practices of chosen Indian companies. This information is gathered from research papers, articles, and various sites.

From table - 1 we can see that the year-wise prescribed & actual CSR and variances in CSR of Mahindra and Mahindra Limited for the period of 2015-16 to 2019-20. The actual CSR of this company was highest in 2019-20, that is, Rs 126.60 cr. than prescribed CSR. In this year, the company spent more money on CSR activities compare to other years.

Table No - 2

Year-Wise Prescribed & Actual CSR Spent of Wipro Limited

Year	Prescribed CSR	Actual CSR	Variance in %	Rank
2015-16	156	159.8	102.44	4
2016-17	176.4	186.3	105.61	2
2017-18	183.3	186	101.47	5
2018-19	176	185.3	105.28	3
2019-20	166.9	181.8	108.92	1

According to table - 2 we can judge that the year-wise prescribed & actual CSR and variances in CSR of Wipro limited for the period of 2015-16 to 2019-20. In the year 2019-20 variance in CSR spent was seen highest 108.92%. In this last year, the company has spent money on these activities.

Table No - 3

Year-Wise Prescribed & Actual CSR Spent of Vedanta Limited

Year	Prescribed CSR	Actual CSR	Variance in %	Rank
2015-16	0	17.54	0.17	5
2016-17	0	48.48	0.48	4
2017-18	9.42	45.19	479.72	1
2018-19	13	51.72	397.84	2
2019-20	13	50.28	386.77	3

Table 3 reveals that the year-wise prescribed and actual CSR of Vedanta Ltd in the year 2015-16 to 2019-20. In this company highest CSR was seen in 479.72% in the year 2017-18 and the lowest in 2015-16 which was 0.17 %. These were good activities done by the company.

Table No - 4

Year-Wise Prescribed & Actual CSR Spent of Godrej Consumer product Limited

Year	Prescribed CSR	Actual CSR	Variance in %	Rank
2015-16	14.22	14.57	102.46	1
2016-17	16.38	16.52	100.85	2
2017-18	18.83	18.88	100.26	3
2018-19	21.87	21.91	100.18	4
2019-20	25.34	19.49	76.91	5

Table- 4 shows year-wise prescribed and actual CSR spent of Godrej Consumer Product Limited within the year 2015-16 to 2019-20. The highest CSR was 102.46% seen in the year 2015-16 whereas the lowest in 76.91% in the year 2019-20. In this company, the CSR activities were seen in a declining trend.

Table No - 5

Year-Wise Prescribed & Actual CSR Spent of Bharat Petroleum Corporation Limited

Year	Prescribed CSR	Actual CSR	Variance in %	Rank
2015-16	112.6	95.58	84.88	4
2016-17	159.14	90.98	57.17	5
2017-18	183.33	166.02	90.55	2
2018-19	203.32	177.52	87.31	3
2019-20	198.98	344.57	173.17	1

Table- 5 indicates year-wise prescribed and actual CSR spent of Bharat Petroleum Corporation Limited in the year 2015-16 to 2019-20. It can be judged that the biggest CSR was 173.17 % seen in the year 2019-20 whereas the smallest was 57.17 % in 2016-17. We can observe fluctuating trends during the study time.

Table No - 6

Actual CSR as per Prescribed CSR for the year 2019-20 by Selected Indian Companies

Company Name	Prescribed CSR	Actual CSR	Variance in %	Rank
Mahindra & Mahindra	106.56	126.6	118.8	3
Wipro Limited	166.9	181.8	108.92	4
Vedanta Limited	13	50.28	386.77	1
Godrej Consumer Product limited	25.34	19.49	76.91	5
Bharat Petroleum Corporation Limited	198.98	344.57	173.17	2

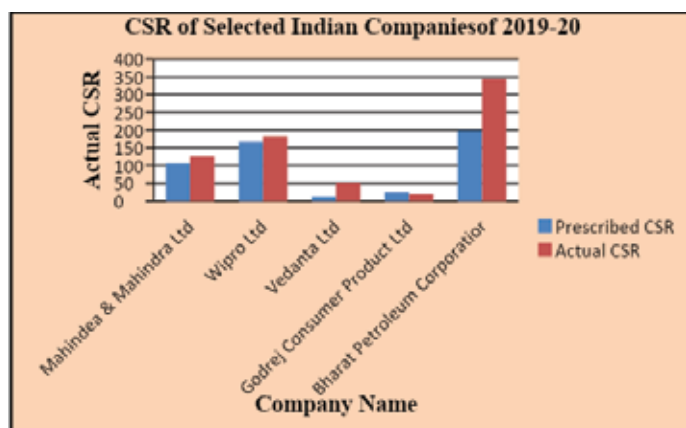


Chart - 1 CSR of Selected Indian companies

From the above chart, we can analyze the actual CSR and prescribed CSR of selected Indian companies for the year 2019-20. In these CSR activities, Vedanta Limited and Bharat Petroleum Corporation Limited have secured first and second rank in the year 2019-20. The entire year's CSR trend was in fluctuating trend.

FINDINGS & CONCLUSION

As of all on top of the discussion, it can be seen that Mahindra and Mahindra Limited, Wipro Limited, and Bharat Petroleum Corporation Limited have used up higher amounts compared to prescribed CSR other than selected Indian companies in 2019-20. According to the data analysis, it is concluded that overall CSR activities of all companies were good and all companies should spend more money for the development of societies.

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FIGURED IT OUT

- Zeeba Shaikh, Semester 2, USLM

She felt deep repugnance towards him, or was it herself she was devaluing? She couldn't understand how to slow down her breathing which was escalating more and more with the race of her self-loathing and denial-full thoughts. Her hands automatically opened the tap as she stared at her despicable reflection on the dirty mirror, and splashed the water on her face like the dirt was on her face. Trying to wipe marks off her body that existed in her reflection, she saw her skin's surface give in to the strength of the cuticle. And, amid this storm, she saw a drop of her blood roll and merge with tears and saline water of the public tap water.

The blood rolling slowly seemed to be the broken umbrella she could hold onto even if it were on the verge of breaking.

With the storm having cooled down the sailor of the body gave in, she dropped to the floor and looked at her palms, she saw faint blood tint on top of her fingernail staining her French manicure, the manicure she did so that the ring on her finger would look even more expensive. "As if this manicure would make up for the expenses I pay with my efforts and mental health in keeping us together," she smirked.

The news of her fiancé cheating on her wasn't new, she thought he might have really given into love and fallen deep to have put a ring on her, but reality is a wreck. Gradually, she had started to realize that love was merely a term for the world, emotions were lost in words. The slightest of respect for the man was wiped off her, as she wiped the cut clean and fixed herself.

She gave into the art of hedonism and let love go with consummation.

She walked back to the dinner table, where she saw a monster munching down on money and carnal pleasure. With pity, she smiled and sat down with the perfect posture she always had, indifferent to the amount of sorrow she carried with her. The question of, "Are you okay?" made

her nauseous yet she managed to eat the expensive dish plated in front of her, considering the effort the staff had put into it.

Everyone is doing something for others, they believe, but they're only doing it for themselves, right? She thought as she tried to express the feeling of content she received from the food.

She left a tip of \$100 because she felt guilty that she will never be able to convince herself to visit the fine restaurant again.

The driver was highly alert, she noticed as she got into the taxi. That night everything seemed different, she wondered was it because she wasn't so disrespectful towards herself anymore or was it the freedom that overwhelmed her senses. Her little introspection was interrupted by the driver, "Shall we go to the hospital?" He asked pointing towards his eye indicating the scar Lia had beneath her eye.

"Babe, would you like to go to Dr. Tim?" Followed the sympathetic pretentious voice.

Lia said politely, "Shall we go home, and finish our weekend date with you know."

The drive home was meant to be full of a building sexual tension, but the spark in Lia had died for an adulterous man. As they neared home, Lia felt a soft stroke on her right shoulder and heard through her left ear, "Love, could you pay today, I forgot to bring cash."

At that moment she could recall what a fool she had been to have felt so deeply for a man who lives so blissfully in ignorance. A man who uses people's emotions to fulfill his own desire and feed his ego with the attention he creates for himself.

The taxi driver noticed Lia's wallet as she reached for cash and said, "Is that Lia Barton's latest limited edition wallet?" Without sparing a moment or breath he looked up "You're Lia Barton, aren't you? I guessed it right away, but are you really."



"Yes, she is, sir would you mind leaving us on our date we have unfinished business."

Lia was absolutely flushed because for the first time she was embarrassed about something Sam said, the more he spoke the more she was drawn away from the man she loved.

"Sorry for his misbehavior, thank you for acknowledging my creation." She said immediately but before she could say anything, he pulled out the same wallet and asked her if she could sign it. She signed it with a pretentious smile and wished him good night.

Samuel was slightly astonished by Lia's sudden change but it didn't affect his apathetic shell towards her. As they walked through the pavement for the block he held her hand and kissed it. Lia kept up her pretentious smile.

They reached their house which bore their names etched on a steel plate that had corners a little rusty from the most weather. But it wasn't the weather, it was a poor choice of material by Sam because he had too little time to choose as he was lying to Lia and going to other women. Every little defect in their house reminded her of the lies Sam has told since the beginning of their dating when they were teenagers.

Lia hung the key to their house on the key stand and saw the keychain she made for Sam when they were 17, she was reminded of the days when she thought if she were to die then, she would be

happy because she would've been with the guy she deeply loved.

Love is a tower made of bricks, pebbles, and rock chips. The architects create the base with strong bricks made of respect.

Lia took off her coat and she moved her lips to confront Sam of his deeds. In spite of hearing, Sam thrust his lips upon hers and cupped her face with one palm, and held her waist with another. She had no clue on how to deal with this rush of emotions she had just suppressed, she gave in to the carnal desire of Samuel and gave up on the love she held so dear. As he unbuttoned her beige satin shirt she could smell his cigarette smoked breath, always feeling the moment of being naked and vulnerable was a constant *Deja vú*. Even when they were in college things were the same, except their clothes didn't require that much effort to take off. Her feelings were slowly fleeting away from her, getting off her with pieces of satin and nylon.

The constant wondering of how to hate someone she felt so profoundly for had now led her to the destination of handing the responsibility to her body. When we want to get over someone we go to please our flesh with someone else, but here I am, cheating on the person by indulging with them and letting go of the last bit of feeling for them.

Carnal pleasures gradually took out the bricks of integrity and respect one by one, and the tower of love slowly came rumbling down.

With a sharp headache her eyes opened to a bright morning, she saw the time it was already 11 a.m. She tried to rush but saw the day to be Sunday, 18th April. Lia was on her bed wrapped in the fresh sheets she had tucked yesterday, but on the morning of their 10th anniversary of being together, she realized it only turned out to be a weekend date in their memory. Her fingers squeezed her forehead inadvertently, and her eyes fell on the beautiful stone she had on her finger forged on a band of false promises. She took off the showcased beauty and felt all the knots come loose.

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CANVA - THE KICKSTARTER

- Vishrut Mangalvedhekar, Semester 4, USLM

We often hear 'Children are like clay, they need to be moulded right'. However, to give that clay a beautiful shape, right nurturing and craftsmanship is required. Even if the clay is perfect, it requires careful handling to do the moulding.

Going by this analogy, even if a child is talented and curious to learn something, which she/he will carry for a long time, it requires the right kind of opportunity and guidance.

The pandemic has sneaked by one more year into our lives, and children have learned to adapt themselves to these tough times. Many families have kept their children occupied and made them learn new things apart from their studies, thanks to the access to the internet.

Creativity has helped children get rid of being constrained within their homes and develop themselves skillfully. They are attracted by the virtual and on-screen world and opportunities. It has triggered their curiosity. Many children have developed an interest in designing and they have a gala time exploring it without any issue. As simple as it might appear, designing in the visual world as we see in ads, posters, movies, etc. requires a lot of technical understanding. Technically, it is very difficult for a child to learn massive design and video editing software early in their childhood. So, what do one do?

Well, that is what a brand like Canva has done. Canva is an online platform used to create graphics, illustrations, posters, videos, documents, among other things, and is very easy to access and learn. One of its features allows children, who want to create and learn something about these visual elements, practise it without going through any complicated software training course.

With just templates available to start designing, children have found Canva interesting to work on and get hands-on experience on some of the most complex tools in a much easier and simpler manner. During the lockdown, Canva led children to creativity.

I saw my sibling Naisha, 10, learn it all. While in the first phase of the lockdown, it was difficult to make her spend time besides her studies, she was glued to Canva once she discovered this app. It not only made her self-sufficient enough to design and edit her content and start making herself a portfolio, it also helped her navigate through these tough times. It has made her independent and opened doors of creativity.

The software has helped many other children do what they love. It has opened the door of creativity for them.

Canva is a virtual hand moulding children in its own creative ways!



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