

ISBN : 978-93-91932-06-0

INNOVATIONS AND CHALLENGES IN COMMERCE, MANAGEMENT AND ECONOMICS

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Kler & Farooqui



Edited by:
Dr. Rajnish Kler & Dr. Ubaid Akram Farooqui



INSPIRA
JAIPUR - INDIA

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I N S P I R A TM
Reg. No. SH-481 R- 9-V P-76/2014

JAIPUR - DELHI (INDIA)

Published by
INSPIRA
25, Modi Sadan, Sudama Nagar
Tonk Road, Jaipur-302018
Rajasthan, India

© Publisher

ISBN: 978-93-91932-06-0

Edition: 2022

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Price: Rs. 530/-

Laser Type Setting by
INSPIRA
Tonk Road, Jaipur
Ph.: 0141-2710264

Printed at
Shilpi Computer and Printers, Jaipur

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Ethics in Accounting: Analysis of Current Role of Ethical Accountants

Dr. (CA) Nikhar Goyal*

Introduction

An essential piece of being moral in the field of accounting is giving money related sponsors steady monetary data. A presumption can be made that OK affiliations are characteristically more upstanding than affiliations who carelessness to add to the affirmation of our planet. On the off chance that these ethics, decipher all through the different pieces of firms, their monetary abstracts ought to, hypothetically, be more valuable than those of their less upstanding accessories. Without a doubt, affiliations who are not worried about acting morally will be more prepared to post expanded or fascinating numbers with regards to their spending plan overviews on the off chance that it gathers cash related advantages can be made or they can notwithstanding fulfill any ethical constraint jazzed up desires.

Staggering ethics are plainly the best resource of the accounting calling, as their work ends up meaning nothing in the event that it can't be trusted. Notwithstanding, accounting guidelines are not overall significantly separating and bosses are left with some class concerning how they need to supervise numerous conditions. Since the objective of each firm is to grow benefits, there dependably exists a likelihood that a main will be stirred to lean numbers such a lot of that potential financial allies will without a doubt deal with cash. While this might incite the progress of affiliation pioneers, this untruthfulness can likewise make financial allies settle on overwhelmed and bound choices with their cash. In this manner, look at the ethics of relationship to guarantee the potential for sound undertakings and a notwithstanding, achievement for risk hesitant individuals who truly slant toward safe strategies for contributing their justified dollars.

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Ethics in Accounting

After explicit cases like Enron and Satyam ethics in accounting was immensely required. These shocks posted a question mark on authenticity of expenditure plan reports and accounting which was named as language of business. On looking at these shocks extensively it was tracked down that one of the shortcomings was poor inside controls and cash related announcing due to between authentic moral debasement in agents and examiners. Corporate experts began announcing a particular social and moral climate with their fragile characters and improper ethics principles so much that stowing interminably, law breaking, and compulsion became normal there. In some top supervisors made inspirations dependent whereupon the affiliation looked for its own advantages at the costs of mistreating moral principles and vital focuses of the affiliation.

It is for the most part seen that the avocation for any monetary substance is to get a benefit. Inside this arrangement is a judicious truth that association lead will regularly spin around near and dear circumstance. It is this viewed as individual circumstance that allows the foundation to the opportunity of pay the board. Imaginative accounting is the exhibit of changing cash related data so that concurs with the standard guidelines of accounting yet doesn't adhere to the organized soul of the laws. Right when moral issues do emerge, the choice of whether to act morally is simply under human control, instead of conditions where affiliation system can organize choices. Different endeavors have been made to decrease the extent of subjectivity in the accounting calling. Considering this goal, there are several potential ways by which achievement can be developed. One such strategy for checking the ordinariness of innovative accounting is to diminish the measure of agreeable accounting methods for a given coordinated effort. In the event that have different frameworks, there ought to be controls as to precisely what conditions should be available to utilize every procedure. One more conceivable framework by which to diminish creative accounting is to restrict the extent of judgment bookkeepers have.

Role of Ethical Professional Accountants

Bookkeepers are individuals coming from an equivalent society where the human attributes are downsizing every day. It will be an over doubt that the indicating truth will be accurate to reality. The chance of ethics in accounting stays hypothetical and a long way from accomplishing the unfazed quality ward on it. These days, the investigation explanation and on-line enquiry from the monetary supporters are secured dependent upon yearly reports which basically permit the chance to raise issues.

Another expert concern is doing fighting duplicity and debasement. The accounting experts can play out crafted by doing fighting corruption. This work is related with the moral principles a key and key differentiator of accounting which is a

general calling. The representatives these days have critical predominance and strong abilities to assist battle with voicing in the battle against them. A moral expert bookkeeper should bundles the going with in his lead

- Legitimacy for example believing that god is perpetually watching in each circumstance
- Objectivity for example not permitting biasness and interest fight
- Skilled limit and care for example giving competent expert associations to business
- Secret for example not uncovering portrayed data beside if legitimately significant
- Able direct for example keeping away from practices which impacts his extraordinary name
- Able principles for example meeting chief's necessities at the same time maintain objectivity reliability and freedom.

Needs of Ethics in Accounting

The head need of ethics is to control the locations of shakedown. Shakedown is intentional show of one or a few supervisors, agents or outcast being finished with the characteristic of phony monetary arrangement summaries and joins Manipulation, fabricate or changing the records, False exhibition of cash related impacts of exchanges or killing them of reports, Misusing the resources, The deficit of seeing monetary and charge rules, Ignoring outside controls for abuse, Obliging the subordinates for fake enlisting of exchanges, Collaboration with assessor for the setback of cash related openness embarrassment, False use of accounting system, Not giving data of exchanging or present joke data to the investigator and related affiliations, Disclosure of sure data of expert to the contenders. Not giving satisfactory hold to reduce receipt respect and non-enrolled projects and the setback of show of data or giving hoax data to capital market to affect stock cost.

Some specific practices are being found in the review field:

- Not seeing able limit.
- Auditor surrendering to amazing strain inside or outside connection.
- The assistance of screen in rehearses in anomaly to the calling rules
- Financial reliance or work on boss or required financial unit.
- False completion to cover enormous screw up or bending.
- The non-transparency of the exchanges with related individuals (agents and controlling supervisors)

There are two or three explanations behind moral climate in accounting as following:

- Professional bookkeepers are skillful to public advantages and credit of accounting calling and individual advantages shouldn't be superior to best open advantages.
- Accountants for their supervisors are faced for explicit issues and they approach private data.
- Professional assistant believes himself to be reliable to the business. His essential goal is managing the business issue and making required inspiration for him. Expecting such worth isn't made and such issue isn't kept an eye on, the expert bookkeeper would not developed needed outcome for director by means of finishing his commitment well and by doing all the evaluation accomplishing the outcome.
- Technically, able bookkeepers ought to do fit associations in perception to fitting specific guidelines. Proficient assistants are obliged to do the necessities of the associations as strong with the fundamentals of uprightness and impartial demeanor.

To be acquainted with the consistency with moral standards, the expert assistant should keep the particular and expert principles conveyed from the going with references:

- International Federation of Accountant (IFAC) concerning International Standards of Auditing (ISA)
- International Accounting Standards Committee (IASC)

Future of Ethical Accounting and Accountants

Practice of ethics relies on the goal and methodology of the issue. Step by step, the methods for creativity, thinking about the standards of accounting, has spread out various assessments, a colossal piece of them are difficult to inspect by the money related supporters for the most part. Accordingly, ethics makes in the brain of the controlling individuals, from the beginning, which is from an overall perspective reflected in the report through accounting. Improvement of the legitimacy, uprightness, and critical nature of the association relies on the outlining of their person from the hour of becoming diversion of ethics stays theoretical. The standard based norm of accounting has attempted to lessen the subjectivity and irksome inventiveness in the report.

At long last, the ethics in accounting and evaluating several credits like just affiliation, distributive worth, unbiased attitude in show, esteem in result and huge nature of benefits and opportunity. It isn't hard to relate one idea with other.

"Worth and Accounting Justice"

Nevertheless, there are sure obstructions of utilizing the word 'goodness' in accounting. Decisions of reasonableness are not generally made in a way that is steady.

Ethics is set up in human motivation (information and feeling). Human force is a brand name and wearisome reality and seeing ethics is one of the presence of this unprecedented quality and the secret explanation of public activity. In accounting and examining, able ethics is an appraisal record of proper and a device to pick real and wrong relations. To be sure moral standards in this calling pick the expert bookkeeper obligation to the general populace, boss and different recipients. Altogether we can't confide in others without ethics. Likewise, we can't have a good contact with climate and the world. In this way, as we are connected with little works, or when we look at a major exchange or when we examine public development and expert responsibilities, we really required moral standards. Proficient lead rule and ethics in accounting and investigating is an endeavor to react these essentials.

Conclusion

Able ethics, different examiners recognize that improvement of human culture doesn't rely simply on material or reasonable advances yet it depends vivaciously upon moral updates. We saw what happened while being bad for Enron. It is doubtlessly self-evident: all accounting establishments precede with obvious degree of discovers concerning moral standards for voluntaries and the greater part of the proposed courses of foundation are associated with moral rules. In like way, evaluators should see the bearing of moral standards and remained mindful of their independence during assertion and giving their perspectives to monetary blueprint. Accounting has basic general liabilities. As expert accounting establishments introduced instruct researches about moral standards to able agents, the investigators are obliged to execute these assessments after a short time to confirm responsiveness and trust. Accounting and investigating and accounting ethics pick different degrees of progress can diminish the moral offenses and disgraces. This moral accounting and investigating and individual level can be done in accounting establishments in any case, for bookkeepers working business. On the off chance that we keep free review work for fate of the general populace, we should dispose of the moral and worth issues by mulling over the advantages. In the event that we settle these issues by different techniques, we ignored over right to have an expert social condition and a reasonable expert destiny if not considered for us. Passing on the critical standards of ethics and expert direct in diaries and supporting the principles are valuable evaluations yet without forming significant length intend to develop the information on bookkeepers concerning this issue and improvement of expert lead and ethics can't be staggering. However educational plans are key, they can't

engineer the issues. To also encourage ethics and expert direct in the country, an outright endeavor ought to be made by skilled accounting associations, fit foundations and expert assistants in three degrees of rules, arranging and execution.

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Forensic Accounting: A Brief Overview

Dr. Kishor P. Bholane*

Introduction

In recent years, banks, police agencies and even insurance companies have increased the use of experts from forensic accounting field. The increase in white collar crime and the difficulties faced by enforcement agencies in uncovering fraud have increased the importance of this profession. In the coming near future, forensic accounting may evolve as a separate branch of accounting. Forensic accountant can be in different roles like mediator, a consultant arbitrator, referee or a court-appointed expert. The report submitted by forensic accountant may be taken as a key piece of evidence.

What is Forensic Accounting?

Forensic is a technique used for detection of a crime and forensic accounting is a method for detecting and investigating fraud.¹It is the integration of investigative skills with accounting and auditing practices. Forensic accounting is used to detect white-collar crimes like embezzlement, tax evasion, money laundering, financial exploitation and hidden assets. Some of the leading definitions of forensic accounting are²:

- Ñ **Hopwood, Leiner and Young:** Forensic accounting is the use of analytical and investigative skills for the purpose of resolving financial issues that meets standards required by courts of law.
- Ñ **Kranacher, Riley and Wells:** Financial forensics is the application of financial theories and principles to facts in a legal dispute and consists of two primary functions - investigative services and litigation advisory services and.

* Head, Department of Commerce, Vinayakrao Patil Mahavidyalaya, Vaijapur, Maharashtra, India.

Ñ **Crumbley, Heitger and Stevenson Smith:** Forensic accounting is the application of accounting for legal purposes.

Objectives of the Study

- Ñ To understand the concept, history and need of forensic accounting.
- Ñ To examine the status of forensic accounting in India.
- Ñ To examine the difference between forensic accounting and financial audit.

Research Methodology

This research paper is based on secondary data which is collected from various journals and websites. This research paper is trying to add in the existing literature on forensic accounting.

History of Forensic Accounting

Archaeological studies disclose that accountants of Egypt (during 3300-3500 BC) were involved in the detection and prevention detection of fraud. During 18th century close relationship developed between legal profession and accountancy. The earliest known evidence of forensic accounting has been traced to an advertisement in a newspaper in Glasgow, Scotland, appearing in 1824. At that time, counsels, courts and arbiters used forensic accountants to investigate fraudulent activity. In the early 1900s, due to income tax evasion and the adoption of Federal Income Tax created demand for forensic accountants. One of the first income tax evasion cases uncovered by forensic accountants was that of the infamous gangster, Al Capone.³ During World War II, the Federal Bureau of Investigation (FBI) employed over 500 forensic accountants who were used to monitor and examine financial transactions. Due to the growth of the profession, the American Board of Forensic Accountants was founded in March of 1997.⁴

Status of Forensic Accounting in India

Wide use of forensic accounting developed in India after Satyam Case, Rajat Gupta case and Enron case. Very few Chartered Accountant firms have fraud examination as a separate practice. Chartered accountancy firms like S. K. Jain, Sharad Joshi are providing this type of services. However, this area is by and large dominated by the big four consultancy firms such as KPMG, Deloitte, Price Water House Coopers and Ernst and Young. Companies Act 2013 paved the way for a special approach to prevent economic fraud and preserving national wealth in the lines of British Bribery Act and American law.⁵

The Institute of Chartered Accountants of India (ICAI) has constituted a committee to deliberate on Forensic Accounting and Investigation Standards (FAIS). The proposed objectives of the FAIS are to set basic quality benchmarks and to codify best practices for conducting assignments in forensics and investigations. This will

make India the first country in the world to release a set of forensic accounting and investigation standards. The RBI has mandated a forensic audit for transactions over Rs 200 crore while lenders or companies individually call for such audits or investigations upon suspected fraud.⁶

The Institute of Chartered Accountants of India (ICAI) has started a course viz. "Certificate Course on Forensic accounting and Fraud Detection using IT and CAATs" only for its members. At present, very few academic institutions are offering full time or part time courses on forensic accounting. As compared to other foreign universities, Indian universities are lagging behind in this area. Some leading organizations such as Indiaforensic (Pune, Maharashtra) started Certificate Course in Bank Forensic Accounting and Certified Forensic Accounting Professional. Institute of Chartered Financial Analyst of India University also started Postgraduate Diploma in Forensic Accounting.

Why Forensic Accounting?

Forensic accounting is essential not only because they have a special skill and trained in the investigation and expertise in accounting records, but also because of the evidence found playing a significant role in judicial decision making. This job is quite different from the auditor. Their responsibility is not investigating and quantifying the fraud that happens in the company, and also, the evidence found by the auditor might not be used by the court. However, the evidence found by forensic accounting could be used by the court as expert evidence. For example, the FBI also has a forensic accounting team to work for them in investigating any matter related to accounting.⁷

Qualities of Forensic Accountants

There is a definite need for forensic accountants in the business world today, but not everyone possesses those characteristics and qualities that comprise a high quality forensic accountant. Forensic accountants need to possess the following characteristics and qualities:⁸

- Ñ Strong written and oral communication skills.
- Ñ A thorough knowledge of auditing, risk assessment and fraud detection.
- Ñ A basic understanding of the legal system.
- Ñ Should possess the ability to interview and effectively elicit information from people who may not be willing to give truthful answers.
- Ñ Knowledge and experience in financial planning and management techniques.
- Ñ Advanced computer skills.
- Ñ Ability to work in a team environment.

How does Forensic Accounting Work?

Forensic accounting takes into account a wide range of documents to uncover crimes, including:

- Ñ Examining financial statements.
- Ñ Talking to associated parties.
- Ñ Collaborating with government officials or lawyers.
- Ñ Examining internal data.
- Ñ Examining credit statements, bank statements.
- Ñ Examining correspondence like letters, invoices, and emails.
- Ñ Examining court records.
- Ñ Conducting interviews.
- Ñ Observing and proving changes in the lifestyle of the accused, i.e., increased spending.

Forensic accountant professionals also need to employ their traditional accounting skills to determine whether the company's expected revenues match their actual revenues. They must then make this digestible to a court using graphs, sheets, or other visualisation methods.

Difference between Forensic Accounting and Financial Audit

Particulars	Financial Audit	Forensic Accounting
Objectives	To express an opinion as to true and fair presentation	To identify the fraud.
Techniques	Compliance and Sample based	Investigative and in depth checking
Period	Normally for a particular accounting period	No such limitations.
Verification of stock, realizable value of assets, liability etc.	Relies on the management certificate	Independent verification of suspected items.
Adverse findings, if any	Negative opinion.	Legal determination of fraud.

Conclusion

The main objective of forensic accounting is to find proof of a fraud and to present it as an evidence in a court of law. Thus, the purpose of forensic accounting is to prevent financial crimes as well as to anticipate future crimes. Forensic accountant requires investigative and communication skills apart from the basic accounting and audit knowledge. Amendments in the law are required to be undertaken to establish the importance of forensic accounting in general and forensic accountants in specific.

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Impact of Covid -19 on Green Human Resource Practices in BPO Sector

Dr. Vandana Sachdeva *

Introduction

Green HRM - A Concept

Mampra (2013) defines Green HRM as the use of HRM policies to encourage the sustainable use of resources within business enterprises and promote the cause of environmentalism which further boosts up employee morale and satisfaction.

Organizations today are becoming more aware about the environmental sustainability Organizations has stated integrating Environmental Management and Human Resource Management – GREEN HRM practices. Green Human Resource Management (GHRM) has become a key business strategy for the significant organizations where Human Resource Departments play an active part in going green at the office, Green HR is nothing but the use of HRM policies in such a way that it leads in promoting the use of resources in a sustainable manner. In green HRM every employee is made aware of what green HR practices actually are and they are motivated to follow green HR practices. Green initiatives like paperless office, carpooling, green week, energy efficient lighting system, recycling and green cafeteria can be significant in developing an environmentally aware culture.

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Business Processing & Outsourcing (BPO)

Business process outsourcing (BPO) is defined as a subset of outsourcing that involves the contracting of the operations and responsibilities of a specific business process to a third-party service provider. Originally, this was associated with manufacturing firms, such as Coca-Cola that outsourced large segments of its supply chain. BPO is typically categorized into back office outsourcing, which includes internal business functions such as human resources or finance and accounting, and front office outsourcing, which includes customer-related services such as contact center services. BPO that is contracted outside a company's country is called offshore outsourcing. BPO that is contracted to a company's neighboring country is called near shore outsourcing.

Review of Literature

Rebekah Rita T. and A. Madhu (2017) studied the practice of Green HRM and its endurance with reference to tier II IT industries. Their paper examined for a developing country like India, the sustainability crisis poses both, a challenge and an opportunity. From the article it is evident that Tier II IT industries have recognized this and are venturing into developing sustainable green technologies and processes to tap the huge business potential. The future of Green HRM as an innovative process and it appears promising for stakeholders.

Das Tulasi V. and B. sreedhar reddy (2016) studied employee perception towards Green HRM. He observed that less instructed and junior workers have practically no learning of GHRM. Therefore, administration needs to lead mindfulness projects and preparing programs additionally ought to be led with this respect.

Sindhvani K. Bhawna and A.K.Saxena (2015) studied Role of HR Professionals for Green Human Resource Management and The Impact of Green Awareness at the Workplace. He found that there are several areas where organizations can consolidate all the more earth cognizant methodologies like the utilization of web or teleconferencing to eliminate business travel, putting representative manuals.

Popli Pooja (2014) studies Green HR practices, its awareness and implementation in the industries in Nasik. He observed that with the expanding businesses in Nasik, the need to receive distinctive condition friendly practices has turned into a major concern today.

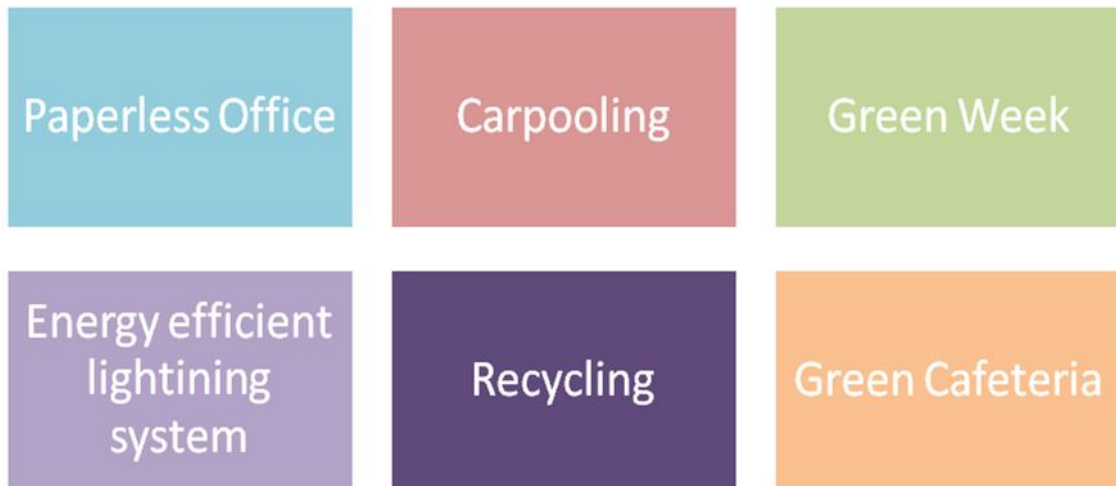
Objective

- To study the Green Human Resource initiatives taken by the BPO sector.
- To study the level of awareness and perception towards Green HRM practices in selected BPO of Jaipur.
- To study the challenges faced in implementation of Green Human Resource practices in BPO sector.

Hypothesis

H₀: There is no significant difference in awareness and perception of employees of bpo sector on the basis of socio economic factors.

H_a: There is a significant difference in awareness and perception of employees of bpo sector on the basis of socio economic factors.

Dimensions Ongoing Green Practices**Research Methodology**

The research design is exploratory in nature. Convenience sampling has been used in this research paper. The scope of the study is in Jaipur. The sample area is BPO Genpact, Jaipur. The data has been collected with the help of primary and secondary data. A structured questionnaire has been used to collect data in BPO organization. The questions were designed on five points Likert Scale with 'Strongly Agree' dictating the highest level of believe, and 'Strongly Disagree' as the highest level of disbelieve and Always to Never categories, as data is collected from 35 employees of BPO Genpact, Jaipur. The data compilation work has been done using Excel and IBM SPSS 22.

Descriptive Analysis and Data Interpretation**Section A**

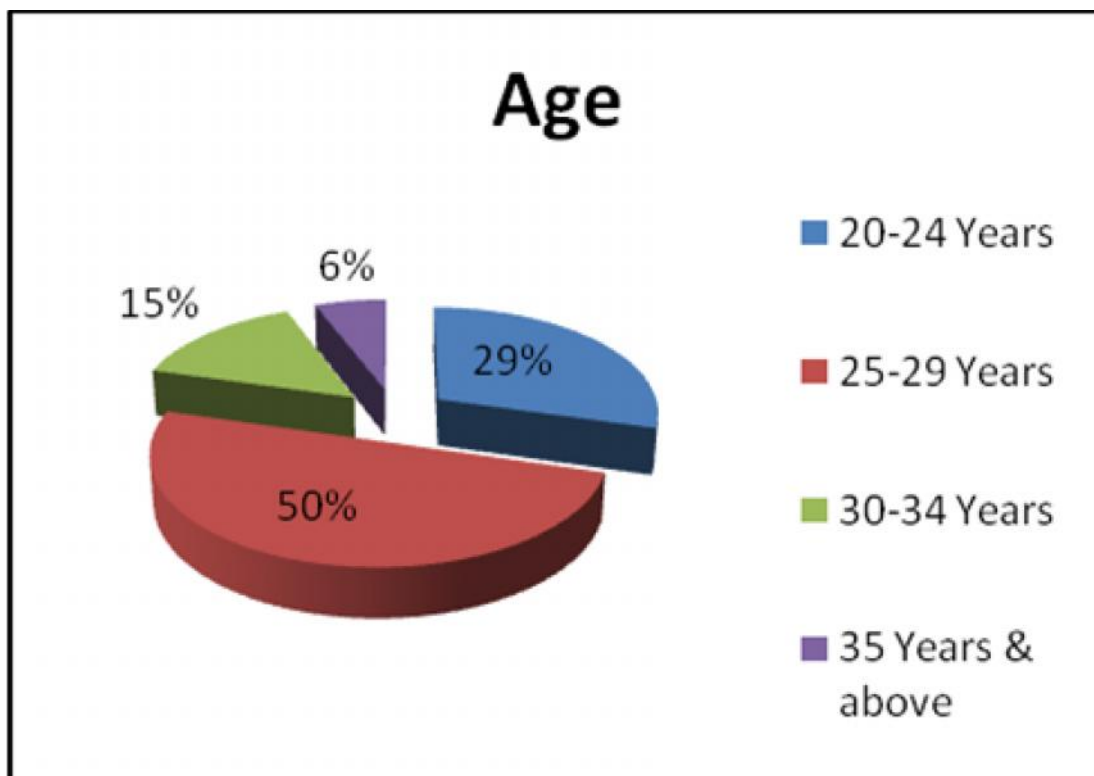
Dealt with Demographic information of the respondents. This has been measured using nominal scale with intervals ranging from 1 to 5.

Parameters	Category	Frequency	Percentage %
Gender	Male	19	55.9
	Female	15	44.1
	Total	34	100.0

Age	20-24 Years	10	29.4
	25-29 Years	17	50.0
	30-34 Years	5	14.7
	35 and above	2	5.9
	Total	34	100.0
Education level	Graduate	11	32.4
	Post-Graduate	9	26.5
	Professionals	12	35.3
	Technical	2	5.9
	Total	34	100.0
Income	Less than 20,000	19	55.9
	20,000-30,000	9	26.5
	30,000-40,000	4	11.8
	40,000 above	2	5.9
	Total	34	100.0
Department	Operations	13	38.2
	Finance	10	29.4
	Banking	11	32.4
	Total	34	100.0

Source: "SPSS 22 Result of Primary Data"

Diagrammatic Representation of Table



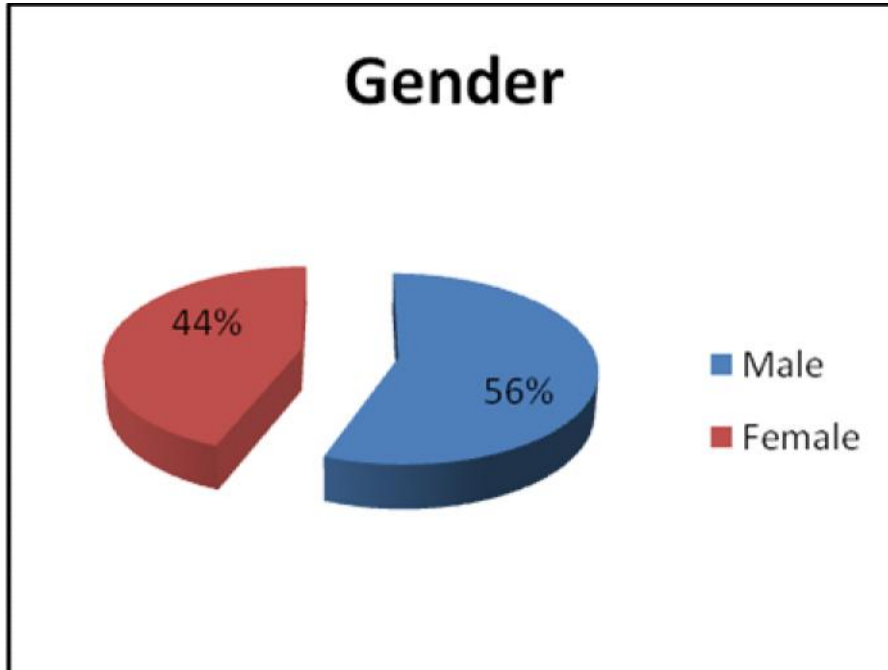
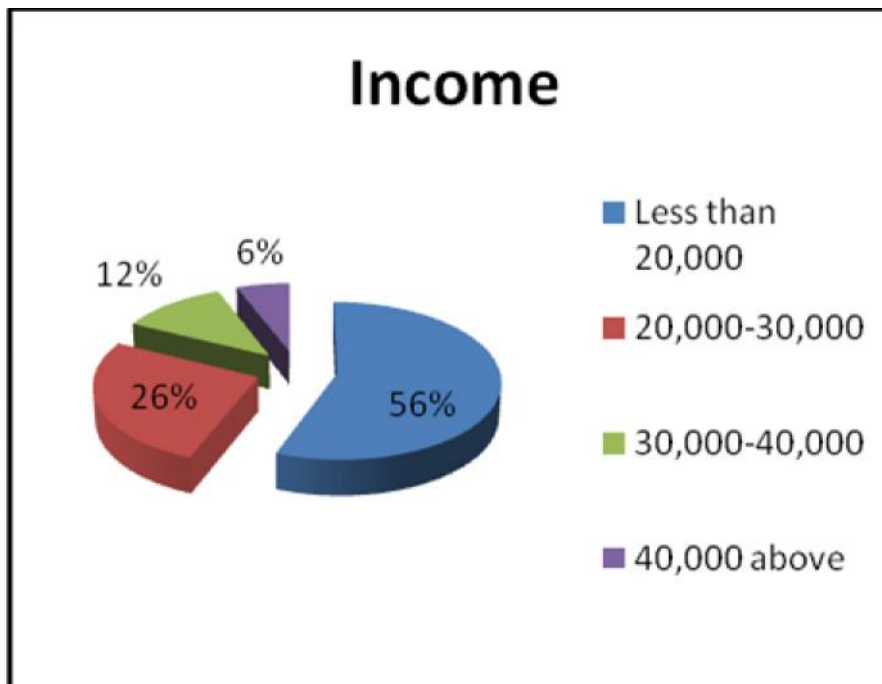


Chart 1.1 Percentage of Respondents AgeChart 1.2 Percentage of Respondents Gender



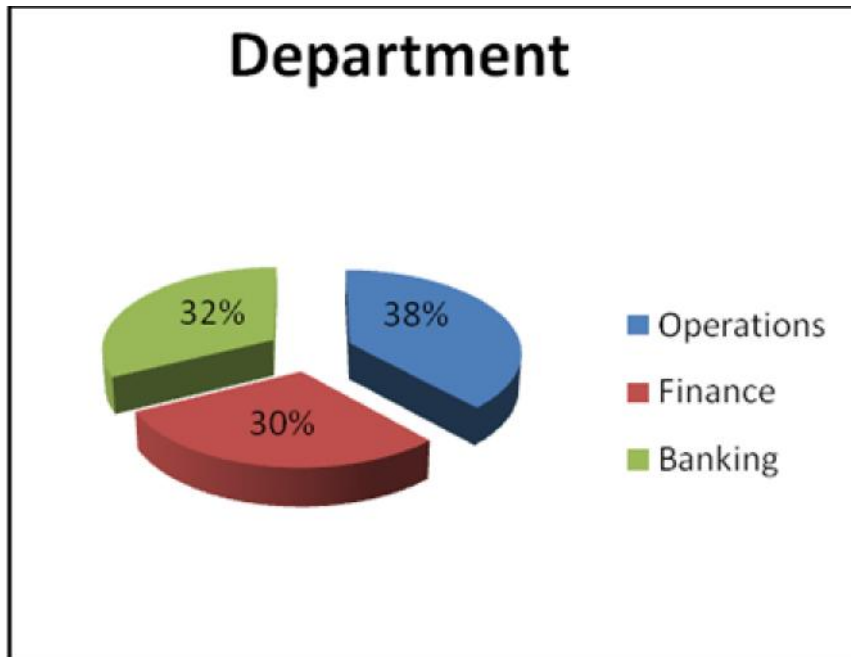


Chart 1.3 Percentage of Respondents Income Chart 1.4 Percentage of Respondent Department

Inference

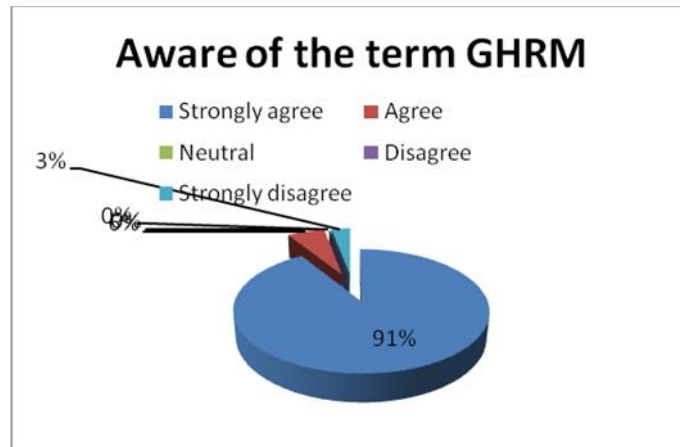
Above table and charts shows that Males respondents were more than the female respondents, majority of the respondent were in the age group of 25-29 years of age and professionals and some respondent were graduate, income of the respondents in the company were less than 20,000 were high as compared to other groups and respondent of operations department were high as compared to other department.

Section B

Dealt with Descriptive Analysis based on Employee's Response

(Section: B, Table: 2.1) Aware of the term GHRM

Opinion	Response of Employees	% of Employees
Strongly agree	31	91.2
Agree	2	5.9
Neutral	0	0
Disagree	0	0
Strongly disagree	1	2.9
TOTAL	34	100.0



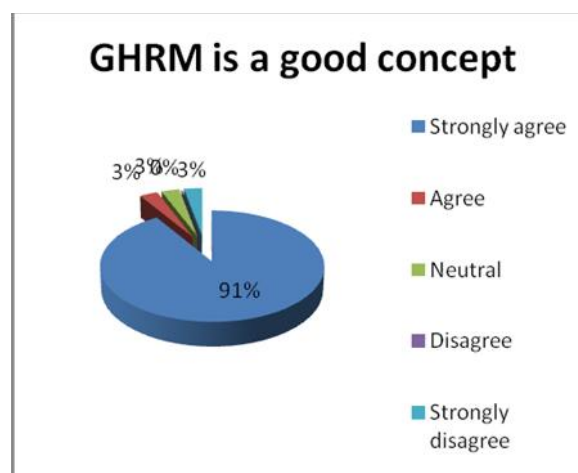
Source: "SPSS 22 Result of Primary Data"

Inference

Above table inferred Awareness of the term GHRM of employees. It has been observed that 91.2% employees are completely aware about the term GHRM while remaining 5.9% were agree and 2.9% were completely not aware about the term GHRM

(Section: B, Table: 2.2) GHRM is a Good concept

Opinion	Response of Employees	% of Employees
Strongly agree	31	91.2
Agree	1	2.9
Neutral	1	2.9
Disagree	0	0
Strongly disagree	1	2.9
Total	34	100.0



Source: "SPSS 22 Result of Primary Data"

Inference

Above table shows 91.2% of respondents strongly agree about GREEN HRM is a good concept, 2.9% were agree, 2.9% were neutral, 2.9% were strongly disagree. This shows that employees are agree Green HRM is a good concept.

(Section: B, Table: 2.3) GHRM practices helps to make your organisation green

Opinion	Response of Employees	% of Employees
Strongly agree	28	82.4
Agree	4	11.8
Neutral	1	2.9
Disagree	0	0
Strongly disagree	1	2.9
Total	34	100.0



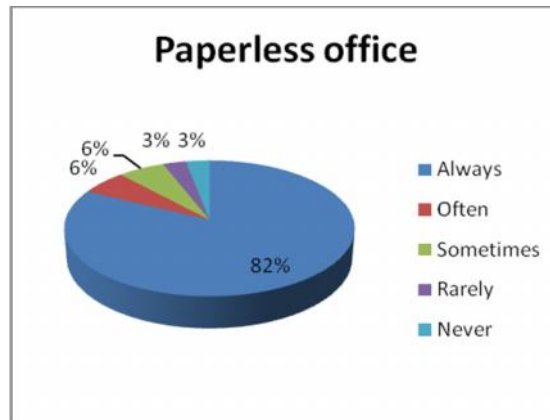
Source: "SPSS 22 Result of Primary Data"

Inference

Above table shows 82.4% employees knew that GHRM practices having a big role to make organization green. 82.4% of employees strongly agree, 11.8% were agree, 2.9% were neutral and 2.9% were strongly disagree.

(Section: B, Table: 2.4) Prefer paperless office

Opinion	Response of Employees	% of Employees
Always	28	82.4
Often	2	5.9
Sometimes	2	5.9
Rarely	1	2.9
Never	1	2.9
Total	34	100.0



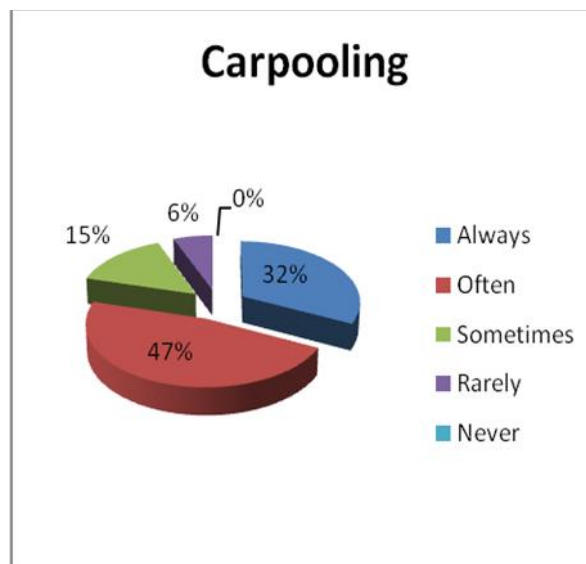
Source: "SPSS 22 Result of Primary Data"

Inference

Above table shows that 82.4% employees prefer paperless office, 5.9% often, 5.9% sometimes, 2.9% rarely and 2.9% never prefer paperless office.

(Section: B, Table: 2.5) Encourage Carpooling among employees

Opinion	Response of Employees	% of Employees
Always	11	32.4
Often	16	47.1
Sometimes	5	14.7
Rarely	2	5.9
Never	0	0
Total	34	100.0



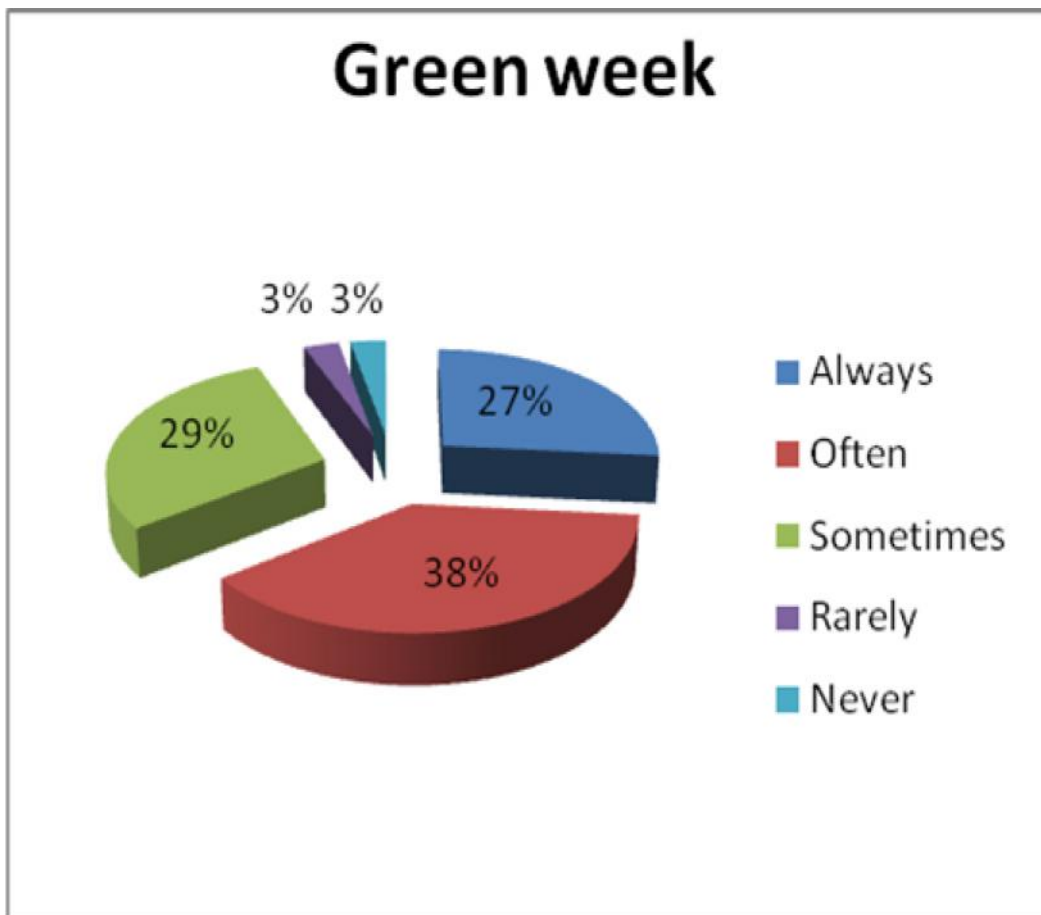
Source: "SPSS 22 Result of Primary Data"

Inference

Above table inferred that 47.1% employees often encourage carpooling among employees, 32.4% always, 14.7% sometimes and 5.9% rarely encourage carpooling among employees.

(Section: B, Table: 2.6) Celebrates Green week

Opinion	Response of Employees	% of Employees
Always	9	26.5
Often	13	38.2
Sometimes	10	29.4
Rarely	1	2.9
Never	1	2.9
Total	34	100.0



Source: "SPSS 22 Result of Primary Data"

Inference

Above table shows that 26.5% employees celebrates green week, 38.2% often, 29.4% sometimes, 2.9% never.

Hypothesis Testing

Table 3

ANOVA						
					Sig. value	
Ha. There is a significant difference in awareness and perception of employees of bpo sector on the basis of socio economic factors.	Aware of the term Green HRM?	.419	.523	.328	.672	Ha Reject
	Green HRM is a good concept?	.779	.689	.218	.919	Ha Reject
	Help to make your organisation green.	.766	.862	.060	.922	Ha Reject (age,gender,in come) Ha Accept (education)
	Motivates employees to pursue Green HRM practices?	.682	.441	.105	.911	Ha Reject
	Green HRM practices are more important than general HR practices.	.917	.212	.031	.814	Ha Reject (age,gender,in come) Ha Accept (education)
	Prefers paperless office?	.369	.036	.289	.706	Ha Reject (age,education, income) Ha Accept (gender)
	Encourages carpooling among employees?	.779	.095	.402	.905	Ha Reject
	Celebrates Green week?	.507	.353	.977	.914	Ha Reject
	Energy efficient lighting systems and equipments for energy conservation?	.517	.972	.406	.512	Ha Reject
	Recycle used papers and waste disposables?	.982	.240	.850	.264	Ha Reject
	Green cafeteria	.663	.690	.075	.836	Ha Reject

Conclusion

Significant value in all the socio economic factors were more than .05 so null hypotheses have been accepted. Above table shows there is a no significant difference in awareness and perception of Green Human Resource management on the basis of age, gender, education, income. In other words all the respondents of the

study from various age, gender, education and income group similar perception about Green Human Resource Management. There is a significant difference in the perception of Green Human Resource practices as compare with general Human Resource practices.

On the basis of education only and on the basis of age, gender, income, respondents have some perception. Above table shows there is a significant difference in preferences of paperless office on the basis of gender. There is no significant difference in preference of carpooling, celebrate green week and green cafeteria preferences among the respondents on the basis of giving socio economic factors.

Limitations

Followings are the main limitations of the study:

- This study is based on the selected BPO Company.
- This research work has been restricted only to Jaipur and thus the results may only be able to define this specific area under study and not to the entire universe.
- Primary source of data is the main source of questionnaire; hence manipulation at the respondent's end cannot be avoided.

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A Survey of Activity-Based Costing Practices in Yemen Manufacturing Companies

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Dr. Epper Vilas Sadashivrao**

Introduction

Traditional Cost Accounting Systems (TCAS) were developed during the early 1900s primarily as a tool for external financial reporting. During this period, the conventional method to determine product cost and thus, inventory's value was to sum direct material costs, direct labor costs, and indirect (overhead) costs. Cooper (1987, 1988a, 1988b, 1989a, 1989b), Cooper and Kaplan (1988a) Tumey (1989) all pointed to how conventional cost accounting systems could misrepresent product costs, resulting in inadequate product profitability analysis and an extension to inaccurate pricing. They suggested that firms adopt and implement the Activity-Based Costing (ABC) system to enhance product cost accounting and enable firms to make the right decisions.

In the West, the use of Activity-Based Costing (ABC) is quite general as it provides more reliable information about the cost of producing the product. However, in developing countries, it is not so popular, perhaps due to the complexity of the accounting system or the cost associated with implementing the knowledge required for the system's discharge.

In a situation like this, the survival of the Yemen manufacturing firms in the 21st century will depend on their ability to cope with the customer's demands, confront the increasing competition, and provide their products with lower price and high quality. The research's main aims are to examine the characteristics and environment of the industry variables influencing the adoption of the ABC system and examine the effect of behavioral and organizational variables on ABC's success in Yemen's manufacturing companies.

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The study addresses the following questions:

- What are the factors that motivate those who adopt ABC in Yemeni industrial units to adopt ABC?
- Which factors discouraged the Yemeni industrial units from adopting ABC?
- What are the advantages that the Yemeni industrial units have gained from the implementation of ABC?
- What are the implementation challenges faced by the Yemeni industrial units during the implementation of the ABC system?

Previous Studies

Summary of the Studies

Given below is a summary of the previous studies showing scope, main objective, and finding for each study: Table (1)

No.	Researcher	Scope of study	Objective	Finding
1	Abdullah A. A. H. (2009)	Yemeni Manufacturing Companies	exploring the possibility of applying ABC	Companies still use Traditional Costing Systems, but they tend to use ABC
2	Abdullah N. (2008)	industrial companies	To explore the reality of applying ABC.	24% of the Yemeni industrial companies, mostly large companies applied to ABC.
3	Al D'ari A. (2007)	Saba Islamic Bank	Studying the possibility of using ABC to determine customer profitability and features of ABC.	Application of ABC helped to raise the bank's efficiency in resources management and its uses
4	Bin Dhubea H. M. S. and Al-Riami S. A. (2017)	oil companies	Study the application of ABC and activity-based planning in influencing the decision making	ABC and ABP have a positive influence on the decision making
5	Radwan A. (2006)	Commercial banks	Exploring the usage and difficulties that hinder the implementation of ABC	A large proportion of commercial banks in Yemen do not apply ABC and no foundation based on cost systems

6	AL-Masni Faiza (2006)	AL-BARH Cement Industry in Yemen	To study the current cost accounting and the ability to apply ABC and its effect on the pricing decision.	The costing standards, existing cost accounting in the AL-BARH Cement Industry, is an incomplete system. The pricing does not depend on the cost of the product. It sets by the Government of Yemen on economic and political considerations.
7	Alahdal W. M., Alsamhi M. H., &Prusty T. (2016)	industrial companies	To explore the role of cost accounting system in the pricing decision-making in industrial companies of Taiz City, Yemen.	There is a significant positive relationship between the Role of Cost Accounting System in the Pricing Decision-Making in Industrial Companies of Taiz City, Yemen.

Research Methodology

The questionnaire survey was distributed among the Yemeni industrial companies listed at the Ministry of industry and trade in Yemen and included two main questions. The first question tries the respondents to sort down one category from three that best describes their current business situation. The second question asks the respondents if they consent to participate in the main questionnaire survey based on the first question's answers.

Since it is impossible to predict how questionnaire items will be interpreted by respondents, the questionnaire was pilot tested on a small sample of subjects. The results and feedback of the pilot test were used to refine the questionnaire.

Sample Population

A list of large and medium-sized industries in Yemen was obtained from the Ministry of Industry and Commerce, which reported that Yemen had 142 large and 531 medium-sized industries as of 2010. The company's size is determined in this study by the present number of employees.

Therefore, the researcher chose Yemeni medium and large industrial units with a limited number of employees (more than 49 employees). In this study, based on the classification, it was found that only 232 companies qualified as large and medium companies.

Initially, the questionnaire was sent by post to companies located outside the capital (Sana'a) to around 70 large and medium-sized companies, and around 110 I submitted the questionnaire to companies located in the capital, as it is the city in

which I live, along with reply envelopes, among which only 120 companies responded and returned the questionnaire. Four weeks after the first mail-out, a follow-up telephone call was made and a follow-up. The questionnaire, 120 filled in questionnaires were thus obtained through this method.

More questionnaires were sent to different companies to raise the response rate. Thirty-two respondents replied to the questionnaire. Thus, a total of 152 companies, which responded to the survey, were taken into consideration for this study.

Table 2: Distribution Samples of Survey

Data	N-Sample	Percent
Distributed Sample Size	180	% 100
Not Responded	15	% 8.3
Invalid responses	13	% 6.7
Valid responses	152	% 84

Source: Field Survey

Industry Sample Selection

Table 2 shows the three categories of ABC implementation. The first category includes 133 companies that are Non-Adopters ABC. The second category includes 19 companies who implemented ABC in full and started using ABC information for different purposes that were classified as adopters. The third category indicates zero, Means There are no companies that had implemented ABC in the past then abandoned it.

Table 3: The Number of Companies in Each Category of ABC Implementation

Category	Name of the Category	Number of the Companies	Percentage
1	Adopters	19	12.5
2	Non- Adopters	133	87.5
3	Abandoners	0	0
	total	152	100

Source: Field Survey

Selection of the Individual Respondents

It has been suggested in ABC literature that the Chief Financial Executive is considered the most likely individual to provide reliable and useful information on the design, and use of product costing systems (Kaplan and Atkinson, 1998; Chenhall and Langfield-Smith, 1998). However, such an individual may be too busy to answer a questionnaire and, as previous research has shown (Chongruksut, 2002; Mahmoud Nassar, 2010), the questionnaire is likely to be completed by someone else within the company. There will likely be more time for a person in the assistant chief financial manager position to answer the questionnaire.

Companies that Never Adopted ABC

The individual respondents who had operated traditional costing systems and had not adopted ABC (N= 133) were asked to give reasons for their decision to continue with traditional costing systems. Accordingly, a list of 15 potential reasons has been given to the individual respondents, which may explain why their companies have not adopted ABC .

The possible reasons for this were divided into the following components: (i) inherent difficulties with ABC, (ii) the company's characteristics and business environment, and (iii) confidence in the older current costing system.

Table 4: Descriptive Statistics and the Relative Importance of Not Adopting the ABC System

Issues	Mean	Std.	RII	Importance level
Inherent difficulties with ABC				Strong significant
Lack of local consultants	4.22	0.820	0.84	
Lack of journals, conferences, seminars about ABC	3.73	0.993	0.75	Significant
High cost of consultants	3.60	0.921	0.72	Significant
High costs of designing and implementing ABC	3.39	1.107	0.68	Moderate significant
Lack of knowledge regarding ABC	3.24	1.109	0.65	Moderate significant
ABC systems are too complex	2.96	1.062	0.59	Moderate significant
Firm's characteristics and business environment	3.26	0.662	0.65	Moderate significant
Small percentage of overhead costs				
Lack of computer software	2.89	1.275	0.58	Moderate significant
Lack of accounting bodies	2.74	0.951	0.55	Moderate significant
The number of products is low	2.62	1.159	0.52	Moderate significant
Manufacturing process is easy to track costs	2.62	1.120	0.52	Moderate significant
Confidence in the existing cost systems	3.22	1.089	0.64	Moderate significant
Satisfied with the current system				
A higher priority of other changes/ projects	3.04	0.988	0.61	Moderate significant
Uncertainty of ABC benefits	2.60	0.992	0.52	Low significant
ABC is not relevant to our industry	2.43	1.110	0.49	Low significant

Source: Field Survey

The respondents who did not adopt the ABC system in their companies stated that the lack of consultants on the ABC system is one of the very big reasons that led to the failure to adopt the ABC system. This is in addition to the lack of magazines, conferences, and seminars on the ABC system is the second reasons that led to the failure to adopt the ABC system as well as the high cost of consultants, which was one of the major reasons that the ABC system was not adopted in these companies.

Reasons for the Adoption of the ABC System

The reasons proposed in the questionnaire were grouped into three main categories by evaluating the responses, namely 'inherent weakness of current system,' 'change in the company's characteristic and business climate' and 'external agency intervention'. They each had two to four items.

Table 5: Descriptive Statistics and the Relative Importance of the Reasons Leading to the Application of the ABC System

Reasons	Mean	Std.	RII	Importance Level
Need more accurate cost information	4.32	0.946	0.86	Strong significant
Improved cost control	4.26	0.733	0.85	Strong significant
Increasing proportion of overhead costs	4.16	0.898	0.83	Significant
Increasing competition	4.05	1.224	0.81	Significant
Advice from auditors and/or consultants	3.89	0.937	0.78	Significant
Increasing number of product variants	3.84	1.015	0.77	Significant
Facing allocation problems	3.58	1.305	0.72	Significant
The existing system did not provide useful information to management	3.11	1.100	0.62	Moderate significant
Pressure from government or other regulatory authorities	2.53	1.389	0.51	Low significant
Overall reasons	3.75	0.621	0.75	Significant

Source: Field Survey

The index of relative importance showed its results in Table No. (5), which the researcher used to find the degree of severity of the main reasons that led the manufacturing industries to implement the ABC system. It became clear that two of the above-mentioned reasons were very important. The respondents reported that the 'need accurate cost information' was the most cited reason that was very important in implementing the ABC system. This reason came first and with a relative importance of 86%. The respondents also reported that 'improving cost control' was also one of the very big reasons that led to the application of this system, and with relative importance reached 85%.

Benefits Gained from ABC System Implementation

To clarify the perception of benefits obtained from the ABC system, the respondents were asked to indicate which of the benefits mentioned had been obtained by using ABC. Table (6) provides a clearer understanding of descriptive statistics.

Table 6: Descriptive Statistics for the Benefits of ABC System

Benefits	Mean	Std.	RII	Importance level
Improvement in the accessibility and timeliness of information	4.47	0.612	0.89	Strong significant
Improvement in the quality of decisions (such as decisions on product pricing and design, process improvement, market segments and customer mix, and so on)	4.42	0.507	0.88	Strong significant
Improvement in product cost/ profitability information	4.37	0.684	0.87	Strong significant
Better cost control information	4.37	0.597	0.87	Strong significant
Assistance in cost reduction efforts	4.26	0.452	0.85	Strong significant
More accurate product cost	4.21	0.787	0.84	Strong significant
Provision of more reliable and understandable information	4.21	0.713	0.84	Strong significant
Increase in the effectiveness of budgeting by identifying the cost/ performance relationship of different service levels	4.16	0.765	0.83	significant
Improved Insight into cost causation and behavior	4.16	0.602	0.83	significant
Improvements in performance measurement	4.00	0.816	0.80	significant
Promotion of resource efficiency	3.84	1.302	0.77	significant
Increase in waste reduction by providing visibility of non-value adding activities	3.68	0.820	0.74	significant
Increase in competitive capability	3.68	0.885	0.74	significant
Knowledge of customer profitability	3.53	1.020	0.71	significant
Overall benefits	4.10	0.270	0.82	significant

Source: Field Survey

The degree of importance of the benefits shown in table (6) resulting from the adoption of the ABC system in the industrial companies that applied this system varied between large and very large according to the testimony of the respondents, where the degree of relative importance ranged between (0.89 - 0.71). Where the respondents believe that one of the very significant benefits resulting from the application of the ABC system in their companies was the 'improvement of access to information at any time' which came first with a relative importance of 89 %.

They also reported that one of the very great benefits of implementing this system was 'Improvement in the quality of decisions' (such as decisions on product pricing and design, process improvement, market segments and customer mix and so on) , which came in second place with a very great relative importance of 88%.

Problems of the Implementation of the ABC System

Problems encountered in designing and implementing the ABC system was classified into the following groups: (i) technical problems, (ii) behavioral problems, and (iii) system problems.

Table 7; Descriptive Statistics and the Relative Importance of the Obstacles to Implementing the ABC System

Issues	Mean	Std.	RII	Degree of Agreement
Technical Issues	3.63	1.116	0.73	High
Difficulty in selecting cost drivers				
Difficulty in defining activities	3.32	1.157	0.66	Medium
Difficulty in assigning the cost of activities to cost objects	3.26	0.933	0.65	Medium
Difficulties in allocating costs to activities in a manner that reflects true causation	3.16	1.119	0.63	Medium
Difficulty in designing system	3.05	1.129	0.61	Medium
System Issues	3.11	0.658	0.62	Medium
High cost of consultants				
High cost of implementing ABC	2.89	0.937	0.58	Medium
Difficulties associated with gathering the data required	2.84	1.015	0.57	Medium
Involves a great deal of work	2.79	1.032	0.56	Medium
Integration with the current accounting system	2.79	0.918	0.55	Medium
Difficulties associated with Information systems	2.58	1.071	0.52	Low
Take a lot of managers' time	2.37	1.300	0.47	Low
Take a lot of computer staff's time	2.26	1.046	0.45	Low
Lack of software packages	2.11	0.737	0.42	Low
Scarce computer system support to implement the system	1.95	0.911	0.39	Low
Behavioral Issues				
Internal resistance to change	3.26	0.933	0.65	Medium
Lack of Adequate resources to effectively implement the desired system	2.79	1.134	0.56	Medium
Higher priority of other changes/projects	2.53	0.612	0.51	Low
Lack of top management support	2.16	0.834	0.43	Low
Overall problems	2.78	0.337	0.56	Medium

Source: Field Survey

It is clear from the results shown in Table No (7) that the severity of the difficulties facing the industrial companies that adopting the ABC system varied between high and low, as the relative importance of these difficulties ranged between (0.73 - 0.39).

The respondents reported that the most significant obstacles that face their facilities when adopting the ABC system are the 'Difficulty in selecting cost drivers', which was one of the major problems they faced when applying this system. Its relative importance reached 0.73. In addition, most of the 11 paragraphs/problems obtained a medium degree of approval, which indicates that the severity of these difficulties is not significant when implementing the system. As for the remaining paragraphs/problems the respondents say that they constitute obstacles, but to a low degree.

The relative importance of the combined constraints reached 0.56, indicating that there are obstacles facing the industrial companies that adopt the ABC system, but to a medium degree and even closer to the low. Meaning that there are no major obstacles facing these companies when implementing the ABC system except for the 'Difficulty in selecting cost drivers'.

Summary and Conclusions

The adoption of modern management accounting methods such as ABC is not limited to developed countries, according to this study. In Yemen, a limited number of manufacturing companies have begun to use ABC as a supplement to their traditional volume-based costing system. For a variety of reasons, this is unsurprising. First, in order to survive in today's highly competitive border-less world, firms all over the world are forced to adopt the latest managerial philosophies and practices and ABC is not an exception. Second, the advancement in information technology made it easy for new accounting methods and techniques to be transferred from developed to developing nations.

The reasons for adopting the ABC system were evaluated; the respondents reported that the 'need accurate cost information' was the most cited reason that was very important in implementing the ABC system. The companies that had implemented the ABC system strongly perceived that they had highly benefited from the system. Out of the 14 potential benefits of implementing the ABC system, the individual respondents strongly agreed that the 'improvement of access to information at any time, and 'Improvement in the quality of decisions' .

The problems encountered in the ABC system's design and implementations were analyzed by classifying the factors into technical issues, behavioral issues, and system issues. Factor analysis was used in this study to check for the component validity of problems encountered in the design and implementation of the ABC system and to evaluate the level of difficulties in designing and implementing ABC. The respondents reported that the most significant obstacles that face their facilities when adopting the ABC system are the difficulty in selecting cost drivers, which was one of the major problems they faced when applying this system. It's one of the technical issues;

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Women Empowerment: An Insight of India

Zainab Farooqui*

Introduction

Women empowerment is the process of inculcating self worth in females and developing in them a sense of self love self dependence and freedom. An empowered woman is capable of taking her own decisions and is mentally strong. She grows and develops in all respects and a strong woman creates a strong society.

Women empowerment has emerged as a basic key to development of the society. Most people often confuse women empowerment with economic independence. People think females earn; they can drive vehicles that means they are empowered. But women empowerment is not just about economic freedom, it's more about mental strength and awareness about the basic rights. It's about raising voice against any injustice. In most cases females do not voice their issues due to societal pressure and in most cases, people blame a woman and suspect her character for any wrong done to her. Women are empowered in real sense when they know their rights and are ready to stand up for themselves. Though it has become a global concern still women face discrimination and violence in every part of the world .750 million women and girls alive today were married before the age of 18, 1 in every 5 women has experienced physical or sexual violence, and these kinds of statistics clearly throw light on the position of female in the society.

Empowering women, empowers and develops a society when women are strong physically and mentally, they can reach there am full potential and can contribute to the workforce and family. They benefit the society and humanity.

It is said when one girl is educated, she can educate the coming generation. Education plays a very important part in the empowerment of women as it makes them aware about their rights also it helps them understand the society and work hand in hand with it. Women empowerment enhances the quality and quantity of human resources available for development of any country.

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Women can be empowered basically through economic empowerment and political empowerment. Talking about economic empowerment there are various aspects of it, self reliance being an important part. When girls are educated, they can be self-reliant and can add to the existing labor force. Here, also females have to fight for “equal pay for equal work”. Also, legal rights of inheritance should enable females to inherit assets and property. In many countries there are legal restrictions on females to inherit land and assets solely because of their gender. There should be more opportunities for women of job training and skill development. Microcredit facilities should be more flexible so that young women entrepreneurs can go for startups. An economically independent women is more confident and aware of her rights; economic independence also boosts the morale of a female and then she comes into a position of taking her own decisions and also helping the society to grow.

On another hand, political empowerment can enable creation of policies that favour gender equality. There can be policies regarding quota and reservation of seats for women in policymaking in parliament women should be made aware about their right to vote, they should be taken out from the typical image of being the caretakers of children and shouldering domestic responsibility women should join the mainstream and voice their issues and concerns on all matters.

Main Content

The principle of gender equality holds an important place in the Indian constitution there are fundamental rights, fundamental duties and directive principles of state policy. The constitution grants equality to women and also empowers the state for positive discrimination in favour of women there are various groups working for the empowerment of women all across India

Government

Indian government has always favoured the positive discrimination for women from time to time it enacts laws and launches scheme for women empowerment there are numerous such schemes. Mahila E-Haat: In most cases of women abuse and toxic relationships females feel stuck and helpless due to lack of financial independence, under this scheme launched by Ministry of Women and Child Development, one can get herself registered and this scheme supports women entrepreneurs. Beti Bachao Beti Padhao: This scheme aims at the eradication of female foeticide and also spreads awareness on welfare services which are meant for young Indian girls. It is a joint initiative taken by the Ministry of Women and Child Development, the Ministry of Health and Family Welfare and the Ministry of Human Resource Development. One Stop Centre Scheme: This is also called as Sakhi”. It was implemented on April 1st 2015. one stop centres are established at various locations all over the country to provide shelter, police desk, legal, medical and counselling services to the victim of violence under one roof.

Working Women's Hostel: The main aim of this scheme is to promote the availability of safe and conveniently located accommodation for working women it also provides facilities for their children wherever possible. The details for the Working Women Hostel scheme can be assessed on the Department of Women and Child Development official website.

STEP: The Support to Training and Employment Program for Women (STEP) kind of activities and the number of beneficiaries to be undertaken. Sectors include agriculture, horticulture, food processing, handlooms, tailoring, stitching, embroidery, Zari, Handicrafts, computer and it enabled services it also includes soft skills and skills for the workplace such as spoken English gems and jewellery, travel and tourism, hospitality etc

Nari Shakti Purushas: These are national level awards that recognise the efforts made by women and institutions that make a difference in women's lives, especially vulnerable and marginalised women. The awards are presented by president of India every year on March 8th in the Rashtrapati Bhavan. New Delhi.

The above-mentioned schemes and many others form the backbone of women welfare. Such schemes directly benefit the women out in the society and some indirectly motivate the women to join the mainstream.

NGO's

Empowerment of women is the desperate need for the hour, apart from the government there are many other organizations and agencies which are engaged in providing financial and non financial help to those who are deprived of certain rights in the society. Such autonomous bodies are known as non-governmental organizations. They do not have an intention to make profit but solely work for the development and welfare of the society. NGOs have been active in India since 1970s. And are basically focused towards improving the socioeconomic condition of the people with whom they work. And women empowerment has been primary focus of most NGO's. The voluntary and selfless actions taken by the NGO's play a very important role in the development of the country as a whole. there are many things that NGOs do towards the women empowerment. Some of which are mentioned below:

- Educating the rural women
- Supplementation of government efforts
- Efforts organizing the rural women
- Building and working on various models and experiments regarding women empowerment
- Mobilizing the resources of the society and making their optimum use in the field of women empowerment.

There are many areas where NGOs focus in order to bring in women empowerment. Training and skill development being one such area. Legal awareness and property rights are yet another area where women need to be empowered NGOs are working towards legal empowerment of women in order to generate awareness regarding their legal rights and in many cases they also help women by extending loan facilities in order to acquire assets. NGOs are also working towards the policy of fair trade where they aim at cutting down the intermediaries so that product and services reach the buyer directly. This cuts down a lot of price and thus help women financially. There are many NGOs which provide free education to the children and also adults and does help in making this society and specially women self-reliant.

Individuals

There are many individual women who have set examples for the society by contributing in various fields. These women serve as an example and also as a source of motivation and inspiration for many women out in the society who feel themselves to be inferior. They have done great things and have helped the society to develop. Talking about the number of such women the list is endless, here will be talking about some of those who have done some marvelous work.

Rukmini Rao: Doctor Rukmini Rao who was one among the few who raised her voice against the injustice routinely reported in the Daily News. Her group "Saheli" was established in 1981 to help women facing domestic violence, through social, economic and legal support. Talking about her work she says that they have been mostly working with women but even men require such awareness to have a true impact on the society. She founded Grammy Resource Centre for women to tackle various issues of land rights, their right to education, prevention of violence against women and girls etc.

Dr. Rani Bang: Rani and her husband Dr Abhay have dedicated their life to the social and educational upliftment of area in the tribal district of Gadchiroli, Maharashtra. Together in 1986, they started grassroots Health Organization, SEARCH (society for education, action and research in community health), the couple has been awarded the prestigious Padma shree, is also known for their groundbreaking research on how pneumonia and not diarrhoea was the principal cause of under 5 mortalities. They have been since then working for the upliftment of women and child health.

Chetna Singh: She established the Mann Deshi Bank in 1997 which provides financial aid to rural women, making them truly empowered. This bank provides loans as low as 15 to rural women. So far, the bank had its eight branches and have empowered more than 3,00,000 women through 140 field facilitators. She believes that social empowerment of rural women was predominately tied to the economic opportunities they get. From microcredit plans ranging from loans for five years to one

day or providing loans as low as rupees 5000 to offering women the flexibility to pay on a daily basis, the bank created its own successful model to engage these women. The bank also provides a daily loan facility with immediate payment amount as low as 15. The bank claims that over 15,000 transactions of this kind take place on a regular basis.

Sandhya Menon: She is one of the most prominent voices in the #MeToo movement. She is an activist and a freelance journalist who opened up about how senior journalist who she accused of physically and verbally abusing her. This encouraged a sea of similar response on this from women across the country who shared their harrowing stories of sexual assault, thus breaking the dam of the silence. She directly or indirectly inspired and motivated many other women out there who underwent similar experience in their lives. Though this movement had its own share of misuse but Sandhya is confident that a proper legislative change will bring about a much-needed change.

Deane De Menezes: She has been the recipient of Queens Young Leader award for her impressive initiative "Redis the NewGreen". The project aims to break the social stigma associated with menstruation and the economic and gender inequality driving it. She and her team have carried many menstrual hygiene awareness sessions across schools, institutions, colleges, hospitals and organisations in Mumbai. Apart from spreading awareness in the rural areas she and her team have been making affordable menstrual hygiene products for underprivileged girls and women, in addition to installing sanitary vending machines at several points.

Ela Bhatt: She is a major figure in the international movement for women's rights. In 1972 she founded the Self-Employed Women's Association of India. She also held the position of general secretary from 1972 to 1996. She strongly advocates of equality for women and girls and works specially on the issue of child marriage and human rights.

Mary Kom: She's an Indian Olympic boxer who has made waves in international sports by becoming the world amateur boxing champion for the record six times. She has broken barriers to make firsts with her fists both as a woman boxer and as a boxer of any gender. She has bagged gold medal in the Asian games in 2014 and also in the Commonwealth Games of 2018. She has set an example for all never been out in the society that's self confidence and determination also helps and empowerment of women.

Conclusion

In the current scenario Indian women are in the midst of patriarchal conservatism and freedom and self acceptance. There are two opposing schools of thought fighting in the battlefield of a woman's mind giving her a confused sense of identity. But thankfully day by day women all over India and world are standing up and

at times standing out to embrace themselves. Gender stereotypes are no longer accepted in today's society. The world is standing at the bend point of patriarchal and matriarchal society and this is how it should be. We never demand a society which is matriarchal in nature but we always want a society where all genders have equal rights and get equal opportunities. Women empowerment does not solely focus on women, an important aspect of it is to change the perspective of the society as a whole which largely consists of the male members. So, to empower women we also need to spread awareness among the male members of the society so that they also learn to respect and give freedom and equal rights to the female members of the society. There's still a lot of growth needed for that but just the thought of knowing that it is possible to fight for women empowerment in India has made a positive and powerful impact on how women view themselves.

"I raise up my voice not so I can shout, but so that those without a voice can be heard. We cannot succeed when half of us are held back."

-Malala Yosufzai (Female activist)

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Problems and Challenges of Handloom and Handicraft Industry in Churu District: Evidence from the Literature

Dr. Bhawna Hinger*

Introduction

India is a country that holds its roots in unique and creative handlooms and handicrafts. Ultimately with the rise in the commercial and organized sector, the industry of Handloom and handicraft evolved and has served as the backbone of India's rural economy for decades. For rural people after agriculture, it has served as one of the largest employment providers for substantial livelihood in both rural and grew further to urban areas as well. The handicrafts and handlooms industry has its self-sustaining business model and requires minimal raw material and maximum skills that are passed on from generation to generation. It has also served as the basis for specialized traditional craft which has been recognized as "the specialty" or identity of the regional craft in the industry. One of the official reports states, India is a land of more than 7 million artisans and conserves more than 3000 craft forms. It is due to this spread that handicraft export contributed to 3.5 billion US dollars out of total 718 billion US dollar exports by India in 2019-20. The boost to the handicraft and handloom products was infused in the recent years with emergence and accessibility to the internet and subsequent e-commerce availability to the local customers (local, state, and within the country) and as well as to the international buyers. E-commerce contributed significantly to highlighting the variety and availability of handloom and handicraft products across the globe and contributed to the increase in revenue for the industry.

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The local population of villages and remote areas specialize in craftwork of handicrafts, the scheduled tribe, and scheduled caste majorly rest their livelihood in making footwear and other handicrafts products through natural raw products in the capital city of Rajasthan, Jaipur. As per official data, "About 75% of the natural fiber output in India is generated by the small, cottage and artisan sectors (unorganized)." Despite the dependence and involvement at such a large scale, as per census report, 2011 by Churu subdivision, poor interest in research and development in the biodegradable industry has led the industry to shrink gradually from the year 2014-15 to 2019-20, significantly declining from US dollar 6.2 billion to US dollar 4.8 billion respectively. Due to the situation of COVID-19 pandemic, the situation worsened with exports dropping by \$ 1.5 billion and the art form preserved several centuries has faced a threat gradually.

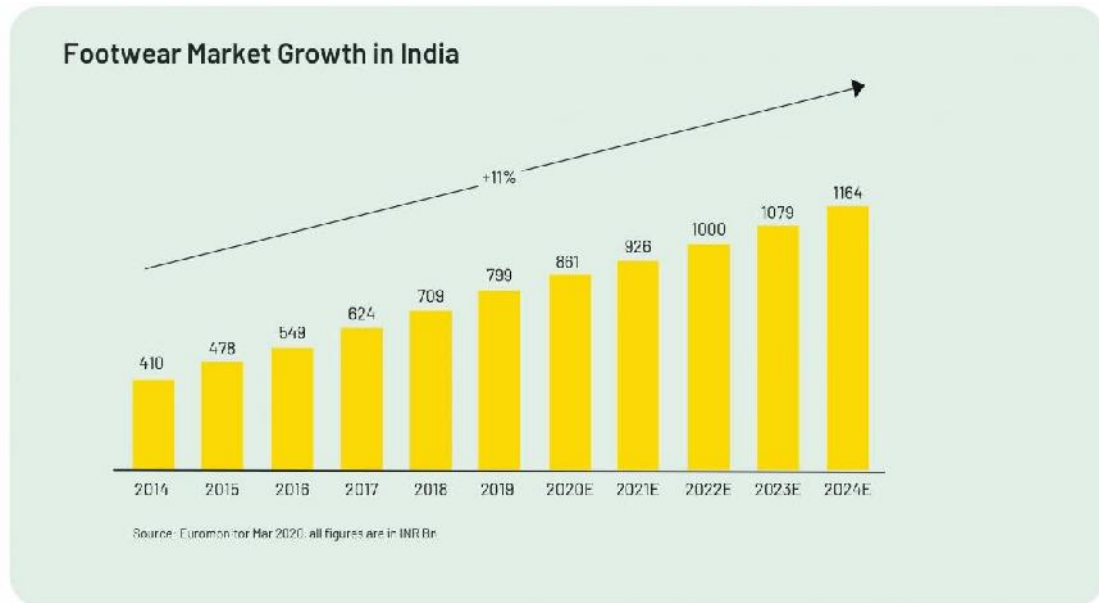
On the brighter side, the skill-based livelihood has become more imperative after the Covid -19 pandemic as a significant shift towards contemporary design is noticed along with the existing traditional designs as a point of attraction from the customers. Post pandemic growth in the tourism industry has also served immense opportunities to local artisans and handicraft manufacturers to customize products and sell them directly to travelers who are willing to spend on souvenirs and other craft items with lengthy considerations. Hence in the above-mentioned background, the current study is an attempt to analyze the **problems and challenges of the handloom and handicraft industry in Churu District.**

The Objective of the Study

- To analyze the Problems and challenges of the handloom and handicraft industry in Churu District.

Background and Strength of Selected Industry

India is the "second-largest" consumer of footwear globally with a share of 11.7 percent followed by the US at 10.7 percent and Indonesia at 4.5 percent respectively. India has surpassed the US in terms of "consumption by volume", from the year 2017 to the year 2020. As per records, the global footwear market has shifted to almost 86 percent towards synthetic material footwear and it is fathomed by registering an increase in exports by 13.7 percent which is the largest growth rate of synthetic material footwear. Over the next 5 years, it is estimated that the footwear market in India will grow over 11 percent, propelled by developments in the footwear segment, especially synthetic material articles, while keeping pace with the global trends. India is the second-largest consumer as well as producer of footwear in the world and generates employment for over 2 million people. As per government records "the current market size of the footwear industry is estimated be at \$ 10.6 Bn in 2019, estimated to grow to \$ 15.5 Bn by 2024, registering a CAGR of 13 percent from 2018 to 2019."



The chart above shows a rise from 410 US billion dollars in 2014 to a projected 1164 billion US dollars which amounts to a tremendous 11 percent rise in 10 years. What also is highlighted through the chart is the predicted growth to be steady and increasing but the odds of Pandemic was something that could not have been predicted.

Churu district in Rajasthan and one of the prominent hubs for handicrafts and handlooms has ample prospects for biodegradable-based products and resources required for such production and is also available in adequate capacity. This area is already equipped with artisans of the same line. Such a technological intervention will definitely boost up the industry and open the door of opportunities for artisans specially in SC and ST communities. With the help of modern style training and development inclusive of high-tech machinery, the producer artisans may be able to scale up the production and can provide commercial value to their businesses.

Facts and Discussion about Churu

The geographic location of Churu district in the “eastern Rajasthan is located between 27’24 to 29’00 north latitudes and 75’41 east longitudes” passing through the famous Thar desert on the national highway 65 which connects a small village Pali to the cantonment city of Ambala, Punjab through national highway 65 “The Desert region of Rajasthan” state of India. Grand haveli with spectacular mural paintings like “Kanhaiya Lal Bagla ki Haveli & Surana Haveli” with hundreds of small windows are all picturesque heritage of this location as well as the famous shifting sand dunes of the Rajasthan’s Thar Desert are the key attraction for tourists from around the globe. It also has some of the finest “Chhatris”.



Apart from the heritage facts, the district is inhabited by 862 villages, 10 towns, and 55 uninhabited villages. From the administrative viewpoint, Churu district has various government agencies, Departments, and organizations to provide industrial guidance to the entrepreneurs such as “Rajasthan State industrial development and Investment Corporation Ltd. (RIICO)”, District Rural Development Agency, District Industrial Center, Rajasthan Financial Corporation, Primary Land Development Bank including the Lead Bank Office, etc. The Churu district is composed of Seven Subdivisions, Bidasar, Taranagar, Sardarshahar, Sujangarh, Ratangarh and Churu, for better operations on administration and control there are sub-divisions further into seven Panchayat Sammities and Seven Tehsils respectively.

- **Administrative set-up in Churu District**

ADMINISTRATIVE SET-UP CHURU DISTRICT

S. No	SUB-DIVISION	TEHSIL	TOWNS	NUMBER OF INHABITED VILLAGES	NUMBER OF UNINHABITED VILLAGES	TOTAL VILLAGES
1.	Churu	Churu	Churu Ratannagar	109	01	110
2.	Sardarshahar	Sardarshahar	Sardarshahar	171	16	187
3.	Ratangarh	Ratangarh	Ratangarh Rajaldesar	99	4	103
4.	Sujangarh	Sujangarh	Sujangarh Chhapar	97	04	101
5.	Bidasar	Bidasar	Bidasar	66	07	73
6.	Rajgarh	Rajgarh	Rajgarh	216	3	219
7.	Taranagar	Taranagar	Taranagar	104	20	124
Total in Number	07	07	10	862	55	917

Source : Land Record Office Collector, CHURU.

The seven subdivisions of Churu district namely Taranagar, Rajgarh, Sujangarh, Ratangarh, Sardarshehar and Churu, collectively consist of 917 villages in which 862 are inhabited whereas 52 villages are not inhabited. The subdivision also

has Tehsils and towns which are 7 and 10 in number collectively. The subdivision, Tehsil, and towns help in active administration and accountability. The government record shows the further division of administrative management through a clear classification of villages.

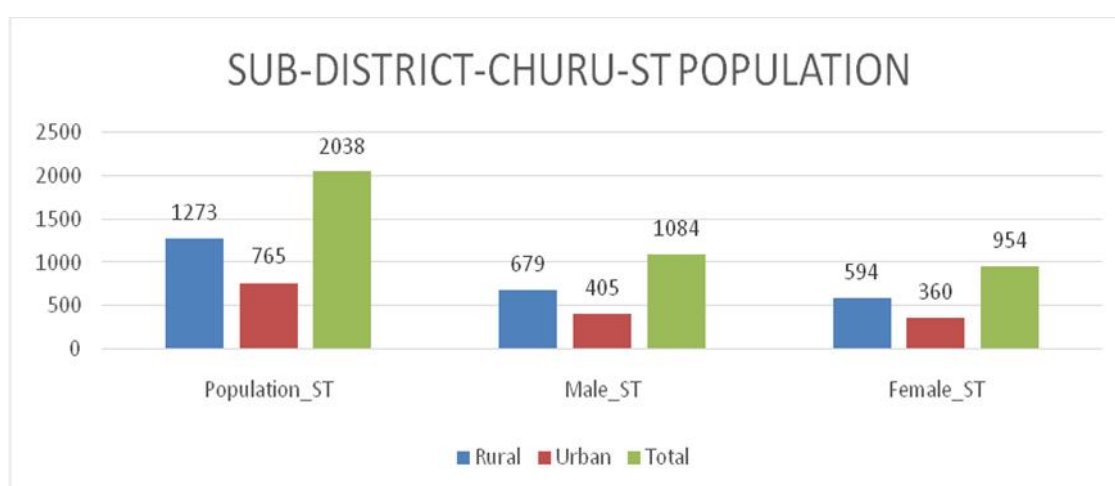
- **Working Force Administration in Churu**

The chart above reveals that the total population of Churu district is 310562 with a total household of more than 50 thousand. The total male population in Churu is 158201 out of which close to 90 thousand males are from rural areas whereas 68 thousand males reside in the urban area of Churu. The female population of Churu residing collectively in urban and rural areas is more than 150 thousand out of which more than 87 thousand females live in rural areas and less than 65 thousand women live in the urban area. The chart clearly defines that the scope and focus of the population and administration in rural areas of Churu are much higher than the urban areas.

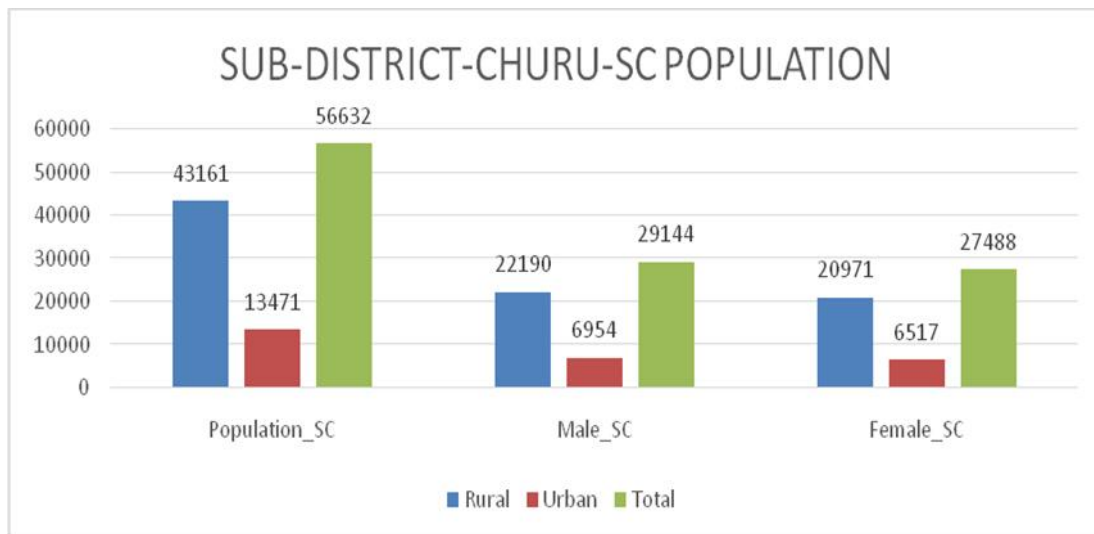
- **Percentage of SC/ST of the total population in project area-Churu Subdivision**

As reported by Census 2011, the total population of scheduled caste and scheduled tribe collectively were more than 4.5 lakh collectively, out of which women population of more than 2.1 lakh of SC category and 5.3 thousand of ST category lived in the concerned region compared to the male population of more than 2.3 lakh and 5.9 thousand inhabited the region in SC and ST category respectively. Schedule Caste (SC) constitutes 22.1% while Schedule Tribe (ST) was 0.6% of the total population in Churu district of Rajasthan.

	Total	Male	Female
Scheduled Caste	451,721	235,113	216,608
Scheduled Tribe	11,245	5,903	5,342



The data above showcase the demarcation of the total population further classified into SC and ST of Male and Female populations respectively in Churu district. As per official records of the government, the sub-district of Churu holds 2038 total scheduled tribes population and the ratio of urban and rural population classification is 1273 to 765 respectively. The male population living in the urban area is only 405 whereas 679 male in the scheduled tribe category in sub-district Churu lives in rural areas. The population of females in Churu sub-district is 954 out of which only 360 live in urban areas and almost 600 live in rural areas.



As per government data, the population of scheduled caste in Churu sub district is 56632 which as compared is much larger than the scheduled tribes living in the same area. The ratio between rural to urban inhabited populations is of a wide range. More than 43000 scheduled caste population lives in the rural areas and only 13471 scheduled caste population lives in the urban areas of Churu sub-district location. The male-female population in sub-district Churu of the scheduled cast is 29144 and 27488 respectively. what is most important to note is the male population off schedule cast living in Churusub-district less than 7000 mail population lives in the urban area and more than 22,000 male population lives in the rural areas of Churusub-district. the female population follows the trend of the male population and almost 21000 females reside in the rural areas add only 6517 females live in the urban area of subdistrict churu.

- **Cropping pattern in Churu**

Major commercial food crops grown in Churu are wheat, gram, bajra, moong, and moth, as well as mustard and guar. The rural population of Churugrows a variety of crops commercially which are jeera, groundnut, til, and methi as well. The following table showcases the production of crops and area of cultivation for the year 2019 -20.

S. NO.	CROPS	AREA (HECTARES)	PRODUCTION (TONES)
1	GUAR SEEDS	259072	144935
2	ZEERA	1896	1086
3	METHI	7886	14773
4	BAJRA	204527	124936
5	WHEAT	33889	82300
6	BARLEY	7228	22713
7	MOTH	256771	38259
8	MUNG	211369	121270
9	GRAM	107092	85702
10	GROUND NUT	63451	211777
11	TIL	7573	3506
12	MUSTARD & TARAMIRA	73229	106474

Analysis of Livelihood Systems

- **Predominant Livelihoods in Churu**

Churu district and area surrounding are mainly based on animal husbandry add agriculture to sustain the livelihood. the mustard seeds along with other oilseeds are the main food commercial crops in the vicinity of the Churu district. the fields for these crops require irrigation, which is well provided for. the other agricultural-based livelihood and commercially grown food crops such as bajra, wheat, pulses, gwar, and other produce become the basis of livelihood in Churu district. As per government data, per capita income from agriculture in Churu district is Rs 65,398 and the total cropped area is 14,70,905 hectares apart from the forest area which is 82 square km.

- **Predominant Livelihoods of SC/ST community in Churu**

The scheduled caste and scheduled tribe community in Churu specializes and involves in making natural biodegradable-based products, especially footwear. As per research data provided by the government, the Predominant Livelihoods of the SC/ST community are making natural biodegradable-based products, especially footwear. In totality, household or self generating income is the main source for the population and other sources of livelihood include wage labor, agriculture and income from household work.

- **Details of Livelihood Assets**

The geographical heritage accounts for land and forest as the assets of the population of Churu district. Self-cultivation of farms, crops, forest produce and talent-driven craftsmanship formulate the major livelihood assets for the SC/ST community of Churu district.

- **Industrial milieu of the target area**

Apart from the self sustaining and direct selling of handicrafts and handlooms, Public-Private Partnership is the industrial setup in the area of Churu district. The framework includes household produces, forest produces, farm produces as well as service and labor oriented Industry in Churu subdistrict.

- **Availability of Natural Resources & Raw Materials**

Churu Subdivision has a sufficient amount of raw material and the skilled artisans are in sufficient numbers to match the gains. The natural fiber and craft and the designs are unmatched and are major contributors to the skilled-based resources like skills and practices, Traditional knowledge, and Indigenous Knowledge. The manual stitching practice of natural fiber in manufacturing of traditional footwear by the local artisans is major engagement, whereas finishing of natural fiber product and all the other processes involved are completed through conventional methods of heat and cold pasting of footwear. Artisans are aware of the production of fancy footwear and the use of artificial synthetic material and PU as well but the population engaged in this activity is timid as compared to the traditional work.

Weakness of Handicraft and Handloom Industry in Churu

While most of the population lives in the rural areas Churu district faces the challenges of poverty, education, facilities of project benefits of urban areas, and research and development primarily. It is revealed from most of the studies done on Churu district that the population and distribution despite having a predominance in rural areas do not involve in the acceptance of new technology and designs. The disparity between the sex ratio of males to females in scheduled tribes and scheduled caste populations is also a challenge while the skills carried on through pedigree refrains most from work participation through new ideas. To classify, poor awareness of recent trends in handicraft designs and processes results in low production, inadequate input, less technology-driven production, and ultimately despite being skilled traditionally, the finished output doesn't qualify for export quality accepted products. There are related challenges to this, where lack of education and absence of understanding of four Ps of marketing results in highly unorganized segmentation, targeting, and positioning of the products handcrafted by the artisans. Many research scholars highlighted in their research work that poor accessibility of government initiatives and absence of the e-commerce platform has resulted in reverse mitigation of skilled artisans has served the dominance of middlemen in the area. Low productivity and inadequate inputs have also resulted in a lack of interest by the second generation as every new generation aspires to do better for their livelihood.

Opportunities in Churu for Handicraft and Handloom Industry

Long established tribes and artisan class of the Churu subdivision hold scope for growth and value addition through the blending of technology and modern world facilities as well as Government initiatives run for rural and tribal areas of Rajasthan. These can be capitalized on the basis of research conducted as well as data facilitated by the Government institutions on facilitating community support for projects among the tribal communities along with promoting and representation of artisan class in community institutions. Self Help Groups can be made especially for the women as they contribute to a major population in the area.

Overall SWOC Analysis of Handicraft and Handloom Industry of Churu

As per the research and review of literature major strengths, weakness and opportunities identified are mentioned in the table below.

Strength	Weakness	Opportunities
<ul style="list-style-type: none"> • Raw material • Skills • Agriculture produce • Tourists • Geographical location 	<ul style="list-style-type: none"> • Unorganized economy • Poverty • Education • Technology • Middlemen 	<ul style="list-style-type: none"> • Facility center • E-business • Self Help Groups • Government schemes & benefits • Women-driven projects

Findings and Suggestions

Building skills & development of capacities through the establishment of training centers for craft and work designs for the population can cater to sustainable livelihood development and assured employment in the region of Churu sub district. The inclusion of common facilities like bank and related activities can further assist in the creation of micro industries which will be better organized, managed, and effective. Establishing linkage with public resources and legal provisions related to tribal development and welfare will eliminate the need for middlemen and can also ensure direct benefit to the artisan and other workforce. Further intermediate suggestions include the production of 10 lifestyle products and eco-friendly products while also capitalizing on the behavioral skills and awareness on health hazards and economic awareness through common centers and training centers. Suggestions for long-term outcomes will also be catered through the inclusion of technology-driven economic activities like E-commerce where artisans from SC and ST communities can run their own enterprise. Benefits if schemes run by the central government like “aatm nirbhar bharat” in the rural and tribal areas effectively can create drastic outcomes.

Conclusion

Protection of social, economic and cultural interests of communities in project areas and elsewhere in the district can infuse a fresh vigor for growth and sustainability. The suggestions mentioned once applied to the area and population which already thrives on its own can manifest growth and economic welfare. The efforts will be to strengthen and develop vibrant socio-economic infrastructure on the one hand and on the other to provide better means of livelihood to those who still live on inadequate economic base in Churu.

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Stress Management at Workplace

Shikha Nainawat*

Introduction

Stress is a type of mental tension that is caused by different issues such as problems in personal life, work life etc. These issues are created strong feeling of anxiety in person if not handled careful. Stress happens to everyone as it is a normal human reaction. The body of human being is designed in a manner that can handle and experience to the stress and finally react towards it. When a person feels the changes or challenges in his\her personal or professional life that called stressors, by these stressors the human body produces the responses that are called stress.

When the human being come in touch with these changes and challenges the stress helps to make adjustments with the situations. All stress is not bad. Some stress is good as they keep the person alert, motivated and make him\her ready to avoid the danger. For example if a person has to complete an assignment and the deadline is near in such situations the positive stress prepare human body to work harder and awake for longer time. But if the stress is remained for longer period then it creates problem.

Response of Human Body towards Response

The human body is designed very systematic. If it treated well it will work for longer time with full efficiency. But if any changes arrived it starts creating problems. The human body can adopt the changes at some extent but if there are major changes and they remain for longer period then it turned into problematic situations.

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The human body nervous system controls the heart rate, breathing, vision changes and many more. It makes the human body ready to face the stressful situations. But once the stressful situation remains for longer time it developed the physical, emotional and behavioral symptoms. The physical symptoms of stress are like: body aches and pain, abnormal heart rate, chest pain, sleeplessness, headache, dizziness, personality disorders, cardiovascular diseases, high blood pressure, heart attacks, stroke, obesity and other eating disorders.

The mental symptoms of stress are like: depression, lack of motivation or focus, feeling overwhelmed, irritability or anger, panic attack, sadness, anxiety or irritability. The behavioral symptoms of stress are like: angry outbursts, drug or alcohol misuse, social withdrawal, gambling, shopping, internet browsing, participating compulsively in sex, eating disorder.

Stress at Workplace

The organizations hire the employees for some specified task and job. They identified their skill set and job profile if both the things are matched the organization hire the candidates. But some time the recruitments do not go in the right direction and the requirements of the job don't match with the capabilities of the employees, some time the employer needs more workers, inadequate availability of the resources etc. are the issues that can creates the stressful situation in the concern person. These stresses are physically and emotionally harmful and can lead to poor health and even injury. The workplace or job stress is defined as the harmful physical and emotional responses.

Many times the job stresses are misunderstood with challenges but these both words are completely differ from each other. When the employee has some challenge to prove himself\herself at the workplace it energizes him\her in both the way i.e. psychologically and physically. These challenges motivate the employee to improve the performance, learn new skills and become an extraordinary performer. Once the employees achieve or met the challenges he\she feel relaxed and it brings the feel of satisfaction. In other way we can take these challenges in a good stress way. So these challenges or good stress make employees productive and improve his\her efficiency. But when the stress is remain for longer time it impact negatively on employee and creates many physical, mental, emotional problems that are discussed earlier.

Reason of Stress at Workplace

In a workplace every employee is different from each other. Their personal and professional life, workplace environment can affect their life differently. Although no one can create the stressful situation because employees deal the situation differently but the following factors are pointed out as stressor at workplace:-



Source: marketbusinessnews.com

- **Task Design:** the design of the workload of an employee could be a cause of stress. If the employee is overload or under load in both the situations employee feels stress. If the employee is aware that the task assign to his\her is doesn't has any worth, variety of tasks, short time period to complete any task, autonomy in work, shifting job, long work hours, skills or abilities don't match with job, tack of training to perform a task, lack of appreciation, isolation at workplace could be the common cause that can bring an employee under stressful situation.
- **Role in Organization:** when employees have job conflict situations where they have too many roles to perform, when employee feels lack of responsibility and role ambiguity where employee doesn't has clear idea about his\her roles and responsibilities that to be performed.
- **Career Development:** the employee comes under stressful situation where he\she doesn't has clear path for career development opportunities or in other words lack of opportunities, job insecurity at workplace, under or over performance can be the reason of stress at workplace.
- **Relationships at Workplace:** employees come under stress when they have conflicts with supervisors or subordinates, lack of support from subordinates and supervisors, harassment at workplace, lack of trust among employees and supervisors, improper system to deal with unaccepted behavior, discrimination at workplace at any basis such as: gender, age, race, religion etc.

- **Work-Life Balance:** overburdened employee carries its professional problems at home it creates problem, role and responsibilities conflicts make stressful situation for employees.
- **Organizational Structure:** employees face stressful situations when they are not part of decision making process. Improper or poor communication process is another cause of stress at workplace. Lack of support and system is also the reason of stress at workplace.
- **Workplace Conditions:** unpleasant working conditions.

Types of Stress

Majorly there are three types of stress i.e. acute, episodic acute and chronic stress. The meaning and symptoms of these stresses are as below:

- **Acute Stress:** this is the most common type of stress. Acute stress is somewhere helpful for the person if it is in short doses. The common symptoms of acute stress are as follows:
 - Emotional distress
 - Muscle tension
 - Headache, back pain, or jaw ache
 - Stomach upset
 - Rapid heartbeat
 - Raised blood pressure

Acute stress is not only helpful to the person but sometimes it is painful and severe for him/her. If a person is witness of any inhuman activities like murder, rape etc. in such times this severer acute stress turn into acute stress disorder.

- **Episodic Acute Stress:** the acute doesn't create any problem but if it starts to do so it turned into episodic acute stress. In another words we can say that when a person get acute stress more frequently is turned into episodic acute stress. A person who is going through from episodic acute stress situation feels himself or herself under pressure at every time. He or she starts to analyze the things in wrong direction and always thing that the situation is going in negative way. When a person get in such conditions he or she feels exhausted in both the ways physically and mentally. Episodic acute stress changes the behavior of the people. They start treating people in negative way. In any condition this episodic acute stress left untreated it can bring severe issues in that person like:
 - Irritability
 - Unintended hostility
 - Relationship problems

To come out from such situations one should work towards to change his or her lifestyle, stop taking too much of burden, consult to doctor.

- **Chronic Stress:** when a person goes through long term emotional pressure he or she faces the situation of chronic stress. The reason of chronic stress could be pressure and stress in job, family problem, and financial issues. In this type of stress the human body experiences the fight or flight response. This is because the body wants to recover itself between the episodes. In this situation the person's nerves system aroused constantly and this is not good sign for him or her health. If in any condition the chronic stress left untreated the sufferer can face many health and mental issues. The major problem can be with heart and immune system of the person. To overcome from chronic stress one should change the lifestyle and consult to the doctor.

Stress Management Methods at Workplace

Workplace stress is a common for the employees and especially for those who have stressful jobs. The respond of workplace for employee is differing from each others. In the initial period the person feels more frequently cold and flu that can go in adverse situation where the person face the issues with heart and metabolism. In such situation the person should find the ways to come out form such stressful situations. He or she can change the job that is less stressful, that is normally not common these days because most of the jobs are stressful in one or another way. So now the person should identify the methods or techniques that can help him or her to come out from the stressful situations. Some of the coping techniques that can help an employee to reduce the stress at workplace are discussed below:

- **Start Your Day off Right:** many people start their day with a stressful morning. Household conservation, household and children responsibilities, traffic and finally office make an employee's stressful. When such employee starts woke at office then the office work and environment make them more stressful. So it is advisable to start the day with smile on face, health and nutritive food and positive attitude can reduce the stress level of employees in office too.
- **Be Clear on Requirements:** when the employee is not clear that why he or she is in the office. What is his or her role and responsibilities? What organization is expected from them? In such situations the employee feel stressed. So employee should be clear on his or her role and responsibilities in job. He or she should know that what organization expect from them.
- **Stay Away from Conflict:** in the organization many issues and stressful situations arrive every day. Employees speak in negative ways also for other employees. Sometime others take credit of someone. Such situations are the reasons of conflicts among employees. The employee who wants to be stress free he or she must be kept himself or herself away from conflicts.

- **Stay Organized:** the employee should be organized at workplace. He or she must be categorized the work as per priorities.
- **Forget Multitasking:** employees should avoid multitasking at workplace. Too many works at a time brings stress. Better to complete the work one after another. It will increase the efficiency of the employee and brings perfection in work.
- **Walk at Lunch:** take small breaks between works. Long sitting at a place can be stressful. So better to go for small walk and stretch the body in between. If it is not possible for the employee then use the lunch time to do so.
- **Listen to Music on the Drive Home:** listening music is a stress buster. One can listen music while driving it can keep them stress free.
- **Meditation:** do meditation to reduce stress level.
- **Exercise:** do exercise every day. Give at least 20-30 mins to your body for exercise.
- **Talk to the Supervisor:** in case the employee feels that he or she is facing any issue at workplace then he or she must discuss to the supervisor directly.

Conclusion

Everyone wants a stress free life but it is not so easy in current time. Somehow we come in stressful situations. The stress is harmful for human body physically, monthly and emotionally. The best way to reduce the stress level is to change the lifestyle. If time demanded than consult to the doctor before the situation become verse. At workplace there are some stress free techniques that can help employees to reduce their stress.

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Online Learning in Covid-19 Pandemic Blessing or Curse? With Special Reference to Primary Education

Hansa Subnani *
Dr. Monika Khatri **

Introduction

Education is an important part of our lives. Day by day the methodology of teaching has changed and E-Learning is taking place for better quality of education in this pandemic environment. E-Learning refers to a transfer of knowledge, thought and skills to many recipients at the same time in different places. E-Learning is available twenty four seven for the users. It can be used anywhere as at home, schools, offices and even in playgrounds.

In India more than 370m users are on the internet and use online education. As we know that COVID -19 pandemic is spreading all over the world, a large number of students affected by this situation are taking education with the help of digital platforms .E -Learning provides different approaches to the students for study.

A report by the World Economic Forum (Li and Lalani, 2020) Observed that online learning increases student's retention and grasping information very fast. In lockdown situations many organizations, schools have provided online courses for students of primary level also. There are many advantages and disadvantages involved with E-Learning Online classes that have increased the overall responsibility of parents.

Digital impact differs from higher level students to students of primary level .To know the impact of online teaching on students of primary level and to understand the parents opinion towards the online education a survey is conducted from seven schools of Jaipur (Rajasthan). In this survey 100 parents provided their views regarding online classes and performance of students.

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Review of the Literature

Dr. Pravat Kumar Jena (2020) wrote an article on "Impact of pandemic covid-19 on education in India" This paper highlights the information about actions that are taken by the govt. of India for digital education in the country during the covid-19 situation. Author concluded that online education needs digital literacy and govt. should develop schemes to enhance the knowledge of students and teachers for digital oriented environment.(1) Amit Joshi and Muddu Vinay, Preeti Bhaskar(2020) wrote an article on "Impact of coronavirus pandemic on the Indian education sector: perspectives of teachers on online teaching and assessments" In This paper the authors want to identify the problems faced by teachers in online teaching and assessment during work from home situation in India. Authors concluded that teachers faced various problems such as- technical problems, lack of infrastructure, family disturbance, lack of technical knowledge are few of them.(2)

Sonia, Dr. Raju Kumar (2020) wrote an article on the "Students' Perception towards Digitization of Education after Covid-19: A Survey" Aim of this study to identify the student's perception towards online education during pandemic situation and what is their views about online examination or online evaluation? Result concluded that less % of students are satisfied with online education due to network issue, lack of technological knowledge and many students can't afford laptop and smartphones, on the other hand students are happy with the e- assessment and e-examination.(3)

Mark Anthony Camilleri, Adriana Caterina Camilleri (2019) "The students' readiness to engage with mobile learning apps" this paper aims to identify the motivation to learn by mobile devices at home or schools for primary and secondary students. They focus on 2 factors: perceived usefulness (PU) and perceived ease of use. There is a different type of motivation as enjoyment from the uses, social pressure. Study concludes that students feel pressure to play educational games but at the same time useful for learning.(4)

Ritimoni Bordoloi, Prasenjit Das, Kandarpa Das (2020) "Perception towards online/blended learning at the time of Covid-19 pandemic: an academic analytics in the Indian context" author wants to identify the perception of teacher and learners about the use of online education and what are the challenges of online education during the pandemic situation. They found that how many students are using MOOCs platforms, SWAYAM % is low for online education.(5) Yamini Chandra (2020) "Online education during COVID-19: perception of academic stress and emotional intelligence coping strategies among college students" In this paper author found that students feel academic pressure and observed that students reduce negative and unexpected emotions to overcome from stress.(6)

Mehwish Waheed, Kiran Kaur and Atika Qazi (2014) "Students perspective knowledge quality in eLearning context: a qualitative assessment" authors found that students want accuracy and correctness of the content in E-learning. Students excited for new and current information also they want reliability in E-learning.(7) Florence Martin, Brandy Stamper, and Claudia Flowers (2020) "Examining Student Perception of Readiness for Online Learning: Importance and Confidence" in the study authors found that high rate in readiness, technical skill and low rating in communication skill included with e-learning.(8)

Abhinandan Kulal, Anupama Nayak (2020) "A study on perception of teachers and students toward online classes in Dakshina Kannada and Udupi District" in this study authors found that students are comfortable with E-learning and they are getting support from the teachers at the same time teachers are facing some technical issues in online classes. (9) Johan @ Eddy Luaran, Nur Nazleen Samsuri, Fazyudi Ahmad Nadzri, Kamarol Baharen Mohamad Rom (2014) "A study on the student's perspective on the effectiveness of using e-learning" authors found that students had exposure to E-learning and it helps in study that increases efficiency of students. (10)

Objective of the Study

The main objective of this paper are:

- To understand the perception of parents toward the impact of e-learning on the efficiency of primary level students.
- To find out the impact of e-learning on technical skills of students of primary level.
- To find out the impact of e-learning on students' discipline.
- To discuss the advantages and disadvantages of e-learning on students of primary level.

Methodology

The main objective of this research is to analyse the parent's perception regarding education for students of primary level. This paper is based upon quantitative research. In this research data is collected by primary sources, 120 parents are tapped to collect data in which 100 actively participated. Sample is taken from 10 private schools of Jaipur (Rajasthan), for collecting samples there were simple random samples used by the author. To keep this pandemic in mind structured questionnaires were designed in Google form and were circulated via emails and WhatsApp to parents. Questions seeking the basic information as students name, school name and impact of online learning, effectiveness etc. Data was collected in the month of May 2021.

Data Analysis and Result

To understand the perception of parents toward e- learning the author carried out a descriptive approach. In this study a simple percentage distribution method is

used to assess the responses from parents and it is represented in pie charts. Some questions are based on Likert scale, multiple choices. First question on Likert scale was 'Online learning increases efficiency of students at primary level?' received responses from 100 respondents. Among them 18.4% agree, 8.2% strongly agree, 22.4% disagree, 16.3% strongly disagree and 32.7 % parents are neutral. (Figure 1)

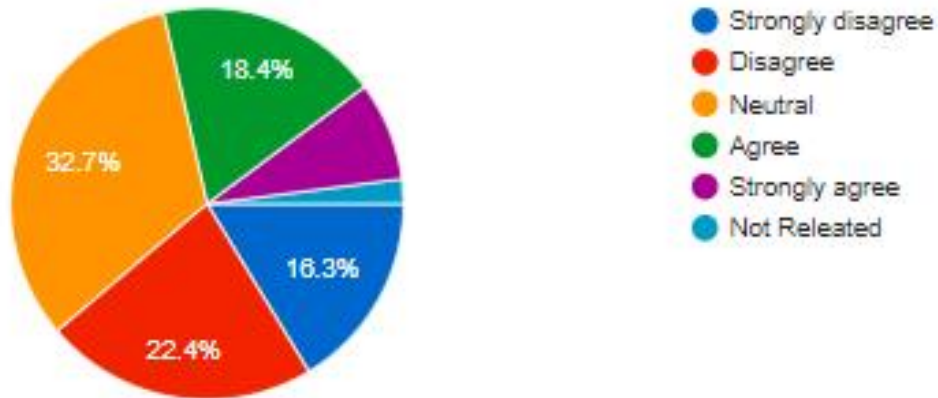


Figure 1: The opinion (%) about whether 'Online learning increases efficiency of students at primary level'

Second question is 'Does Online learning increase a student's performance?' Out of 100 parents 84% said a big no and 16% said yes that online learning increases student's performance. (Figure 2)

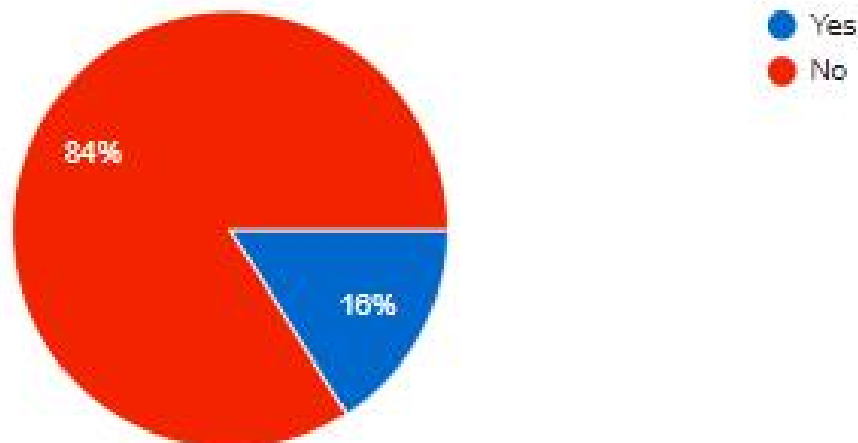


Figure 2: the opinion (%) about whether 'Online learning increases student's performance'

Next question about 'Does online learning enhance technical skills of students?' out of 100 participants 73.5% agreed that online learning enhance technical skill of students and 26.5% said no.(Figure 3)

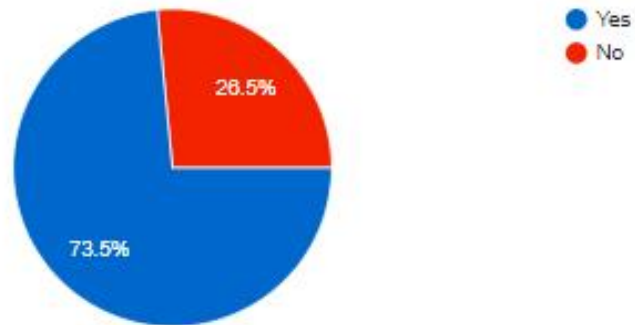


Figure 3: the opinion (%) about whether 'online learning enhance technical skills of students'

Next question is related to 'Online learning have a positive or negative impact on students' minds?' 60% said it has a negative impact and 38% said students have a positive impact. (Figure 4)

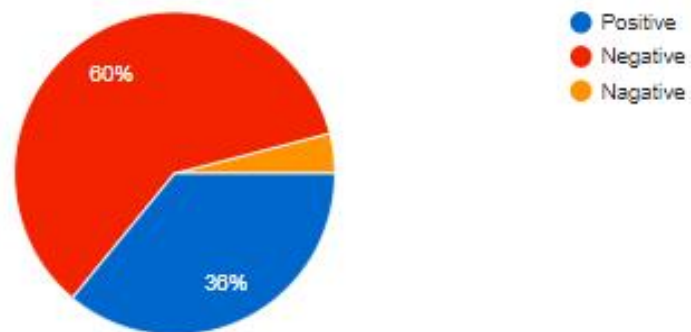


Figure 4: The opinion (%) about whether 'Online learning has positive or negative impact on students mind'

For the question 'Online learning makes students good in time management?' out of 100 parents 78% said students are not good in time management and 22% are happy with online learning. (Figure 5)

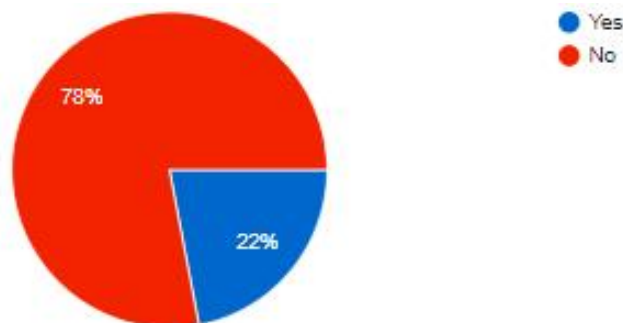


Figure 5: the opinion (%) about whether 'Online learning make students good in time management'

Next question is related to 'In online classes students are submitting their homework or assignments on time or not?' out of 100 parents 59.2% parents said students submit their homework late, 28.6% said on time and 30.6% gave other excuses. (Figure 6)

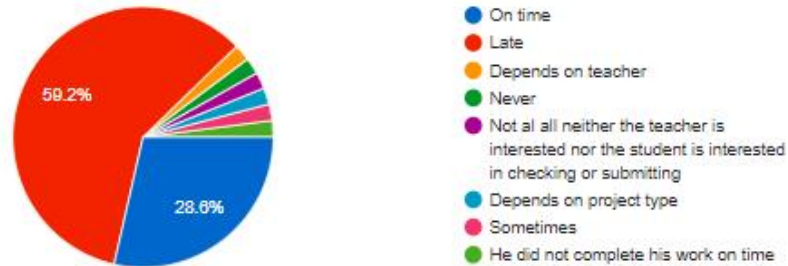


Figure 6: the opinion (%) about whether 'In online classes students are submitting their homework or assignment on time or not'

When asked by participants that 'online learning enhances the study skill of students?' 65.3% said No and 28.6% said yes it increases study skills. (Figure 7)

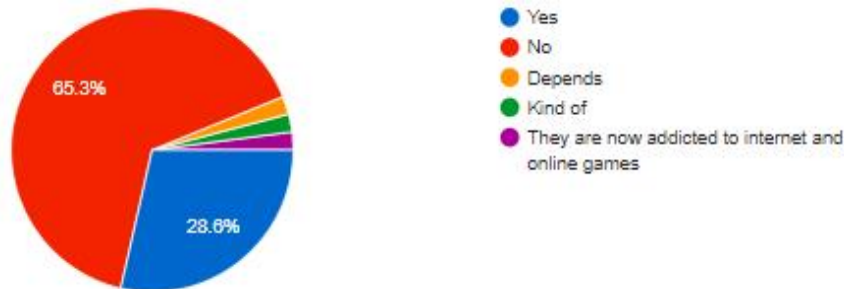


Figure 7: The opinion (%) about whether 'online learning enhances study skill of students'

For the question 'Online learning makes students disciplined or undisciplined?' out of 100 participants 74% provided their view towards undisciplined, 20% said online classes make students disciplined and 10% parents said it depends on students how sincere he or she is. (Figure 8)



Figure 8: The opinion (%) about 'Online learning make students disciplined or undisciplined'

Next question is related to 'Does online education create a classroom environment for students?' 10.4% said yes and 89.6% said No, online education does not create classroom environment. (Figure 9)

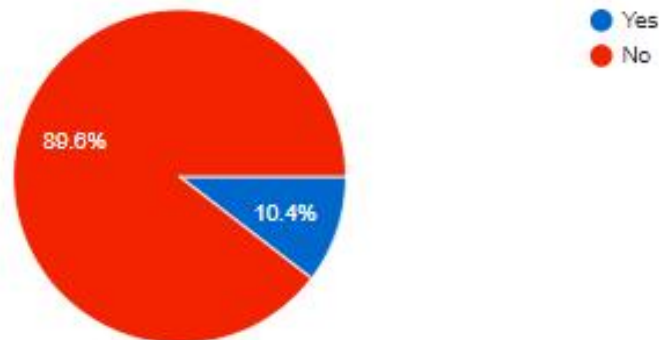


Figure 9: The opinion (%) about whether 'online education creates classroom environment for students'

Last question is related to 'Online learning is good for the future of students?' A big no. 87.2% of parents are not happy with e-learning and rest all said it's good for the future of students. (Figure 10)

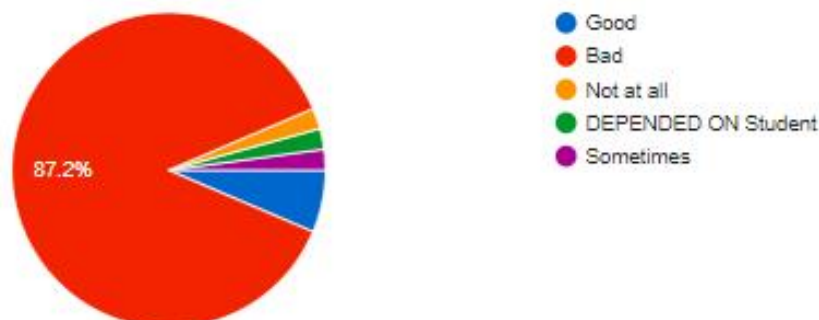


Figure 10: The opinion (%) about whether 'Online learning is good for future of students'

Author concludes that e-learning has enormous advantages but this survey shows parents of primary level students are not satisfied with the e-learning and it is the curse for them.

Advantages of e-Learning

In the situation of COVID-19 Pandemic e-learning plays a very vital role in the life of students. There are various benefits for primary level students.

- Students are engaged with their academic syllabus with study material.
- E-learning improves their technical skill to work with computers and laptops.
- E-learning provides a way to communicate with other students.
- Students can use learning apps easily as- BYJU'S and UNACADEMY.

Disadvantages of e- Learning

Technology help students in many ways but at the same time it has many adverse effects on the students as:

- Technical problems and internet connectivity are big issues in online learning.
- Students are continuously connected with mobile phones and laptops that have some bad impact on the health of students.
- Students sometimes use inappropriate applications that divert concentration from studies.
- Sometimes students are not comfortable with online classes.

Significance and Implications

India has a big market for digital education. There are multiple areas for research. This study provides views of parents on how much they are satisfied with e-learning. It would be helpful for teachers and schools to identify the barriers and modify the pattern of teaching which can be useful for students at primary level. There is a scope for the future research in different geographical areas with different questions. What is the aspect of teachers and professors toward online education in different levels and finding the space that requires changes for better service in the education sector.

Limitations

E- learning has a wide area for research, it requires a lot of time and effort. In this study the author covered a very limited area for primary education of Jaipur Rajasthan and for a limited time period only. This study has not been taken in the global context, it would create different results with different respondents. The sample size is very small, restricted to 100 parents. Data is collected by Google forms, personal interviews are not conducted due to COVID-19.

Conclusion

E-learning is the need of the hour to meet the requirements of the educational environment, across the world a large number of people are involved with e-learning activities. During this pandemic COVID-19, India developed various strategies to provide education to children, in this situation classroom learning shifted to e-learning. Pandemic required adjustment from students, teachers and especially from the parents and in this environment children are totally dependent on the parents for their basic education. This study by online survey reflected that parents are not satisfied with online classes. It's analysed that student's performance has not increased but students enhance their technical skills. E- Learning provides many advantages but this study has also proven that its push students toward indiscipline, less time management, delay in submission of projects and assignments. It is the integration of advantages or disadvantages of e-learning.

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A Common Size Profit and Loss Account Analysis of Dabur India Limited

Bhatt Vishakhaben Bharatkumar*

Introduction

India is famous for the ayurvedic treatments and medicines in the world. There are many pure ayurvedic production companies under the heads of pharmaceutical companies or FMCG companies. Dabur is one of the famous FMCG companies. It is famous for natural and ayurvedic products. This is listed and multinational company having production and sales to various countries. This company contributes to human welfare and with the profitable business. It has also a large contribution towards our Indian economy. Today Dabur is known as a brand also. Here the researcher tries to compare the profit and loss accounts of Dabur India Limited through the common size statement analysis for the selected time period.

Objective of the Study

The main objective of this study is to make a longitudinal comparison through common size profit and loss accounts of Dabur India Limited for the selected time period and overview the profitability.

Advantages of the Study

- The common size profit and loss accounts are analyzed and criticized.
- The study will help to improve the researcher himself/herself to further enhance his own research abilities.
- With the help of common size profit and loss account analysis, it is possible to make a comparative study and to over view the entire profitability of the selected company. All the advantages of common size statement analysis are applicable to this study.

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Limitations of the Study

- Secondary data collected for the research study will be collected from the BSE web site. So, findings will depend entirely on the accuracy of such data.
- All the limitations of common size profit and loss account analysis are also become the limitations of this study.
- This research is depends on the 100% statement analysis. Here the common size balance sheet is totally ignored. So, the effect of the capital structure and working capital management on the profitability is not considered here.

Research Methodology

- **Sample Unit:** Dabur India Limited is taken as the sample unit for the present study.

Brief Information of Sample Unit

Dabur India Limited is a Delhi NCR based company which was founded in Kolkata by Dr. S.K. Burman in 1884. Burman was born in Khatri family that mitigated from panjab to Kolkata. In the mid-1880s, as an ayurvedic practitioner in Kolkata, he formulated ayurvedic medicines for diseases like cholera, constipation and malaria. As a qualified physician, he went on to sell his medicines in Bengal on a bicycle. His patients started referring him and his medicines as 'DABUR' from the combination of the words daktar(doctor) and Bruman. C.L. Burman, set up Dabur's first research and development unit. Later, his grandson, G.C. Burman was gheroed by his own workers during the labor unrest in Kolkata. Due to unpleasant situation, G.C. Burman decided to move the factory to Delhi.

Dabur India Limited is the fourth largest FMCG company in India with revenues over Rs.9500 crore and market capitalization of over Rs. 100000 Crore. Building on a legacy of quality and experience of over 137 years, Dabur is today India's most trusted name and the world's largest ayurvedic and natural health care company with a portfolio of over 250 herbal and ayurvedic products.

Data Collection

This study is based on secondary data. The financial statements (Balance sheet & profit and loss account) for the selected study period are collected from the BSE site.

Period of the Study

This study covers the time span of five years from 2014-'15 to 2018-'19.

Tools and Techniques of the Study

Accounting Tool

- **Common Size Statement Analysis**

The common size statements are also known as the 100% statements. For the analysis of financial statements, these common size statements are used to make a

longitudinal comparison. There are mainly two types of common size statements: (1) common size profit and loss accounts and (2) common size balance sheet

The present study is based on the common size profit and loss account. The common size profit and loss account contains the details of profit and loss accounts in the form of percentage of each and every particular with respect to the total income. In this sense the amount of total income is taken as the 100% and all other amounts are converted on this 100% amount basis. Following formula is used to find the % of the particular:

- **% of the specific particular = amount of the specific particular/ total income*100**

With the help of above formula the table showing the common size profit and loss account of Dabur India Limited for the year 2014-15 to 2018-19.

Table 1: Table Showing Common Size Profit and Loss Accounts of Dabur India Limited For The Period 2014-15 to 2018-19 (Figures in crore Rupees)

Particulars	Years									
	2018-19		2017-18		2016-17		2015-16		2014-15	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Income:										
Revenue From Operations	6273.19	95.80	5609.06	95.19	7701.44	96.27	7868.77	97.31	7906.37	98.04
Other Income	274.74	4.20	283.23	4.81	298.35	3.73	217.19	2.69	158.05	1.96
Total Income	6547.93	100.00	5892.29	100.00	7999.79	100.00	8085.96	100.00	8064.42	100.00
Less: Expenses:										
Cost of material consumed	2262.51	34.55	2060.26	34.97	3112.61	38.91	2947.88	36.46	3002.63	37.23
Purchase of stock in trade	984.91	15.04	916.46	15.55	753.63	9.42	972.21	12.02	743.35	9.22
Change in Inventories	10.09	0.15	-74.03	-1.26	-23.02	-0.29	-70.53	-0.87	-25.91	-0.32
Excise Duty	0.00	0.00	16.77	0.28	0	0.00	0	0.00	79.17	0.98
Employee benefit expenses	572.33	8.74	461.13	7.83	789.61	9.87	794.1	9.82	689.56	8.55
Finance cost	29.8	0.46	21.89	0.37	54.03	0.68	48.48	0.60	40.12	0.50
Depreciation	108.83	1.66	102.5	1.74	142.86	1.79	133.19	1.65	114.98	1.43
Other Expenses	1076.11	16.43	999.64	16.97	1559.67	19.50	1706.83	21.11	2101.16	26.05
Total Expenses	5044.58	77.04	4504.62	76.45	6389.39	79.87	6532.16	80.78	6745.06	83.64
PBT and extra ordinary items	1503.35	22.96	1387.67	23.55	1610.40	20.13	1553.80	19.22	1319.36	16.36
Less: Extra ordinary items	0	0.00	14.54	0.25	0	0.00	0	0.00	0	0.00
Profit before tax	1503.35	22.96	1373.13	23.30	1610.40	20.13	1553.80	19.22	1319.36	16.36
Tax Expenses										
Current tax	369.28	5.64	340.33	5.78	311.03	3.89	283.96	3.51	235.01	2.91
Deferred tax	-130.22	-1.99	-39.25	-0.67	19.31	0.24	15.94	0.20	16.22	0.20
Tax Adjustments of earlier years	0.00	0.00	0	0.00	0	0.00	0	0.00	-0.34	0.00
Total tax Expenses	239.06	3.65	301.08	5.11	330.34	4.13	299.9	3.71	250.89	3.11
Profit after tax	1264.29	19.31	1072.05	18.19	1280.06	16.00	1253.9	15.51	1068.47	13.25

Source: Annual reports Of Dabur India Limited

Analysis of above Table

- As per the above table, in the financial year 2014-15, there is a large contribution of revenue from operation in total income. It is 98.04%.
- The trend of the percentage of revenue from operations goes down. In the financial year 2017-18, it is lowest at 95.90%
- The company obtained high percentage of its' total income year to year.
- The percentage of cost of material consumed with respect to the total income is highest in the year 2016-17 i.e. 38.91% and in the year 2018-19 it is lowest with 34.55%
- There is no any wide difference in the percentage of change in inventories during the financial years 2017-18 to 2014-15 but the year 2018-19 is exceptional as the percentage of COGS is 0.15% with positive figure.
- The amount of excise duty remains under control between 0% to 1%
- The company contributed a lot from its' total income towards employee benefit expenses in the year 2016-17 with 9.87%.The lowest contribution is 7.83% in the year 2017-18.
- The percentages of depreciations are among 1.43% to 1.79% which shows that the company is counting the depreciation with the same method. There is no any abnormal fluctuation in the rate of depreciation during 2014-15 to 2018-19.
- The finance cost is also remains near to 0.60% which disclose about the same borrowing policies of the company.
- There is a very high jump in other expenses in the year 2014-15 with 26.05%. It is assumed that in the year 2014-15, the company had no sufficient control over miscellaneous expenses but year to year the company is controlling strictly for the said expenses.
- The total tax expenses for the year 2017-18 is at the pick for the selected time period with 5.11%.
- The profit before tax for the year 2017-18 is highest but there is also high rate of tax. So that the profit after tax for the year 2018-19 is highest which proves that the company has improved its' tax management.
- Overall the company is sturdily progressing and it is changing its expenses policy which resulted very positively for the profitability of the company.

Conclusion

From the above analysis, it is concluded that Dabur India Limited is able to increase its' profitability by changing its' expenses policy and tax management policy. There is no any high difference in the % of expenses with respect to total income. This

proves that there are well structured and well managed activities that resulted into continue increasing profitability. The short term planning about the expenses is helpful for the company to achieve more profitability than the prior year.

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Implementation of Focused Meditation as a New Style of Learning and Remembering in Education

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Introduction

Education is considered to be the process of learning or acquisition of knowledge, skills, values and habits. At school level education may be considered as a process of teaching and training students in different subjects like math, science and other subjects. This process can be done through different teaching methods and strategies. After that students need to be learn the particular topic in their own mind for a long time. The ways of learning a particular subject help us to understand the subject thoroughly. Different types of yoga practices [1] can be used as learning strategy in the field of education. Through the practice of certain type of asnas and pranyamas and meditation techniques we can enhance the power of mind which further leads to increased memory level and power to focus [2]. Yoga practices can be a perfect addition to school curriculum as its various techniques can help students to keep their mind calm and grow holistically. Meditation is the yogic practice that makes mind and body relaxed. The regular practice of meditation helps in improving concentration and induces peace in mind [7]. Meditation can be used for different purpose depending upon intended purpose. Focused meditation involves in focusing on a single point. The single point may be breath, a mantra, a word, a object or image of a deity etc. In the beginning time focusing of mind is difficult but regular practice makes it easier.

Supportive Argument to Choose Focused Meditation as a Learning Strategy in Education

During focused meditation process our focus of mind is fixed on the particular topic of subject (e.g. for class 10 student the particular topic is arithmetic

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progression). As a result of it we get a chance to fully concentrate on that topic because in focused meditative position we are fully conscious about what is going in our mind. If we learn a particular topic in meditative position, our mental faculties like memory, reasoning, perception, imagination will improve in positive direction [5]. In focused meditation process we try to learn the topic deeply with full attention and neglect other intervening thoughts, imagination, a site which can distract out concentration [16]. During this process we get absolved on learning material (a topic which is already taught in class), we learn better. Consequently our attention span of memory will increase in this process. The practice of focused meditation for education purpose also help to achieve educational learning objective developed by Bloom in Bloom's taxonomy of learning [18]. The level of revised Bloom's taxonomy of learning are remember, understand, apply, analysis, evaluate and then to create. Because in focused meditation techniques students will get full opportunity to pay attention on various level of learning. We remember the basic concept of the topic in meditative position very clearly, also in focused meditative position we try to understand topic in our own word as we are in full conscious state in meditative position. After that when we remember and understand the basic concept regarding any topic, then we able to apply these concepts in actual real mathematical problem. Consequently, we are also able evaluate, analyze the different mathematical problem. Hence, we learn and practice any topic coupled with focused meditation technique we will definitely learn better, understand things in better way and then will be able to solve different types of problem in particular subject. As result of it our academic achievement will improve and we will get good marks in achievement test.

Objective of Study

The main objective of this study is:

- To do study whether focused meditation helps in improving the learning skills and remembering power.
- To familiar students with focused meditation along with how to focus on topic taught in class room.

Research Methodology

In present study we tried to find out the effect of yoga practices (focused meditation as learning strategy) as interventional technique to find out its effect on learning and remembering in secondary level students.

Hence the content of present research design are as follows:

- **Population** the target population of present study comprise of 10th class mathematics students of RBSE board who are pursuing study. Therefore, the population under study is existent population. Total 400 students are studied

- **Sample** present research study uses probability sampling. We used stratified random sampling having stratified factors .

Grade – 10th class students.

General intelligence level: students are classified all their general intelligence level with the help of SPM (standard progressive matrices) test.

Tools and Techniques Used

In present we used the two tests namely SPM (standard progressive matrices) test as pre-test in order to classification the student on their general intelligence level and academic achievement as post-test to access the effectiveness of interventional treatment. Also, the academic achievement test is used to compare the students with respect to their achievements in particular subject.

Analysis and Result

We have done analysis on 400 students and found Significance of difference between mean scores of the experimental group and control groups on pre-test.

Group	Experimental	Control	t-value
N	200	200	0.2547
Mean	43.115	43.27	
SD	5.974971	6.193456	
SEM	0.42249425	0.43794347	

The result of analysis for mean scores of the experimental group and control groups on pre-test the interpretation as follows:

P Value and Statistical Significance

The two-tailed P value equals 0.7991

By conventional criteria, this difference is considered to be not statistically significant.

Confidence Interval

The mean of Experimental minus Control equals -0.15500000

95% confidence interval of this difference: From -1.35131422 to 1.04131422

Intermediate Values used in Calculations

$t = 0.2547$

$df = 398$

Standard error of difference = 0.609

In the post-test the result of analysis of same group as follows there is Significance of difference between mean scores of the experimental group and control groups

Group	Controlled	Experimental	t-value
N	200	200	6.1772
Mean	36.49	40.14	
SD	5.29149313	6.467576651	
SEM	0.37416507	0.457326731	

The result of analysis for mean scores of the experimental group and control groups on post-test, the interpretation as follows.

P Value and Statistical Significance

The two-tailed P value is less than 0.0001

By conventional criteria, this difference is considered to be extremely statistically significant.

Confidence Interval

The mean of Controlled minus Experimental equals -3.6500000000

95% confidence interval of this difference: From -4.81164955787 to -2.48835044213

Intermediate Values used in Calculations

$t = 6.1772$

$df = 398$

Standard error of difference = 0.591

The degree of freedom is 398 and after looking at 0.05 level of significance from the table of critical values for 't', the critical value is found to be 1.95. But the calculated value is 6.1772. Hence the calculated value for 't' is much more than the critical value for 't'. hence it is found that the focused meditation have significant difference in between pre and post test.

Conclusion

From the study it's concluded that focused meditation practice in class room teaching can play an important role to enhance students learning capabilities. So, we emphasis on initiative must be taken to design yoga integrated syllabus in school education. we have to take the initiative to spread awareness in society that yoga is not bound to any community or religion but it is a scientific technique that is well tested and highly relevant to current scenario in every aspect. With the help of active participation of school teachers and society the true potential of yoga benefits can achieved for inner development of overall personality of school students.

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Mushrooming of Social Evils for Millennials

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Introduction

Digitalisation and the internet have ushered in a new era. With the use of social media, people are able to communicate wirelessly with one another. Social media has had a tremendous impact on our social lives. The majority of people believe this is a blessing, yet some believe it is a curse. People have become increasingly engaged to social media, which has both positive and negative aspects. It's all in our mindset and intention; we can accomplish so many wonderful things and so many harmful things. Social media has an impact on college students in a variety of ways, both positive and harmful. Understanding the amount of time spent on social networking sites by college students and the kind of activities they engage in is critical for higher education administration. Researchers have begun to investigate the effects on students' well-being empirically, and preliminary findings suggest that more research is needed. They discover that social media are not the issue; rather, it is the precise use and aim of social media activity that distinguishes them. Most Indian hospitals now have a social media de-addiction programme in their psychiatric wing. The majority of the people who come here are teens who are nearly depressed because they don't have enough 'likes' on social media. Some may find the melancholy humorous and overdone, but most millennials would respond to their friends' uneasy dependence with more empathy and compassion. They are, after all, the ones who arrived in this world at the same time as cable TV, cell phones, the Internet, and apps first appeared on our scene. Millennials, unlike any other generation, formed near-emotional relationships through—and with—these technology prior age groups have never been so emotionally committed in scientific breakthroughs.

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Our culture, now well into the new millennium, has begun to realise severe challenges affecting the youth. Some concerns have always existed, but new impediments have begun to emerge in the public's perception. They are

- Since the 1950s, the number of single-parent families has risen dramatically. Today, 28 million children are cared for by 14 million single parent households. Raising a child is stressful enough, whether you are a single parent or not, especially in these difficult economic times.
- There have been periods in history when every actor/actress in a film was depicted with a cigarette in their hand, because smoking was considered cool at the time. Today, approximately 21% of high school students admit to using drugs and 41% admit to drinking alcohol.
- There was a period when children relished the opportunity to be children. Even at a young age, some youngsters are engaging in adult activities, which can have major implications. Children are active in economic activities and bear a burden of responsibility for their families in various regions throughout the world.
- Schools serve an important part in the development of a young person's foundation for life, and it is reasonable to demand that learning environments be safe. Unfortunately, this is not always the case, as classrooms may sometimes turn into "battle zones." In the last ten years, 284 children have died as a result of school violence, including shootings, stabbings, fights, and suicides.
- Managing the pressure to excel in all aspects of life while also finding time to do it all appears to be one of the most pressing issues confronting today's children. Young people are expected to be successful, but few of them understand how to manage their time effectively.
- Understanding what is going on in the world and forming an opinion on social and political issues is a major difficulty for today's kids, who struggle to distinguish between "good" and "bad" news sources and navigate through the muck of today's world.
- We live in a society that promotes materialism and young people are taught to measure success and happiness in life based on how much stuff they have. Materialistic view on life can result in dissatisfaction when one doesn't have enough and can negatively affect a person's life.
- According to recent statistics, an increasing proportion of children and teens, particularly in India, are getting obese. This is primarily due to their preference for spending more time in front of the television or computer than exercising and adopting a healthy lifestyle.

- Different groups of young people seem to have unequal access to proper education and throughout the world, there have been continuous attempts at reforming education at all levels. Still, according to the World Inequality Database on Education, more than 25% of children worldwide have never been to primary school.
- In today's society, the open markets and globalization result in laying off workers and outsourcing work to the countries where it is cheaper.

This makes it more difficult for the young people to find jobs and further complicates the already problematic lives of the youth.

Technology addiction is a real thing. Several research conducted over the last decade have found that computer addiction has the same brain effects as substance addiction. In a country where more than 90% of kids use social media and play video games, two of the most addicting forms of technology, this is bad news. In reality, according to data on technology addiction, half of all teenagers believe they are addicted to their smartphones. And that's just the people who are willing to confess it.

Internet Addiction Disorder, Compulsive Internet Use, Problematic Internet Use, and Disorder are all terms for technology addiction. It is growing more prevalent, despite the fact that it is not recognised as a condition in the Diagnostic and Statistical Manual of Mental Disorders. According to a growing corpus of studies, technology use activates brain circuits in the same direct and powerful way that certain substances do in the brain of a drug addict. Technology use, particularly video games and social media, boosts the release of endorphins and dopamine, triggering a need for another buzz. Furthermore, chronic overstimulation causes the nervous system to go into fight-or-flight mode, disrupting the biological and hormonal processes, leading to mood and mental health issues. As a result, the World Health Organization designated gaming disorder as a mental health disease in 2018. Not only does technology have an impact on mental health, but it also has an impact on teen sadness and anxiety. Adults with a history of drug misuse are also more likely to develop a technological addiction. Teens who are addicted to the Internet are also more likely to develop substance misuse and eating issues, according to study. To put it another way, addiction can refer to a wide range of addictive behaviours and substances, including technological addiction.

How Technology Affect Mental Health?

- Even more directly, social media use can have an impact on users' physical health. Researchers have discovered that the mind-gut connection can cause nausea, headaches, muscle tension, and tremors as a result of anxiety and despair.

- Excessive Internet use can lead to a high degree of psychological arousal, which can lead to lack of sleep, long periods of fasting, and limited physical exercise, as well as physical and mental health issues like depression, OCD, poor family connections, and anxiety.
- Children's mental health is jeopardised by too much screen usage. Even an hour a day spent gazing at a screen might cause children to become worried or melancholy. This could make children less interested, less capable of completing activities, less emotionally stable, and impair their self-esteem.
- Dry eyes, light sensitivity, double vision, weariness, and headaches can all be symptoms of close computer work. Furthermore, handheld gadgets require users to be close to the equipment. This can lead to higher strain on the eye muscles as a result of the increased use of eye muscles to focus.
- Too much or poor-quality screen time has been linked to behavioural issues in studies. There is less time for play and social skills are deteriorating, obesity, sleep, disturbances and violence.
- Sleep can also be disrupted by electronic gadgets. In addition, a lack of quality sleep can lead to depression, moodiness, and irritability. "The blue light that comes off of these screens can influence the hormones in their brain if they spend a lot of time on their cellphones or screens."
- It provides us with unrestricted access to information from anywhere on the planet. At the same time, this accessibility leads to a digital information glut that our minds can't always handle. This could lead to despair brought on by the internet.
- Technology may be both a blessing and a burden. We live in a time where there is an abundance of information. With the constant introduction of new technologies that provide people with more information at a faster rate than ever before, society is nearing a point where there is simply too much to digest.
- The impact of screen usage on physical and mental health. Screen usage has been related to poor physical fitness, mental health issues, and social development issues. Obesity rates are higher in children who spend more time in front of screens than children who spend less time in front of screens.
- Experts have discovered that, in addition to making our life easier, technology has a negative side: it can be addictive and can harm our communication abilities. Extended screen time can result in health ramifications like insomnia, eyestrain, and increased anxiety and depression.

Research Methodology

To test the hypothesis, data collection through convenient sample technique was done. The survey used a questionnaire to gather information on the impact of the social media and gaming platforms on the millennial and their children.

The total group for which the survey is designed in order to achieve the conclusions of our research investigations is referred to as the target population. Our target here was the people aging between 23-40 to tell us about their kid's behavioural aspect towards gaming and the damage caused by the addiction. We employed descriptive analysis for our research because we wanted to see what factors influence more on social evil for millennials. And we took a sample of around 151 individuals.

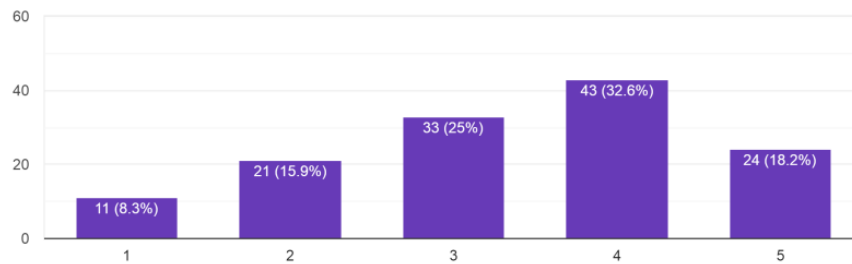
Data was acquired from respondents using Google Forms questionnaires. The questionnaire was separated into two sections, one of which contained the respondent's basic information such as name, email. The questions linked to our research were found in the other section. We experienced high level of difficulty in getting the data as most of the respondents were just filling the form only till 2nd or 3rd page only because of the length of the questionnaire, but we somehow managed to get it filled by 151 respondents out of the around 300 shared forms which provided insight into all of the crucial variables that we wanted to learn about through our survey.

The questionnaire was created to collect all necessary data for our research. We mainly focused on six aspects social media, Behavior, Physical health, Peer relationship, Depression, Satisfaction

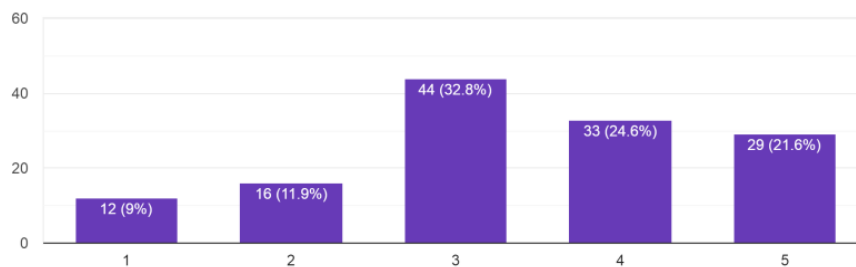
Data Review

- Depression**

Feeling as though returning to gaming will solve problems.
132 responses

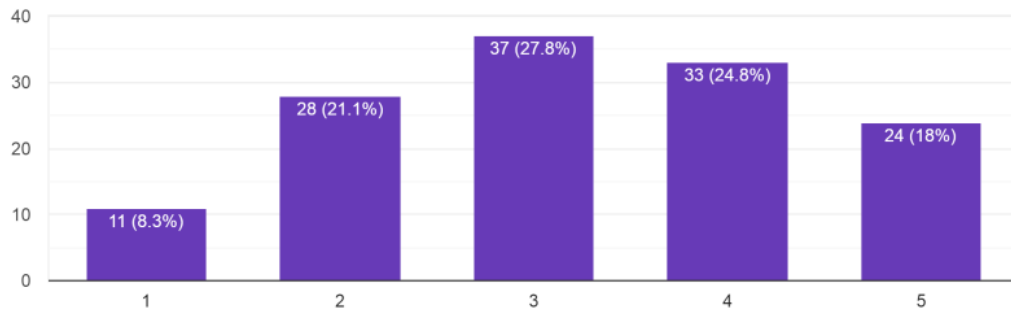


Physical symptoms such as nausea, allergies, colds, hemorrhoids, dry eyes, urinary incontinence, and constipation.
134 responses



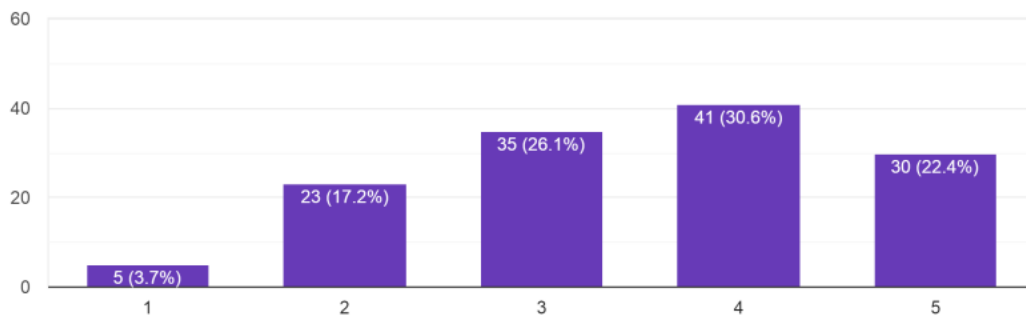
Do you think child does school projects about video games.

133 responses



Do you think child spends significant time researching and watching YouTube videos about his video game.

134 responses



Data Analysis

In the Fifth statement regarding Depression which we asked to the respondents had a really high level of agreeing to the statement which was about mind set during playing the digital games.

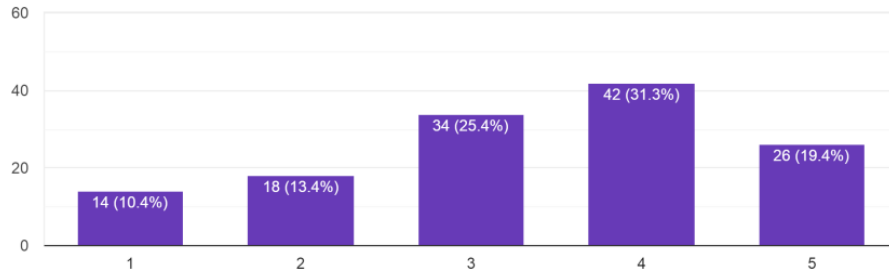
Interpretation

According to our findings excessive playing video game can increase depression. Addicts who play video games are twice as likely as those who do not to be depressed. Excessive gaming can result in dopamine depletion, emotional suppression, and a lack of desire, among other things. Gaming addiction has a huge impact on the mental health of young adults since it is utilised to avert negative emotions when not played. When video game addiction develops, it can lead to depression, stress, and anxiety. Overall, students who played high-violence video games for 2 hours per day had considerably higher depressed symptoms than students who played low-violence video games for 2 hours per day. Another study found that adolescents who were addicted to mobile games had increased self-reported despair, social anxiety, and loneliness.

- Satisfaction**

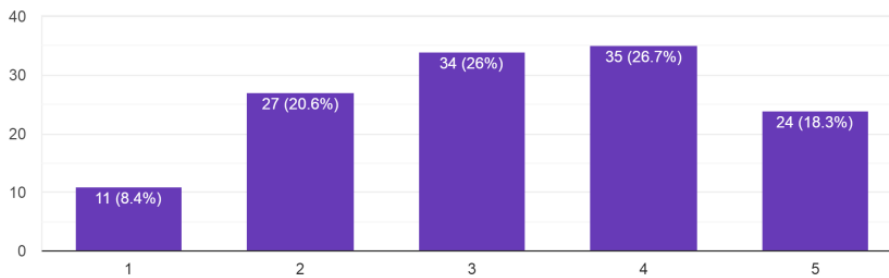
Do you child wants gaming to be his reward for any positive contribution he makes to your home.

134 responses



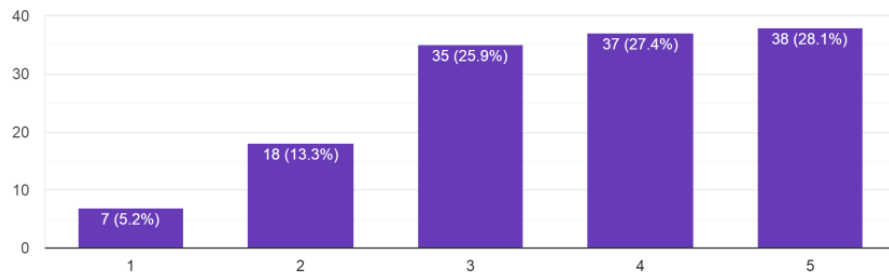
Conflict is increasing around gaming and you are arguing more with spouse.

131 responses



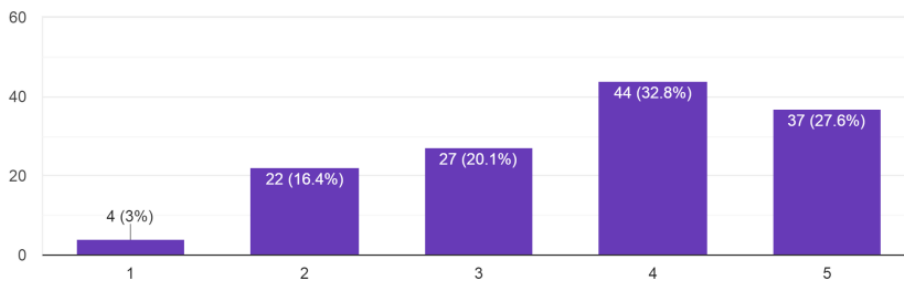
Do you think it will affect the eyesight

135 responses



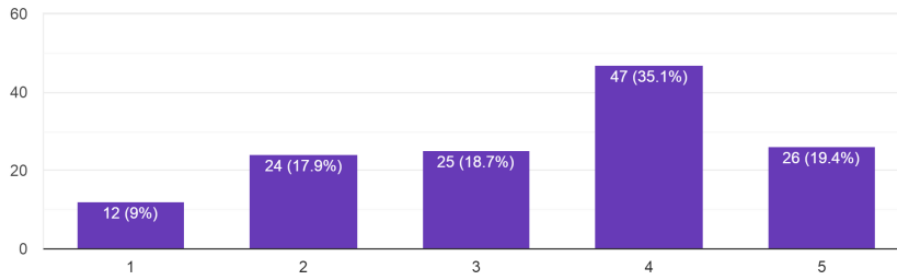
Do you think it will became them physically lazy

134 responses



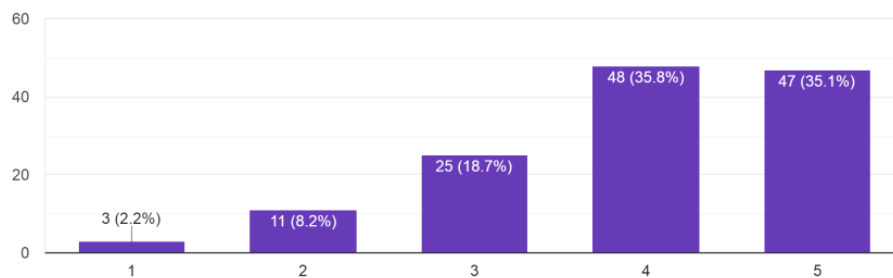
they just started unreal activity after play the games

134 responses



Do they feel satisfied after winning the games

134 responses



Data Analysis

In the Sixth statement regarding Satisfaction which we asked to the respondents had a really high level of agreeing to the statement which was about happiness during playing the digital games.

Interpretation

We discovered how people play online games with their pals to satisfy basic psychological demands while they are generally advised to avoid physical contact. This is due to the fact that playing video games causes our bodies to create a cocktail of happiness-inducing chemicals and hormones. Achieving goals in video games can also have a positive effect on your mood. Achievement, in addition to purpose, is an important component of achieving a pleasant mental state. Setting and attaining objectives can increase your self-assurance and provide you with a greater feeling of purpose.

Conclusion

For millennials, this study delivers timely and relevant research on the mushrooming of social problems. Based on the information gathered and the analysis of replies from parents (Millennials) via Questionnaire. The purpose of this study is to illustrate the behaviour and perceptions of parents toward their children when it comes to digital gaming addiction. We suggest that the term "addiction" is inadequate to

characterise the complex connection that most youngsters have with digital devices, even when their involvement appears to be excessive. The term 'addiction' in psychiatric terminology usually refers to a chronic illness condition that is characterised by dysfunction and has severe negative consequences. Video game addiction has yet to be proven to have detrimental consequences equivalent to other addictions. Many research, as we've seen in this chapter, fail to find not only a causal relationship, but also a simple correlation. Because there is minimal evidence of long-term harm, the word video game addiction, while maybe useful in terms of expressing a point, does not appear well adapted to characterise children's everyday contact with video games. Work addiction, exercise addiction, food addiction, sex addiction, and other activities are not currently recognised as addictions, presumably because they are all a part of most people's daily lives and are mostly beneficial (if not essential) to human flourishing, and thus do not always cause problems. We would argue that video games, like the other activities stated above, are commonplace hobbies that should not be stigmatised or overly problematized. They may be an issue for certain people in some situations, but this appears to have more to do with the individual and their social surroundings than with gaming or a particular game. We would argue that if we, as a scientific community, wish to better understand excessive or problematic video game use, the phenomena should be investigated in its own right rather than being forced into an addiction framework. One researcher suggests that instead of talking about issue gaming, which we don't know whether it is, we instead talk about problematized gaming, which we do know is that it is considered to be a problem.

According to our poll, the majority of respondents were concerned about the negative effects of video games on children. The prospects feel that their children are highly addicted to the gaming platform, which is affecting their physical and mental health. They believe it is a complete waste of time and energy that could be better spent elsewhere for future development. But we believe that negative perceptions about gamers in general, as well as the societal stigma attached to individual gamers, cause significantly more harm to young people's psychological development than video games alone. Such stigmatization should be avoided until there is proof of a clear link between video games and negative effects.

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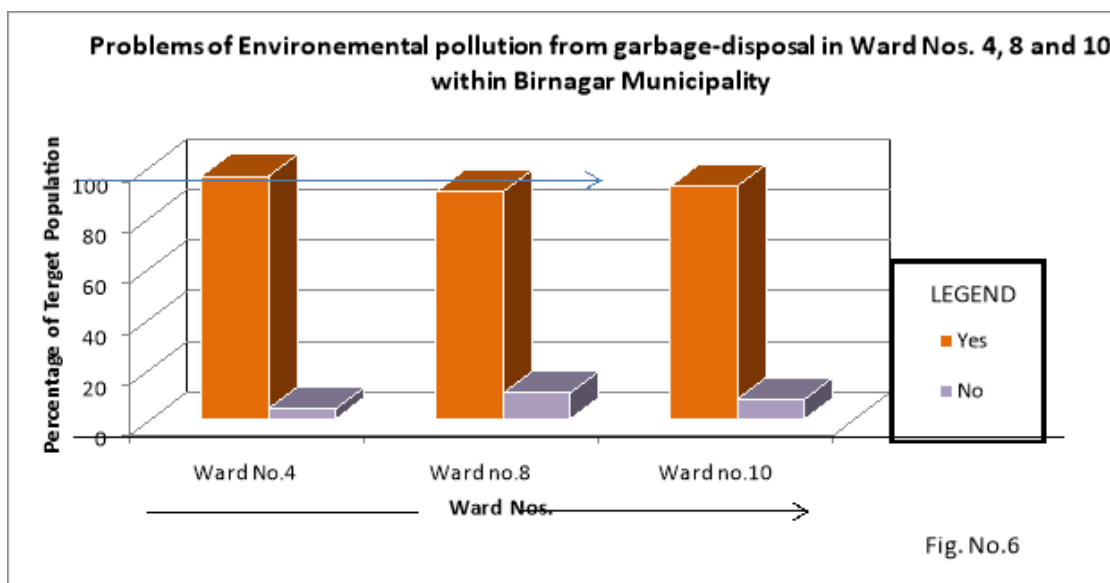
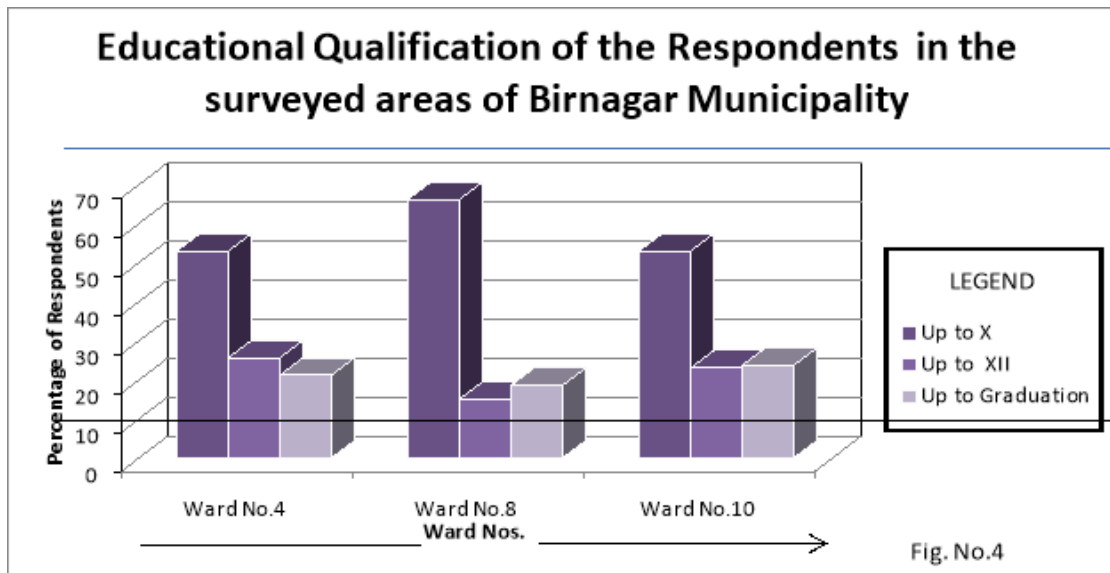
A Perception Study Conducted to Highlight the Socio-Economic Conditions of Residents of the Urban Local Body of Birnagar in Nadia District, WB: Focus thrown on Selected Wards

Dr. Ayan Das Gupta*

Introduction

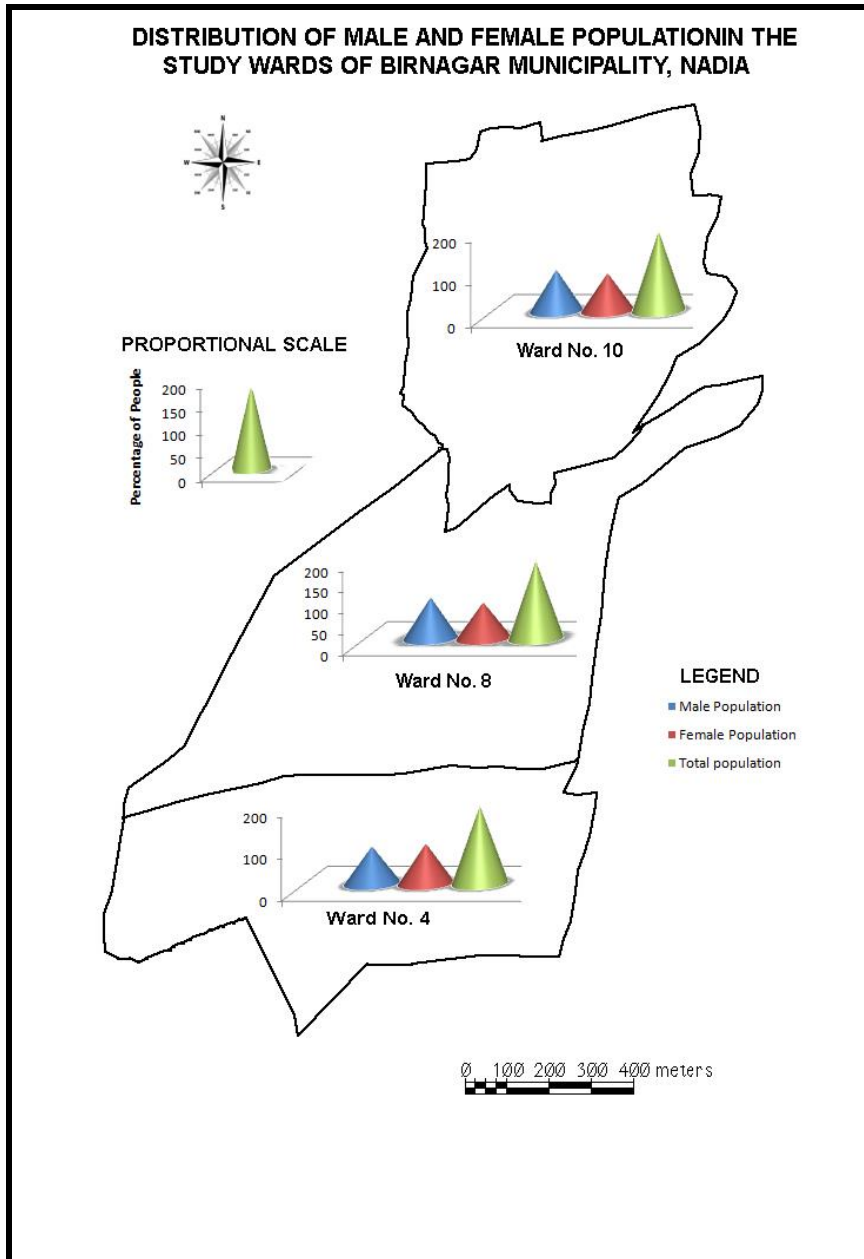
The town of Birnagar is inhabited mostly by Bengalis. Durga-puja like all other Bengali counterparts is celebrated throughout the entire city. All the other pujas are celebrated also. The Christian community celebrates Christmas in their own style. Begopara Church in-between Ranaghat and Birnagar becomes the center-stage of this celebration. It is situated in Begopara, on a large area outside the main township. Undoubtedly, one of the most beautiful churches of Bengal is this. During the Christmas, people from all the religion come here to join the party. It's worth a look. All the people, who are yet to set their feet AT Birnagar, must pay a visit there in the month of December on 25th especially. There is a mosque in nearby Hatkhola para and Hatpukur. Devotees of Islam go there for sure. In truest sense, the dwellers of Birnagar reside in a cosmopolitan society and they share their joys, sorrows etc of their regular life amongst each other. Without any communal feeling and disturbances, they are peacefully extending their requests to the urban local body for the upgradation of their livelihood. In order to get a clear picture regarding the socio-economic status and stature with special reference to daily livelihood of the residents of Birnagar, a detailed oriented questionnaire survey was conducted and from each of the micro urban units, total hundred population were selected for the perception study.

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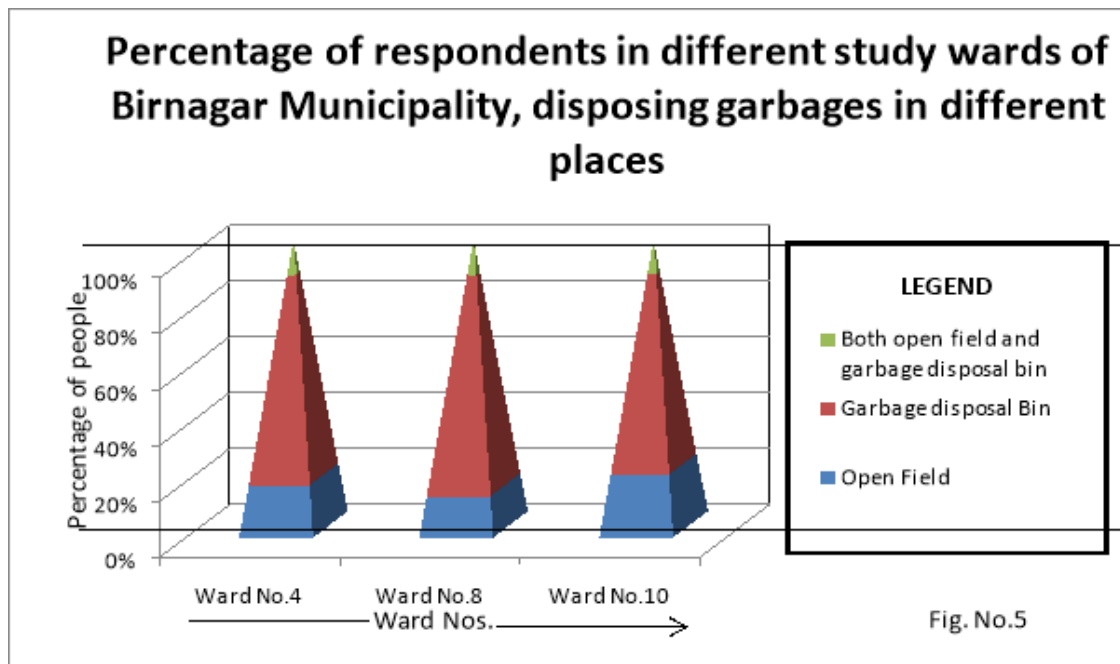


Two longitudinal perception studies have been conducted over here to know the status of educational qualification of people and the scenario of environmental pollution in three selected micro urban units of Birnagar Municipality. In the first thematic diagram, multiple bar diagrams have been built up to show the three different groups who have attained certain level of education in the Birnagar Municipality. So far the accompanying diagram is concerned; it is clearly evident that in all the wards, maximum numbers of people have attained education upto Madhyamik level. In ward number 4, almost half of the percentage of Madhyamik-level educated people have read upto the higher secondary level and thereafter comparatively lower number of

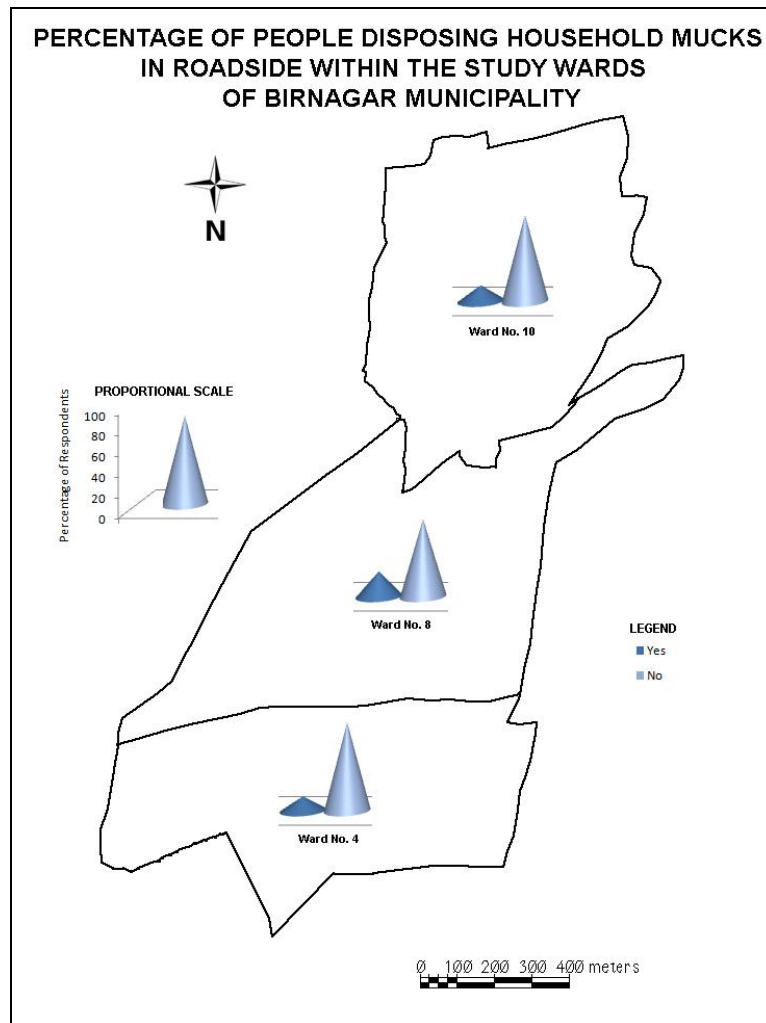
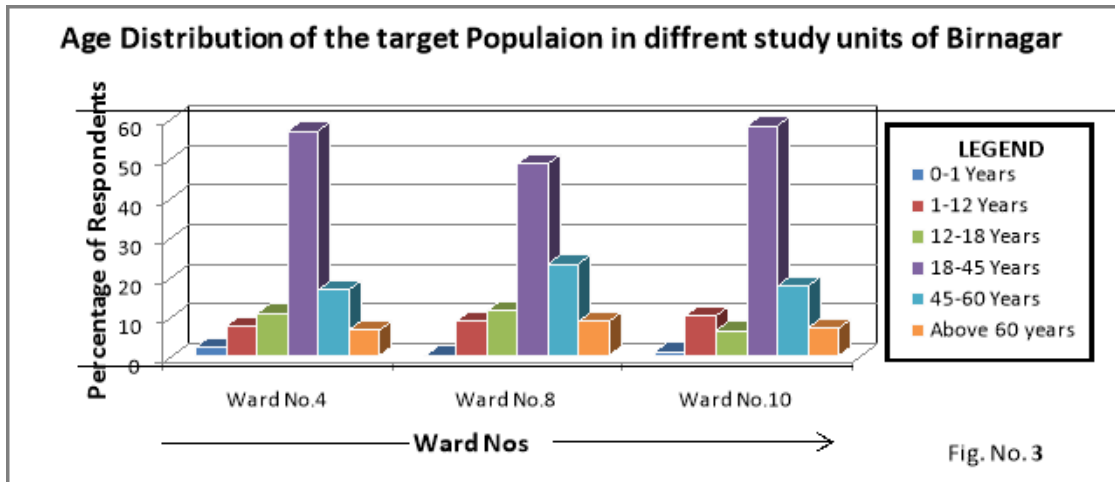
respondents are found to have attained the educational level upto graduation. In ward number-8, comparatively the number of graduate students is higher than that of the higher secondary level students. In ward number 10 also, slightly greater percentage of population have become graduate than those of the candidates passed the higher secondary level examination. In the second diagram, it is clearly manifested that in all the micro urban units, people are suffering from environmental pollution from the unmanaged garbage disposal system.



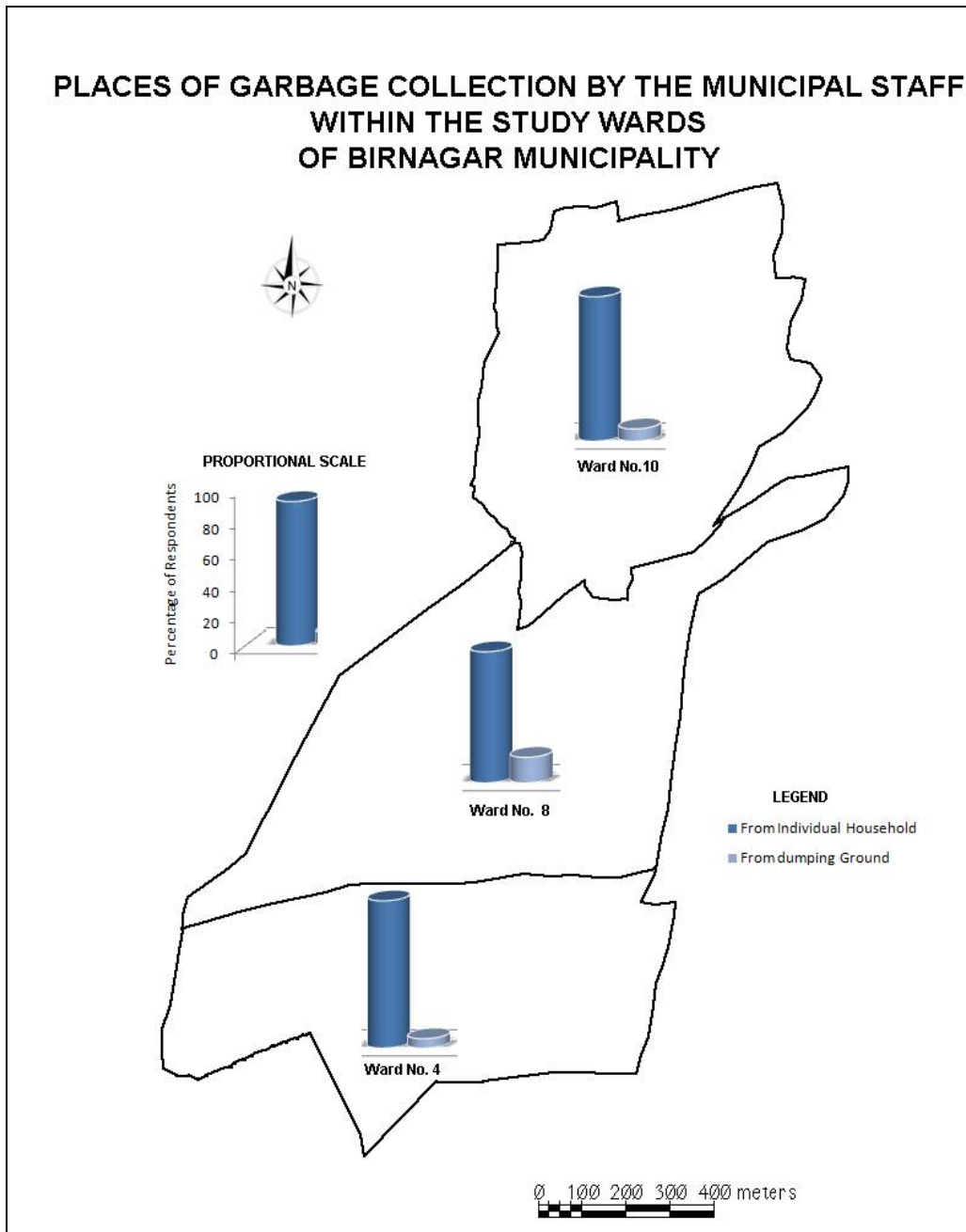
In almost all the study wards, the male and female population is found to be of almost similar percentage and the bar graph constructed afterwards to show the different age groups do show the detailed oriented distribution pattern of the respondents in Birnagar Municipality. The Bar Graph is showing the Age distribution of the Target population in different study units of Birnagar. In this graph it can be seen that the population under the age group 18-45 years is more in all the study wards. In the Ward no. 8 the population under age group above 60 is more than the other wards and the ward no. 4 the child population is more than the other study wards. This bar graph is showing the Educational Qualifications of the target Population as well of the study wards of Birnagar. It can be observed from the bar graph that, the education qualification of peoples of Birnagar is good. In all wards the more people is educated under the minimum education level of up to class X. and in the ward 10 the people under the group up to Graduation is more than the other study wards because some higher educational institutes are there.



This accompanying map is showing the current condition garbage disposal system. The percentage of people throwing garbage in open ground is more in the ward no 10 than the other wards, because the residents of this ward is not so much aware, the municipal authority is failing to let them understand the utility of scientific management of garbage. In spite of the depressing scenario regarding garbage disposal over there, the Municipality is continuously going for campaign by poster, charts etc. and the municipal workers are conducting door to door survey to make people aware regarding proper management of the solid wastes in their locality.

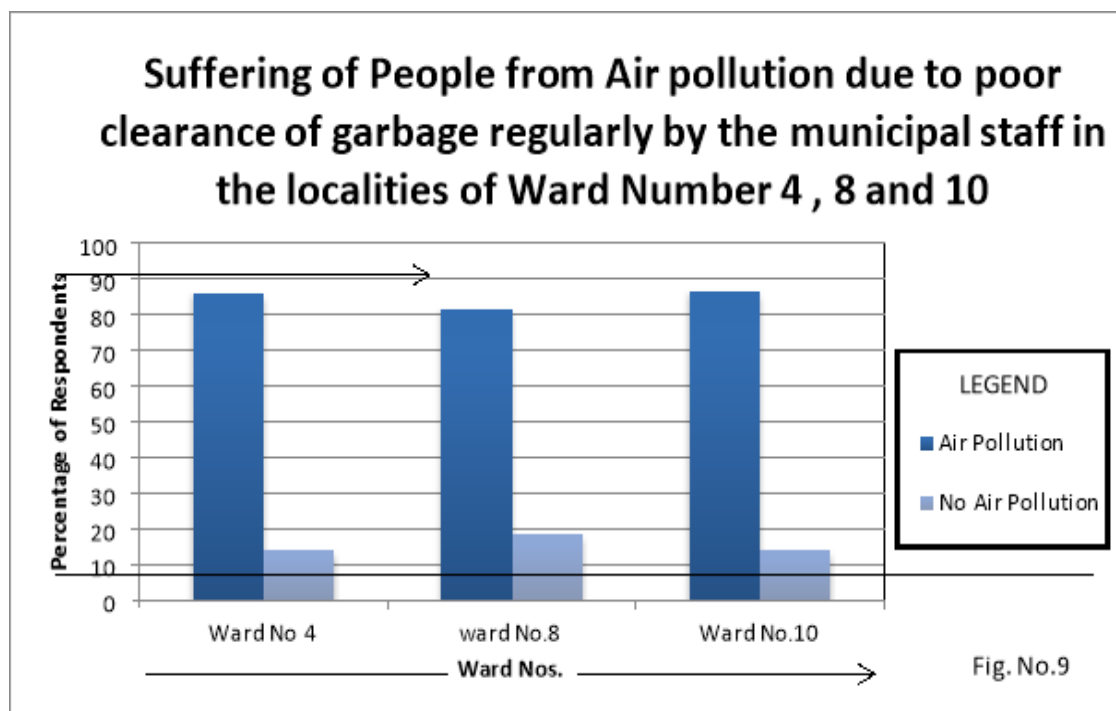
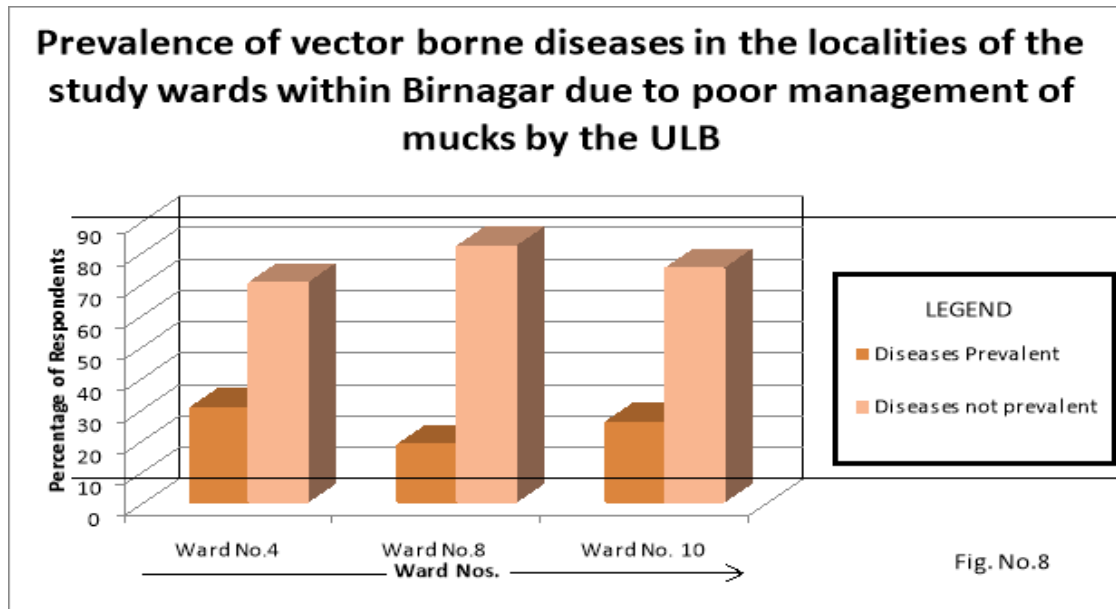


The map aside is showing the percentage of people throwing the household mucks in the roadside. In the above map indicate that in the all study wards of Birnagar municipality percentage of people who does believe in throwing the household mucks in the road side is less than the percentage of people throwing household mucks in the proper places. In the ward no- 8 more people are throwing the household mucks in the road side than the other study wards of Birnagar, because the in this ward more people is working in the agriculture field so, the mucks generated in their house is more than the other residents at other wards. So they throw the mucks in the road side and besides there is another reason that is in this ward, people are not much aware about the health issues that may occur out of unscientific garbage disposal by the urbanites. Actually the organic wastes thrown frequently at the roadside actually lead to the fast rotting of the products and if the rotten smell spreads through air then definitely that will end up in massive air pollution. The garbage's is collected by the municipal staff in the Birnagar ULB regularly. The place of garbage collection by the municipal staff is at the road side. Moreover for the systematic garbage collection in a regular basis, some big drums are placed at the interjunction of the arterial roads. This above map is showing the environmental pollution problem from the garbage disposal in the study wards. From this cartogram it can be seen that most of the people have said that the problem is mainly generated from the garbage. For this reason they accuse the municipality by saying that they do not play their duty correctly. Recently, for getting rid of the air pollution from the roadside garbages, some composting as well as vermicomposting plants are generated and these plants contribute in the conversion of the household perishable mucks into the fertilizers and manures. In order to promote resource recycling, the municipal authority is trying to encourage always the residents of Birnagar and through campaigning, the Municipal authority is telling them to dispose the trashes systematically at the roadside disposal bins so that the perishable organic garbages can be collected regularly from those places for sending the same ultimately to the composting plants for making manures.

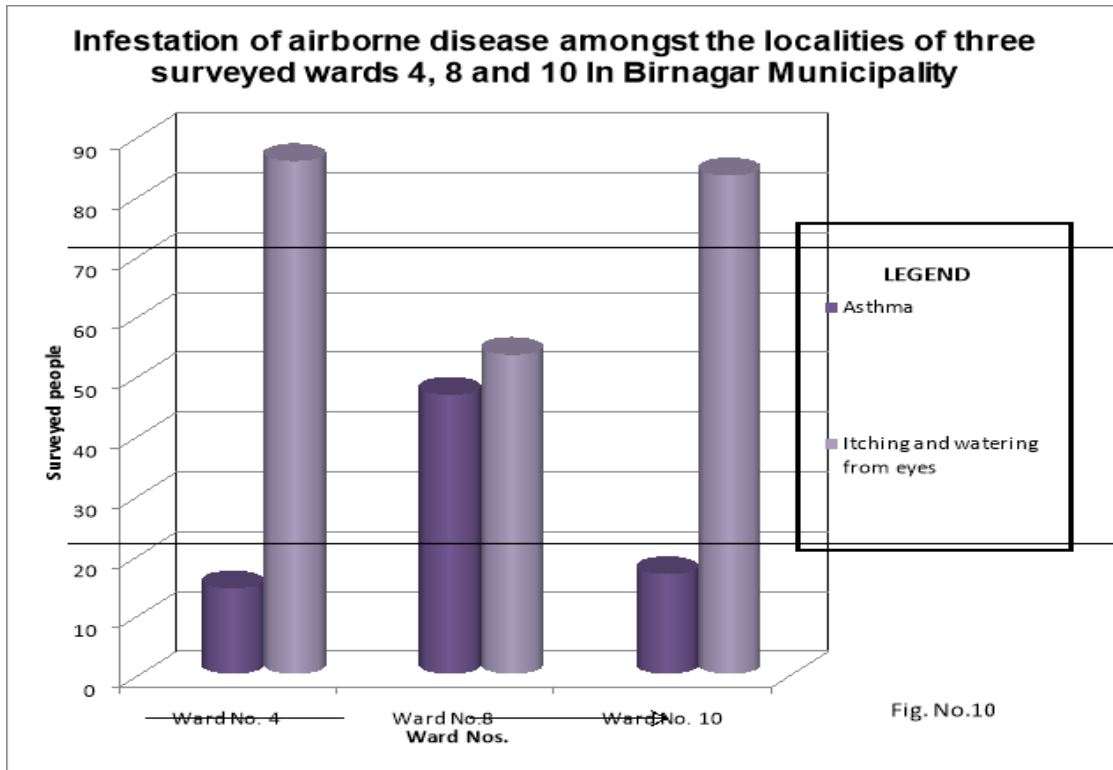


This cartogram below is showing the infestation of mosquitoes and flies due to non-clearance of filthy materials within the study wards of Birnagar municipality. In all the study wards people say that they are facing infestation of mosquitoes and flies because of non-clearance of filthy substances regularly. They say that the management of mucks is very poor. In below, the cartogram is showing the residents' perception about the current scenario of the prevalence of vector borne diseases in

the Localities. This very cartogram indicates that in ward nos more people are saying that there is no prevalence of the vector borne diseases but a certain percentage in almost all the target units, are saying regarding the outbreak of vector borne diseases out of non-clearance of the trashes from the localities by the workers from the end of the Municipality.

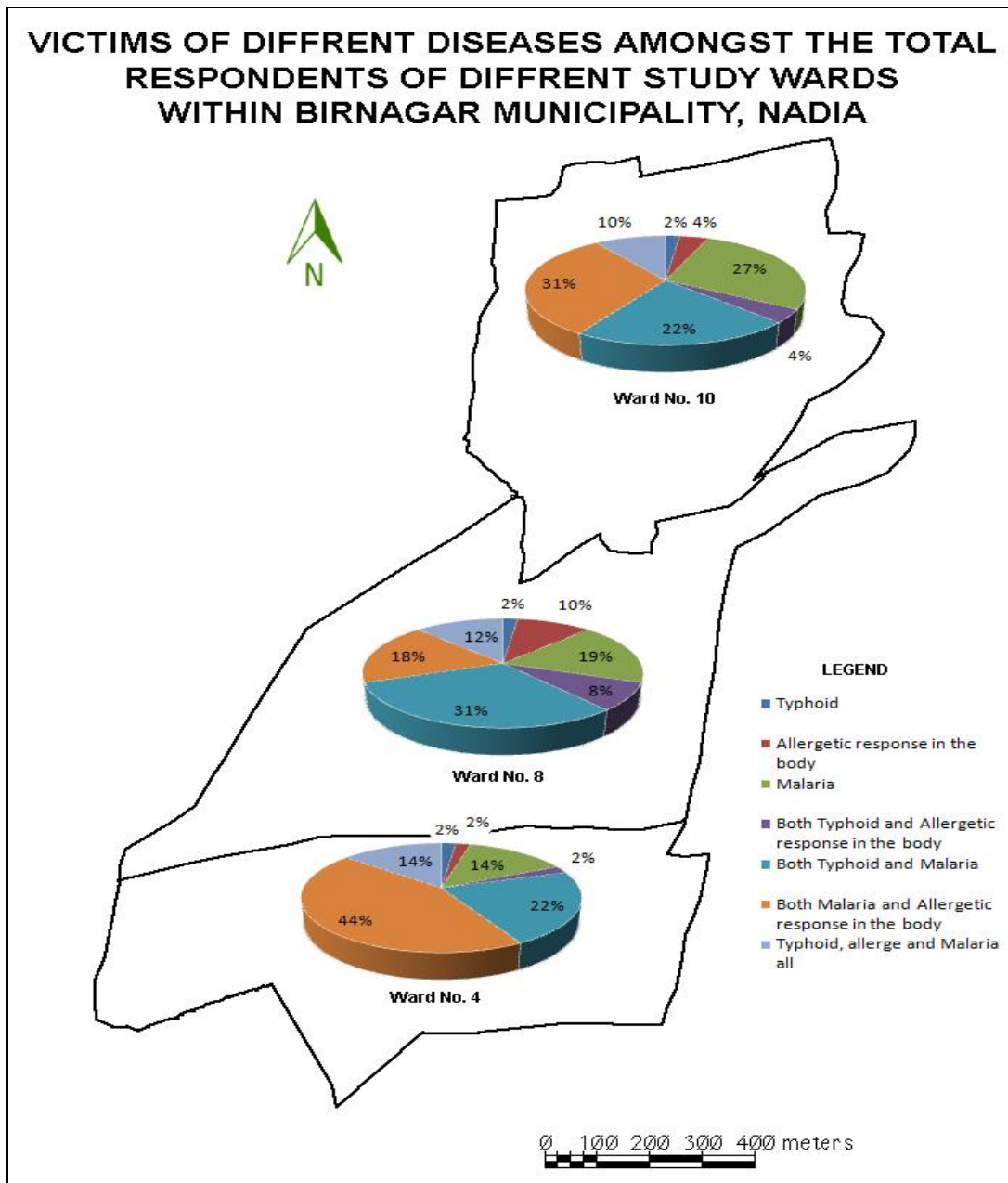


The above cartogram is showing the percentage of peoples suffering from air pollution due to poor clearance of garbage regularly. It has already been said that the agricultural workers do throw the organic wastes at the roadside and especially the unsold rotten vegetables left at the roadside do lead to air pollution. Municipality is trying to take concrete steps to stop this nonsense but noyt yet it has been successful in its mission.

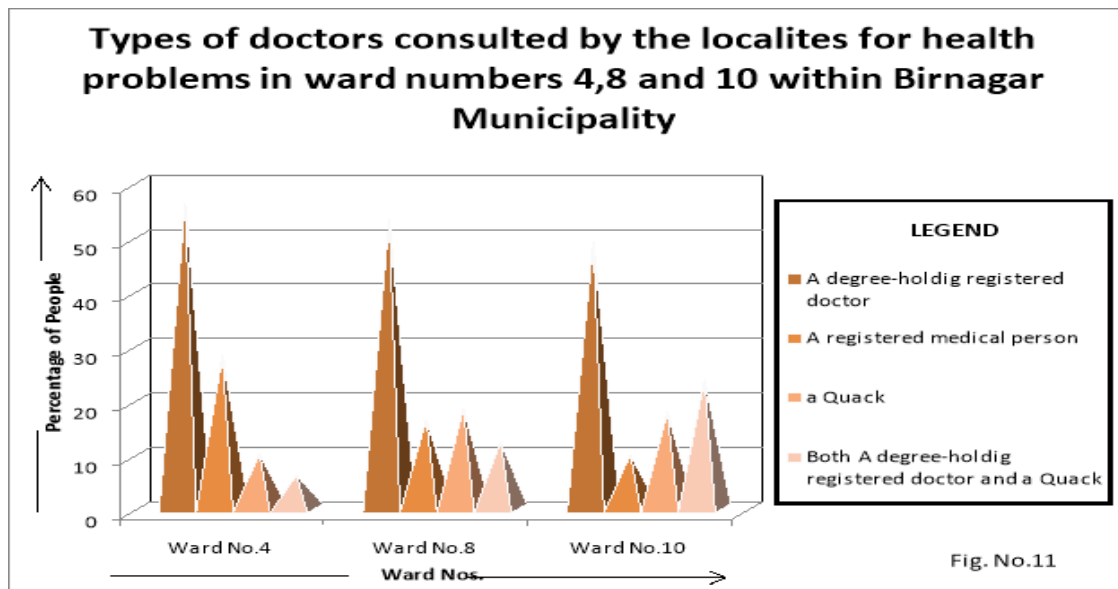


This cartogram is showing the infestation of airborne disease among the localities of three surveyed wards of Birnagar. In all study wards, percentages of people among the respondents are suffering from airborne diseases. In ward no 8 more people are suffering in Asthma due to poor clearance of garbages. in the ward no 4 a good number of people are suffering out of itching and watering from eyes due to non-clearance of garbage regularly. In the same ward the drain is chocking because of throwing garbages randomly into them, and for this reason the residents of this ward is more and more suffering out of skin diseases, allergetic reactions in body which may end up in itching and watering from eyes. The residents of ward no 10 is also suffering from both this diseases due to poor clearance of garbage. Actually asthma is a respiratory track disorder and therefore the patients of this particular disease do require unadulterated air to inhale but unfortunately in some of the locality of Birnagar, the problem of throwing organic as well as inorganic garbages at the roadside is a serious issue and because of rotting of those perishable product, the

foul smell is originated leading to the pollution of air. In the morning, at the time of walking, the old people come close to those unmanaged garbages and therefore they have no alternative left other than closing their nose and passing by those trash materials. In this way, the asthma patients suffer a lot. On the other side, due to mixing of the minute particles from the mucks into the air, the allergetic reactions may be seen in the body. Some are over-sensitive to such allergens and they do suffer considerably.



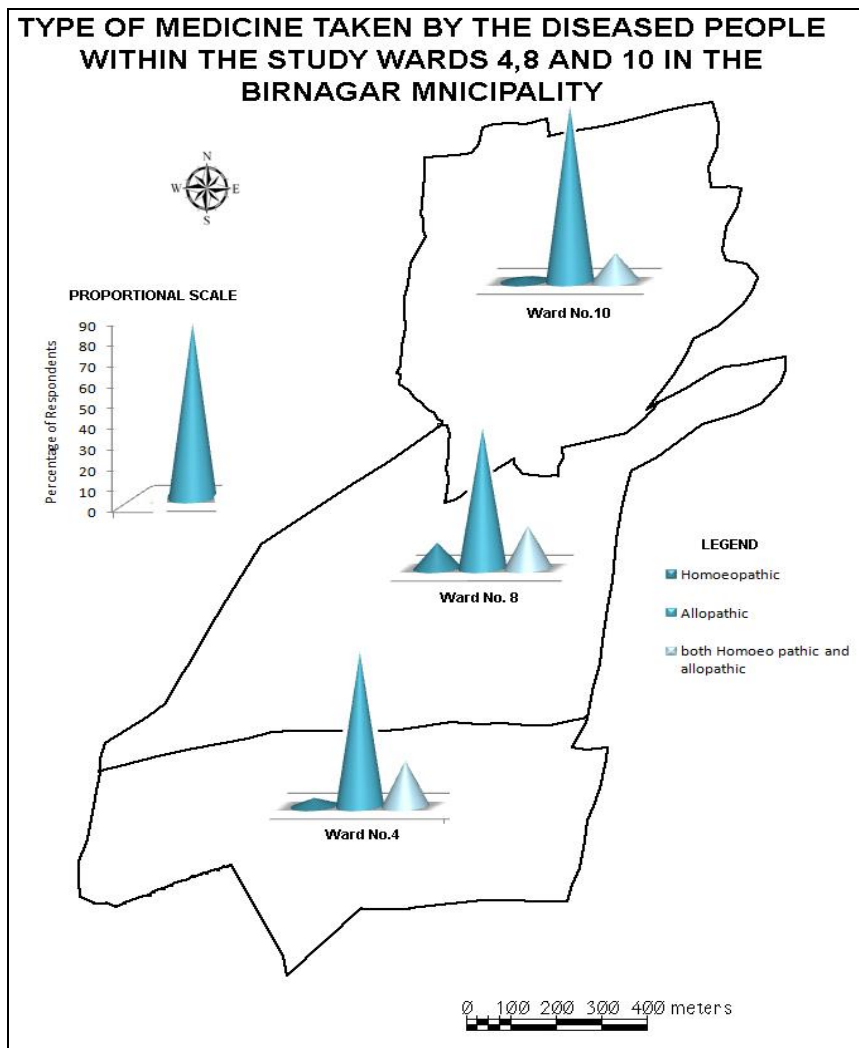
From this cartogram it can be seen that in ward no 4 and ward no 10 large percentage of people around 44% are suffering out of both malaria and allergic responses in the body due to poor condition of garbage management. And in the ward no 8 and 10 large number of residents are suffering in both typhoid and malaria due to non-clearance of garbage. Actually the unmanaged garbages usually serve as ideal breeding ground of the vectors like mosquitoes flies etc. and they do spread the vector borne diseases in the community. In Birnagar, The Municipal authority is trying utmost to stop the spreading of vector borne diseases by creating adequate awareness amongst people regarding proper way of garbage disposal but unfortunately the mission has not yet been successful to the fullest fruition.



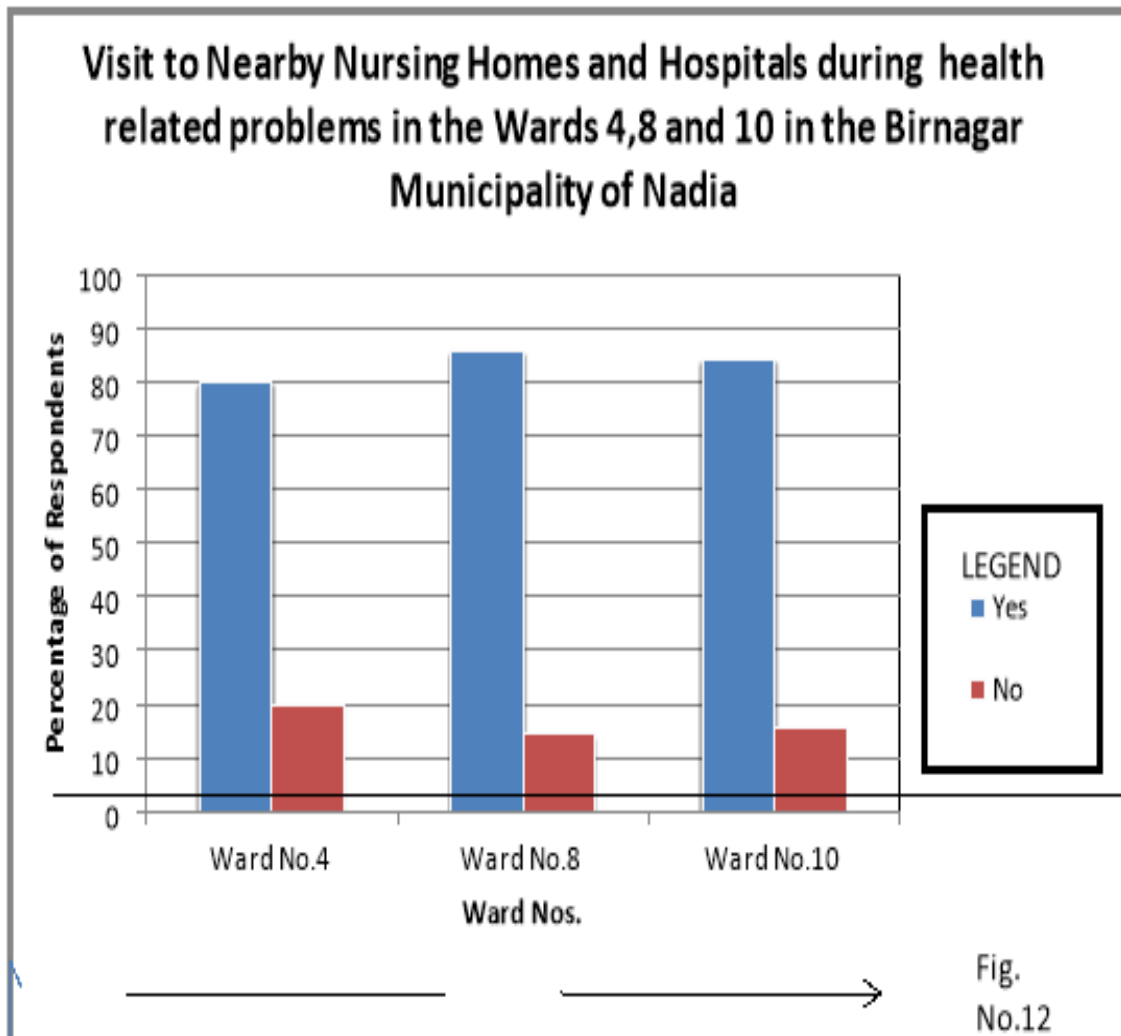
This cartogram is showing the opinions of the residents of study wards of Birnagar municipality about the types of doctors consulted by them. In the study wards a good number of people are consulting Degree holding registered doctors. In the ward no 10 a large number of people do consult both degree-holding registered doctor and a quack. And a large percentage of people of the ward 8 do consult a Quack. So, from this cartogram it can be realized that in the both the wards 8 and 10 a large percentage of people consult with a quack because in this wards the economic background of people are not that much good. They don't want to spend money for the consultation with doctors practicing modern medicines. In this ward more people are engaged in hawker's' jobs, labors' job in unorganized sectors, masons' jobs and agricultural activities.

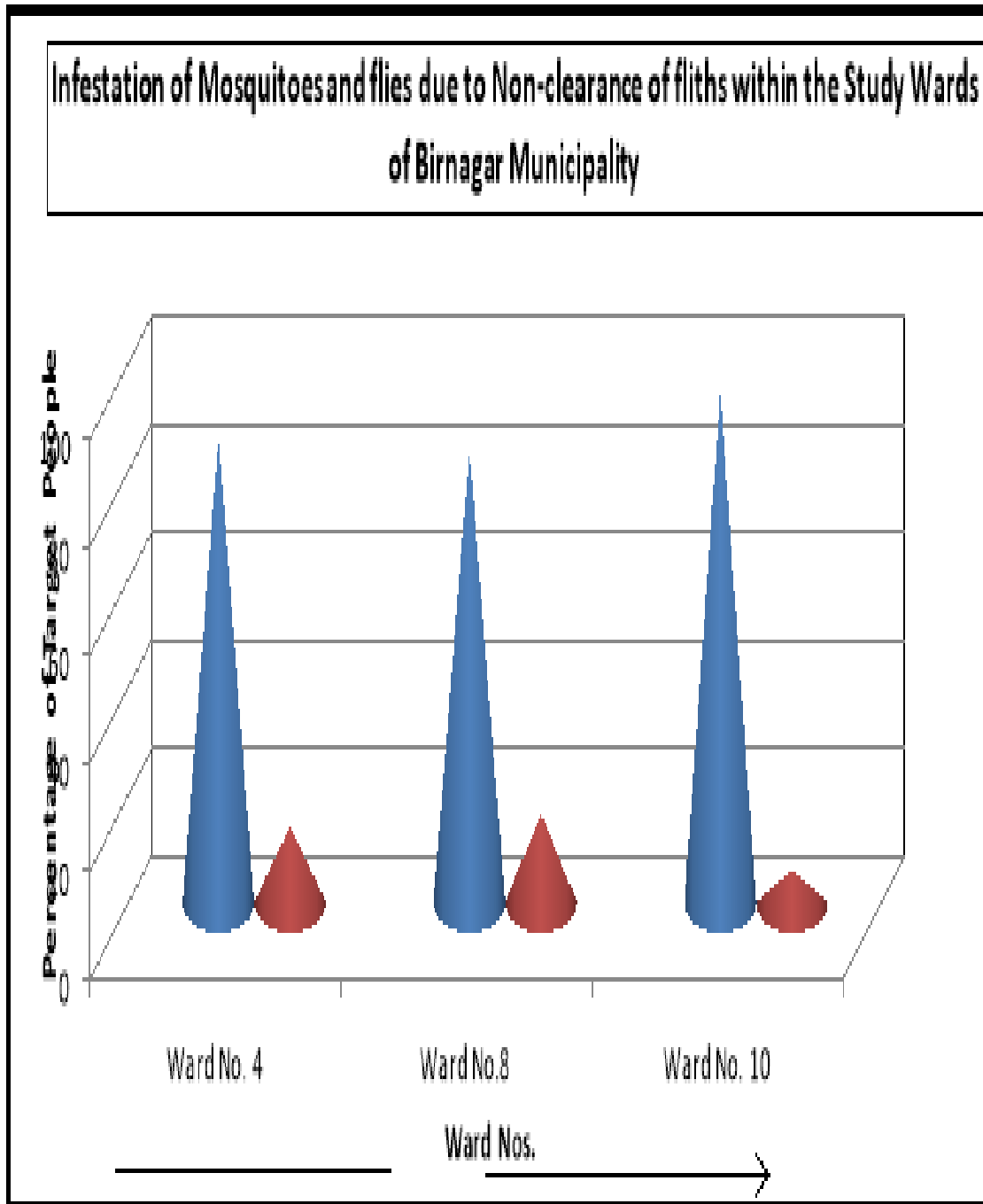
This cartogram below is showing the percentage of people going in the nearby health centre in the time of emergency. From this cartogram, it can be seen that the more percentage of people are saying that they do go to the nearby health centre at

the time of emergency only. Some people are there as well, who hardly visits the hospitals, nursing homes and they seldom go to the allopathic doctors until and unless the emergency situation arises. It can also be seen that in almost all the wards the certain number of patients do take help from the Homoeopathic drugs from selected doctors. Homoeopathic drugs are comparatively sold at cheaper price and therefore the poverty-stricken people do rush to the chambers of the Homoeopaths for immediate relief from fever, stomach upset etc. but at the time of serious diseases, no other alternative is left other than going to the chambers of doctors practicing modern medicine. At the time of surgery also, people turn up to the Government hospitals and some private nursing homes. It has also been observed that for the treatment of complicated diseases and especially for the crucial surgical cases, most of the people at Birnagar go outside the boundary of the urban local body and they go to the multispecialty clinics at Kolkata.



A good number of medical practitioners practicing allopathic treatment as well as modern medicines are there in the hospitals and nursing homes of the Birnagar Municipality but during the perception survey, it got clearly manifested that the total number of doctors is not perfectly commensurate with the increasing number of patients. In most of the cases, only a few doctors do treat a lot of emergency patients and sometimes, people do not get proper treatment timely. For institutional delivery also, only selected doctors are there and awareness campaigns are done by the Asha workers. Anganwari workers are quite helpful in the case of extending wise advices to the expecting mothers and near about 100% mothers do depend on the institutional delivery at Birnagar. In previous days, the deathly due to complicated delivery of the maternal population was quite common in Birnagar Municipality but that rate has been significantly minimized now.





The accompanying map is showing the distribution of different types of medicine taken by the diseased people within the study wards. This cartogram is showing that good percentage of people takes allopathic medicines and in the ward 8 a certain percentage of peoples take homoeopathy medicines.

Another cartogram above is showing the degree of satisfaction responding health care facilities put forth by the local self-government of Birnagar municipality. In this cartogram it is seen that the large percentage of people opines that the current lay out of the health care facilities should be improved considerably. In ward no 8 large percentage of people say that the health care facilities is more or less poor. The higher authority from the Nodal agency of Birnagar Has been aware about the opinions of its respondents and hopefully they will take action to improvise the current condition.

Concluding Observation

The purpose of the current research work was to estimate and analyze the nature and extent of the current layout of socio-economic condition with special reference to health care facilities and other indicators in Birnagar municipality. After making an extensive questionnaire survey conducted in selected study-units of Birnagar ULB and after the further analyses of the primary database along with that of Secondary ones, the researcher has reached to the following findings as well as conclusions and these are as follows:-

- Garbage disposal system in the selected micro urban units of Birnagar ULB is not that much satisfactory and the condition is remarkably poor in ward no 8. But in the other study wards, the garbage disposal systems are so so but definitely demand further betterment.
- The local Self-government of Birnagar should pay more attention regarding systematic as well as regular garbage clearance from the localities at ward no 10.
- For scientific as well as hygienic management of disposed mucks generated from the households in the target wards regularly, the Urban Local Body of Birnagar will have to be much more active and in this particular premise, the awareness generation amongst the local inhabitants regarding disposal of filths in proper places is also a need of hour.
- The current layout of the health care facilities of Birnagar municipality is not upto the mark and especially ward number-10 requires immediate attention from the end of the Local Self Government of Birnagar.
- The ULB will have to pay more attentive to improve the health care facilities and at the same time, they will have to make the local hospitals as well as the health centers much more equipped, so that the residents of this ULB can go to the nearby health centres at the time of emergency.
- The more awareness generation campaigning among the residents of Birnagar will have to be conducted by the Birnagar (M) in order to prevent different vector-borne diseases in their localities.

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Women Entrepreneurship in India: Problems & Challenges

Dr. Randeep Kaur*

Introduction

As defined by Gartner (1988) entrepreneurship is “the creation of new organisations.” “Women entrepreneurship is starting a business which makes women financially independent.” Female business visionaries assume a significant part in the supported monetary turn of events and social advancement. Business among women in India has been a new peculiarity. Female entrepreneurs address the quickest developing classification of business overall and have gotten, particularly as of late, the consideration of numerous scholastics. As indicated by the available literature, a lot of contribution can be made by women towards entrepreneurial development (Noguera et al., 2013) and economic growth (Kelley et al., 2017) by creating employment and contributing towards GDP (Gross domestic product) of the nation. They can also contribute by decreasing poverty and social rejection or exclusion (Rae, 2015). When it comes to choosing entrepreneurship as career it can be observed that women is less interested than men (Elam et al., 2019).

According to Global Entrepreneurship Index Report of 2018, India has positioned 68th among 137 worldwide nations. India is on 52nd position out of 57 countries as per new Mastercard Index of Women Entrepreneurs (MIWE). The reason of this position is that the conditions in India are not that favourable for women as in other nations. The report further indicates that women in India have fewer tendencies toward business proprietorship due to social predisposition. Infact the women who own business are more likely to close the business rather than growing and developing it. To curb this tendency among women India needs to facilitate women entrepreneurs by educating them, making easy availability of finances, tax benefits and less complications for starting a business ventures. This chapter intends to discuss the role of women entrepreneurs in India alongside significant difficulties, challenges and problems faced by them.




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Role of Women Entrepreneurs in India

The share of women in total entrepreneurship is 14 % and among these 13.3% works in agriculture and 65% in non-agriculture sector as per Sixth Economic Census released by the Ministry of Statistics and Programme Implementation. In India 20.37% of women are MSME owners which represent 23.3% of the workforce. They are viewed as the foundation of the economy. As indicated by McKinsey Global, India might possibly add US\$ 700 billion to worldwide Gross domestic product by expanding female engagement in the workforce. The percentage of females working in the assembling and agribusiness areas is higher than that of men. These areas are normally credited with assisting families emerging from destitution and adding to higher family pay. Besides, literacy rates among females grew at 8.8% in FY21, which further features the brilliant prospects of the country. Women driven organizations give an incredible catalyst to the economy. India has 432 million working-age females and 13.5 - 15.7 million female- led organizations that give direct work to 22-27 million individuals. Indian women are free and have major areas of strength to go into business. As indicated by Boston Consulting Group, new businesses established or helped to establish by women produce 10% more total income over a five-year period. These new women led companies have a more comprehensive work culture and utilize 3 times greater number of women than men. Also, women driven organizations are predicted to grow 90% in the following five years.

Major Businesses Run by Women Entrepreneurs in India

In India share of women in the start-ups is 45% and out of these over 50000 are approved by the government. The nation saw the most women driven businesses transforming into unicorns in 2021. Major start-ups run by women are listed below.

Brand	Founder / Co-founder	Date of Establishment	Total Funds Raised	Market Valuation
 BYJU'S The Learning App	Divya Gokulnath	2011	US\$ 8.5 billion	US\$ 18 billion
	Falguni Nayar	2012	US\$ 148.5 million	US\$ 12.5 billion
	Upsana Taku	2009	US\$ 380 million	US\$ 750 million
	Isha Choudhry	2015	US\$ 90 million	US\$ 100 million
	Chitra Gurnani Daga	2009	US\$ 1.24 million	US\$ 4.48 million

Literature Review

Nayyar et al, (2007) conducted study on 100 female entrepreneurs in Himachal Pradesh and exposed that women entrepreneurs face challenges in many areas such as marketing, production, financial, health issues. Madhurima and Sahai (2008) conducted study on "Women in Family Business" and assessed multidimensional problems of women entrepreneurship and family business. The investigation identified psychographic factors, for example, level of commitment, entrepreneurial challenges. Garga and Bagga, (2009) found that the most common hurdles faced by women entrepreneurs were difficulty in getting assistance from the financial organization, getting trade license, tax certificate, and so forth. Nagendra Kumar Jha (2012) conducted study on "Development of Women Entrepreneurship-Challenges and Opportunities – A Case Study of Bihar", infers that women, generally has been playing an important role in the family just as in the farm, shop and factory and in the general public, but their contribution has not been appropriately acknowledged.

The generalized and male-focused vision deters a few women from taking part in business ventures, which could likewise have an outcome on individuals who communicate with women at the local area level, making an extra obstruction (Langowitz and Morgan, 2003). The consequences of the methodical examination performed by Sullivan and Quiet (2012) suggested that the societal and cultural norms connecting with people might make hindrances for women because of the inconsistent conveyance of resources, educational goals, work life balance and daily life expectations. As indicated by Guzman and Kacperczyk (2019), there is generally more difficulty for women to acquire external funding, arranging risk capital than men.

The social development of the entrepreneur as an autonomous and generalized man raises doubt about a second theme of investigation that can be restricting for women, specifically the obligation that women seem to have on the family/work issue (Jennings and Brush, 2013; Neneh, 2018). Boz et al. (2016) found that females who care most about the family have negative work behaviour at workplace, thus, the harmony among family and work is harder for female business visionaries, which represents a major hindrance to the development of their businesses. Albeit throughout the years there has been a huge rise in the percentage of women who have created or attempted an entrepreneurial activity, it will take basically an additional 108 years to totally close the gender orientation among people, and 202 years to accomplish equity between the two sexes in the working environment. This is affirmed by the Global Gender Gap Report 2018 published by the World Economic Forum (2018), which considering four factors: economic opportunity, political development, training, wellbeing, and survival, displayed in 2018 a 68% gap. The remuneration gap is almost 51%, and in 2018 women in administrative roles were just 34%. The equivalent is additionally valid for 2020(Global Gender Gap score stands at 68,6%) (World Economic Forum, 2020).

Challenges Encountered by Indian Women Entrepreneurs

Indian women business visionaries are defied with plenty of difficulties. Availability of finances on affordable terms, marketing are the major challenges faced by women entrepreneurs in India (Panandikar, 1985). High costs of raw materials, complicated procedures and formalities of registration and licensing are some major hurdles for women entrepreneur (Vinze, M. D., 1987). Female entrepreneur is frequently tormented with extremely frail monetary status which acts as a major constraint. Women do not get support from society and family which makes it even more difficult for them to grow in entrepreneurship (Rao, C. H. 1991). Pressure of family responsibilities, lack of administrative experience and financial constraints creates significant challenge for women entrepreneurs in India (Das, M. 1999).

Women are assumed to be shy, more introvert and more inclined towards family commitments because of their social conditioning. Hesitancy in business collaborations, low level of motivation, less risk taking ability, burden of family commitments, gender biasness at family and society, lack of administrative abilities and experience, non accessibility of funds are major challenges for women entrepreneurs (Singh S. and Saxena, S. C. 2000). Lack of marketing support, and infrastructural hindrances pose significant challenge for women entrepreneurs (Ganesan, et al 2002). There are some social, individual, financial factors besides lack of government support, work – life balance and lack of technical knowledge as principal challenges faced by female business visionaries (Dhameja, S. K. 2002). A portion of the limitations experienced by women are selective to them (gender specific) while a portion of the problems are faced by all business visionaries independent of gender (gender neutral) (Munshi, S et al 2011).

Despite the fact that business enjoys its own benefits, it isn't liberated from issues and problems. For this there are various elements which can be classified broadly into two categories i.e economic and social (Samiti, 2006). The economic elements are rivalry in the market; lack of access to market and, non – availability of capital, shortage of storage space, lack of knowledge, inadequate infrastructure and lack of expertise and business training. The social variables are restricted contacts and links, less social acceptability. Other than this, Gemechis (2007) added Social and cultural disposition towards youth entrepreneurship; business venture training and education; Regulatory and administrative structure; and business support and assistance; obstructions to access of technology are pivotal elements that influence entrepreneurial achievement.

- **Balance between Family and Career:** Indian women are intensely attached with their families and home. All the major responsibilities of household or take care of children are supposed to be undertaken by women. Women has major role to play when it comes to taking care of children, in laws and other family

matters which make it difficult for them to devote time for their career and specially for profession as entrepreneurship which is highly demanding in terms of time. They cannot afford to focus entirely on business venture.

- **Limited Access to Finance:** One of the major problems for women is that they don't have much access to finance as they don't have any assets to use. The opportunities to gain an access to credit is less for women than men because of many reasons such as absence of any collateral, reluctance to accept household assets as collateral and negative opinion about women entrepreneurs in mind of loan officers (Mahbub, 2000). It's very difficult for women entrepreneur to raise funds from investors or creditors as they are reluctant to provide funds to women entrepreneurs as they consider them less credible. Blockage of funds in inventory is also one the major financial problems. Singh and Raghuvanshi (2012) infer that challenges are more for women entrepreneurs as compared to men with regard to financial or marketing issues. According to the author, for a long time, there are no long term financial institutions which is willing to fund women enterprises. This situation has improved slowly but men still have a head start in starting-up businesses. In line with Singh and Raghuvanshi's (2012) findings, other authors also agree that women entrepreneurs experience greater challenges in getting financial support (Coleman and Robb, 2012). Arguably, this notion is not true as other believe there is no difference between male and female entrepreneurs with regard to getting financial support (Hertz, 1986). Darr-Bornstein and Miller (2007) give an account of the hardships of women entrepreneurs in getting proper documentations for establishing their businesses. This barrier has been identified by Bruni et al. (2004) where women entrepreneurs whom experienced limited access to capital tend to refer to their relatives or spouses for getting alternative financial support. Consequently, this action leads to stereotyping women entrepreneurs as not money savvy.
- **Inadequate Marketing Skills:** The skill to capture the new markets need contacts, knowledge, expertise and experience. Women generally lack these skills and are not able to undertake production and marketing of the products strategically. Moreover the exposure of women in international market is very less and because of that they are not well versed with internationally accepted standards of products. The cost of developing business connections especially in other nations is very high which act as a major obstruction for women entrepreneurs. Women are generally more fearful than men as they may face sexual harassment or other prejudice and because of that they need help of middlemen who tend to manipulate them for their own benefits.

- **Illiteracy or Low Level of Education:** Women in India are lagging far behind in the field of education. Indeed, even after over 70 years of freedom numerous females are as yet ignorant. Women don't complete their education due to early marriage, household responsibilities and financial constraints. Women are ignorant about new advancements and innovations in the field of business and management because of lack of education and training. They don't have much knowledge about legal formalities too.
- **Socio-cultural Barriers:** The practices and customs prevailing in Indian society act as a deterrent before women which prevent them from developing and flourishing. Indian society is majorly ruled by castes and religions which create many barriers for women entrepreneurs. In rural regions, the problems are even more. They are generally not expected to go against cultural norms.
- **Access to Networks:** Females have less business contacts, less information on the most proficient method to manage the administrative organization and less bargaining power, all of which further restrict their development. It is hard for women to get information as they are generally not part of major proficient organisations in the field of commerce and business. Most existing organizations are male ruled and it is very difficult for women to gain access to them. In any event, when a female wanders into these organizations, her task is frequently troublesome in light of the fact that most network activities happen after standard working hours. Absence of networks is also major reason for restricting women entrepreneurs. Because of lack of women oriented or women favoured sectors few women are welcomed to join trade missions or delegations (Mahbub, 2000).
- **Access to Policymakers:** Most women lack access to policymakers or portrayal on policymaking bodies. Big organizations and men can all the more effectively impact strategy and approach policymakers, who are considered more to be their friends. Females tend not to belong to and, surprisingly, less reach to administrative roles in, standard business associations, restricting their contribution to policymaking through campaigning.
- **Mobility Constraints:** Female versatility in India is profoundly restricted and has turned into an issue because of traditional values and restricted driving skills. Moving alone and requesting a space to remain out around evening time for business intentions is as yet viewed with dubious eyes. Now and again, female feel awkward in managing men who show additional interest in them other than business related angles.

Conclusion

Women- led start-ups are paving the way to disintegrating the great gender divide that has played a predominant role for decades now. "It is quite refreshing to witness the change in the arena of entrepreneurship when it comes to women arising

as successful business leaders. The purview of opportunities has definitely augmented, providing the necessary support and empowerment that budding women entrepreneurs require. Still there are many challenges faced by women entrepreneurs which need to be addressed so that they can contribute towards economic growth of the nation with their talent.

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Creating an Entrepreneurial Mindset of Youth in India through Startup Master Class to Make a Change from a Managerial Mindset to an Owner Mindset: A Study

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Introduction

In India, as we focus to become a large trillion-dollar economy with a consistent growth being witnessed across including developing a large entrepreneurial community, mindset, and culture. Students are going to be a very integral part of this growth journey to imbibe strong character including team building and leadership. Today the world requires more job creators and value enhancers. Entrepreneurial mind set will play a significant role in developing skills with abilities to recognize self, opportunity, problem, and solution, it would enhance overall ability of the person.

What is entrepreneurial mindset and how to instill it in a classroom setting? Entrepreneurial mindset is a process of thoughts, actions and results to able to enhance the ability to scout problems and develop solutions, it facilitates the navigation in uncertainty. It is cloud, environment and ecosystem experiencing unprecedented disruptions in technology, policy, infrastructure, living etc. It is developing a new world form the existing and available resources, ecosystem and conditions.

Product

The market through which the startup gains is by penetrating the product. A product can be any good, service or information that can be presented to the world to fulfil a requirement, want or need. Globalisation, digitisation, internet has changed it's definition in theVUCA world.

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Startup HR

The startup can run successfully on the basis of its team, building a team and managing is a very tough task for any startup founder. With a large competition it requires quite efforts for handling human resource. No company is build without people. It is very important to study co-founder hiring, core team hiring and expansion into a corporation.

Funding

Funding facilitates the growth of every startup. The process of raising funds for the growth is called funding.

Bootstrapping is the first step where the funds are invested by the founder itself, raised from family, friends or supported by government schemes or incubation centers.

Investors would be interested in the startup when they have a minimum viable product (MVP). Venture capitalists will invest in a startup that has a product market fit established.

Who Is An Entrepreneur?

Entrepreneur to me has always been mom and pop shops, stock broker, clothing stores, restaurants, diamond merchants, jewelers everyone who is selling to me, Businessman is what they were referred as earlier. The word entrepreneur is a French word now also utilized in English. Constant research on this word is being done.

Anyone who starts a business or is a founder of a startup with considerable stake is known as an entrepreneur. The passion of anyone who wants to make the venture a success.

In the study, through various definitions John Doerr one of the legendary investors in Silicon Valley and is also one of the earliest investors in Google and Amazon. According to John Doerr: '*Entrepreneur is someone who does more than anyone thinks possible with less than anyone thinks possible.*'

Successful Entrepreneurial Qualities

- **Maker:** Entrepreneurs have a passion of making things by heart.
- **Seller:** Entrepreneurs passionately make and sell their product. They can develop an ecosystem or a cloud around its product to sell. The justification or a story is rightly said by an entrepreneur.
- **Empathy for users:** All great entrepreneurs empathize with their user Ratan Tata, Gautam Adani all knew the pulse of their customers. They were able to identify with need of the actual end user, that is a big differentiating factor for a successful entrepreneur.

- **Risk taker:** Taking risk keeping in mind the pros and cons is also an important character of an entrepreneur.
- **Growth Mindset:** A growth mindset and can do attitude is essential apart from great learning and are willing to personally grow themselves according to changing circumstances are the qualities of a successful entrepreneur.

What is a Startup?

In the last 10 years 'startup' is the fastest growing words in popularity. Business was only word which was popular when someone was starting a new venture. Startup as a concept or even a word has become popular after innovations or new ideas like UBER, OLA, PAYTM etc. came into existence. The efforts of the Government to create startups in India through various policies including Startup India etchas created an awareness of the word startup and to an extent the concept. Now people in India say they are building a startup rather than building a business.

The concept of startup is getting clear now much better that earlier. People are referring to google for all the information, internet plays a major role in the development of the conceptual knowledge amongst people at large successful. The room for confusion is very less as information is available in plenty.

Steve Blank, author of 'The Startup Owner's Manual' and a global startup mentor has provided the following definition of a startup :*A startup is a temporary organization in search of a scalable, repeatable, profitable business model.*

Startups are not the small versions of large companies. Like any other business large, medium or small startups want to make revenue, profits, grow their business, get funded etc. Startup is a phase of any business, for example Adani Group was a startup in 1988 which now has turned into a large conglomerate.

Eric Ries, the author of 'The Lean Startup'. *A startup is a human institution designed to deliver a new product or service under conditions of extreme uncertainty.*

This does not consider the size and the phase of the startup. It focuses on delivering a new product or a service under conditions of extreme uncertainty. In India, today there are business build around this concept including Paytm, Uber, Ola, Shaadi.com, etc. which have zeroed down on the problem of the consumer to build a strong product or service to fulfill the need with utmost satisfaction with all uncertainties to deliver the product or service in the most successful way.

Types of Startups

When we think of startups, we think of companies that are growing fast including companies like for matrimony Shaddi.com, for education BYJUS, for transport UBER, for jobs NAUKRI.COM. Our minds relate with all of them as new age businesses which are extremely fast growing. They have a very different place in our minds as per their products and services.

Startups should be defined according to their products and services rather than the size of the company. The size cannot make a concrete understanding of the startup, it is what they offer to empathize with the consumer that matters the most. The following are types of startups according to their offerings:

- 'Winner Takes All' Startup
- Lifestyle Startup
- Social Startup
- Corporate Startup

'Winner Takes All' Startup

Some markets are evident of economies of scale which support the winners to take it all. Such startups progress with growth as well strive to be a winner of the overall market, reach the number 1 position. Resources are available in abundance to these startups which makes the business of the startup grow, progress in abundance, the acceptability of the product of such startups is large including UBER.

Lifestyle Startup

This is about the lifestyle business. Businesses are making large revenues and profits but do not tend to grow. The founders are satisfied and happy with their situation and do not want to grow but want to focus on their life. Investors are not attracted to such businesses because the growth is limited.

Social Startup

The compassion in today's youth is trending to change the situation of the world we are living in, including the climate situations, waste, water etc. Such organizations are having a combination of NGOs along with startups.

Corporate Startup

Corporates are also understanding the need and significance of startup working. Many large companies are also creating their own startups for example Adani Group has a flagship company Adani Enterprises which acts like an incubator to develop new businesses which startups in their structure for example the Adani Data Center Business is the new emerging startup of the Adani Group.

Goals of a Startup

The passion with which a founder starts the business to achieve the ultimate goals needs to be backed with execution. Planning, execution, scaling all play a very important role in the lifecycle of a startup. Self-discovery, problem discovery, solution discovery, product or service development, product-market fit, minimum viable product, economies of scale, grow the business all these goals must be conquered before the main goal.

Startup Goals can be defined as:

- Hit portfolio of product
- Iconic Culture
- IPO

Significantly required to hit portfolio of products like Microsoft and Google. It is very important to aspire about the startup growth. One can conquer this goal by developing solutions to problems of the end users. An iconic culture can make the startup work better. The vibrant and go getter culture of the startup makes it fuel the positive energy to turn around the startup into something large, extendable and sustainability. Culture is something needs to be nurtured. There is no alternative to build the culture in the startup right from the word go.

Success Formula

As a budding entrepreneur, you have lots of choices in spending your time and precious little resources. Important aspects :

- Product
- People
- Purchasing Power

How does one follow the winning formula to achieve the objectives, goals of the startup using a structured way or significant aspects, developing regular tasks to reach the winning line.

Product

Solving the consumers problem in the most effective manner can be the only way a startup can grow. A Product can be developed basis on the problem of the consumer. Hence a product of the startup is critical to the growth of the startup.

People

Like product, people of the startup that can ideate, innovate, and implement the product for the benefit of the consumers develop the winning formula to build the right product for the right people at the right time.

Purchasing Power

Building successful startups require resources including money for the time of their employees and resources to build the product. They can always utilize the same in terms of ESOPS or barter. Hence, purchasing power to build an organisations with people and products is extremely important for any startup. The most essential factor for the startup success or failure the focus on the above key points. It is essential that as a startup founder one needs to build the business with strong product, people and purchasing power. Many successes in the startup ecosystem have witnessed this focus.

Startup Life Stages

Startup Life Cycle can be defined in 3 broad areas :

- Search
- Build
- Scale

Search

The first phase of the startup lifecycle is 'search'. A startup needs to find a problem and some kind of a solution to that problem. The evidence of startup failures are the failed products not accepted by the consumer due to multiple reasons including utility, pricing, time, competition etc. Successful startups have build great products depending upon the problems of the consumers, building a strong product around solving the problems of the consumer. This stage ends when the startup has found 'Problem Solution Fit'.

This stage generally requires just the co-founders to work on finding the problem and developing a satisfactory solution. It is important to scale by means of problem solving. Founders play a key role along with key employees for building the solution around the problem with the most satisfactory solution which the consumer is totally satisfied. Any big expense is avoided during this phase.

To explain this through an example technology startup. The startup visited one of the largest ports in the country to study the problem statements on the ground. The one problem that was explained was about the container movement in the ports and human monitoring solutions to avoid accidents using video analytics, machine learning algorithms. It is very important to find problems in the society, industry, government etc to solve the problems can give a good boost to the startups.

The 2nd step will be to search for solutions to this problem globally. It is extremely important for the founders to experiment, innovate and invent.

While developing a good solution to the problem, it is important that it can be scaled up. Potential solution can be sourced. The product or solution has to be sustainable and scalable as well for growth, scaling pattern plays a significant role to understand the scalability of the product.

An example of a solution for a startup focusing developing augmented reality and virtual reality programs for industry safety and training modules including solar panel and cvc development facility that can be further scaled into a digital twin. Technologies give a very different perspective; one can focus on any one of them and create a suite of products around the solution.

Solutions can fulfil the consumer requirements with multiple variations. Problem solution fit is achieved with the scaling pattern of the startup and its founder.

Build

Problem to be resolved discovered by the startup founder and around the problem build a solution conquered the problem solution fit, now the focus shifts to build a product around the problem which can be achieved by building a team to achieve 'Product Market Fit'.

At the onset of build, problem solution fit can be presented to angel investors for funding the building the product with an objective to get a value add for further scaling to the next level.

A minimum viable product can be developed to sell in the market for making revenues for the startup. The Focus is to build product and market by selling the product in the market. Feedback from the actual users and customers will support the startup develop the minimum viable product. Market size, market structure, the barrier to entry, etc.all details can be very well studied by the startup and the team to make the startup more successful.

Any good product which clearly solves the problem of any consumer can scale without any push facilitating the product market fit stage of the startup. For example, once I use BYJUS for the first time for the various education modules for my kid, the ability enhancement of my kid will motivate to use the same again and again. That was BYJUS product reaching the product market fit. Multiple iterations will be required for the benefit of the same for developing the right product market fit.

Scale

A market always desires a certain product, the advantage this develops is to get additional support and money from the investors and venture capitalists, scaling the startup will be easier comparatively. Scaling means they progress to a larger entity including becoming a large corporation. A corporation requires a formal structure requires be set with reference to people, places and processes. Indian Unicorns have not only achieved product market fit but progressed further to scale.

What are the reasons one should pursue an entrepreneurial career?

In today's world startup are billion dollars of funding with large valuations. Today, media covers the startups in a big way, government and other institutions support their manifestation. Only to think of success is a way to failure as it is said by experts that failure is observed in 90% startups, there are no free lunches and easy ways to life as well as entrepreneurs. Several iterations and changes have to be done before the final success is achieved. The world has millions of problems. These problems cannot is not the only responsibility of the government alone. The reason is that government is a very hierarchical institution that cannot focus on so many problems in an efficient way. A decentralized approach will facilitate the solution. The best suited for this task are the entrepreneurs. The agility, energy of the entrepreneur enhance their ability to solve problems.

A mechanism is provided by the entrepreneur, to bring together a massive teamwork of different expertise. Entrepreneurs with startups flourish in chaos and uncertainty. Positivity is key to any entrepreneur, the belief is always that they can change any situation and the world will change.

An important trait in startup founders is empathy for the customer and user. I have seen this trait first hand among successful startup founders. A good startup founder first tries to find the pain points of the customer and then tries to solve those pain points.

When Should I Start A Startup?

Startups can be opened at any age. Anil Agarwal & Gautam Adani started at a very young age while Ashok Soota started Mind Tree at a relatively mature age. Age of the entrepreneur does not define the startup.

While studying in the university to would be the best to time to startup. The social pressures are very less comparatively. The support by the family is on a higher side. E-cells and incubators along with faculty and friends well support student startups. If the entrepreneur fails the options to work with other corporates or startups is always there.

40 is also a very good age to choose an entrepreneurial career because of the overall experience and network developed. Bootstrapping is easily possible because of the substantial savings possible by the entrepreneur. The support system is very strong. Entrepreneurs is more about passion and mindset than about your physical age, many entrepreneurs including Ray Croc, Colonel Sandels started their business at mid age, Netflix CEO Reed Hastings started business at the of 37.

An entrepreneur is a problem solver, once the problem and solution is ready the entrepreneurial journey can begin. Money will be required to keep your journey moving for 1 year which has to be fulfilled with savings. Passion, Problem, Market discovery, fit can fuel the entrepreneurial journey in a positive direction.

Startup CFO

Startups are about building and selling products, recruiting, and managing people, and raising funding. As a law-abiding ecosystem, it very important to build your venture through all complexities and requirements. Entrepreneurs build their startups as with registered companies as private limited, partnership, limited liability partnership, proprietary unit to be structured with the rules and regulations of the law.

Chief financial officer (CFO) manages all the financial and legal aspects of the startup. Founders need to play multiple roles including finance, marketing, sales, operations, technology, supply chain, human resource. Startup Founder is require to study and be well informed of all the law aspects including company formation, taxation etc.

Company Formation

To form a company you need to incorporate it under the corporate laws of your country. Corporate laws are generally complex and allow you to form a company with the following:

- **Share capital:** The capital with which the company will work
- **Shareholders:** The people who have put in capital and own the company
- **Directors:** The people who manage the company
- **Company office registered:** The place from where the employees operate physically.

Chartered Accountant and Company Secretary are legally appointed professionals specialize in company law can guide the entrepreneur to form the company in the most legally abiding company laws.

Tax laws are very significant for any entrepreneurial journey. Direct & Indirect tax two key tax to be abided by. Tax on the income of the individual, startup is called Direct Tax. Taxes applicable to product provider are called Indirect Taxes to be followed by the startups. Direct tax law is income tax and Indirect Tax is goods service tax GST. Income Tax is paid on the income earned. Goods and services provider have to pay GST. Entrepreneurs are obliged by the government to collect GST and pay to the government for the goods or services provided.

Income Tax

In India, very less percentage pay income tax but it is very important and complicated law, it is to the best utility of the nation building through the entrepreneurs. Understanding of the income tax is impactful and easy for implementation. Income Tax has to be filed with the government authorities within the given time frame for any late penalties or charges interest etc to be avoided by any entrepreneur for the benefit of smooth tax file.

Permanent Account Number (PAN) is the identification number for filing the income tax with government authorities. On registration of the company it receives PAN number. Application to PAN can be done online also, it is not very complicated. All transactions are tracked by the income tax authorities and government authorities by the PAN number. For techies, it is your primary key value in the government's database.

Income tax law allows categorizes income into 5 types:

- Income from salary
- Income from house property (rent)
- Income from business or professional
- Income from capital gains
- Income from other sources (interest, dividend etc)

Tax Deduction at Source (TDS) is also very important to understand. Obligation by law to collect the tax of the receiving and deposit such tax monthly. Applicability of TDS is for payment of salaries to employees whose incomes are taxable, payment above a threshold to professionals or contractors, etc. Payment on rent above a limit also needs tax deduction while paying rent.

GST

Goods and Services Tax (GST) is also a very significant law. Application needs to be made GST collection if revenue is above a predefined threshold. On registration GST number is given. Multiple monthly GST returns needed to be filed for the GST applicability and implementation in Indian continent. Quarterly returns can be filed as well for GST to be reported by small tax payers.

Contract Law

Contract law is also very important to comprehend. Important contracts fall under the contract law which is very important. Contracts are made in writing also verbally but the only issue is that in case of a dispute you will not have any proof of the contract. All contracts require written documentation for developing the legal abiding of the contract on all parties, especially in the case of big contract they are very vital for proving the same in case of dispute with proper stamp paper. Online all the formats of employee contract, non disclosure agreement etc. are easily available.

Intellectual Property (IP) Laws

Every invention or creation by the entrepreneur requires the Intellectual Property Rights. All content design etc can be protected under the copyright act in the Intellectual Property Rights Law. Your inventions should be utilized with your credit. Trade name can be protected by trademarks.

On every piece of content, code, or design made one gets copyrights which protect the same under the law of the land. Employee contracts need to have explicit IP assignment for content, code or design your employees that will be significant work. Contractors or freelancers need to sign contract which has an explicit clause for IP assignment, that will protect the work well within the scope of work assigned. All employees should sign a detailed employee contract that abide the employee from rules and regulations of the employer need to designed well by a professional lawyer. Application of copyright explicitly is very significant for content like films, books, game characters, etc it is advisable to appoint a professional lawyer to draw the documentation well.

To attain monopoly on your own invention, intellectual property rights law can be protecting the same. Filing of patents etc is an timely and expense driven. Entrepreneurs pivot the product or service even before the intellectual property rights due diligence process under the law including filing etc.

Trade name is to be protected by trademark act. Application or website name can be also trademarked under the act. Startup India and MSME registrations facilitate the reduction of the filing fee etc. which the government requires. For registration of trademark, copyright and patents you should contact a good IP lawyer and for other registrations entrepreneurs should contact a Chartered Accountant.

Law Related to Employees

All employee contracts need to go through proper legal due diligence to cover all aspects including intellectual property act. All legal contracts to go through proper legal due diligence including temporary and part time employment. Labour law registrations are also very important to do, startups lesser than 10 do not require labour law interventions. The law abide needs to be followed by the entrepreneur to avoid any breach.

Accounts and Audit

Double-entry system of accounts is key to be developed by the company with the help of professional like chartered accountants. Balance sheet, profit and loss account and cash flow statement with the Ministry of Company Affairs (MCA) and Income Tax department is filed by the entrepreneurs.

Auditor is also the pre requisite for any entrepreneur. Practicing CA can be an auditor. Auditor gives a audit report after thorough checking of the accounts. This report has to be filed with the MCA. Above a certain threshold of revenue, even the income tax department also wants a separate tax audit report for which you will need to hire a CA. Many times same auditor does both audits.

Entrepreneurship is not an easy career to pursue. Entrepreneur requires all the knowledge of the legal aspects of the business to run the business smoothly. It is complicated but required to be done one or more legal professionals who can help an entrepreneur including financial planners, ca, lawyers, auditors etc.

Startup Masterclass cohort consisted of 33 budding entrepreneurs across India. The Masterclass was conducted virtually across 8 Sessions, where the dissemination, discussion and impact were captured for the above study.

Startup Masterclass expectations:

- Learn from the best
- Learn to adapt to change and uncertainty
- Learn to make a visible impact
- Learn to be surrounded by passion

Learning Outcomes

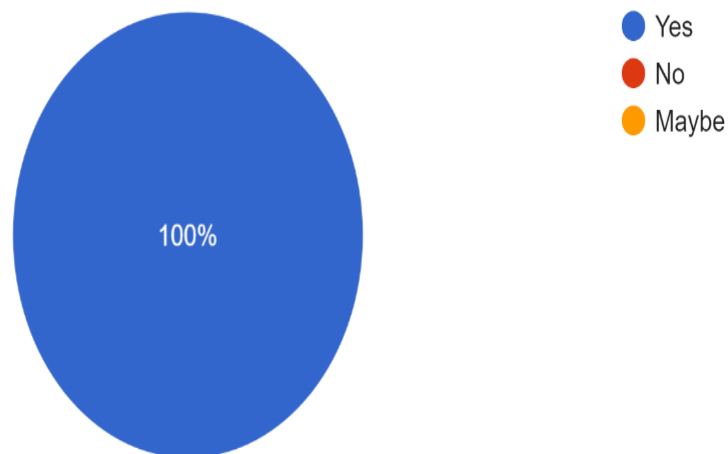
- Ideation
- Product Management

- Startup HR
- Startup Funding
- Scale your startup
- Lean Startup
- Agile Startup

The journey was set create an impact on the mindset of the participants, they became the part of this with varied expectations like how to think like an entrepreneur, how the startup ecosystem works, product building, scaling of the startup, startup funding, understand the mindset of the trainers with their experience, gaining practical exposure to gain an entrepreneurial mindset. On the onset the participants were certainly able to achieve including steps to develop an entrepreneurial mindset, the entire structure of the building their own entrepreneurial journey right from scratch, the learnings were implemented on product development, team building, business development, increasing sales and revenue, working on the financial implications including funding of the startup. One of the participant has been able to raise 3.5 million dollars of funding.

Did you find the training relevant to your business development?

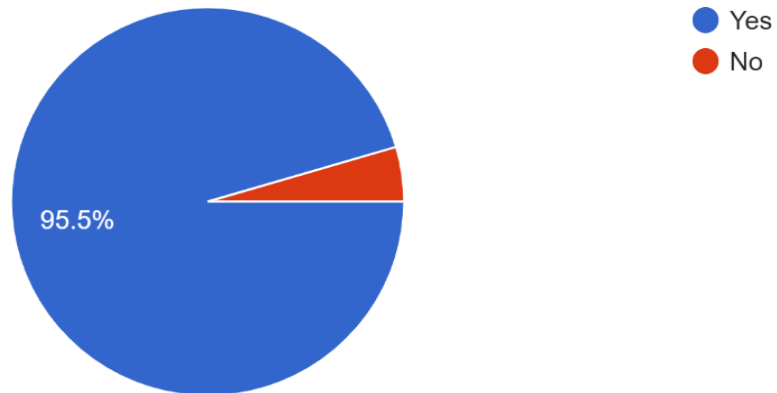
22 responses



Startup Master Class has played a pivotal role in creating a mindset of business development. The respondents have expressed the relevance it has been to their business development. Out of 33 respondents 22 responded on the google form and rest have shared their views in mail. 100% Impact has been created to Creating an entrepreneurial mindset of youth in India through Startup Master Class to make a change from a managerial mindset to an owner mindset.

Did you acquire any new skills to address the challenge(s)?

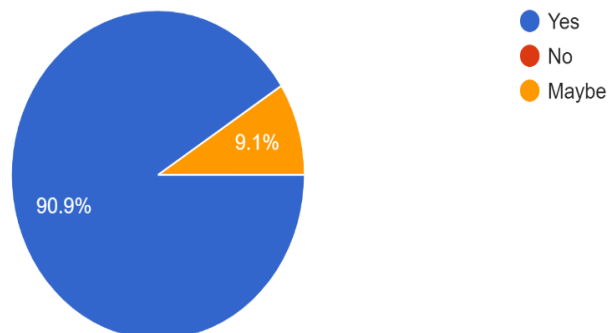
22 responses



Startup Master Class has played a pivotal role in creating a mindset of acquiring new skills to address the challenges. The respondents have expressed the relevance it has made to address challenges. Out of 33 respondents 22 responded on the google form and rest have shared their views in mail. 95.5% Impact has been created to Creating an entrepreneurial mindset of youth in India through Startup Master Class to make a change from a managerial mindset to an owner mindset.

Would you recommend the training to a friend? Please recommend your 2 friends for the next Masterclass

22 responses



Creating an entrepreneurial mindset of youth in India through Startup Master Class to make a change from a managerial mindset to an owner mindset through the Startup Master Class is evident that 90.0% of the participant have shown their interest to recommended the training to a friend. This solidifies the study that to make the change in the youth of India it requires initiatives like the startup masterclass to develop a new entrepreneurial country India.

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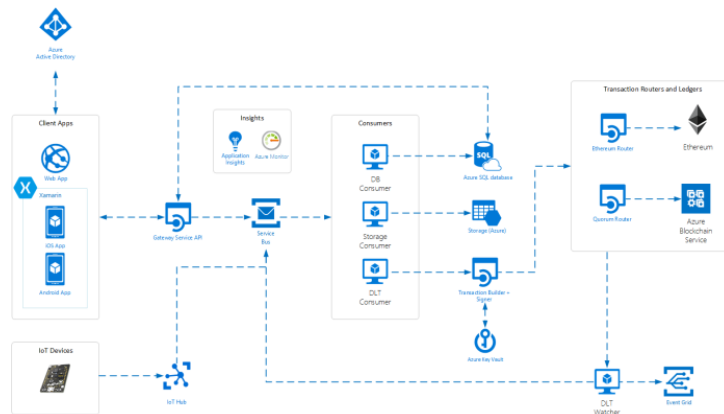
Blockchain Accounting and Social Accounting

Deepika Chenna*
Anusha Garlapati**

Introduction

Blockchain technology become created via a man or woman (or group of people) operating under the pseudonym Satoshi Nakamoto (2008) in a white paper introducing a virtual currency referred to as Bitcoin. This white paper proposed a disbursed network to be known as a "blockchain" that would offer a platform for transacting with Bitcoins. The innovation of Bitcoin was its capability to mix cryptography with an advanced disbursed public ledger that would tune how every Bitcoin turned into spent, putting off the possibility that a community user spends the identical virtual coin extra than once, an idea known as double-spending. This structure has been touted as having a sizeable capacity to revolutionize the conventional financial system, together with the accounting function, by putting off redundant reconciliations and growing the reliability of accounting statistics.

Fig.1.1 Blockchain Architecture



Source: <https://docs.microsoft.com/en-us/azure/blockchain/workbench/architecture>

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** Student, Semester 2022, Master of Business Administration 2 year, School of Management, Hyderabad, India.

Fig:1.2 Permissioned and Permissionless Blockchains: Platforms and Protocols

Source: https://www.researchgate.net/figure/Permissioned-and-permissionless-blockchains-platforms-and-protocols_fig2_346808121

Fig.1.3 Social Accounting

Source: <https://images.app.goo.gl/N8ZQu77pc3pq3iEj59>

Background of Social Accounting

The 2 international wars of this century, and the social and political revolutions which observed them have given remarkable impetus to the look at and evaluation of macro-economic problems. The simple related factors helped substantially in the observation and evaluation of these macro-economic elements. first of all, there was an outstanding expansion of agency of all types of non-public and public companies and cooperatives; and secondly, it became the developing pressure of organized labor. Unions and different organizations of employees have been now not simplest inquisitive about fostering macro-monetary queries, but have been in a function to help with them reliable records and information Blockchain is an ingenious solution to eliminate many areas of financial relationships and accounting.

Social Accounting System: A Global View

Instrumental and the environmental setting is fundamentally restricting, we find ourselves with no instruments for managing and coping with the most important characteristic of organizations. Are not able to benefit from deeper expertise of the methods by using which groups generate a fee for stakeholders (and consequently society) based totally on economic gadgets.

Scope of the Study

I collected data from websites

Objectives of the Study

The research is about blockchain accounting and social accounting

Research Methodology

Secondary Data

Collected data from the website of blockchain accounting and social accounting

Review of Literature

Medawar (1976), Ullmann (1976): In Accounting and environmental troubles. equally good-sized within the early Accounting groups and Society assignment becomes the (reputedly) sick-fated human resource accounting initiative. This area turned into, albeit briefly, given enormous encouragement thru AOS, (see, for instance, Flamholtz, 1976; Grove et al., 1977; Harrell and Flick, 1980; Marques.

Soatata (AAA, 1977): Terminology, The 'normative deductive'.

Williams (1987) and Pallot (1991): Lehman (1999). here is a world in which the opportunity/crucial theorists project approximately the inconsistencies, injustices, invisibilities, and inequalities of present-day western lifestyles are diagnosed and used to refocus a new and empowered democracy that accounting could serve through duty. any such project contains the flame lit by Medawar (1976) and offers a substantial sufficient project for any education as well as the opportunity of the actual exchange. I preserve to look at the social accounting task's greatest theoretical moment coming from this kind of platform.

Lazanis (2015): gives a similar definition of blockchain as a public, disbursed, ledger capable of storing and confirming transactions that happened in its network. He also notes that public blockchain means that it isn't always owned by using any entity however as an alternative the control over the network is shipped among its users.

Objective Blockchain Accounting

New technology turned into introduced just a decade again and there is nonetheless a long way to head for its popularity and adoption through the hundreds. Even for The all-pervasive net, it took around 30 years for reputation and adoption

through the hundreds. even though the blockchain era appears as the following principal disruptive technology, nonetheless there may be little or no recognition of the generation. this article is an try to decipher the nuance of blockchain generation and interpret the technical factors of blockchain generation in dummy language.

Objectives of Social Accounting

The concept of social accounting won prominence and momentum due to the high level of industrialization that had necessitated the company to make investments in a good-sized quantity in social activities. Primary goals of social accounting

- powerful utilization of herbal sources important objective of making social accounting is to decide whether the business enterprise is well-making use of its natural resources or no longer.
- help personnel agency can help personnel via offering the facility of training for youngsters of employees, offering delivery free of value and additionally presenting accurate operating environment situations.
- help the society To assist decide whether or not individual firms' techniques and practices that at once affect the relative resource and electricity fame of people, social segments and generations are constant with widely shared social priorities on one hand and individual aspirations on the alternative.

Social Accounting

The Sachan Committee in its file in 1978 regarded the want for social disclosures. The idea was notably new for India and is yet to benefit momentum. Tata Iron steel turned into the first in India which carried out social accounting with the sole aim to have a look at and file to what extent the company has been capable of fulfilling its objectives concerning its social and nearby network.

Tata Group

Tata group in India has more than a few CSR projects, most of which can be community improvement programs. for instance, it's far the main issuer of maternal and child fitness offerings, own family making plans, and has furnished 98 percent immunization in Jamshedpur. The enterprise additionally endorses sports as a manner of existence. It has established a soccer academy, archery academy, and promotes sports activities among employees

Aptech

Aptech is a leading training player with a worldwide presence that has played a vast and continued role in encouraging and nurturing education at some stage in the united states of America because its inception. As an international player with entire answers-supplying competencies, Aptech has a protracted history of taking part in network activities. It has, in affiliation with leading NGOs, furnished computer systems at colleges, training for the deprived, and schooling and recognition camps.

Infosys

Infosys is aggressively worried about a ramification of community boom programs. In 1996, the organization created the Infosys basis as a no longer-for-income accept as true with to which it contributes up to at least one percent of earnings after tax each yr. moreover, the schooling and studies department at Infosys additionally works with worker volunteers on network improvement projects.

Blockchain Accounting**Public Blockchain**

In the case of Public Blockchain, each person can transact on the network transactions are obvious but they're nameless. Bitcoin and Ethereum are first-rate examples of Public Blockchain. In the case of Bitcoin and Ethereum transactions, participants of those networks can see the transactions but the player is anonymous.

Private Blockchain

In the case of Public Blockchain, the data isn't to be had for public view. Non-public Blockchain personnel, suppliers, customers, shareholders, and so forth. In this example, participants are regarded but transactions are secret.

Consortium Blockchain

Consortium Blockchain is a hybrid model in this situation a group of corporations or establishments. Blockchain network to proportion the records a number of the consortium members. it is neither public nor non-public only community.

Conclusion

This text has aimed to offer a review of the academic and practitioner literature bearing on the accounting programs using blockchain generation. We have identified overlaps between both arenas, specifically a hobby in understanding whether or not blockchains can doubtlessly disrupt the accounting profession. even as we renowned the restrictions to accomplishing studies on this region because of its novelty, restricting access to corporations, individuals, and systems, we urge more applied research to be conducted to benefit blockchains, tease out the great practices, and offer robust case studies for practical and educational purposes. Of course, while there are ebbs and flows within the evolution of the blockchain zone (for example, a surprising rise and fall of ICOs or the recent boom in activity within the Defi zone), plenty the successes and screw-ups in this area.

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Opportunities and Prospects of Marketing of Processed Food in India

Dr. Poonam Rani*

Introduction

Food Processing industry is an important segment of the Indian economy. Food processing industry computes for 32% of the total food sector and food sector is increasing at a CAGR of 11%. Indian food processing industry is one of the largest in the world and its production is estimated to attain US\$ 535 billion in 2025-26. Food Processing industry is expected to attract USD 33 bn investment and make employment for around 9 million Jobs. Under the Mission of Aatmanibhar Bharat, Indian Government approved Production linked Incentive Scheme for food Processing industry during 2021-22 to 2026-2027, with an overall outgoing of Rs. 10900 crore and generate jobs opportunities for around 2.5 lakh peoples by 2026-27, make sure justified price and increase farmers income. In June 2020, Ministry of Food Processing Industry introduced Pradhan Mantri Formalization of Micro food processing enterprises in collaboration with the state/UT Government.

Current Status

The Indian food processing industries is concerned with a number of Food processing industries such as grain processing, meat processing poultry and egg processing, Dairy processing, fish processing and fruit and vegetable processing.

Grain Processing

Grain processing covers milling of wheat, rice, pulses and oil seeds as soybean, sunflower, linseed etc. India is first largest producer of food grains, millets and pulse in world. In 2020, India's food processing market estimated a value of INR 30938 billion. IMARC Group forecasts the market to rise at a CAGR of around 12% by 2021-2026. Total food grain production in India is 308.65 million tonnes, 11.15

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million tonnes higher than during 2019-2020. India is the global's second largest consumer and number one importer of vegetable oil. The Indian Government through the Ministry of Food Processing industries is making all actions to inspire investments in the food processing industry. The Government approved offers for foreign aids, JV, industrial licenses and 100% export-oriented units.

Meat and Meat Processing

India's meat processing capacity is over 1 million tons per year of which 40-50 percent is used in India, exports about 1895497.05 tons of animal products, mostly buffalo meat. Around 20.5 million population depend upon livestock for their livelihood. It also gives employment to about 8.8% of the population. India ranks 3rd in Egg, 8th in meat production in the global. According to Economic Survey 21-22, Egg production in India has increased from 78.48 billion in 2014-2015 to 122.11 billion Nos in 2020-21 and meat production has increased from 6.69 million tonnes in 2014-2015 to 8.80 million tonnes in 2020-2021.

Dairy Processing

India is the largest milk producer in the world. Total milk production is more than 195 MMT in India, 48 PC of milk produced is consumed by dairy farmers, 52 PC goes to the market, about 20 PC is consumed by co-operative sector, about 30 PC consumed by private companies and rest by unorganized sector. (Milk Processing capacity is only 60 PC in India and Processing capacity of Co-operative sector is not uniformed. Indian dairy industry being mostly unorganized its products do not approved international standards of quality.

The Indian dairy industry is growing at a GAGR of 12-13 PC over 2018-2023 and 65 PC of the milk is consumed in fluid form and the rest 35 PC is used for making products like ghee, ice cream, curd, paneer, sweet etc.

Fish Processing

India's is ranks second in aquaculture and fish producing country in the globe. Computing for 7.56% of Global production since 2014-2015 and growing at rate of 10.87 percent with a record fish production of 145 lakh tonnes in 2020-2021. The production from tanks and pond is 8.5 million MT and a target production of 13.5 million MT. Fishing is big industry employing 14.5 million people in India.

Fruit and Vegetable Processing

India is second largest producer of fruits and vegetable in the world after china but only 2% of the produce is processed. Fruit and vegetable processing industries is mostly unorganized enjoying a contribution of 70 percent in the total Indian market over the recent past years. There has been a growth in ready to eat foods, frozen food and vegetables, processed mushrooms, Juices and pulps, tomato products, pickles etc. Fruit and vegetable is often seasonal fruit processing includes preparation of the

raw material cleaning, or freezing trimming and peeling followed by, cooking, canning, dehydration, vegetable processing including canning, drying, freezing and preparations of Juices, Jams and jellies balancing size reduction etc, rises the shelf life of fruits and vegetables. The big challenge with this sector is the deficiency of infrastructure prerequisite, transport and store produce.

Opportunities and Prospects

India leads the world in production of mangoes, potatoes, sesame, sunflower, spices, cashew, kernels etc. India is the largest producer of milk and milk products and India ranks second in the production of rice, wheat, fruits and vegetables. India's food processing industry is very large in terms of production, processing, consumption and export. It is a important source of foreign exchange, as Indian basmati rice is in great demand in middle eastern countries.

Food Processing technologies must maintain the nutritional value of diet for addressing health and wellness. Food Processing industry is tool in decreasing post production losses of cultivation and allied industry through on- farm and off-form investment in processing infrastructure and conservation, besides rising fam incomes and generating non-farm jobs.

Economic survey 2020-2021 reports that the share of agriculture in the country's GDP has estimated almost 19.9%, close of 2/3 of our population works in the cultivation sector, including females.

There are a considerable females participation, of 12.55% and 24.69% in both registered food processing plants and unincorporate non-cultivation units respectively.

Food processing industry is of vast significance as it provides key linkages and synergies between the two pillars of the economy, cultivation and industry.

Table: Annual House Hold Income of India Consumers

Class	Income Group
EWS	Up to 3,00,000
LIG	3000001 to 600000
MIG	6000001 to 1200000
HIG	12000001 to 1800000
RICH	18000001 to 1 Crore

Super rich-above one crore

From the above table, it is evident that the majority of population can now afford to purchase and consume processed food items. Therefore, it is expected that the domestic demand for processed food items is likely to rise in the future.

Changing Demand Pattern of Urban Population

The demand pattern for the rural and urban population is also different as regards their life styles, working and living conditions.

Table: Population Trends and Urbanisation (in Million)

Year	Total Population	Urban Population	Urban %
2022	1405.22	506	36.00
2021	1392.01	495	35.56
2020	1378.62	483	34.93
2019	1367.63	472	34.47

From the above table, we observe that the trend towards urbanization is increasing continuously since 2019. Due to high rush towards cities as about 36% of the India's population. These table show that in future, there will be greater need for products needed by urban population like processed items.

Conclusion

Nowadays, India's biggest problem in the cultivation sector is over production and inability to timely channelize over production for proper storage, processing or exports. Food processing can convert this problem in to big strength.

Ministry of Food processing Industry is presuming continuous help to encourage research and development in the area of food processing. A number of 126 research and development projects for process development, efficient technologies, alleviated packaging, value addition etc. are being help, 15 patents were field/received, 20 technologies were commercialized and 187 research finding were issued from the projects helped by MOFP.

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INSPIRA™

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

Published by:

INSPIRA

25, Sudama Nagar, Opp. Glass Factory, Tonk Road, Jaipur - 302018 (Raj.)

Phone No.: 0141-2710264 Mobile No.: 9829321067

Email: profdrssmodi@gmail.com

Printed at:

Shilpi Computer and Printers

6/174, Malviya Nagar, Jaipur

Mobile No.: 92148 68868

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Website : inspirajournals.com

₹530/-

ISBN : 978-93-91932-06-0



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