

ISSN: 2581-7930

GENERAL IMPACT FACTOR 0.9063

COSMOS Impact Factor 2.9650

# INTERNATIONAL JOURNAL OF ADVANCED RESEARCH IN COMMERCE MANAGEMENT & SOCIAL SCIENCE (IJARCMSS)

International Quarterly Double Blind Peer Reviewed Refereed Journal

Vol. 02 | No. 03 | July - September, 2019



**Indexing Status: IJARCMSS is Indexed and Included in:**

COSMOS Foundation & Electronic Journal Library EZB, Germany

International Institute of Organized Research (I2OR) || General Impact Factor (GIF)

Directory of Research Journals Indexing (DRJI) || International Scientific Indexing (ISI)



**INSPIRA**  
JAIPUR - INDIA

# EDITORIAL BOARD - IJARC MSS

Chief Editor

Professor (Dr.) S.S. Modi

Former Head

Department of Accountancy and Business Statistics

Faculty of Commerce, PG School of Commerce

**University of Rajasthan, Jaipur-302004 Rajasthan (India)**

President, Inspira Research Association, Jaipur

Past President, Indian Accounting Association (IAA)

President, Indian Accounting Association, Durgapura Jaipur Branch

25, Modi Sadan, Sudama Nagar, Opp. Glass Factory, Tonk Road, Jaipur-302018 Rajasthan

Email ID: profdrssmodi@gmail.com Mobile No. +91-98293 21067

## ASSOCIATE EDITORS

<p><b>Dr Vijay Pithadia</b> Professor and Director Smt. S.H. Gajera MBA Mahila College <b>Amreli-365601 Gujarat</b> Email : pithadia_vijay@gtu.edu.in</p>	<p><b>Dr. Ashok Kumar</b> Assistant Professor Deptt. of Business Administration Faculty of Commerce Jai Narain Vyas University, Jodhpur Email: ashokkumarhatwal@gmail.com</p>	<p><b>Dr. Ravi Kant Modi</b> Assistant Professor Deptt. of Economic Administration &amp; Financial Management Faculty of Commerce <b>LBS PG College, Jaipur - 302004</b> Email: ravimodii@gmail.com</p>
---	---	---

## ADVISORY CUM REVIEWERS BOARD

<p><b>Dr. K.Prabhakaran</b> Faculty- Finance &amp; Accounting Department of Business &amp; Accounting Muscat College PO Box 2910 <b>Ruwi</b> <b>PC 112 Sultanate of Oman</b> Email: prabhakaran@muscatcollege.edu.om praba_mba2003@yahoo.co.in</p>	<p><b>Mr. Ammar Khayyat</b> CEO, Nibras.com (Education website in Dubai) Anshasi Square-Second Floor Building No.28 <b>Al Husari St. Shmaisani Amman</b> <b>Jordan</b> Email: ammar@nibras.com</p>	<p><b>Dr. Rana Singh</b> Former Director Institutional Effectiveness (Quality Assurance) <b>University of Jazeera Dubai, UAE.</b> Presently, Vice Chancellor Sanskriti University Mathura - Delhi Highway, District Mathura, <b>Chhata, Uttar Pradesh - 281401</b> Email: dr.ranasingh@gmail.com</p>
<p><b>Mr. Rajendra Deshpande</b> B.Pharmacy, Master In Marketing International Business. Well known Thinker, Speaker Trainer - Sales &amp; Marketing <b>Digital Bus. Value Dev. Cons.-USA</b> Email:mantr4success@gmail.com</p>	<p><b>Prof. (Dr.) Jitendra Kumar</b> Advance Bus. Studies &amp; Research Faculty of Comm. &amp; Management Maharishi Dayanand University <b>G.G.D.S.D. (P.G. &amp; Research) Centre</b> <b>Palwal (Haryana) -121102</b> Email:jksharma2618@gmail.com</p>	<p><b>Dr. R.K Tailor</b> Associate Professor Deptt. of Accounting &amp; Taxation IIS University <b>ICG Campus, Gurukul Marg, SFS</b> <b>Mansarovar, Jaipur - 302020</b> Email:drrektailor@gmail.com</p>
<p><b>Prof. (Dr.) Arvind Kumar</b> Professor and Dean, Faculty of Commerce <b>University of Lucknow</b> <b>Lucknow - 226025</b> Email: arvind.lu51@gmail.com</p>	<p><b>Dr. Sanjay Bhayani</b> Dean, Professor and Head Deptt. of Business Management <b>Saurashtra University,</b> <b>Rajkot-360005</b> sjbhayani@gmail.com</p>	<p><b>Prof. Anil Mehta</b> Former Professor Deptt. of Business Administration <b>University of Rajasthan</b> <b>Jaipur-302004</b> Email:mehta.2001@gmail.com</p>

**Statutory Warning :** No part of this journal may be reproduced or copied in any form or by means (graphic, electronic or mechanical, including photocopying, recording, taping, or information retrieval system) or reproduced on any disc, tape, perforated media or any other information storage device etc., without the prior written permission of the publishers. Breach of this condition is liable for legal action. However, researcher may use any part of this journal in their research work provided that proper citation is used in their work and description of such reference/citation is compulsorily required to inform in writing to the publisher within a month of publication/award of research work.

The Editorial Board of the "International Journal of Advanced Research in Commerce, Management & Social Science(IJARC MSS)" is not responsible for views expressed by the authors and reviewers.

website :- [www.inspirajournals.com](http://www.inspirajournals.com)

## GUIDELINES FOR CONTRIBUTORS

The following are the guidelines applicable to contributions:-

1. The cover page should include Title, Abstract, Keywords, Authors(s) and Affiliations(s) Official Address (es) as well as Residential Address (es) with Pin Code (s) Email Address (es). Please indicate the corresponding author. The abstract not exceeding 200 words along with 5 Keywords, citing the purpose, scope and conclusion of the submission. Preferably it should explain why the readers should consider the same important.
2. Articles should not be more than 2500-4000 words including notes, references & tables.
3. Text should be 1.5 spaced typed in MS-word on A4 size paper leaving one inch margins all around. The text must be typed in font size 12 and font type "Times New Roman".
4. The main text should not contain name of the author. The manuscript should not contain footnotes. References should be given at the end of the manuscript.
5. Reference should be given in APA style.
6. Tables: tables (each on a separate sheet) should be numbered consecutively in Arabic numerals and should be referred to in the text as Table 1, Table 2 etc. tables should not duplicate results in Graphs.
7. Graphs: With minimum descriptive text and Graph axes should be labeled with variable written out in full, along the length of the axes, with the unit in parenthesis.
8. All submissions for publication are referred on the 'double blind' system by at least two professionals.
9. Articles must be original and hitherto unpublished.
10. The final decision on the acceptance or otherwise of the paper rests with the Editors, and it depends entirely on the standard and relevance of the paper.
11. The final draft may be subjected to editorial amendment to suit the Journal's requirements.
12. All author/s must sign and send the "Copyright Certificate" along with their submission.
13. In the case of website, please do not forget to mention the date of accessing.
14. Electronic submissions should be sent to (editor@inspirajournals.com/profdrssmodi@gmail.com). Hard copies are accepted, but there must be three printed copies along with the soft copy saved on a CDROM.

**Prof. (Dr.) S.S. Modi**

Chief Editor & Publisher  
International Journal of Advanced Research in  
Commerce, Management & Social Science(IJARC MSS)

**INTERNATIONAL JOURNAL OF ADVANCED RESEARCH IN  
COMMERCE, MANAGEMENT & SOCIAL SCIENCE (IJARCMSS)**



**Prof. (Dr.) S.S. Modi**

**Chief Editor**

**International Journal of Advanced Research in Commerce, Management & Social Science (IJARCMSS)**

**25, Modi Sadan, Sudama Nagar**

**Street Near Gangaur Sweets, Opp. Glass Factory**

**Tonk Road, Jaipur-302018, Rajasthan, India.**

**Email: [editor@inspirajournals.com](mailto:editor@inspirajournals.com) / [profdrssmodi@gmail.com](mailto:profdrssmodi@gmail.com)**

**Mobile : 09829321067 / 09828571010**

**INSPIRA™**  
**Reg. No. SH-481 R- 9-V P-76/2014**

**Published by Prof. (Dr.) S. S. Modi, Proprietor, INSPIRA, Jaipur, Rajasthan**  
**Website : [www.inspirajournals.com](http://www.inspirajournals.com)**