

ISSN: 2231-167X (Print)

Impact Factor 6.889

UGC Valid Journal (The Gazette of India,
Extraordinary Part III, Section 4, Dated July 18, 2018)



Inspira-

Journal of Modern Management & Entrepreneurship (JMME)

(A National Multidisciplinary bi-lingual Quarterly Peer Reviewed Refereed Journal)

Vol.12 | No.04 | October-December, 2022

Journal of Inspira Research Association

Indexing Status: Inspira-JMME is Indexed and Included in:

COSMOS Foundation & Electronic Journal Library EZB, Germany || Directory of Journals indexing (DOJI)
International Institute of Organised Research (I2OR) || Global Society for Scientific Research (JIF)
International Accreditation and Research Council (IARC) || Research Bible || Academic Keys
International Society for Research Activity (ISRA) || Open Academic Journals Index (OAJI)
Directory of Research Journal Indexing (DRJI) || International Scientific Indexing (ISI)
Journal Factor (JF) || General Impact Factor (GIF) || Scientific World Index (SCIWIN)
International Innovative Journal Impact Factor (IIJIF) || Google Scholar.

EDITORIAL BOARD - JMME

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)

Past President, Indian Accounting Association (IAA)

Secretary, Indian Accounting Association, Jaipur Branch

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

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

MANAGING EDITORS

| | | |
|---|--|--|
| Dr. Vijay Hematlal Pithadia Director - MBA & i-MBA Programs Smt. S.H. Gajera MBA Mahila College Amreli, Gujarat Email ID: drvijaypithadia1@gmail.com | Prof. (Dr.) Manvinder Singh Pahwa Professor & Dean School of Business The Assam Kaziranga University, Assam Email ID: manvindarsingh@kazirangauniversity.in | Dr. Anukrati Sharma Associate Professor & Head Department of Commerce and Management Coordinator, Skill Development Centre University of Kota, Kota, Rajasthan Email ID: dr.anukratisharma@gmail.com |
|---|--|--|

EDITORIAL CUM ADVISORY BOARD

| | | |
|---|---|---|
| Prof. Y.P. Singh Delhi University, Delhi | Prof. Karamjeet Singh Panjab University, Chandigarh | Prof. Suresh C Jain University of Rajasthan, Jaipur |
| Prof. D. Prabhakar Rao Andhra Univ., Vishakhapatnam | Prof. Daksha P Chauhan Saurashtra University, Rajkot | Prof. J.P. Yadav University of Rajasthan, Jaipur |
| Prof. G.L. Dave JNVU, Jodhpur | Prof. N. D. Mathur Manipal University, Jaipur | Prof. Hitesh Shukla Saurashtra University, Rajkot |
| Prof. B. Ramesh Goa University, Goa | Prof. R.K. Gupta Baddi, Himachal Pradesh | Prof. Jitendra K Sharma Palwal, Haryana |
| Prof. Achalapathi K. V. D.I.S.T., Hyderabad | Prof. K.S.Thakur Jiwaji University, Gwalior | Dr. M.L. Vasita University of Rajasthan, Jaipur |
| Prof. Nageshwar Rao Uttarakhand Open Uni., Haldwani | Prof. Shurveer S Bhanawat ML Sukhadia University, Udaipur | Dr. Anju Kansal Saint Soldier Coll. for Girls, Jaipur |
| Prof. H.K. Singh BHU, Varanasi | Prof. Anil Mehta University of Rajasthan, Jaipur | Dr. Aarti Chopra Bhavan's College, Jaipur |
| Prof. (Dr.) Harish Oza Gujarat University, Ahmedabad | Prof. G Soral ML Sukhadia University, Udaipur | Dr. Prashant Madan Vedanta Institutions, Sikar |
| Prof. K Eresi Dr. B.R. A.V., Bengaluru | Prof. M L Vadera Manipal University, Jaipur | Dr. S.K. Gupta SSS Govt. Girls College, Dausa |
| Prof. Pratapsingh Chauhan Saurashtra University, Rajkot | Prof. Naveen Mathur University of Rajasthan, Jaipur | Dr. Prakash Sharma University of Rajasthan, Jaipur |
| Prof. Prashant Kumar BHU, Varanasi | Prof. Gaikwad Arun Sangamner, Ahmednagar | Dr. Hem Chand Jain University of Delhi, Delhi |
| Dr. Asha Rathi JNV University, Jodhpur | Prof. Sanjay Bhayani Saurashtra University, Rajkot | Dr. Manish B Vyas Nagpur, Maharashtra |
| Prof. Arvind Kumar University of Lucknow, Lucknow | Prof. S.K. Khatik Barkatullah University, Bhopal | Dr. Ashok Kumar JNVU, Jodhpur |

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 "Inspira-Journal of Modern Management & Entrepreneurship (JMME)" is not responsible for views expressed by the authors and reviewers.

website :- www.inspirajournals.com

GUIDELINES FOR SUBMISSION OF RESEARCH MANUSCRIPTS FOR PUBLICATION IN JOURNAL OF INSPIRA

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 2500-5000 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

INSPIRA RESEARCH ASSOCIATION (IRA)

INSPIRA- JMME

MEMBERSHIP SUBSCRIPTION RATES FOR THE JOURNAL

| | India | | Outside India | |
|--------------|---------|-----------------|---------------|-----------------|
| | Annual | Life Membership | Annual | Life Membership |
| Individuals | ₹ 2,000 | ₹ 7,000* | US \$ 50 | US \$ 100 |
| Institutions | ₹ 2,500 | ₹ 8,000 | US \$ 80 | US \$ 200 |

*For rebate contact at 9829321067/9828571010.

Please send your Subscription to "INSPIRA" payable at Jaipur



Chief Editor, INSPIRA- Journal of Modern Management & Entrepreneurship (JMME)
25, Modi Sadan, Sudama Nagar
Street Near Gangaur Sweets Opp. Glass Factory
Tonk Road, Jaipur-302018, Rajasthan, India.
editor@inspirajournals.com / profdrssmodi@gmail.com
Mobile : 09829321067 / 09828571010

INSPIRATM
Reg. No. SH-481 R- 9-V P-76/2014



Printed in India by Prof. (Dr.) S. S. Modi at Shilpi Computer and Printers, Jaipur, Rajasthan
and published by him on behalf of INSPIRA, Jaipur, Rajasthan
Website : www.inspirajournals.com