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Conscendo '23

Navigating the Paradigms of Business Excellence



In the dynamic world of business and management, individuals often find themselves immersed in high-stakes scenarios, driven by a constant need to prove their worth, adapt to ever-shifting circumstances, and push the boundaries. This ethos was strongly reflected in the 13th edition of Conscendo, our prominent inter-college business fest that unfolded in grand style on the 11th and 12th of October.

Conscendo, the inter-college business fest, embodied the essence of this forward-looking approach through its theme. It provided an electrifying platform for participants to showcase their management prowess and knowledge. The event featured competitive departments such as Best Manager, Finance, Public Relations, Operations, Marketing, and Human Resources. Drawing over 100 eager participants from diverse colleges across South

India, Conscendo surpassed all expectations. The fest was a testament to the dedication and talent of the participants, who exhibited their skills and innovation across various domains of business and management.

Finance Department



Finance rounds in action

"Aap ki Adalat" by Finance immerses participants in a high-pressure courtroom scenario, pushing participants to their limits as they battle fiercely to prove themselves innocent in the gaze of an unyielding judge. This unique event added a thrilling dimension to Conscendo, where participants could experience the intense atmosphere of the courtroom, testing their mettle and decision-making skills under pressure.

Human Resources Department

"Jeopardy!" HR is famed for its distinctive format, where contestants are presented with

answers and tasked with responding not with statements, but with questions that align with those answers. This unique twist in role reversal bears resemblance to the business world's approach to innovation, sustainability, global leadership, and diversity through the discipline of Human Resources management.

Participants engaged in intellectual battles, applying their knowledge to craft the right questions and develop innovative solutions, mirroring the complexities and strategic thinking required in today's corporate landscape.

Operations Department

Operations management, often referred to as "Kriyakalapa," assumes a pivotal role in shaping India's corporate landscape. It acts as the driving force behind innovation, sustainability, global leadership, and fostering diversity. As businesses grapple with the ever-evolving landscape, operations management becomes the linchpin, ensuring adaptability and thriving. It's a game-changer. In Conscendo, the essence of "Kriyakalapa" was brought to life as participants took on challenges that tested their ability to manage operations efficiently, optimizing resources and delivering excellence. It was a nod to the

unsung heroes who ensure the smooth functioning of businesses in the background.

Public Relations Department



Public Relations round in action

In the realm of business, "Jansampark," or public relations, emerges as the craft of weaving compelling narratives that deeply resonate with audiences. Where participants strive to prove their innocence, public relations is the art of building trust and nurturing positive relationships. It stands as an essential pillar of the forward-thinking and unconventional approach to business in India. Conscendo celebrated the power of effective communication and the art of creating a positive brand image, underscoring the role of public relations in the corporate world.

Best Manager Department

"Shresht Pradandh", or Best Manager, embodies the spirit of

one's leadership and business acumen. Taking up the insignia of Shresht Prabandh means stepping into the shoes of leaders and embracing "Vikālp Antara," the many paradigms of corporate sustainability, inclusivity, and change, learning to implement them into business. The role of a Best Manager is to lead with excellence, setting high standards, and driving innovation while keeping a keen eye on sustainability and inclusivity. In the realm of business, effective management is the backbone of success, and a Shresht Prabandh signifies leadership at its best.



Best Manager Team

Marketing Department

To take up the insignia of Marketing is to embrace the essence of 'Vikālp Antara.' Marketing professionals weave captivating narratives, build iconic brands, and forge deep connections, fostering growth and enduring customer bonds.

They are the architects, fusing heritage and innovation, shaping corporate ethos, and leveraging the rising tide of Indian values and culture. They inspire a dynamic, ever-evolving audience, staying true to the spirit of Vikalpantara. Marketing is about more than just selling; it's about building relationships and telling stories that resonate with the audience.

The resounding success of Conscendo is a testament to the spirit of business excellence and the unwavering commitment to innovation, echoing the unconventional approach to business in India. It was a celebration of the future of Indian business, where innovation, sustainability, and global leadership are not just aspirations but the very essence of progress.

In conclusion, Conscendo 2023 stands as a testament to the vibrant and evolving landscape of business and management. It's a celebration of innovation, sustainability, and global leadership, where participants step into the roles of leaders and problem solvers, embracing the ever-changing paradigms of the corporate world. This business fest is a platform for the next generation of business leaders to

earn, grow, and shape the future of Indian business in the spirit of "Vikālp Antara."

Conscendo '23 Gallery



Dance Performance

Moment of Truth



The people behind Conscendo

Swimming Glory

DOC brings awards in Inter-Mahe Championships

In the world of competitive swimming, the DOC Swimming Team, also known as the DOC Dolphins, recently made waves as they secured second place at the Inter-Mahe Swimming Championships. Held at the impressive Marena swimming pool, situated on Level Minus 4, this aquatic battleground saw a stellar performance by the team. With a total of 16 events each for men and women, and a rule allowing only three participants from the same team in each event, the DOC

Dolphins showcased their prowess in a thrilling display of skill, determination, and teamwork.

The DOC Dolphins consisted of 6 boys and 4 girls, a balanced and dynamic team ready to take on the competition in this highly competitive swimming arena. Their remarkable achievements in various events left an indelible mark on the championship, bringing home a treasure trove of medals and accolades.



Winners

Fadil Ali, Mukesh, Umar, Vion, Shreya, Saanvi

Glimpse into excellence

Unveiling the Triumphs of SDM Genesis Management Fest



On the 27th of October 2023, the campus of SDM College of Business Management in Mangalore, Karnataka, came alive with the spirited enthusiasm of participants hailing from the Department of Commerce (DOC). As they gathered for the much-anticipated SDM Genesis Management Fest, there was a palpable sense of anticipation and excitement in the air.

The SDM Genesis Management Fest was not just an event; it was

an experience. Participants from various colleges converged to test their mettle and push their limits. It was a journey of self-discovery, a test of resilience, and a celebration of talent.

The Department of Commerce (DOC) team showcased their exceptional prowess and clinched victories in multiple categories. The outcome was a testament to their dedication and hard work.

The Awards

- **Public Relations – Winners (Megha):** The art of crafting compelling narratives and building trust found its champion in Megha. Her ability to resonate with the audience and create a positive brand image led her to victory. In the world of public relations, Megha emerged as the shining star.
- **Quiz – Winners (Ayushman and Nandini):** Ayushman and Nandini proved their intellectual prowess by securing the top position in the quiz category. Their quick thinking, knowledge, and ability to respond with precision made them unbeatable. The quiz champions left no room for doubt, showcasing their dominance in the world of facts and knowledge.
- **Overall Runner-Ups - DOC:** The Department of Commerce (DOC) not only excelled in specific categories but also emerged as the Overall Runner-Ups of the event. Their consistent performance across multiple domains underlined their versatility and strength as a team.

A Journey of Self-Discovery and Growth

The SDM Genesis Management Fest wasn't just about winning awards; it was a profound learning experience for every participant. It was a journey that helped each individual understand their strengths and weaknesses, ultimately preparing them better for future events and the challenges of the dynamic corporate world.

As they reflect on their achievements and the path they've traversed, it becomes evident that the SDM Genesis Management Fest was more than just a competition. It was a platform for honing skills, nurturing talents, and forging enduring bonds of friendship and camaraderie.

The event not only tested their knowledge but also their ability to adapt to diverse scenarios, work as a cohesive team, and handle pressure with grace and determination. Each participant had the opportunity to explore their potential and rise to the occasion, leading to a personal and collective growth that will undoubtedly serve them well in their future endeavors.

An Ode to Excellence

The triumphs of the Department of

Commerce (DOC) team at the SDM Genesis Management Fest are an ode to excellence and a celebration of talent. These victories don't just represent the achievements of a group of individuals but stand as a testament to the dedication, hard work, and unwavering spirit that drives them.

As these participants return to their respective colleges and resume their academic pursuits, they carry with them not just the trophies and certificates but also a sense of pride, accomplishment, and the knowledge that they have the potential to conquer new heights.

The SDM Genesis Management Fest was a memorable chapter in their journey, and it marks the beginning of many more successes to come. It was an event where they not only showcased their skills but also cultivated them, turning the spotlight on their exceptional abilities.

In the grand tapestry of their lives, this event will remain a shining thread, a reminder of their potential, and an inspiration to keep reaching for excellence. The journey continues, and the world eagerly awaits the brilliance these

young talents will bring to the realms of commerce, management, and beyond.

Meet the Dream Team

- Gagan - Human Resource
- Ashmita - Finance
- Vedansh - Finance
- Suraj - Best Manager
- Ayushman - Quiz
- Barath Krishna - Human Resource
- Shreya Pai - Marketing
- Saanvi - Marketing
- Nandini - Quiz
- Megha Kini - Public Relations



Halloween in DOC



On the bewitching evening of October 31st, our college campus came alive with the spirit of Halloween. Students embraced the eerie festivities with open arms, and the evening was filled with spine-tingling thrills and excitement that will be etched in our memories for years to come.

The evening kicked off with a hair-raising movie screening that sent shivers down the spines of those in attendance. "The Nun II" and "The Boogeymen" were the chosen films, and they set the stage for an evening of chills and frights.

Just when the evening couldn't get

any more thrilling, it took a mysterious turn. Teams of five were thrust into a gripping murder mystery that left everyone on the edge of their seats. The college transformed into a crime scene, and participants became amateur detectives, scouring for clues and piecing together the enigma. The tension in the air was palpable, and the anticipation of uncovering the truth had everyone on the edge of their seats.

The thrilling carnival that followed was nothing short of spectacular. It seemed as if the entire campus had been transformed into a spooky wonderland. The eerie

decor, replete with cobwebs, ghosts, and bats, added to the enchantment. The carnival featured an array of spine-tingling games.

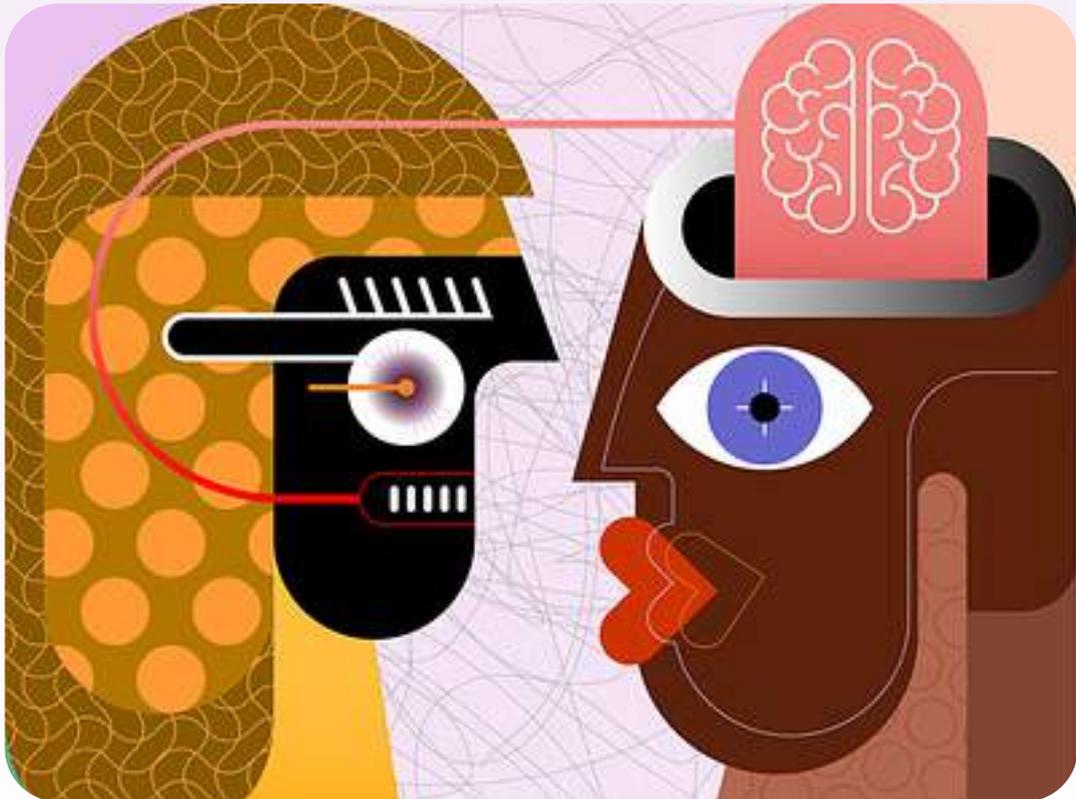
As the mystery unfolded, a DJ party had everyone grooving to catchy and eerie Halloween tunes. The lobby was alive with the energy and enthusiasm of the students. It was a fitting way to bring this spooktacular evening of camaraderie and enchantment to a close. The tunes echoed through the campus, and the laughter and excitement continued long into the evening, making this Halloween celebration one for the books.

In the end, the evening of October 31st at our college campus was a celebration of Halloween like no other. The horror films, the chilling carnival, the spine-tingling costume competition, the mysterious murder mystery, and the pulsating DJ party combined to create an experience that will be remembered for years to come. The spirit of Halloween was truly alive that night, and it was a night of camaraderie, excitement, and enchantment that no one will forget.



Shards of the Fragmented I

Ayush Roy, First Year Bcom



"All sorts of things in this world behave like mirrors."

- Jacques Lacan

Lacanian theory, in its most interpretive, could be utilized to examine the disintegration of identity in the 21st century, its subjects being individuals as agents of sociological cessation in a structure driven by consumerism, digital culture, and the relentless pursuit of instant gratification. The collision of Lacanian insights with the era of social media and mass

culture reveals the complexities of identity construction and its dissolution within a hyperconnected world. Lacan's notion of the "mirror stage" theorizes that identity forms through a process of identification with external images. In the digital age, this process has taken on new dimensions, as individuals project idealized versions of themselves

onto social media platforms. The curated self, carefully constructed through filters and captions, reflects not reality, but an aspirational image designed for public consumption. The proliferation of these manufactured identities contributes to a fragmentation of selfhood, as the boundaries between the authentic and the performative become blurred.

Social media platforms operate as virtual mirrors, reflecting back carefully curated personas to their users. The instant feedback loop of

stable "ideal-I," an unattainable image that perpetuates the sense of inadequacy and fuels the cycle of identity fragmentation.

Furthermore, the digital landscape offers the illusion of connectivity while eroding genuine interpersonal relationships. Online interactions often lack the depth and nuance of face-to-face communication, leading to a shallowness in relationships that mirrors Lacan's concept of the "imaginary order." The quest for constant digital affirmation replaces authentic connections,

Consumerism and the immediacy of online culture condition individuals to seek immediate satisfaction, diverting attention from deeper existential questions and intellectual pursuits.

likes, shares, and comments reinforces the idea that one's self-worth is determined by external validation. In Lacanian terms, this echoes the ongoing search for a

In a society that values instant gratification and the pursuit of fleeting pleasures, Lacan's emphasis on desire takes on renewed significance.

Consumerism and the immediacy of online culture condition individuals to seek immediate satisfaction, diverting attention from deeper existential questions and intellectual pursuits. The erosion of meaningful engagement with cultural and intellectual ideas results in a fractured identity devoid of a cohesive narrative.

Lacanian theory speaks of the fragmentation of identity within the context of 21st-century culture and how the collision of the digital age with Lacan's insights underscores the dichotomy between the curated self and authentic identity, while the erosion of meaningful connections and the dominance of instant gratification contribute to an identity crisis characterized by isolation and superficiality.

The Impact of Depreciation on Tax Payments

Vedansh Gupta (First Year, BCom)



When it comes to managing your taxes, understanding the intricacies of depreciation can make a significant difference in your financial outcomes. Today, I want to shed light on a real-world example to illustrate the implications of using depreciation for tax payments.

Case 1

Mr. A decided to involve his building investment in his business accounts, allowing him to claim depreciation at a rate of 10% over the years. The building was purchased in 2005 for ₹40 crores and sold in 2022 for ₹70 crores. After applying depreciation, the carrying amount at the time of sale was ₹6.7 crores.

Depreciation to be charged = 10%

Depreciation charged Between 2005-06 to 2021-22 @ 10% = ₹33.3cr

Carrying Amount = Purchased price - Accumulated Depreciation On Solving (₹40cr - ₹33.3cr) = ₹6.7cr

In accordance with Section 50 of the Income Tax Act, this conversion of an investment into a business asset led to a short-term capital gain of ₹63.3 crores. The net tax paid amounted to ₹12 crores.

Short term Capital Gain on sale of building = ₹63.3cr

Net tax Paid = [₹63.3cr * 40%] - [₹33.3cr * 40%] = ₹12cr tax payables

Case 2

On the other hand, Mr. K chose not to involve depreciation and kept the building out of his business accounts. He applied the Cost Inflation Index for calculations and arrived at an indexed cost of ₹113.16 crores. The sale of the building resulted in a long-term capital loss of ₹43.2 crores.

Cost Inflation Index 2005-06 = 117 (Acc. To Income tax)

Cost Inflation Index 2022-23 = 331 (Acc. To Income Tax)

Putting formula for Computing indexed cost is (Index for the year of sale/ Index in the year of acquisition) * Cost.

On Solving (40 * 331/117) = ₹113.16cr

Long-term capital gain/loss on sale of building = Final Sale Price - Computing indexed cost

On Solving (₹70cr - ₹113.16cr) = Loss (₹43.2cr)

Net Tax Paid = ₹43.2 * 20% = ₹8.64cr tax payable. Consequently, the net tax paid was ₹8.64 crores.

The key takeaway here is the substantial difference in tax payments between the two cases - ₹12 crores in Case 1 versus ₹8.64 crores in Case 2, a difference of ₹3.36 crores. This example highlights that, in certain scenarios, opting for depreciation to reduce tax may not always be the most advantageous choice.

Artworks

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