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Editor-in-chief Message

Dear Reader,

I am pleased to present another issue of Ninth volume of bi-annual journal 'JSSGIW Journal of Management'. I express thanks to the authors who have contributed research papers for this volume along with the review panel for their patronage.

A variety of topics related to management has been explored in this issue. The current issue highlights various areas of management like buying behaviour, happiness, workplace positivity, human resource valuation and faculty development.

I look forward to receive the same support from academicians and researchers for upcoming volume. Research papers, case studies and book reviews are invited. Guidelines for Authors are mentioned at the last page of the journal. All papers pass through blind review process by the expert panel.

We would always appreciate feedback for improving the quality of our journal. Soft copy of journal is available on our website www.shim.co.in

Regards,

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A study on Happiness among College Students in Bhopal

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Abstract:

Happiness is the ultimate goal and foundation of better life for every individual. The present study is of Happiness among management students aged between 18 and 33 years in Bhopal. The purpose of conducting this research is to explore the main factors which influence student happiness. Oxford Happiness Questionnaire by Michael Argyle and Peter Hills was used in the study. The data was collected from management colleges of Bhopal city. The result of data analysis revealed that there is significant difference between the mean score of the happiness amongst students and students who are employed. The study also explored what area of student's life increases their feeling of happiness such as god, career, time spent with family, friends, wealth, surroundings, relationship, leisure time, mental peace, workplace other personal factors such as health condition, over thinking or dwelling on past bad memories.

Keywords: *Happiness, Students of Graduation and Post-Graduation*

Introduction:

What is happiness for an individual?

Happiness is an emotional state characterized by fulfillment, feelings of joy, contentment and satisfaction.

As per Greeks ideology, when we struggle to achieve our potential, we feel happiness through delight. As per Walt Disney, happiness is a state of mind, which is as per the way we look at things.

In our Indian economy, younger generation comprises around 50% of the population which lies between 18 to 40 years of age. They majorly contribute in various sectors

of country which results in progress of the economy so their happiness plays a very pivotal role. Various studies have found that the happiness of the students is fading away due to multiple reasons like good ranks/score, job, high competition, money, highly demanded skills, lack of friends/ bad companionship, insecurity, not able to work on recreational activities/hobbies and many more other factors which are affecting physical and mental health of the students. In today's competitive era and hectic life, due to above reasons students can't focus on any work properly which is resulting in poor performance that gradually leads to stress, tension, burnout which can lead to suicide also.

Thus, the main purpose to conduct this study was to understand the level of happiness among the students based on different situations which they deal or confront in their day to day life. The other objective was to find that how they feel about their life? The study also identified the causes of happiness and unhappiness and suggestions are given at the end for reducing the effect of unhappiness on academic and non-academic aspects of college life as Happiness gives an individual the strength to achieve personal ambitions, attain goals which gradually results in positivism, optimism and healthy life. Science also suggests that being happy will help us to boost our immune system, protect our heart, reduce the pain, combating stress, and increase our life expectancy.

Review of Literature:

Houston (1971) studied the etiology of student's psychological problems and found various typical problem areas such as:

1. Academic stress
2. Peer relationships
3. Heterosexual adjustment
4. Self-identity
5. Autonomy.

Happiness is a subjective measure of an individual's well-being and has positive relationship with personal characteristics. A large number of studies have depicted that gender makes a difference in happiness. It was found that females are more happier than males [19,7,22]. In few studies it has been found that Health is also linked to happiness. It was identified that happy people are healthier than unhealthy people [6,21,20]. Students with high academic achievement tend to have higher level of happiness [21,7]. Family relationships also play a pivotal role in happiness, as human beings have emotional consciousness; therefore, family is the key area where emotions are cultivated throughout the generations [14]. In overall child's

development relationship between parents is regarded to be the core of family unity and plays an important role [6]. A recent study has presented that the main sources of children's happiness is family relationships [16]. Since, human being is a Social animal, so social behavior also has significant relationship with happiness. Studies have depicted that regular diet [7,19], good peer relationships [16], regular physical activity [9,24] and no drug dependence [12] have positive relationship with happiness. However, the widespread use of computers, mobile phones and other electronic devices has led to a drastic increase in insomnia and internet addiction issues [18], and have negative relationship with happiness levels [13]. Recently many studies have found a rapid rise in the suicide rate among young people [17,27] and especially among college students.

According to Veenhoven (2008) happiness has positive impact on physical and mental health (Lyubomirsky et al., 2005). It negatively correlates with many negative variables such as anxiety (Crowley et al., 2020), depression (Kahriz et al., 2020) and stress which disrupts the psychological harmony of an individual. Seligman (2011) in his study stated that there are five components in students' well-being i.e. Positive Emotions, Engagement, Positive Relationships, Meaning, and Achievement. In the literature, this model is expressed with the abbreviation PERMA. Later on in recent years, Kern et al. (2021) have added the health dimension to the PERMA model and evaluated well-being as a six-dimensional construct (PERMAH).

Signs of Happiness:

Happiness varies from individual to individual. Psychologists have mentioned some key signs/statements for assessing and measuring happiness:

- Feeling of living a life which as individual is desiring
- Willingness to take life as it comes and going with its flow
- Having a feeling that the conditions of life are good
- Having positive and healthy relationships with everyone
- Feeling of accomplishment of what one wants in life
- Feeling satisfied with their life
- Feeling more optimistic rather than being pessimistic
- Open for exploring new experiences and ideas
- Practicing self-care and treating oneself with compassion and kindness
- Being grateful for everything
- Feeling of living life with a sense of purpose and meaning

Objectives:

1. To identify the most important factor which leads to happiness
2. To identify the reasons for unhappiness among the students.

Hypothesis:

There is no significant difference between happiness of non working and working students.

Methodology:

Oxford Happiness Questionnaire by Michael Argyle and Peter Hills was used in the study.

Sample:

The sample of the present study constituted total 184 college students out of which 120 were from graduation and 64 were from Post-Graduation.

Table 1: Gender wise distribution of respondents

Gender	No. of Respondents
Female	174
Male	10
Grand Total	184

Respondents were from Annupur, Bareilly, Bina, Sehore, Bhopal, Betul, Katni, Indore, Budhni, Chennai, Chhatarpur, Chittaurgarh, Datia, Delhi, Hoshangabad, Jaora, Kurawar, Raipur, Sanawad and Ujjain.

Research Design:

Psychological Variables

Independent Variable

Employment Status: - Students and Working students

Dependent Variable: - Happiness score

Reliability:**Table 1: Reliability Statistics**

Cronbach's Alpha	No. of Items
0.72	24

- Cronbach's alpha was calculated with the aim to measure the reliability and internal consistency of test items in the instrument. The Cronbach's alpha came as 0.72 as shown in table 1. Thus, the instrument was considered to be reliable for the study. The reliability coefficient indicates and

provide green signal for conducting further study which means that the scale for measuring happiness is reliable.

Results and Discussion:

Table 2: Mean and Standard Deviation values of respondents to enhance their Happiness

S. No.	Statements	Mean	SD
1	I feel that life is rewarding.	4.19	0.74
2	I am satisfied with whatever I have	3.99	0.87
3	I find beauty in daily objects	3.88	0.78
4	I have a cheerful effect on people	3.75	0.85
5	I rarely allow people to get close to me	3.48	1.01
6	I rarely trust people	3.48	1.00
7	People like to spend time with me	3.86	0.83
8	I always feel fatigued	2.88	1.04
9	I have good memories of the past	3.82	1.01
10	I enjoy going out	4.29	0.80
11	I enjoy visiting family and friends	4.39	0.82
12	I am fit	3.59	1.03
13	I take impulsive decisions	3.31	0.87
14	I rarely smile	2.42	1.23
15	I feel lost in a room full of people	2.88	1.07
16	I rarely wake up feeling rested	3.15	1.00
17	I am not particularly optimistic about the future	2.78	1.01
18	I find most things amusing	3.62	0.77
19	I don't think that the world is a good place	2.33	1.17
20	I laugh a lot	3.84	0.94
21	I am well satisfied about everything in my life	3.73	0.98
22	There is a gap between what I would like to do and what I have done	3.84	0.92
23	I feel that I am not especially in control of my life	3.27	1.00
24	I do not find it easy to make decisions	3.37	1.04

Interpretation:

According to table no 2- it can be inferred that:

- Highest Mean Value i.e. 4.39 depicts most respondents enjoy visiting family and friends which gives them highest happiness.
- The statement with highest standard deviation i.e. “I rarely smile” depicts that there might be many factors which affects happiness of the respondents.

Hypothesis testing results:

There is no significant difference in the happiness of non working students and working students of management colleges.

Table 3 – Computation of T- Test

t-Test: Two-Sample Assuming Unequal Variances		
	<i>Variable 1</i>	<i>Variable 2</i>
Mean	3.518835616	3.497635
Variance	0.247347369	0.349843
Observations	24	24
Hypothesized Mean Difference	0	
df	45	
t Stat	0.134398615	
P(T<=t) two-tail	0.893686696	
t Critical two-tail	2.014103359	

Interpretation:

At 5% level of significance the p value is 0.89 which is greater than 0.05 hence it states that there is no significant difference between happiness of non working students and working students of management colleges.

Findings and Suggestions:

1. How happy do you usually consider yourself?

According to the data collected it was found that 34.78% respondents feel very happy, 61.41% respondents are moderately happy and 3.80% respondents are very unhappy.

2. Respondents were asked that - In what area of your life you would like to increase your feelings of happiness?

Interpretation: We have got the results and we have ranked their preferences in Table 3:

Table 4: Areas resulting Happiness of students

S. No.	In what area of your life would you like to increase your feelings of happiness?	Rank
1	Friends, Family, Relationship, Workplace, Career, Health, Wealth, Surroundings	1
2	Friends, Family, Relationship, Workplace, Career, Health, Wealth, Surroundings, Leisure time	1
3	Family	2
4	Career	3
5	Friends	3
6	Friends, Family, Workplace, Career, Health, Wealth, Surroundings	4
7	Friends, Family, Relationship, Workplace, Career, Health, Wealth	5

From the above table it can be inferred that Friends, Family, Relationship, Workplace, Career, Health, Wealth, Surroundings, Leisure time were the main areas where an individual's happiness is associated. On the other hand, to some respondents only family, career or friends are the areas where their happiness is linked.

Results:

Apart from the literature we have asked respondents the things that make you happy. In an interview of few students we found that students were unhappy and not satisfied with their life so we ask them to write about things that make them happy. On the basis of responses we have identified that maximum respondent's can self be the reason of their happiness and are not dependent on other factors.

Table 5: Sources of Happiness

Source of Happiness - Controllable factors	
Spending Time with friends, family, positive people, pets	Meditation
Following Hobbies, Passion	Self care
Self Analysis	Travelling
Love	Sleeping
Studying, Meeting Academic and professional goals	Eating

Worshiping God	Shopping
Meeting Deadlines, Accomplishing daily tasks, following study schedule	Family Happiness
Becoming the reason of someone's smile	Making loved ones proud

Others reasons contributing to happiness:

- Appreciation
- Earning Money
- Positive Energy, Optimism
- Freedom
- Happy Mind

Uncontrollable factors:

Psychological factors: These factors affect mentally and reduce the happiness, if not controlled on time. The responses were:

- You have everything then you being happy
- Very little things can make me happy
- Stop Over thinking

Other Findings:

- Around 49% respondents face difficulty in taking decisions.
- Around 66% agreed that there is a gap between what they would like to do and what they have done in reality.
- Around 35% of respondents agreed that they are not satisfied about everything in their life.
- Around 20% of respondents agreed that they don't think that the world is a good place.
- Around 26% of respondents they feel lost in a room full of people.
- Around 20% of respondents agreed that rarely smile.
- Around 41% of respondents said that they take impulsive decisions
- Around 55% of respondents agreed that they are fit.
- 66% respondents agreed that they have good memories of the past.
- 25% respondents always feel fatigued
- 49% responded that they rarely trust people and 51% respondents rarely allow people to get close to them.
- 76% respondents are satisfied with whatever they have with them.

- 84% respondents agreed that their life is rewarding.

Suggestions from the study:

- Students must be taught that real happiness associated with right understanding, harmonious relationship and is not associated with Physical facilities like food, cloth, money etc which can be done through conduction of student development workshop conducted by AICTE.
- A mentor should be allocated to students in institute so that a student can feel free to reach for guidance, career path, stress, family problem, partner problems, anxiety and depression issues because if the student will not get guidance on right time it may lead to the negative consequences which may result to suicide etc.
- A help desk can be established in institute where student can feel free to approach for guidance where the confidentiality about students detail can be maintained which will enhance the trust and confidence of student and helps them to resolve their grievances.
- One should make realistic and small milestones and celebrate the success once they are achieved.
- Parents should give time to their child making him/her understand, they also get feel that they are important part of family and they are valuable.
- Students should follow their hobbies so that they may not feel fatigue.
- 66% respondents agreed that they have good memories of the past. The remaining respondents said that there were many reasons like fights in family, break up in relationship, failure to meet self and parents expectations, money etc affected their happiness in past. Students try to speak to a counselor, mentor, family member to come out of the past grudges.
- Reframe negative thoughts: When we feel trapped in negative thinking or feeling down, we have to try to find ways to change our thoughts into positive ones. E.g. watch motivational videos, movies, following hobbies, spending time with family.
- Others: Ways of becoming happy are – travelling, mediation, self-care, take proper sleep, read books of the genre you like, painting, connect spiritually to God. These were the findings of the study itself when students were asked what makes them happy but most of the students believe that it's due to accumulation of more and more money. Further, the t - Test in this study revealed that there was no significant difference between happiness of students who are earning money or not this shows that money only doesn't make each one of us happy above factors mentioned by students in this study are the reasons for their happiness.

Conclusions:

In life, happiness is more than momentary feeling. It is a reason for survival of every individual. It is also pivotal for the development and future careers of university students. As happiness promote more productive, caring, cohesive and sustainable society. This study was conducted to identify the reasons which affect the happiness of students which gradually impacts their academic, social and personal life. In this study we have tried to check the basic assumption of people that only money can be reason of happiness. This was identified through the happiness of students who are employed in any organization and those who are studying. By using t - Test we came to know there is no significant difference between happiness of non working and working students. Further, we have found that student happiness is associated with their familial (contact with family and relation with parents), social (academic performance, sleep habits, and love) and personal (health state) factors.

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Awareness regarding Faculty Development Programs (with special reference to Bhopal)

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Abstract:

The purpose of this research is to analyze faculty members' awareness of faculty development programs (FDPs) in Educational Institutions of Bhopal. The objective of the study is to discover potential areas for improvement and advancements in promoting FDPs to improve educational quality and promote faculty members' professional development. For data collection and analysis, a mixed-methods approach integrating quantitative and qualitative data was used. A survey questionnaire was issued to faculty members in order to collect information on their awareness, involvement, satisfaction, reasons for participation, problems encountered, and recommendations for strengthening FDPs. Based on the findings, providing work-life balance training, collaborating with government bodies, continuous exploration and development, affordability, interactivity, regularity, updates, practicality, sponsorship, incentives, targeted programs, and fostering a conducive learning environment were among the suggestions research output, and overall professional development of faculty members in educational institutions of Bhopal by implementing these recommendations.

Keywords: *Faculty development programs, Educational institutions, Awareness, Quality of education, Approaches in FDPs*

Introduction:

Enhancing the quality of education and fostering the professional growth of faculty members in educational institutions heavily relies on faculty development programs.

The aim of these programs is to equip faculty members with the essential abilities, understanding, and tools to succeed in their teaching, research, and professional growth pursuits. Faculty development programs' effectiveness is mainly contingent upon faculty members' level of awareness and active involvement.

This research study seeks to gauge the level of awareness among faculty members in chosen educational institutions of Bhopal with regard to faculty development programs. By grasping the level of awareness, we can detect potential shortcomings and identify areas for advancement in promoting faculty development initiatives.

The chosen educational institutions in Bhopal have established a reputation for prioritizing education and fostering a conducive learning environment. Nevertheless, it is crucial to guarantee that faculty members have a comprehensive understanding of the opportunities and resources made accessible by faculty development programs. Realizing this can contribute to their career enhancement and, ultimately, augment the overall quality of education in these establishments.

This research aims to obtain valuable knowledge about the extent of awareness among faculty members regarding faculty development programs. This consists of their comprehension of the programs, the resources provided, and the advantages linked to involvement. Moreover, we seek to examine the elements that might affect faculty members' consciousness, such as backing from the institution, channels of communication, and the efficiency of promotional approaches.

The results obtained from this research study will supply crucial knowledge to educational policymakers, institutional administrators, and program coordinators. They might utilise these findings to build focused tactics and actions to raise faculty members' understanding of faculty development programs. We can promote active engagement and participation by overcoming the awareness gap, resulting in improved teaching techniques, research productivity, and overall professional development of faculty members in education all institutions across Bhopal.

In conclusion, this research study throws light on the level of awareness of faculty members in selected educational institutions regarding faculty development programs.

Objectives:

1. Assess the participation and satisfaction level of faculty members in faculty development programs.
2. Identify the reasons for faculty members' participation in faculty development programs.
3. Investigate the relationship between the approach used in faculty development programs and faculty members' satisfaction.
4. Gather suggestions to improve the effectiveness of faculty development programs.

Literature Review:

Aditi Puri, D. G. (2012) in her research has studied the perceptions of new faculty members regarding faculty development initiatives. It explores how these initiatives impact the professional growth and effectiveness of educators, especially in environments with limited resources. The research has provided insights into the challenges and opportunities associated with faculty development in smaller educational settings.

Researcher Alsheikh, M. Z. (2018) Focused on the transfer of training to the workplace, this study examines the outcomes of a faculty development program. It investigates the factors that facilitate or hinder the successful application of newly acquired skills and knowledge in the real-world work environment. The research provides recommendations for designing faculty development programs that lead to tangible improvements in professional practice.

Annette Burgess, E. M. (2019) in his study explores the long-term impact of a faculty development program on cultivating a culture of teaching within an academic institution. It could discuss how faculty development programs contribute to the ongoing development of educators, fostering a community of practice that values effective pedagogy. The research highlights the strategies employed to sustain the positive changes initiated by the program over time.

Anupma Wadhwa, L. D. (2014) this research examines the effectiveness of a faculty development program. It assesses the outcomes of the program in terms of enhancing teaching practices, educator engagement, and student learning experiences. The study offers insights into the specific components of faculty development initiatives that lead to meaningful improvements in teaching quality.

Aparna S Dixit, S. U. (2016) explores the perceived effectiveness of faculty development programs (FDPs). It examines the viewpoints of educators who have participated in different faculty development programs, aims to understand the impact of FDPs on their professional skills and teaching approaches. The research provides valuable feedback on the design and implementation of future faculty development initiatives.

Another researcher Arpita Sarkar, R. B. (2015) investigated the effectiveness of faculty development programs in preparing teachers for their roles. It assesses how these programs contribute to enhancing educators' instructional skills, adapting to changing educational environments, and promoting student-centered learning approaches. The study may shed light on the alignment between faculty development and the evolving needs of higher education.

Study by Fernandez N, A. M. (2018) evaluates the evaluation process of faculty development programs. It emphasizes the importance of considering the complexity of these programs and their multifaceted outcomes. The research may discuss frameworks for assessing the impact of faculty development initiatives, considering both qualitative and quantitative measures to capture their full effectiveness.

Research Methodology:

This study used a mixed-methods approach to data collecting and analysis, incorporating quantitative and qualitative data. A survey questionnaire was distributed to a random sample of faculty members from various educational institutions in Bhopal in order to collect quantitative data on their awareness, participation, satisfaction, reasons for participation, sources of information, challenges encountered, and suggestions for improving faculty development programs.

Sample Selection: The study involved 200+ faculty members from various educational institutions in Bhopal. A convenient sampling method was employed to select participants for the survey.

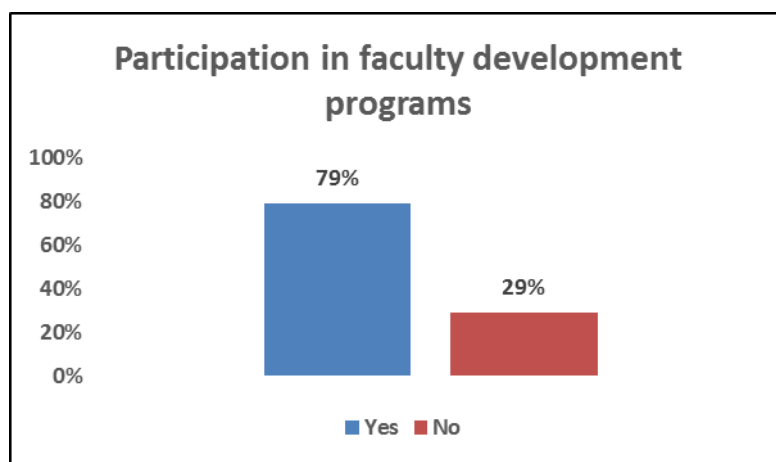
Data Collection: A structured questionnaire was developed based on the research objectives.

Result/Analysis:

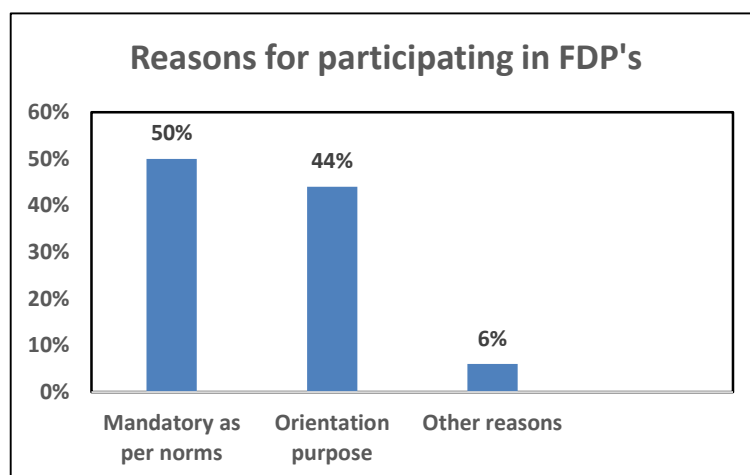
1. **Regular Need for Faculty Development Programs:** The survey indicates that 100% of respondents believe there is a regular need for Faculty Development Programs

(FDP). This suggests a strong consensus among the participants regarding the importance of ongoing professional development for faculty members.

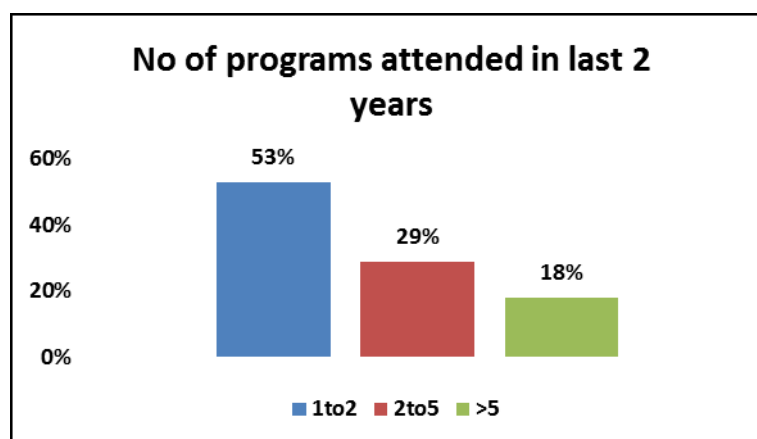
2. **Participation in Faculty Development Programs:** Out of the respondents, 79% have participated in at least one Faculty Development Program, while 21% have not yet participated. This shows a significant majority of faculty members have engaged in FDPs, indicating a positive inclination toward professional growth.



3. **Reasons for Participating in Faculty Development Programs:** When asked about their reasons for participating in FDPs, respondents could select multiple options. The results show that 44% of participants attended FDPs for orientation purposes, 50% participated due to mandatory norms, and 6% had other reasons. This suggests that FDPs serve a variety of purposes, including familiarizing faculty with new environments, fulfilling institutional requirements, and addressing individual needs.

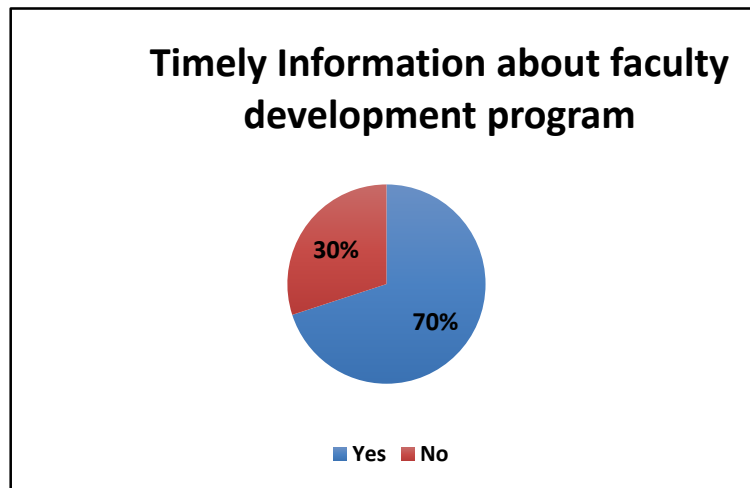


4. Number of Faculty Development Programs Attended: Among the respondents who have participated in FDPs, 53% have attended 1 to 2 programs over the last two years, 29% have attended 2 to 5 programs, and 18% have attended more than 5 programs. This indicates a diverse range of participation levels, with a majority attending a moderate number of programs.

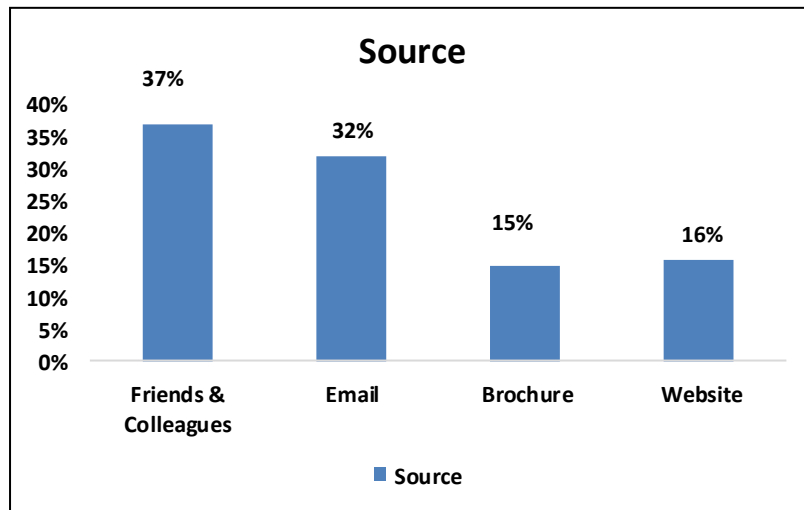


5. Timely Information Regarding Faculty Development Programs: When asked if they receive timely information about FDPs, 70% of respondents answered affirmatively, while 30% reported not receiving timely information. This suggests

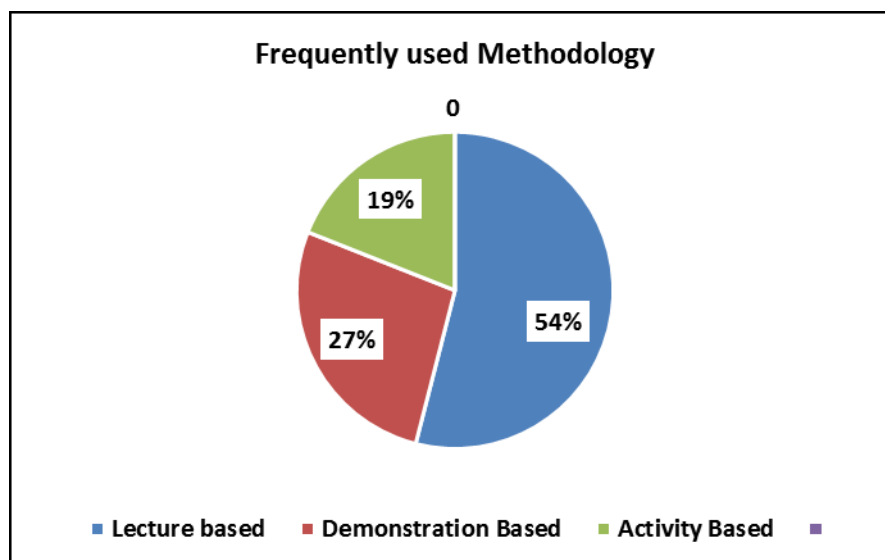
that there is room for improvement in communication and ensuring timely dissemination of information related to FDPs.



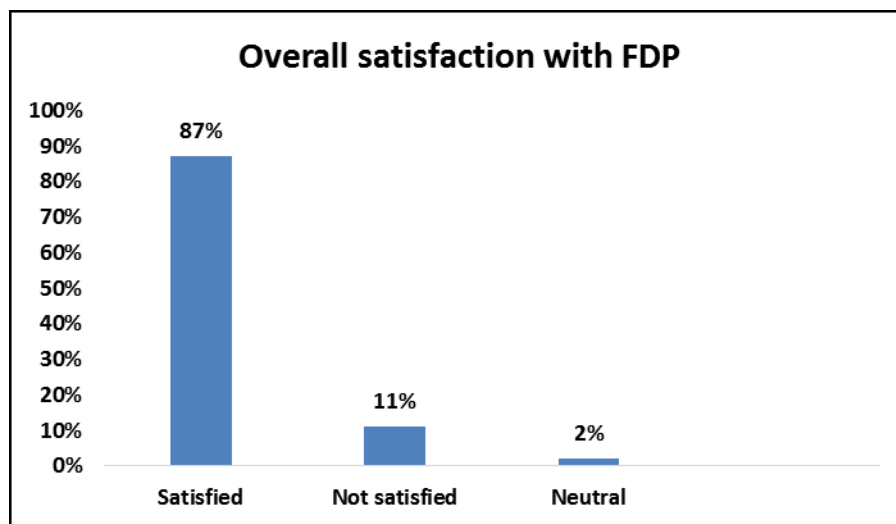
6. Sources of Information about Faculty Development Programs: Respondents were allowed to select multiple sources of information. The results indicate that 37% of participants rely on friends and colleagues, 32% receive information through email, 15% refer to brochures, and 16% access information via websites. This highlights the importance of personal networks and digital communication channels in disseminating information about FDPs.



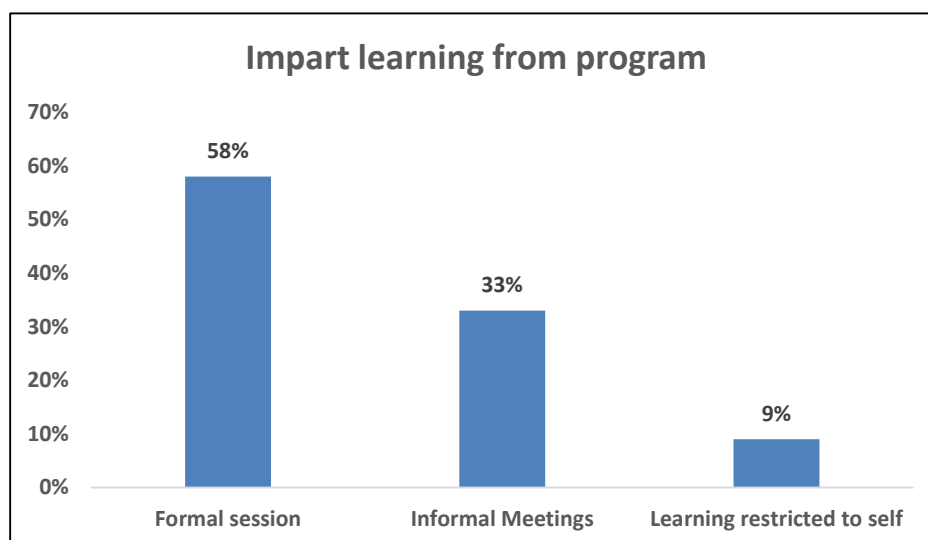
7. Frequently Used Approach in Faculty Development Programs: Participants were asked about the most frequently used approach in the last FDP they attended. The results reveal that 54% of respondents experienced a lecture-based approach, 27% encountered a demonstration-based approach, and 19% engaged in an activity-based approach. This suggests a varied mix of instructional methods used in FDPs.



8. Satisfaction with the Effectiveness of Faculty Development Programs: In terms of overall satisfaction, 87% of respondents reported being satisfied with the effectiveness of the FDP they participated in, while 11% expressed dissatisfaction, and 2% remained neutral. These results indicate a generally positive perception of the impact and value of FDPs among the participants.



9. Imparting Learning from Faculty Development Programs: When asked how they share their learnings from FDPs with colleagues, 58% of respondents mentioned conducting formal sessions, 33% preferred informal meetings, and 9% stated that their learning was restricted to themselves. This suggests a willingness among participants to share knowledge gained from FDPs through both formal and informal channels.



10. Problems or Challenges Faced while Attending Faculty Development Programs: Respondents were asked to identify the problems or challenges they encountered during FDPs.

- The results show that 47% of participants faced time constraints
- 19% experienced delays in receiving information
- 18% perceived a lack of institutional support
- 15% found a lack of relevance to their specific interests and needs.

Conclusion:

In conclusion, this research study provides valuable insights into the level of awareness among faculty members regarding FDPs in selected educational institutions in Bhopal. The survey outcomes paint a clear picture of the landscape surrounding Faculty Development Programs (FDPs) for faculty members. The unanimous agreement on the regular necessity of FDPs resonates strongly, signifying a collective recognition of the perpetual need for professional growth within academia.

Participation level 79% of respondents actively engaged in FDPs, demonstrating a genuine enthusiasm for refining their skills and knowledge. The motivations behind participation are diverse, orientations, institutional requirements, and individual aspirations. This variety in motivations reflects the multi-faceted nature of FDPs, addressing a spectrum of professional goals. The methods used in FDPs are equally

varied, from lectures, demonstrations, and activities, reflecting a commitment to embracing diverse learning styles. Satisfaction levels (87%) with FDP effectiveness show that such programs are meaningful impactful and significant. These positive scores suggest that FDPs are resonating well with participants and effectively contributing to their professional advancement. Furthermore, the willingness of faculty members to share their insights through both structured and informal avenues underscores a strong sense of collaboration within the academic realm.

The survey also identifies challenges faced during FDPs, including time limitations, communication hiccups, institutional backing concerns, and the relevance of content. These insights present a roadmap for program developers to tackle these hurdles, ensuring FDPs remain tailored and impactful.

FDPs play a pivotal role in nurturing continuous development among faculty members. The affirmative responses, coupled with constructive feedback, offer actionable insights for refining FDP design, communication, and implementation. This paves the way for more effective FDPs that cater precisely to educators' evolving professional development needs.

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A Comparative Study on Buying Behaviour of Urban and Rural Management Students in Bhopal District

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Abstract:

Consumer behaviour is vital for marketing professionals to design current strategies that reverberate with their target audience. This study aims to examine the buying behaviour of rural and urban management students, a unique consumer group that possesses distinct characteristics and preferences. The research paper comprehensively investigates various aspects that influence the purchasing decisions of management students. The study utilizes quantitative survey to capture comprehensive data and insights. The quantitative survey consists of a large sample of management students from different universities, capturing demographic information, lifestyle preferences, buying habits, and perceived influences on their purchasing decisions. Additionally, the study explores various psychological and sociological factors that shape the consumer behaviour of management students, including brand loyalty, peer influence, social media impact, price sensitivity, and personal values. Through statistical analysis, the research aims to uncover patterns and trends within this specific consumer group and draw meaningful conclusions. By shedding light on the complex decision-making processes of management students, this research contributes to the existing literature on consumer behaviour. Ultimately, the study aims to enhance marketing effectiveness by providing valuable insights into the purchasing behaviour of management students, thereby helping businesses thrive in today's competitive market.

Keywords: Management Students, Buying Behaviour, Rural, Urban

Introduction:

Consumer buying behaviour refers to the process and factors underlying an individual's decision-making process when purchasing goods or services. It involves analysing various aspects of consumer psychology, such as personal preferences, motivations, and perceptions, to understand why consumers make specific purchase decisions.

The study of consumer buying behaviour helps businesses gain insights into consumer needs and desires, allowing them to tailor their marketing strategies and products accordingly. By understanding the factors that influence consumer behaviour, businesses can develop effective marketing campaigns that appeal to their target market.

One of the primary influencers of consumer buying behaviour is personal preferences. Consumers have unique tastes and preferences, shaped by cultural backgrounds, personal experiences, and individual values. For example, some individuals may prioritize quality over price, while others may prioritize brand image or convenience. Retailers and marketers need to comprehend these varying preferences to offer products and services that align with consumer desires.

Motivation also plays a significant role in consumer buying behaviour. Consumers are driven by different needs and wants that stimulate their desire to purchase goods or services. These motivations can range from basic physiological needs like food and shelter to higher-level psychological needs like recognition and self-esteem. Understanding these motivations allows marketers to position their products in a way that appeals to consumers' desires and needs.

Perception is another crucial aspect of consumer buying behaviour. Consumers perceive products and brands differently, based on factors such as advertising, word-of-mouth recommendations, and past experiences. Positive perceptions create trust and brand loyalty, while negative perceptions can deter consumers from making a purchase. Marketers must be aware of these perceptions and work towards building a positive image and reputation for their products.

Furthermore, external factors also influence consumer buying behaviour. These factors include cultural, social, and economic aspects. Culture shapes consumer behaviour by influencing preferences and consumption patterns based on values, norms, and beliefs. Social factors, such as family, peers, and social media, can impact consumer decisions through social influence and peer pressure. Economic factors,

such as income level, inflation, and job stability, also affect consumer behaviour, as they determine the purchasing power of individuals.

While consumer buying behaviour is influenced by various factors, it is essential to note that consumer preferences and decision-making processes are constantly evolving. With technological advancements, consumers now have access to abundant information, facilitating informed decision-making and comparison shopping. Therefore, businesses must stay attuned to these changes and adapt their marketing strategies accordingly.

Consumer buying behaviour is a complex process influenced by personal preferences, motivations, perceptions, and external factors such as culture, social factors, and economics. By understanding these factors, businesses can better tailor their products and marketing strategies to satisfy consumer needs and desires, ultimately driving sales and fostering brand loyalty.

Rural and urban management students buying behaviour refers to the decision-making process and purchasing patterns of these people, typically between the ages of 17 and 25. This demographic group holds a significant influence on the market as they are early adopters of new trends and have substantial spending power. Understanding their behaviour is the key for businesses to effectively market their products or services.

Several Factors contribute to Buying Behaviour:

- 1. Peer Influence:** These people are highly influenced by their peers and seek conformity within their social circles. They often rely on recommendations from friends or online influencers when making purchasing decisions.
- 2. Social Media:** The rise of social media has greatly impacted youth buying behaviour. Platforms such as Instagram, Snapchat, and TikTok offer a platform for brands to reach their target audience directly. Young people are easily swayed by influencer endorsements and visually appealing content.
- 3. Brand Perception:** These consumers place importance on brand image and the values a brand represents. They are more likely to support brands that align with their personal beliefs, such as sustainability, inclusivity, or social causes.

4. Online Shopping: These people are avid online shoppers, utilizing e-commerce platforms for convenience and extensive product options. They value user reviews and often compare prices before making a purchase.

5. Trend-Consciousness: These consumers consistently seek to stay up to date with the latest trends in fashion, technology, and entertainment. They are early adopters and willing to pay a premium for the newest and most popular products.

Various Strategies used by Business to Effectively Target and Engage Consumers:

1. Utilize social media influencers: Collaborating with popular influencers who have a significant following among young people can help create brand awareness and generate product interest.

2. Engage in cause marketing: Supporting social causes that resonate with youth values can enhance brand perception and build loyalty.

3. Offer personalized experiences: These consumers appreciate personalized and unique shopping experiences. Brands can provide customization options or exclusive offers tailored to their preferences.

4. Focus on online presence: Establishing a strong online presence through engaging content, user-friendly websites, and mobile apps is essential in reaching youth consumers.

5. Ensure sustainable practices: These people prioritize environmental sustainability. Brands that demonstrate eco-friendly practices or utilize recycled materials can appeal to this demographic.

Understanding the habits, preferences, and motivations of youth consumers is crucial for businesses seeking to capture this key market. By effectively targeting this group, companies can build brand loyalty and long-term profitability.

Literature Review:

Biesoket. al. (2011) proposed the concept of customer satisfaction and clarified the factors contributing to loyalty. Additionally, the study outlined various techniques used for measuring customer satisfaction and discussed global benchmarks in regard to the measurement of customer satisfaction.

Karolina Ilieska (2013) explored the use of an economic indicator to assess the quality of economic output. This involves calculating the net present value of a company's customer base over time, providing valuable information for strategic

business applications. Additionally, this indicator serves as a predictor of consumer spending and corporate earnings.

Kaveh Peighambari (2016) conducted a review of recent scholarly research on consumer behaviour from international journals. The article not only explains the evolution of consumer behaviour literature but also evaluates its findings.

ErryRimawan et.al (2017) acknowledged that changes can occur in the aspects of consumer behaviour and culture over time. Their study focuses on investigating, analysing, and gaining a comprehensive understanding of the impact of high-quality products, service, and trust on customer satisfaction. Specifically, it examines how these factors influence customer loyalty within the flexible packaging division of PT ABC Tbk.

Priyabrata Roy et.al (2022), the purpose of this study was to gain insights into consumers' decision-making processes and how they determine what products to purchase for personal use. The research focused on analysing existing theories and current trends in consumer behaviour. To gather information, the researchers utilized secondary sources such as databases, reputable publications, books, and websites. By summarizing the research findings, this study aimed to provide a clearer understanding of consumer behaviour and assist in selecting research topics. Marketing professionals may find value in this research to enhance their understanding of consumers' preferences and needs.

K. Suregka Felix et al (2022) examined the buying behaviour of consumers, specifically focusing on the frequency of visits to organized retail outlets. A survey was conducted among retail store customers to identify behavioural patterns and the reasons behind their preference for retail stores. Factors such as sales discounts, special offers, emotional connection with the store, store ambiance, among others were explored.

Pappu Rajan et.al (2022) stated that assessing consumer satisfaction is the responsibility of the consumers themselves. Consumer behaviour encompasses the actions of individuals in relation to the acquisition, utilization, and disposal of economic goods and services, including the decision-making processes that precede these actions. Goods are produced solely to fulfil consumer needs, thus making the analysis of consumer behaviour a fundamental aspect of future marketing endeavours. Consequently, this study was conducted in Erode city in order to gather insights into consumer preferences within the cake product category, considering the numerous factors that influence their choices, both internal and external. The loyalty of

consumers to a brand is influenced by various distinct psychological processes. Product characteristics, such as taste, quantity, and price, play a substantial role in determining brand loyalty.

Objectives of the study:

- To identify factors affecting buying behaviour of urban and rural management students.

Hypothesis:

- There is no significant difference between buying behaviour of urban and rural management students.

Research Methodology:

The present study focuses on rural and urban management students of the Bhopal district. The population consists of 107 students who are pursuing Integrated MBA and MBA courses from various colleges in the Bhopal district. Judgemental sampling technique was used.

Sample Distribution:

Respondents belongs to	Male	Female	Total
Rural	13	25	38
Urban	18	38	69
Total Respondents			107

Tools for Data Collection and Analysis: This study was based on both primary and secondary data. For primary data collection, a self - administered questionnaire having most of the close ended questions was included. Secondary data was collected from journals, books, internet, newspapers, blogs, websites etc.

Nature of data: In the current study quantitative method was used.

Statistical Techniques: To analyse the buying behaviour of management students, mean and t- test has been used.

Data Analysis:

Table 1 - Mean Values of Buying Behaviour of Rural and Urban Management Students

S. No	Statement	Rural	Urban
1	Do you agree that your buying behaviour is influenced by: [Discount Offers]	3.87	4.51
2	Do you agree that your buying behaviour is influenced by: [Quality of Products]	4.24	4.58
3	Do you agree that your buying behaviour is influenced by: [Brand loyalty]	4.24	4.42
4	Do you agree that your buying behaviour is influenced by: [Pricing]	4.21	4.32
5	Do you agree that your buying behaviour is influenced by: [Availability of Product]	4.03	4.04
6	Do you agree that your buying behaviour is influenced by: [Packaging and Labelling]	4.05	3.96

Interpretation:

- As per the mean values of rural students it can be inferred that the factor with highest mean value i.e. 4.24 depicts that Quality of Products and Brand Loyalty affect buying behaviour of rural management students.
- As per the mean values of urban students it can be inferred that the factor with highest mean value i.e. 4.58 depicts that Quality of Products affect buying behaviour of urban management students.

Table 2 - Computation of t -Test

Respondents belong to	No. of Respondents	Degree of Freedom	Calculated Value of t	Tabulated value of t
Rural	38	18	0.252	0.2101
Urban	69			

Interpretation:

At 5% level of significance the tabulated value is 2.101 whereas the calculated value is 0.252. Hence, the calculated value is more than the tabulated value so the

hypothesis will be rejected. It states that there is a significant difference between buying behaviour of both Rural and Urban.

Findings:

The buying behaviour of rural and urban management students is primary and majorly influenced by quality of products, discount offers and brand loyalty. Moreover, pricing, availability of products and packaging also plays a significant role in determining the buying behaviour of the management students. Even in today's modern and revolutionised world, where internet and smartphones are a piece of cake, still even the young consumers prefer offline purchasing as compared to online shopping. It is also found that advertisements or marketing campaign of a particular good or service plays a very vibrant role in determining the buying behaviour of the management students.

Conclusion:

Marketing strategies play a crucial role in influencing the consumer behaviour of rural and urban management students. Companies should focus on developing effective promotional strategies to attract and retain this target audience. Building strong brand loyalty among management students can lead to long-term customer relationships. Firms should align their brand values and image with the aspirations of these students to enhance brand loyalty. Price sensitivity indicates the importance of offering competitive pricing and value-added propositions to appeal to management students. Companies should adopt dynamic pricing strategies and communicate the value of their products/services effectively.

Limitation of the Study:

- The study was confined to a particular district. The results of this study may not be applicable to whole of the country.
- There may be limitation of time with respondents.
- The study assumes the perception of people related to the products available in the market and with no context to the future demands.
- The number of respondents selected for study was 100, which is small number.

Scope for Further Research:

- The study has covered the factors affecting the buying behaviour of rural and urban management students, leaving much scope for the further research.
- Further studies can be done on a large sample size.

- Comparative studies can be drawn on different locations and amongst the different streams of students.

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The Ripple Effect of Workplace Positivity: How Female Employees' Job Satisfaction is shaped through Innovative Work Environment and Workplace Happiness

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Abstract:

This research paper delves into the intricate relationship between workplace positivity, innovative work environment, and female employee job satisfaction. This study aims to identify the mechanisms through which these variables interact to affect job satisfaction among female employees; taking into account the critical role that employee well-being plays in organizational success. The purpose of this paper is to investigate the mediating function of creative office environments in the link between workplace optimism and female employee happiness. Data is gathered from a varied sample of female employees working for different organizations using a mixed-methods approach that includes quantitative surveys and qualitative interviews.

Keywords: workplace positivity, job satisfaction, innovative work environment, female employees

Introduction:

The pursuit of employee happiness and job satisfaction has become a top priority in today's corporate discourse for promoting long-term success and growth. Due to their crucial role in fostering diverse and inclusive workplaces, female employees' empowerment and happiness have attracted particular attention in this context. Scholars, practitioners, and politicians are all very interested in the relationships between gender diversity, creative work environments, and workplace optimism. The

goal of this study is to explore this delicate interplay and elucidate the complicated mechanisms underlying the transformational phenomenon known as "The Ripple Effect of Workplace Positivity."

Organizations have come to understand the substantial influence a positive work environment has on employee morale, productivity, and general well-being in the context of the changing nature of work. Parallel to this, the idea of creative work settings has grown in popularity as a means of promoting innovation, teamwork, and adaptability. This study emphasizes that these two elements, creative work environments and workplace optimism, are not separate but rather linked elements that may interact to affect employee experiences, particularly for female employees. The crucial function of job happiness, which has broad ramifications for employee engagement, retention, and organizational performance, is at the heart of this inquiry. While research on creative work environments and workplace optimism has gained popularity, it is still unclear how these factors interact to affect female employees' job happiness. In-depth research should also be done on the aspect of how creative work settings mediate the association between workplace optimism and job satisfaction among female employees.

This research aims to close these gaps and offer insightful information to both researchers and organisations. It aims to present a sophisticated knowledge of how workplace happiness starts a chain reaction that resonates throughout the organizational ecosystem and eventually affects female employees' job satisfaction. Further complicating our understanding of the complicated processes at work is the investigation of creative workplaces as potential mediators of this effect.

Review of Literature:

(Johnson, 2023) In this article, the writer describes several methods for maintaining employee satisfaction without resorting to salary increases. The author emphasizes that contented employees are not only more creative and productive for the organization, but also less likely to resign from their positions. The primary focus of the article is on small business organizations, highlighting how leaders can effectively lead their teams to ensure employee happiness, even in the absence of monetary incentives.

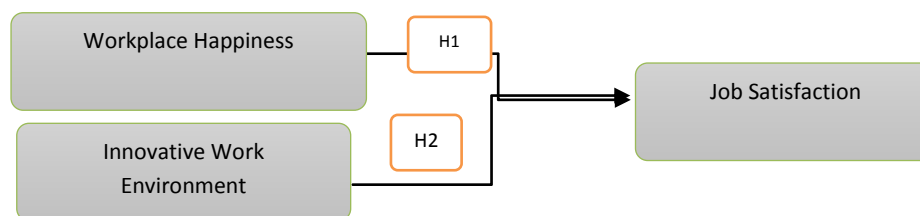
(Devadas, 2020) Rajalakshmi Devadas and Priyadarshini conducted a study examining the connection between work environment and job satisfaction among Indian Information Technology professionals. The research was published in the IUP

Journal of Soft Skills and focused on understanding how the work environment influences job satisfaction in this specific context.

(Patnaik, 2019) Author Priyadarshi Patnaik conducted a study in 2019 that focused on the Indian IT industry. The research investigated how the work environment affects job satisfaction. The study was published in the International Journal of Scientific Research and Management. The findings highlighted the relationship between work environment and job satisfaction within the Indian IT sector.

Conceptual Framework:

The conceptual framework was explicated by choosing the factors that were significant and had relationship on job satisfaction. The intention of the research work is to find the influence of variables of the study like workplace happiness and innovative work environment on Job satisfaction.



Research Objectives:

1. To Investigate the Relationship between Workplace Positivity and Female Employee Job Satisfaction
2. To Examine the Role of Innovative Work Environment in the Link between Workplace Positivity and Female Employee Job Satisfaction.

Hypothesis:

H1: There is a positive influence of workplace happiness on job satisfaction.

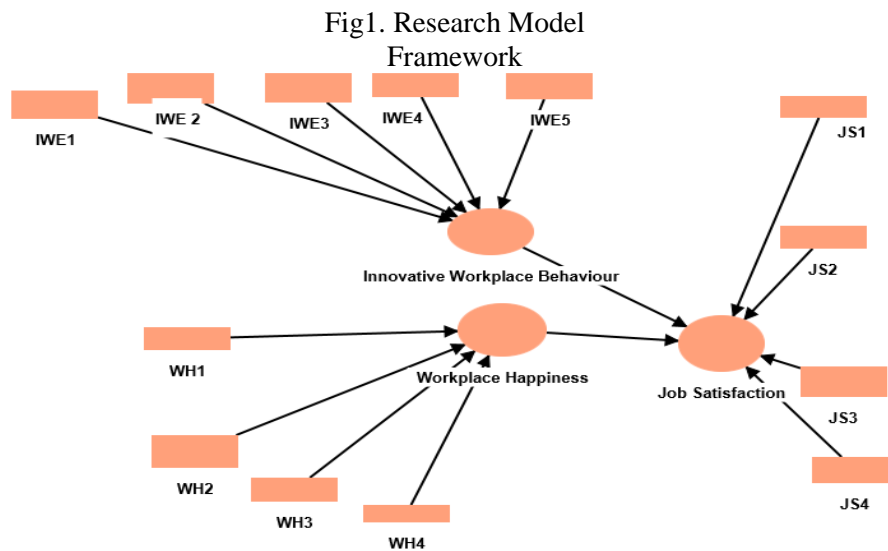
H2: There is a positive influence of innovative work environment on job satisfaction.

Methodology:

Cronbach's Alpha test was applied to test the reliability of the questionnaire by doing the pilot study on 30 samples. Then, Descriptive method was used to collect and analyse the demographic information for the target respondents. The population of this study consists of numerous IT companies with offices in major Indian cities, companies like IQVIA, Canon, Accenture, Netlink and many more. A stratified

random sample strategy was used in this study as the sampling method. As a result, the fraction of the population that already exists is used to divide the number of samples that have been determined, and each person in the population has the chance to be a sample. The researcher employs measurements with a 5-point Likert scale in the survey given to respondents. The hypothesis testing is carried out using Partial Least Squares (PLS) analysis with SmartPLS 4.0 software.

Table 1: Results of Composite Reliability Test					
	Cronbach's Alpha	rho_A	Composite Reliability	Average (AVE)	Variance Extracted
Innovative WorkBehaviour	0.940	0.940	0.950	0.704	
Job Satisfaction	0.955	0.956	0.959	0.596	
Workplace Happiness	0.880	0.88	0.912	0.676	



Result:

Descriptive Analysis

Analysis was conducted to determine the characteristics of respondents based on gender, level of education, length of service, and position of the respondent. The results of the analysis indicate that most of the respondents are female (57%), aged

25-40 years old (49%), have the latest education of bachelor degree (63%), and have been working for 6-10 years (46%).

Model Evaluation

The test consists of 2 types. The first is convergent validity test, as convergent validity is good if the correlation value is more than 0.70. The test results in Table 2 show that all indicators contained in each latent variable (job satisfaction, workplace happiness, and innovative work environment) used in this study have a value above 0.7, thus it can be said that all indicators are valid.

The second one is Discriminant Validity test, where the criteria is AVE value should be more than 0.50. The results of the discriminant validity test in Table 3 show that all AVE square root values for each construct are greater than the correlation value between constructs and other constructs, thus all indicators have a good discriminant validity.

Variable	Item	Loading	Details	Variable	Item	Loading	Details
Job Satisfaction	JS1	0.758	Valid	Work Place Happiness	WH1	0.784	Valid
	JS2	0.712	Valid		WH2	0.837	Valid
	JS3	0.777	Valid		WH3	0.838	Valid
	JS4	0.797	Valid		WH4	0.833	Valid
				Innovative Work Environment	IWE1	0.862	Valid
					IWE2	0.846	Valid
					IWE3	0.821	Valid
					IWE4	0.811	Valid
					IWE5	0.838	Valid

	IWE	WH	JS
Innovative Work Environment	0.839*		
Work Place Happiness	0.934	0.772*	
Job Satisfaction	0.888	0.906	0.822*

Hypothesis Test:

The t-statistics and p-value are examined during the path coefficient analysis process. The impact value of each original sample, which might create positive or negative values, can be used to determine the direction of the route coefficient that represents the relationship between latent variables. The test's criteria state that the hypothesis is accepted at 5% alpha if the p-value is less than 0.05 and the t-statistic value is greater than 1.96. The results of the hypothesis tests are presented on Table.

Table 4: Results of Path Coefficients Test						
	Original Sample (O)	Sample Mean (M)	T Statistics (O/STDEV)	Standard Deviation (STDEV)	P Values	Results
Workplace Happiness-> Job satisfaction	0.254	0.222	2.386	0.106	0.017	H1 accepted
Innovative Work Behavior->Job Satisfaction	0.292	0.317	2.353	0.124	0.019	H2 accepted

The effect of Workplace Happiness on Job Satisfaction

As shown in Table 4, it can be seen that original sample value (β) is 0.254 which has positive value with the t-statistics value of $2.386 > 1.96$ and p-value of $0.017 < 0.05$. These results indicate that the first hypothesis (H1) is accepted, or there is a positive effect of workplace happiness on job satisfaction.

The effect of Innovative Work Environment on Job Satisfaction

As shown in Table 4, it can be seen that the original sample value (β) is 0.292 which has a positive value with the t-statistics value of $2.353 > 1.96$ and p-value of $0.019 < 0.05$. These results indicate that the third hypothesis (H3) is accepted, or there is a positive effect of innovative work environment on job satisfaction.

Conclusion and Discussions:

On testing the first hypothesis it is observed a positive correlation of workplace happiness with job satisfaction. Also, on testing second hypothesis it is observed that

there is a positive correlation of Innovative work environment on job satisfaction. Thus, in the research both the hypothesis is accepted.

Thus, someone who can appreciate and enjoy his workplace will experience workplace happiness. When workers are content at work, they are more likely to create good work. Businesses that actively improve employee satisfaction might inspire their staff to put forth extra effort. Employees that are content will be eager to invest their free time in work-related activities, will be highly creative, and will be determined to overcome any challenges in order to assist their coworkers and complete duties assigned by superiors. Because they enjoy their jobs, happy employees tend to put in more hours at the office.

Innovative work environment is required for the employees, as it can sparked a job satisfaction. Employees typically face challenges so the need of innovative work environments, such as a lack of trust, time constraints, social media, and flexibility should be created for employees. Employee job satisfaction may rise when creative work environments become more prevalent.

The capacity and motivation of employees to innovate ensure the flow of innovation across the company. Numerous research works have supported the notion that innovative conduct at work is crucial to the development of organizational effectiveness and survival.

The findings of this study confirm that contented workers are more likely to be motivated to accept workplace changes and to be able to comprehend and fulfil the tasks and duties expected of them. Additionally, businesses that prioritize employee wellbeing can gain from creating a culture that values mutual respect, trust, the exchange of ideas, and high performance. As long as they continue to work for the company, content employees will provide constructive feedback due to the high levels of appreciation and the strong sense of community. This will boost each employee's level of job satisfaction in a firm.

Recommendations:

Every organisation whether it is big or small should create an innovative work environment for female employees as a result it will enhance their productivity and achieve the goals of organisation. Also, a happy employee is more creative and productive for every organisation. So, today's leaders should adopt various innovative styles for creative work environment. They can adopt various things for employees as follows-

- Prioritise female employees' work life balance
- Try to incorporate them in big picture of organisation which creates a sense of belongingness.
- Should be transparent and honest.
- Offer more vacation time specially for female employees.
- Create a career pathway for female employees.
- Promote positive work environment.

Thus, increase in workplace happiness can increase job satisfaction and also innovative work environment will also make employee stay with the organisation for a longtime.

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A Study on Human Resource Valuation using Accounting Models into Various Organizations

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Abstract:

Human resources functions that are synchronized with other organizational functions will concentrate on a number of human resource-related aspects. Yet, all will make an effort to give their employees a safe workplace and a fair wage. By using human resource accounting to comprehend the costs associated with each of these components, businesses can more effectively plan how to invest in their workforce. Monitoring and controlling the costs and advantages of managing people, including performance, salary, benefits, and training, is done through accounting for human resources. One example of a tool used by HR professionals to track and analyze data is employee surveys. Other tools include performance reviews, pay and benefit reports, and salary and benefit surveys. The current study talks about HR accounting models in various organizations.

Keywords: *HR accounting, HR valuation, companies, models.*

Introduction:

HR professionals need to keep an eye on both individual employee performance and the performance of the company as a whole. The service sector has been dubbed the century of the 21st century. There is very little room for growth in the industrial sector, and all real growth appears to be happening in the service industry. But can the accounting professionals evaluate the worth of the service industry with accuracy and represent that on the company's balance sheet? When a business works in the manufacturing industry, its core assets are its equipment and fixed assets, however when a business runs in service sector, its core assets are its employees, which are intangible resources.

When profits are calculated using each employee per hour pricing scheme and profitability is associated with the value generated by the workforce, the worth of employees becomes more important for businesses in the service industry. Any organization that wants to know how well its people are performing and how to improve more must use human resource accounting. The success of initiatives to boost employee morale and satisfaction, as well as the success of recruitment and retention efforts, are all things that HR professionals need to monitor in addition to employee performance.

HR practitioners need to use a number of technologies in order to efficiently track employee performance. An employee survey is a crucial tool. A means of gathering information from employees regarding their experiences with their employers is through an employee survey. A performance review is another crucial tool. The process of comparing an employee's performance against desired standards is known as a performance review. Furthermore, tracking compensation and benefits data is another requirement for HR personnel.

Organizations which furnish HR related information in their annual reports

In terms of legal obligations, the Companies Act of 1956 somehow doesn't mandate the inclusion of HRA-related data in a company's financial accounts. The ICA of India has also failed to provide any unambiguous metrics or standards for assessing HR expenses. Whereas the chairman frequently makes evaluative statements on the significance of human resources during the Annual General Meeting, quantifiable data about their involvement is seldom ever documented or shared.

Nonetheless, there are a couple of companies who do appreciate their human capital and provide pertinent data in their yearly reports. These organisations include Infosys, MMTC, SAIL, SPIC, BHEL, Madras Refineries Ltd., Hindustan Zinc Ltd., EIL, ONGC, CCIL etc. in India.

Review of Literature:

Khemani (2013) the study, which sought to analyze the current viewpoint on the significance of HRA, discovered that valuing human resources and making them public is essential for enhancing management effectiveness and worker productivity. It also makes the case that HRA data is useful in making decisions on the purchase of human resources or other assets. The paper claims that HRA helps with the creation of strategies for the development of human resources. A company's financial

performance can be enhanced through HRA adoption as a result of improved managerial performance and higher employee productivity.

Pandu Ranga Rao, Basha, and Rajasekhar (2013) the significance of human resource valuation and approaches to quantifying it were examined in a study titled "A Research on Human Resource Accounting Techniques and Practices in India." Although the importance of human resources appears to be 33 crucial to Indian firms, its execution is still in its early stages, according to the poll. HRA is currently underutilised since it hasn't been widely adopted, despite being essential for decision-making and maximising the use of human resources, which impacts productivity and, in turn, financial success.

Arindam Ghosh and Asit Gope (2009): the paper highlights why HRA is essential for resolving problems with intangible asset values, emphasizing workers as assets, maintaining eminent and skilled personnel, and luring in new hires. In order to achieve organizational goals, the article makes the assumption that human resources are just as valuable as other assets. Although purchasing human resources is expensive, doing so offers financial advantages to the organization. Planning, regulating, evaluating, and projecting organizational performance can all be aided by knowledge of human resource costs and benefits. The author comes to the conclusion that the knowledge about investing in human resources is beneficial to people.

Avazzadehfath and Raiashekar (2011) just like an organization's physical assets and investments, skilled and specialised human resources are essential. Administrators make significant investments on teaching and training their staff members in order to boost the productivity of the company they are in charge of. Yet, no Iranian firm has ever truly implemented the accounting system for HRs that should be used to handle data pertaining to human resources.

Statement of the Problem:

There are no provisions for this under the Companies Act or the accounting standards in India firms' acceptance of the HRA practice. In other words, companies doing business in India are not required to use human resource accounting. A significant percentage of companies have, however, deliberately started to include statistics on their human capital in the annual disclosures. In this context, the current study attempts to analyze the kind and extent of financial information released regarding the utilization of human resources by such firms.

The objective of Study:

1. To research the state of HRA procedures in India today.
2. To examine the type and volume of HRA disclosures made by actual businesses
3. To keep an eye on the management's efficient utilization of its human resources.
4. To assess the importance of human resources across the organization.

The primary objective of human asset accounting is to work with the management to collect data on the price and worth of HR. The objective of HRA involves monitoring human resources to increase labor efficiency and effectiveness while also acknowledging the worth of all resources employed by the company. The primary goal of HRA is to increase productivity of the human asset. To a large extent, it is recognized to treat HRs as resources, collect information regarding them, giving a value, introduce them, and list them as the balance sheet's assets.

Methodology:

The research has an analytical as well as descriptive style. Its foundation is secondary in nature. The necessary information was taken from financial reports of representative organizations chosen for the study's purposes. Besides that, secondary data were also gathered from a variety of scholarly papers, media, and publications relevant to the subject.

The well-known public sector organizations:

- Bharat Heavy Electricals Limited (BHEL)
- Cochin Refineries Limited (CRL)
- Cement Corporation of India Limited (CCI)
- Electrical India Limited (EIL)
- Engineers India Limited (EIL)
- Hindustan Petroleum Corporation Limited (HPCL)
- Hindustan Shipyard Limited (HSL)
- Hindustan Machines Tool Limited (HMT)
- Hindustan Zinc Limited (HZL)
- Madras Refineries Limited (MRL)M
- Maruti Udyog Limited (MUL)
- Minerals and Metals Trading Corporation of India
- Limited (MMTC) National Thermal Power Corporation Limited (NTPC)

- Oil and Natural Gas Corporation Limited (ONGC)
- Oil India Limited (OIL)
- Project and Equipment Corporation of India (PEC)
- Steel Authority of India Limited (SAIL)

The well-known private sector organizations:

- Associated Cement Companies Limited (ACC)
- Southern Petro-Chemical Industries Corporation (SPIC)
- Infosys Technologies Limited (ITL)
- Tata Engineering and Locomotive Works (TELCO)
- Satyam Computer Services Ltd.
- Reliance Industries Ltd.
- D.S.Q Software Ltd

Methods of Valuation and Accounting Human Resources:

Historical cost method: This approach was first proposed by William C. Pyle. This method involves capitalizing and writing off employee acquisition costs over the projected useful life of the workforce, including selection, recruiting, and training. The unamortized portion of expenses that remain on the books if personnel leave the company before their anticipated length of employment is written off against the profit and loss statement for that year. If the duration of service lasts longer than anticipated, charge amortization is put off.

Replacement cost method: This method values human resources at their replacement cost, or what it would cost to hire new employees. Replacement costs can be positional, like replacing workers in specific tasks, or personal, like replacing a single person's aptitude or skill.

Competitive bidding method: This approach suggests competitive bidding for a company's scarce employees, or the opportunity cost of employees due to scarcity. The strategy suggests allowing each person in the company to earn more money.

Cost-standard approach: With this method, annual standards for hiring, training, and developing each employee grade are defined. The value of human resources is the average cost of all employees to the business.

Jaggi and Lau method: Because human resource groups account for productivity and performance in companies, this technique calculated the value of human resources on a group basis.

Economic value method:- The net present value of increased cash flows attributable to human resources is used as the asset value in this technique.

Models of Human Resource Accounting

1. Lev and Schwartz Model

Under this model, the company determines the present value of future benefits to employees on the basis of the given assumption:

- Employees are categorized according to their experience, skill, and age.
- Each age group's average annual income is computed.
- After it, wages till the retirement of the employees are determined.
- The computed value of each group is afterwards discounted using the cost of capital rate.
- Only the employees' salaries and wages will be taken into account. It excludes all other perks and bonuses.
- This method disregards the possibility of an employee's termination, resignation, or other action.

2. The Eric Flamholtz Model

In this model, the employer also accounts for factors like as early retirement, voluntary resignation, layoffs, employee death, etc. when determining the present value of future benefits. Under this approach, the company takes into account the following facts and assumptions:

- The duration of an employee's employment with the company is initially decided by the business.
- Next, choose a time frame after which an employee may quit their position, voluntarily or for any other cause.
- Following that, the corporation will determine the worth of its personnel and their contribution to its success.
- At last, the business will use the present value technique and take into account all the information and presumptions mentioned above in relation to the Lev and Schwartz Method.

3. Morse Model

In this approach, the employer chooses the services that the employees provide to the company. The additional financial incentives received by the company's human resources, such as retirement benefits, gratuities, paid time off, perks, and bonuses, are determined by the Morse model. This computation is based on accurate assumptions, and to determine the present value of future benefits, these values are discounted.

4. Likert Model

The other models are not like this one. The employer here places more emphasis on the non-cash benefits provided to the staff than the cash benefits. To determine the present worth and advantages to the organization, the company takes into account factors like employee job satisfaction, productivity, safety, health benefits, etc.

5. Organ's Model

In accordance with this approach, the business computes the net benefits from each employee and multiplies them by the potential length of the employee's employment. This method, in essence, determines how much each employee personally contributed to the company over a specific time period.

The primary objective was to demonstrate HRA practices in India.

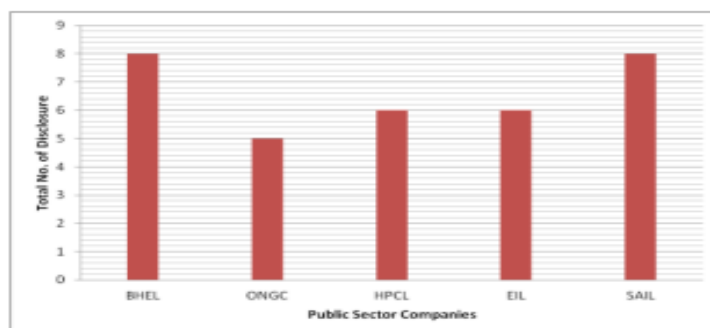
The List of the companies is given below:-

Table of selected Companies

No.	Public Sector	Private sector
1	BHEL limited	Reliance Industries Ltd.
2	ONGC Limited	TCS
3	HPCL Limited	Infosys Technologies Limited
4	SAIL Limited	Association of Cement company LTD
5	EIL Limited	Hindustan Unilever Ltd

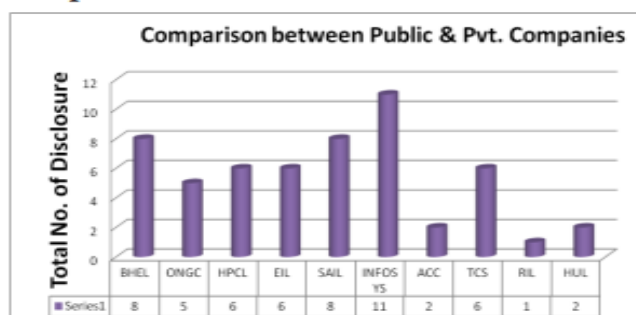
Chart 1 Variable for Information Relating to Human Resources by Identified Public Sector

SN	Disclosure of variable	ONGC	HPCL	SAIL	BHEL	EIL
1	Value added	1	1	1	1	1
2	Nos. of Employees	1	1	1	1	1
3	EVA	0	0	1	1	0
4	Value of HR	0	0	1	0	0
5	Value of HR Per employee	0	0	1	0	0
6	Value Added Per Employee	0	0	0	1	1
7	Valuation Model used	1	1	0	1	1
8	Discount Rate Applied	1	1	1	1	1
9	Age Wise Distribution	0	1	1	0	1
10	Group Wise Distribution	1	1	1	1	0
11	Gender wise Distribution	0	0	0	0	0
12	Turnover Per Employee	0	0	0	1	0
13	Employee cost	0	0	0	0	0
	Total Identification of Variable	5	6	8	8	6

Figure: 1 Graphical Representation of Disclosure by Public Sector Companies**Chart 1: Variable for Human Resource related Information by selected Private Sector**

SN	Disclosure of variable	Reliance	TCS	Infosys	ACC	HUL
1	Value added	1	0	1	0	0
2	Nos. of Employees	1	1	1	0	0
3	EVA	1	0	0	0	1
4	Value of HR	1	0	0	0	1
5	Value of HR Per employee	1	0	0	0	0
6	Value Added Per Employee	0	0	0	0	0
7	Valuation Model used	1	0	1	1	0
8	Discount Rate Applied	1	0	1	0	0
9	Age Wise Distribution	1	0	0	0	0
10	Group Wise Distribution	1	0	1	0	0
11	Gender wise Distribution	1	0	1	0	0
12	Turnover Per Employee	0	0	0	0	0
13	Employee cost	1	1	0	0	0
	Total Identification of Variable	11	2	6	1	2

Figure: 3 Comparison Graphical Representation of Disclosure between Public Sector Companies & Private Sector companies



HRA disclosures are used by a variety of corporate and government sector organizations. The table explains which firm gives more information about its human resources. It has been observed that Infosys gives 11 different sorts of details (84%) out of the 13 specified, which is the highest. BHEL or SAIL reveals 8 categories of information (62%), HPCL, EIL, TCS release 6 distinct kinds of data (46%), ONGC discloses 5 various kinds of data (39%), ACC or HUL publish 2 types of data (16%), and RIL discloses just one type of information regarding (HRA).

Limitations:

Human resource accounting refers to the accounting practices, procedures, and systems that, when combined with unique expertise and knowledge, let people management assess employees' knowledge, skills, and motivation both within the same business and between organisations. It implies that certain workers lose their value as resources for the company rather than becoming assets. Decision-making regarding the personnel, such as whether to retain or terminate their employment or offer mega-training, is facilitated by HRA [clarification needed]. The management is hesitant to implement HRA due to a number of restrictions. Among the qualities are:

1. There are no precise, well-defined techniques or criteria for calculating the expenses and value of an organization's human resources. All of the systems being used Each of the systems being adopted has its disadvantages.
2. Because the duration of human resources' existence is unclear, it is illogical to value them in the face of such uncertainty.
3. The assumption that HRA as a managerial tool supports enhanced and effective HR management has yet to be validated by significant empirical data.

4. Treating human resources as assets in the literal sense is problematic since, unlike physical assets, they cannot be owned, retained, or used.
5. Since assigning a value to employees would lead to them claiming rewards and compensation based on such valuations, there is a persistent worry of pushback from trade unions.
6. Tax laws do not consider people as assets, despite their importance and necessity.
7. There isn't a strategy for valuing human resources that is widely acknowledged.

Findings:

- ACC Limited should provide additional details about its human resources.
- The importance of human resources should be considered by ACC Ltd. Human resource cost per employee. In its official report, it includes information such as group distribution, gender distribution, turnover per employee, and so on.
- There is no clarity in ACC Limited's final document outlining the Human value model utilized and the discount rate employed. As a result, the corporation should reveal openly for a deeper comprehension.
- In its official report, BHEL and SAIL Ltd. must include information on the value of intellectual capital, the value of human resources per employee, and age and gender distribution.
- Whenever internal shift happens, Infosys should take into account the function of workers (Shift from one section to another).
- The organisation must also assess and analyze workforce coordination on a regular basis.
- By using the Lev and Schwartz Model, the firm does not have to neglect the safety, negotiating power, competence, and experienced employees. Value addition should be reviewed and improved on a regular basis.

Suggestions from the Study:

Recommendations are offered as part of a strategic plan that must be implemented by each organization. Ideas for future research:

1. To propose specific improvements to present value practices.
2. To identify some emerging innovative ways of HR accounting disclosure in the current context.
3. Assess the function of HRA in improving quality.
4. Assess the function of HRA in cost cutting in the company.
5. Examining and applying relevant HRA methods in various sectors.
6. Examining the link between HRA education and the advantages to accounting information clients in respect to the capacity of the HRA system.

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