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(Bi-Annual)

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રાધાનાવલ્લી



CHIEF EDITOR :
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CHIEF EXECUTIVE EDITOR :
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Radhanvalli

It is mandatory that the ISSN must be printed on every issue preferably at the right-hand top corner of the cover page.

प्रकाशन की प्रत्येक प्रति के कवर पेज के दाहिने ओर के ऊपरी सिरे पर आई.एस.एस.एन. छपा होना अनिवार्य है।

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We solicit your cooperation in this regard.

आपके सहयोग के लिए हम आभारी रहेंगे।

Yours sincerely,

**For Head
ISSN National Centre of India**

EDITORS PROFILE**Chief Editor**

Dr. C.M.Thakkar was born on 01st June 1966. He graduated in Commerce (B.Com.) in the year 1988 from Gujarat University. Prin. Thakkar did his Post Graduation (M.Com.) from North Gujarat University in 1990 and Ph. D. North Gujarat University in 2004. He had also completed B.Ed. and LL.B. from Hemchandracharya North Gujarat University, Patan.



Prin. Thakkar started his academic career as an Lecturer in Accountancy. After joining the noble profession of teaching, he served this profession in different capacities like Lecturer, Assistant Professor, Professor and Principal at Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College, Radhanpur for 25 years.

He has written two books to his credit He participated in long term and short term training programs. He also participated and presented research papers in State, National and International level seminar Conferences etc. He has guided numerous candidates for their Master Thesis and has conducted many Seminars/workshops & Training Programs in the state. He has to his credit many publications in various National and International Journals. He also guided Ph.D students and M.Phil students in the Hemchandracharya North Gujarat University, Patan.

Prin. Thakkar was a Chairman of Board of Studies of Accountancy at Hemchandracharya North Gujarat University, Patan. He has been appointed as member of Academic Council Hemchandracharya North Gujarat University, Patan. Looking to his efficiency and capacity to work continuously, he was entrusted with overall responsibility of Principal of college. During this tenure, ACCR has received prestigious accreditation of NAAC with B+ Grade in the year 2013. He was also a member of BUTR, and is a member of Examination Reforms Committee at Hemchandracharya North Gujarat University

He is a Co-ordinator of Dr. Babasaheb Ambedkar Open university of the Radhanpur Study Center. He was also a President of Vanijay Vartual of Hemchandracharya North Gujarat University (Commerce) .He is a member of the Board of Commerce Sankalchand University, Visnagar. He is an invited member of Local Inquiry Committee. He is the role model for the Young Faculty to follow his footprints to contribute meaningfully in enhancing Commerce Education. In short, Prin. Thakkar is a dynamic personality with combination of Academic and Administrative excellence.

EDITORS PROFILE**Chief Executive Editor**

Dr. Chirag V. Raval is M.Com., M.Phil., Ph.D. from Sardar Patel University, Vallabh Vidyanagar. He has 09 years of teaching, administration and research experience. He has been teaching Commerce and Management subjects. Besides above he has been associated as paper setter, moderator and examiner of Commerce and Management subjects.



He possesses many feathers in his crown – Appointed as a member of **College Development Council** from 01/04/2012 to 31/03/2015 in Sardar Patel University, Vallabh Vidyanagar. He has appointed as a member of Board of Studies of Business Studies (Commerce) and Management Faculty at Sardar Patel University, Vallabh Vidyanagar. He was recognized **Ph.D. Guide** in Commerce subject at Sardar Patel University, Vallabh Vidyanagar. He is Life Member of Indian Commerce Association. He has also published various research papers in the various referred journals. He has also participated and presented research papers in several State level, National level and International level seminars and conferences. He has delivered live lecture of Business Organization & Management subject initiated by Higher Education Commissioner, **BISAG** (Bhaskracharya Institute of Space Aeronautics and Geo-Informatics), SANDHAN, Govt. of Gujarat, Gandhinagar. He has delivered lectures at various institutes. He is member, Editorial Board in International Journal AVANSEA. He is recognized P.G. teacher in Commerce subject at Hemchandracharya North Gujarat University, Patan. Previously, He was working as Principal (I/c.) at AIMS College of Management & Technology, Bakrol, Anand from June 2009 to January 2016. Presently, He is working as Assistant Professor of Commerce at Shri Trikamjibhai Chatwani Arts & J.V.Gokal Trust Commerce College, Radhanpur from January 2016 onwards.

EDITORIAL DESK

I am enormously blissful to present our college Research Journal "RADHANVALLI" : An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual). The ninth issue is being presented to you with all fresh insightful reflections from learned academicians, researchers and scholars.

The journal aims at disseminating research output and provides crucial information about recent developments in the relevant fields, through high quality research papers on the topics related to multidisciplinary subjects

It is slowly but firmly gaining its momentum. I am very much pleased to present the "RADHANVALLI": An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual) before the readers, academicians and researchers.

The multidisciplinary journal contains the variety of discussions on topics from Commerce, Accountancy, Management, Gujarati, Sanskrit, English, Sociology, Hindi, Physical Education, Library Science, Education etc. We are trying our best to bring before you the latest and authoritative insights into the facilitating world of multidisciplinary education. I hope that all of you will share yours experience, skills, knowledge and education to move our college forward.

In this issue of the journal, we have put together the 07 research papers, regarding diverse interests in the field of multidisciplinary subjects covering the various topics of a prominent researcher has taken meticulous efforts in illumination useful points about multidisciplinary research. We are proud to have you as part of our team and look forward to your future contributions.

I will repay your kindness with a promise to make your time here enriching, and perhaps even transformative.

With sincere thanks,

Dr. C.M. Thakkar
Chief Editor

Dr. Chirag V. Raval
Chief Executive Editor

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A COMPARATIVE ANALYSIS BASED ON GENDER DIFFERENCES WITH SPECIAL REFERENCE TO IMPULSIVE BUYING BEHAVIOUR OF SELECTED CONSUMERS AT ANAND CITY

Ms CHETANA J UPADHYAY	Dr ANKUR D AMIN	Dr DIVYANG K VYAS
RESEARCH SCHOLAR	ASSISTANT PROFESSOR	ASSISTANT PROFESSOR
P G DEPARTMENT OF BUSINESS	P G DEPARTMENT OF	C P PATEL & F H SHAH
STUDIES	BUSINESS STUDIES	COMMERCE COLLEGE,
S P UNIVERSITY, V.V.NAGAR	S P UNIVERSITY, V.V.NAGAR	ANAND

Abstract:

Each and every marketing activity normally relies on research based on consumer behaviour, which is extremely complex and hard to forecast. A particular challenge for marketing science and practice is in to research Impulse Buying behaviour which is yet not well understood because IB is a persuasive and distinctive aspect of consumer lifestyles. Out of many aspects that can influence IB, one of the major factors is Gender. Males and females approach of IB with different motives, rationale and considerations males and females want different products due to their different upbringing and socialization along with various other factors .The decision making process of males and females is also differ for IB. Much human activity is driven impulses that are biochemically and psychologically stimulated. The purpose of this research was to compare males and females for difference in cognitive and affective process associated with impulse buying behaviour. In this paper, an attempt is made to understand these differences in impulse buying behaviour and also depicts the gender differences and product category purchased which would be point out some possible direction of thinking and future research based on experience from selected sample consumer at Anand City.

Key Words:

Cognitive and Affective process, Impulsive buying behaviour, Gender differences

Introduction:

In present scenario, sellers know that a certain percentage of their sales are made to consumers who buy in response to a sudden impulse. The competition in every industry is getting fiercer so even minor differences between shoppers are becoming important for firms in their efforts to better target consumers. The impulse buying behavior tendency alters from consumer to consumer and

the affective and cognitive decision processes play an important role even during an impulsive purchase.

The consumers' preference for purchasing products or using services that are based on the gender differentiation is important for ensuring consumers will frequently purchase goods or use services. Partly, there is one partial concept of marketing that can be changed when the gender differentiation is involved for choosing the right products or services, which is the Impulse Buying. This buying concept is actually similar the common purchase decision that is made by people in every environment. In this buying concept, consumers do not purchase products (or use services) because those items are needed to fulfill their needs and wants, but the purchasing (or usage) action is made by them because of the interest when those consumers see the displayed products or the advertised services. Directly or not, each individual person, either males or females, has the tendency to purchase products or to use services without many considerations in price, models and quality. Have an item has become an expression of self-identity. This triggers an increase in the number of wants and needs of the community, creating a new lifestyle that is integrated and received a lot of customers. This helps to increase spending as a lifestyle. Changes in society can also be seen in the declining number of free time outside of work hours.

Customers spend a little time planning before shopping, and their attitude is shopper lifestyles and increased earnings make them want to buy more and more and there was impulse buying. Impulse buying is a habit and shopping is a fact of life. Impulse buying is a part of decision making in the short time. Customers usually cannot refuse to buy an item, though actually not planned in advance; most of the consumers must make an impulsive purchase. Impulse buying is an interesting topic within the subject consumer behavior. Impulse buying is a phenomenon that is understood and act differently by marketers and psychologists. Marketers typically focus on markets that affect the customer, and the construction of impulses as a result of this influence.

Rationale of the Study:

It is evident that both affective and cognitive processes do occur in consumer decision-making. Understanding how and why imbalance of each process works and contributes to impulsivity or self-control is essential in understanding the complete process of impulse buying. This study will examine the cognitive and affective components of decision making as they relate to impulsive buying behavior. In addition, this study will examine the components of affective and cognitive

processes and will compare males and females affective and cognitive processes associated with consumer impulse buying. Also to be examined are differences between gender and product categories purchased.

Major Objectives:

1. To identify and compare cognitive and affective process elements of males and females towards Impulse buying decision.
2. To examine the relationship between impulse buying and Product categories based on gender difference.
3. To understand priorities and preferences from gender difference related to impulse buying.

Definitions of Impulse Buying:

According to Engel & Blackwell (1982): Impulse buying as a buying action undertaken without a problem previously having been consciously recognized.

As per Cobb and Hoyer (1986): Impulse Purchase in a way “which shows that an impulse purchase occurs when there is no intent to buy a specific brand, or even from the category, prior to entering the store”.

Literature Review:

Underhill (1999), defines that the majority of shopping products is women’s domain. Women usually shop quite willingly, even for prosaic, routine objects, which cannot bring special excitement, pleasure or sensation. Still in Underhill (1999), conclude that men typically move faster than women through shopping malls spend less time looking around, and in many cases it is hard to focus their attention on something they did not intend to buy. On the other hand, they buy necessities much quicker than women, they do not find pleasure in searching, choosing and trying, and also they are more suggestible to the pleas of children and sales promotions. According to Youn (2000), Rook (1987) has unfortunately been unsuccessful in explaining the involvement of both the emotional and cognitive reactions in the measurement of impulse buying. Rook (1987) described human impulsive behavior as being driven by both biochemical and psychological stimuli. The psychological stimuli are the factors responsible for the origin of stimulation and motivation from both conscious and unconscious activity. An individual’s impulses are a creation

of two competing forces: the pleasure principle and the reality principle. These two forces compete because of difficulties in resistance of impulses that often involve anticipated pleasurable experiences. The pleasure principle compromises deliberation of the reality principle with immediate gratification (Rook, 1987).

Underhill (1999), conducted that for women, shopping is a kind of transforming experience, a method of becoming better, more ideal version of person; it has emotional and psychological factors that hardly exist for men.

Srivastava and Kumar (2013), defines that when a shopper searches activity in retail setting time available has positive effect for that activity. So in these situation individuals who have more time, they browse longer in stores. Consumers who have low entertainment values for shopping will be more efficient, spend less time in the store, see a lower net benefit of engaging in unplanned purchasing.

Research Methodology:

Research Design	Comparative
Research Approach	Survey
Research instrument	Questionnaire
Data collection& tool	Primary data (Survey monkey.com)
Sampling Method	Convenience
Sample Size	50Customers
Sampling Area	Anand, Gujarat
Data Processing Management	Excel
Data Analysis	Frequency distribution and descriptive statistics such as mean

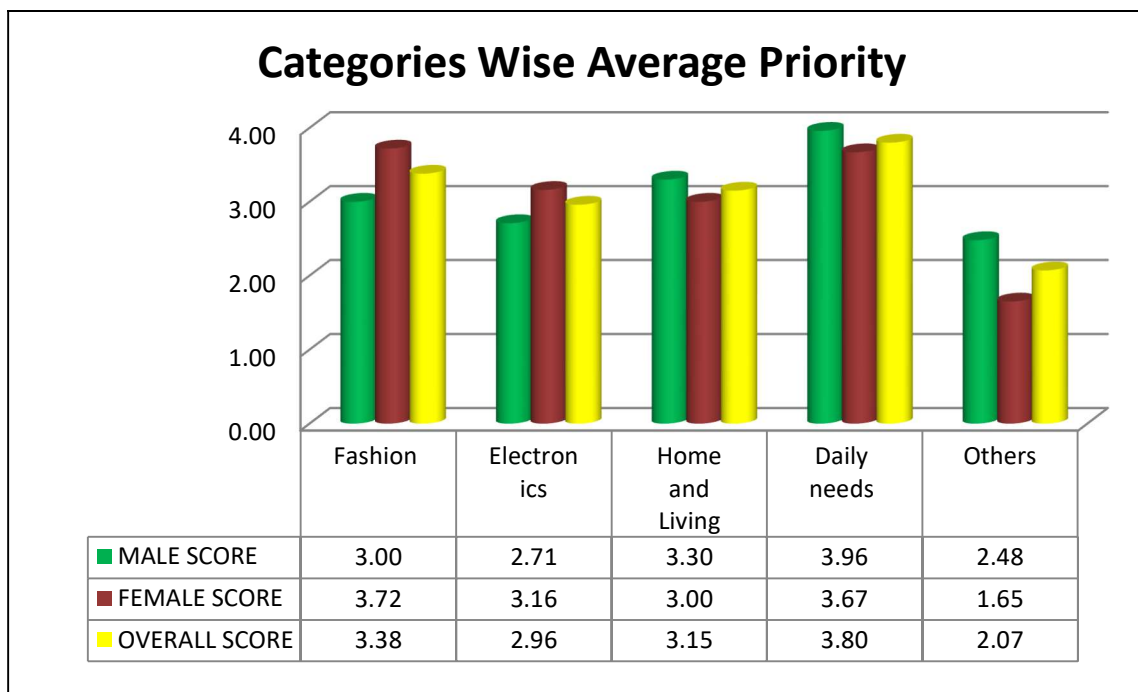
Research Analysis/Results:

Demographic Analysis:

Gender of Respondent																																						
<table border="1"> <thead> <tr> <th></th><th>Frequency</th><th>%</th></tr> </thead> <tbody> <tr> <td>Males</td><td>25</td><td>50.00%</td></tr> <tr> <td>Females</td><td>25</td><td>50.00%</td></tr> <tr> <td>Total</td><td>50</td><td>100.00%</td></tr> </tbody> </table>				Frequency	%	Males	25	50.00%	Females	25	50.00%	Total	50	100.00%																								
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(Source: Questionnaire)

Priority for Impulse Buying



(Source: Questionnaire)

Impulse Buying Behavior:

STATEMENT		STRONG LY AGREE	SOMEWH AT AGREE	NEITHE R AGREE NOR DISAGR EE	SOMEWH AT DISAGRE E	STRONG LY DISAGR EE	OVERAL L WEIGHT ED AVERAG E	MALE WEIGHT ED AVERAG E	FEMALE WEIGHT ED AVERAG E
I enjoy the sensation of buying products impulsively	%	10.00%	44.00%	22.00%	18.00%	6.00%	3.34	3.48	3.20
	<i>f</i>	5	22	11	9	3			
I tend to think about alternatives a great deal before I buy things	%	58.00%	28.00%	8.00%	4.00%	2.00%	4.36	4.24	4.48
	<i>f</i>	29	14	4	2	1			
Buying things on impulse gives me a sense of joy	%	26.53%	40.82%	14.29%	14.29%	4.08%	3.71	3.68	3.75
	<i>f</i>	13	20	7	7	2			
I buy things even though I can't afford them	%	2.00%	16.00%	4.00%	12.00%	66.00%	1.76	1.76	1.76
	<i>f</i>	1	8	2	6	33			

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The urge to buy something just comes over me all at once and I am overwhelmed	%	12.00%	18.00%	20.00%	28.00%	22.00%	2.70	2.84	2.56
	<i>f</i>	6	9	10	14	11			
I feel a sense of thrill when I buy something impulsively	%	12.24%	36.73%	24.49%	20.41%	6.12%	3.29	3.28	3.29
	<i>f</i>	6	18	12	10	3			
Even when I see something attractive, I usually think about the consequences before I buy it	%	53.06%	20.41%	14.29%	8.16%	4.08%	4.10	4.08	4.13
	<i>f</i>	26	10	7	4	2			
When I go shopping, I buy things that I had not intended to purchase	%	10.20%	38.78%	8.16%	12.24%	30.61%	2.86	2.92	2.79
	<i>f</i>	5	19	4	6	15			
When making	%	18.37%	38.78%	16.33%	18.37%	8.16%	3.41	3.24	3.58

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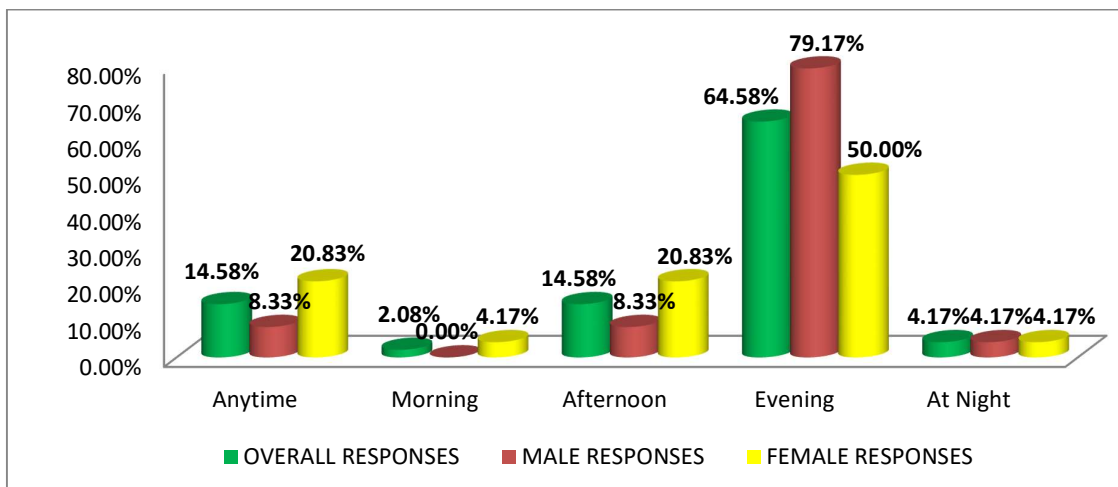
impulse purchases, I find myself delighted, amused and enthusiastic	<i>f</i>	9	19	8	9	4			
I am a person who makes unplanned purchases	%	16.33%	18.37%	8.16%	20.41%	36.73%	2.57	2.48	2.67
	<i>f</i>	8	9	4	10	18			
I experience a helpless feeling when I see something attractive in store	%	6.12%	20.41%	10.20%	28.57%	34.69%	2.35	2.04	2.67
	<i>f</i>	3	10	5	14	17			
I buy a product to change my mood	%	6.12%	22.45%	14.29%	18.37%	38.78%	2.39	1.92	2.88
	<i>f</i>	3	11	7	9	19			
When I buy things, I am more likely to be slow and reflective than to be quick and careless	%	20.41%	30.61%	16.33%	18.37%	14.29%	3.24	3.00	3.48
	<i>f</i>	10	15	8	9	7			
I am a very cautious shopper	%	30.61%	34.69%	20.41%	10.20%	4.08%	3.78	3.96	3.58
	<i>f</i>	15	17	10	5	2			

I experience mixed feelings of pleasure and guilt from buying something on impulse	%	10.20%	42.86%	32.65%	8.16%	6.12%	3.43	3.32	3.54
	<i>f</i>	5	21	16	4	3			
I feel the desire to buy an item as quickly as possible so as to terminate the pain of not buying	%	12.24%	28.57%	14.29%	24.49%	20.41%	2.88	2.96	2.79
	<i>f</i>	6	14	7	12	10			
I experience some emotional conflict when buying impulsively	%	8.16%	44.90%	16.33%	16.33%	14.29%	3.16	3.32	3.00
	<i>f</i>	4	22	8	8	7			
I have difficulty getting control over my buying impulses	%	8.16%	18.37%	14.29%	28.57%	30.61%	2.45	2.40	2.50
	<i>f</i>	4	9	7	14	15			
Buying is a way of reducing the stress of my daily life	%	14.29%	8.16%	14.29%	18.37%	44.90%	2.29	1.76	2.83
	<i>f</i>	7	4	7	9	22			

I buy things on impulse when I am upset	%	10.20%	8.16%	12.24%	22.45%	46.94%	2.12	1.72	2.54
	<i>f</i>	5	4	6	11	23			
When faced with purchase decision, I usually take time to consider and weigh all aspects	%	32.65%	46.94%	10.20%	6.12%	4.08%	3.98	3.92	4.04
	<i>f</i>	16	23	5	3	2			
Sometimes I regret buying things on impulse	%	12.24%	46.94%	14.29%	18.37%	8.16%	3.37	3.28	3.46
	<i>f</i>	6	23	7	9	4			
I sometimes find myself in a state of tension as I buy things on impulse	%	6.12%	30.61%	22.45%	26.53%	14.29%	2.88	2.84	2.92
	<i>f</i>	3	15	11	13	7			
I tend to spend money as soon as I earn it	%	10.20%	18.37%	14.29%	16.33%	40.82%	2.41	2.60	2.21
	<i>f</i>	5	9	7	8	20			
Sometimes I feel sorry about buying something on	%	10.42%	41.67%	16.67%	16.67%	14.58%	3.17	3.04	3.30
	<i>f</i>	5	20	8	8	7			

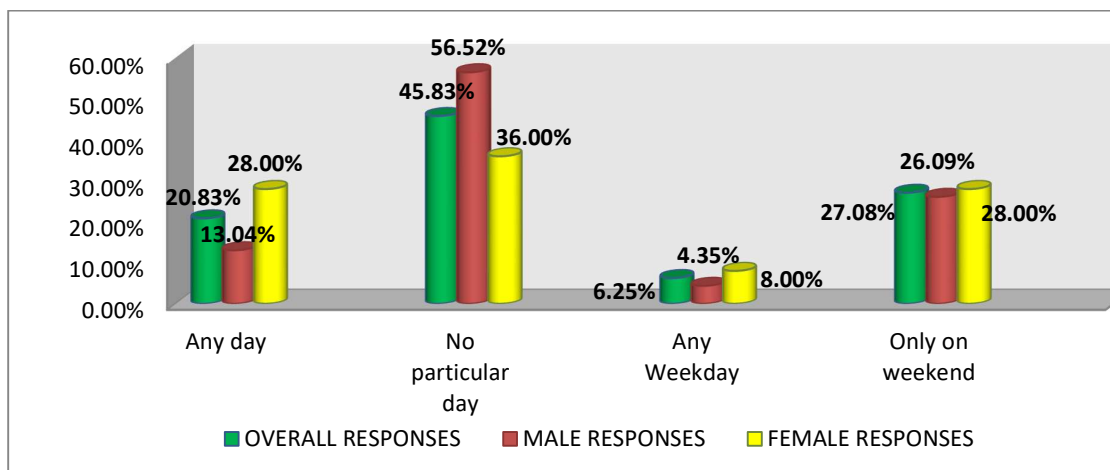
impulse									
Sometimes, I buy something in order to make myself feel better	%	12.24%	42.86%	6.12%	16.33%	22.45%	3.06	2.88	3.25
	<i>f</i>	6	21	3	8	11			
When I'm feeling down, I go out and buy something impulsively	%	4.08%	14.29%	20.41%	22.45%	38.78%	2.22	2.16	2.29
	<i>f</i>	2	7	10	11	19			
When walking through stores, I can't help but buy an attractive item that catches my eye	%	14.58%	14.58%	16.67%	12.50%	41.67%	2.48	2.20	2.78
	<i>f</i>	7	7	8	6	20			
I often buy a product that I don't need, while knowing that I have very little money left	%	6.25%	10.42%	4.17%	14.58%	64.58%	1.79	1.96	1.61
	<i>f</i>	3	5	2	7	31			

(Source: Questionnaire)

What time of the day do you usually go for shopping?

Criteria	Overall Responses	Male Responses	Females Responses
Anytime	14.58%	8.33%	20.83%
Morning	2.08%	0.00%	4.17%
Afternoon	14.58%	8.33%	20.83%
Evening	64.58%	79.17%	50.00%
At Night	4.17%	4.17%	4.17%

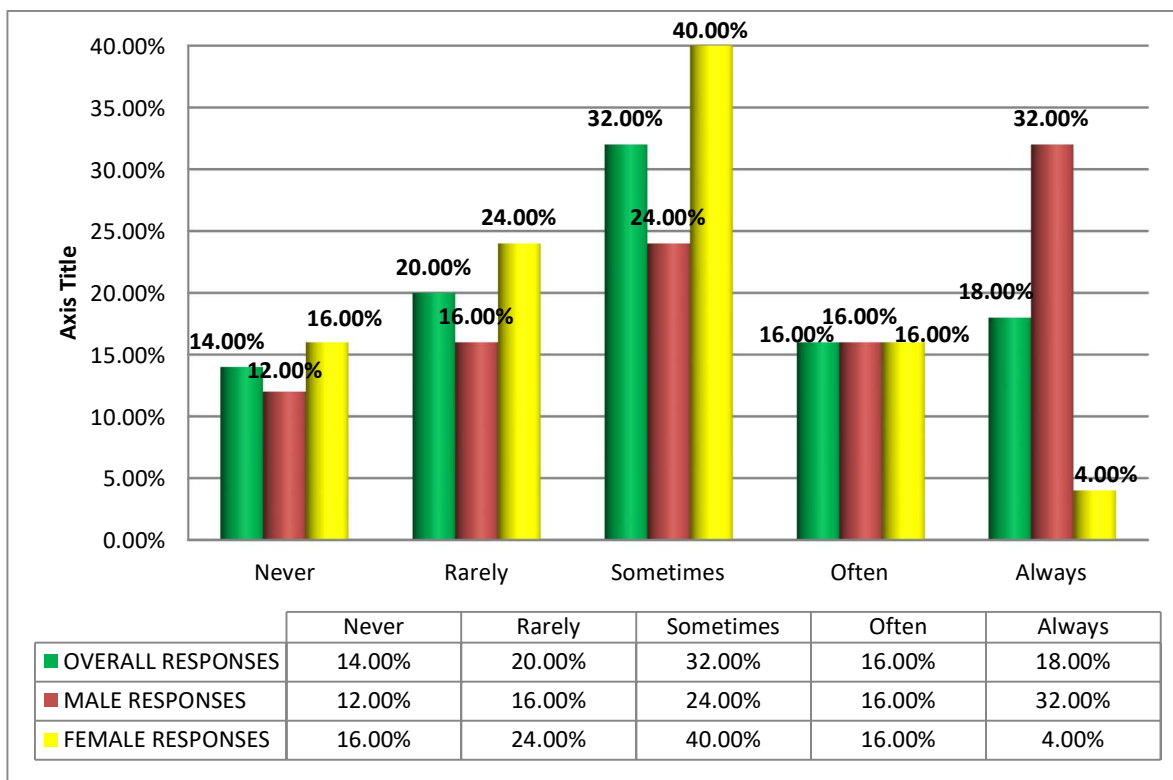
(Source: Questionnaire)

What day of the week do you prefer for shopping?

Criteria	Overall Responses	Male Responses	Female Responses
Any day	20.83%	13.04%	28.00%
No particular day	45.83%	56.52%	36.00%

Any Weekday	6.25%	4.35%	8.00%
Only on weekend	27.08%	26.09%	28.00%

(Source: Questionnaire)

Do you go for shopping with a shopping list?

(Source: Questionnaire)

Interpretation:

- As per the data received from the above analysis is shown that majority of both males (79.17%) and females (50%) were preferred shopping at evening time, few of males (8.33%) & females (20.83%) preferred any time & afternoon for shopping and least of males (4.17%) & females (4.17%) were preferred shopping at night or morning .as specially none from males (0%) is preferred shopping at morning time. so overall Respondents (64.58%) were preferred shopping at evening and while comparing males and females majority both of them are preferred shopping at evening time.
- As per the results shown in the analysis, (45.83%) of respondents are preferred shopping on no particular day. I.e. the day is not fixed. As we compare gender of respondents, (56.52%) of males & (36%) female respondents preferred shopping on no particular day. (26.09%) of males & (28%) female respondents preferred shopping on weekend. (13.04%) of males & (28%) female respondents preferred shopping on any

day. (4.35%) of males & 8% female respondents preferred shopping on any specific weekday.

- Majority of the respondents (32%) were carried shopping list with them sometimes. As we compare, majority of males (32%) always go for shopping with shopping list while for females totally reverse result revealed that only (4%) of female respondents go for shopping with shopping list. As compared to males, (40%) of female respondents go for shopping with shopping list sometimes. And (12%) of males and (16%) of females went for shopping with shopping list never. (16%) of males and (24%) of females went for shopping with shopping list rarely.

General Purchase Behaviour

STATEMENT		STRONGLY AGREE	SOMEWHAT AGREE	NEITHER AGREE NOR DISAGREE	SOMEWHAT DISAGREE	STRONGLY DISAGREE	OVERALL WEIGHTED AVERAGE	MALES WEIGHTED AVERAGE	FEMALES WEIGHTED AVERAGE
When you think about your buying behavior in general, do you consider yourself to be an impulse buyer?	%	2.08%	33.33%	16.67%	25.00%	22.92%	2.67	2.7	2.64
	<i>f</i>	1	16	8	12	11			
Would people who know you consider you to be an impulse buyer?	%	8.51%	34.04%	25.53%	10.64%	21.28%	2.98	2.77	3.16
	<i>f</i>	4	16	12	5	10			
Do you think you tend to purchase on an impulse because you pay by credit card.	%	8.33%	22.92%	22.92%	8.33%	37.50%	2.56	2.65	2.48
	<i>f</i>	4	11	11	4	18			

(Source: Questionnaire)

The Research Result:

✓ The respondents' Demographic profile structure is the following:

- Gender: Males 25% and Females 25% so, both males and females respondents proportion is shown equal.

- Age: less than 20 year old make 28%, 21-40 year old make 58%, 41-60 year old make 14% & 61 and above year old make 0%
 - Annual Income: Below ₹1,50,000---20.41% of respondents, ₹1,50,001-3,00,000---44.90% of respondents, ₹3,00,001-5,00,000---18.37% of respondents, Above ₹5,00,001---16.33%
- ✓ The respondents' opinion regarding Product categories and Impulse buying:
- Research revealed that overall impulse buying done with the sequence of priority on daily needs goods, Fashion, home & living, electronics & others. But when we compare males and females, majority of males done impulse buying on Daily needs than females on the basis of priority. While females is done & preferred impulse buying mostly on Fashion goods.
- ✓ The respondents 'preferences for the statements related to cognitive and affective process for impulse buying:
- Overall result revealed that the statement 'I tend to think about alternatives a great deal before I buy things' rated most highly, with an average weighted score of 4.36. It shows that majority of respondents (58%) were strongly agreed with this statement. It interprets that Majority of respondents were rational in the sense of 'think about alternative before IB'.
 - If we compare affective stage of males & females respondents, then it revealed that under the head of Irresistible urge to buy & emotional conflict, overall result for the statement 'I am overwhelm' rated minimal, with an average weighted score of 2.70 with disagreement. Male respondents were given neutral opinion regarding their overwhelming than females with average weighted score of 2.84 & 2.56 simultaneously. When we move to the next statement 'I experience a helpless feeling when I see something attractive in store' rated minimal with overall weighted score 2.35. Females felt more helpless kind of situation while IB than Males with the weighted score of 2.67 than males weighted score of 2.04. The statement 'I experience mixed feelings of pleasure and guilt from buying something on impulse' rated somewhat high with an average weighted score 3.43. Opinion of female respondents were neutral or somewhat agreed with the score of 3.54 than males score 3.32. The statement 'I experience some emotional conflict when buying impulsively' rated average and somewhat high with an average weighted score 3.16. Males felt neutral or

somewhat agree with statement with the score of 3.32 than females score of 3.00. The statement 'I have difficulty getting control over my buying impulses' rated minimal with an average weighted score of 2.45 where males score 2.40 compare to females score 2.50. Somewhat they were faced conflict stage neither agree nor disagree or somewhat disagree. Somewhat females felt difficulty in managing self-control than males.

- Under the head of positive buying emotions and mood management, The statement 'I enjoy the sensation of buying products impulsively' rated somewhat high with an average weighted score 3.34. When compare males with females the weighted score reveled 3.48 & 3.20 simultaneously. Somewhat males felt enjoyment while IB than females. The statement 'Buying things on impulse gives me a sense of joy' rated somewhat high with an average weighted score 3.71. When we compare females with males with the score of 3.75 & 3.68 shows females felt sense of joy while IB. The statement 'I feel a sense of thrill when I buy something impulsively' rated somewhat neutral with an average score 3.29. Both males& females somewhat felt sense of thrill in neutral or somewhat agree kind of with the score of 3.28 & 3.29. The statement 'When making impulse purchases, I find myself delighted, amused and enthusiastic' rated somewhat high with an average weighted score 3.41. Females considered themselves more delighted, amused and enthusiastic than males with the score of 3.58 & 3.24. The statement 'I buy a product to change my mood' rated low with an average weighted score 2.39. As compare to males score of 1.92 , females confused with the statement with the score of 2.88. The statement 'I feel the desire to buy an item as quickly as possible so as to terminate the pain of not buying' rated minimal with an average weighted score 2.88. As compare to females score 2.79, males rated high score 2.96. Somewhat both were practiced minimal to terminate pain of not buying with IB.
- The statement 'Buying is a way of reducing the stress of my daily life' rated minimal with an average score of 2.29. Males were somewhat disagree with this with the score of 1.76 than females score 2.54. The statement 'I buy things on impulse when I am upset' rated low with an average weighted score 2.12. Males were somewhat disagree with the particular statement with the score of 1.72 than females score of 2.54. The statement 'I sometimes find myself in a state of tension as I buy things on impulse' rated minimal with an average weighted score 2.88. Females were more agreed with this statement with the score of 2.92 than males score of 2.84. The statement

‘Sometimes, I buy something in order to make myself feel better’ rated high with an average weighted score of 3.06. Females respondents were more preferred IB for feel better than males by with the score of 3.25 & 2.88 simultaneously. The statement ‘When I’m feeling down, I go out and buy something impulsively’ rated low with an average weighted score 2.22. Both females and males were somewhat disagree or neither agree nor disagree with this with the score of 2.29 & 2.16 simultaneously. The statement ‘When walking through stores, I can't help but buy an attractive item that catches my eye’ rated minimal with an average score of 2.48. While females respondents were more confused than males in the matter of this statement with the score of 2.78 & 2.20 simultaneously.

- As we compare cognitive stage of respondents under the head of Cognitive deliberation, unplanned buying and disregard for the future the statement ‘Even when I see something attractive, I usually think about the consequences before I buy it’ rated high with an average weighted score 4.10. Females respondents were more conscious about consequences before IB than males respondents with the score 4.13 & 4.08 simultaneously. The statement ‘When I go shopping, I buy things that I had not intended to purchase’ rated minimal with an average weighted score 2.86 which shows somewhat disagreement with this statement. Weighted score of males 2.92 shows that as compare to females, males were not buy without intention. The statement ‘When I buy things, I am more likely to be slow and reflective than to be quick and careless’ rated somewhat high with an average weighted mean 3.24 .overall they considered themselves slow and reflective than quick & careless. When we make comparison of males and females, analysis shows that females were more slow and reflective than males. The statement ‘I am a very cautious shopper’ rated somewhat high with an average weighted score of 3.78. Males were considered themselves very cautious shopper than females. The statement ‘When faced with purchase decision, I usually take time to consider and weigh all aspects’ rated somewhat high with an average weighted score of 3.98 .Females were somewhat agreed with this statement than males with the score of 4.04 while males with the score of 3.92. The statement ‘I tend to spend money as soon as I earn it’ rated low with an average score of 2.41 where males were more disagree with the statement with weighted score of 2.60 and females with score of 2.14. majority of them were disagree with this statement .The statement ‘Sometimes I feel sorry about buying something on impulse’ rated somewhat high with an average weighted score

3.17. An average weighted score of females 3.30 depict that Females felt more regret about buying something on impulse than males with score of 3.04. The statement 'I often buy a product that I don't need, while knowing that I have very little money left' rated low with an average weighted score 1.79. Both males and females were considered financial hardship while IB. with the score of 1.96 Males were more conscious regarding financial hardship and control over IB compare to female with score of 1.61.

- When we consider general buying behaviour the statement 'do you consider yourself to be an impulse buyer?' rated low with an average weighted score of 2.67 which shows that overall buyers considered themselves as not Impulse buyer and even confused as they were neither agree nor disagree. But when we compare males with the score of 2.70 & females with the score of 2.64, males were more disagree or confused with the same than females.
- The statement 'Would people who know you consider you to be an impulse buyer?' rated somewhat minimal with an average weighted score of 2.98. Where male with score of 2.77 and females with score of 3.16 shows that females somewhat agree and confuse with the same than males.
- The statement 'Do you think you tend to purchase on an impulse because you pay by credit card' rated minimal with an average score of 2.56 where males with score of 2.65 and females with score of 2.48. Again they both were somewhat confused and disagree with the above statement.

Findings and Conclusion:

The purpose of this study was to compare males and females affective and cognitive processes, as well as the overall effect of the two processes.

The results of the research show different types of behaviour of both males and females when going shopping. Women are somewhat emotional, impulsive, they react relatively slow and reflective impulses and the surrounding. The mood affects their shopping and the choice of the bought items, they often go shopping when they are sad or angry and enjoy the shopping precisely as it makes them get rid of such negative feelings.

Men, on the other hand, prefer rational shopping and moderate.

Most focused finding is that both males and females are considered themselves relatively cautious shopper rather than more impulsive buyer and given neutral statements regarding Impulsive behaviour under the social acceptance and desirability this required further research

for validity purpose.

Affective and cognitive consumer behaviour is a very important factor in the realization of the shopping process and therefore requires special attention. Part of the marketing strategy is to be so directed as to use the research and relevant data for the better understanding of consumers, their moods, knowledge and experience when choosing a particular type of product, which will ultimately boost the sales and improve the business itself. Affective and cognitive consumer behaviour affects the quantity, type and presence of the product in the market, its supply and demand, competition and business orientation. If a company wants to have a bigger market share and be better positioned in the market, loyal and satisfied buyers have to be understood – that is, their desires, needs, possibilities. In that way the company will operate more successfully and its consumers will continue buying its products whether emotionally or rationally. I.e. showing either affective or cognitive behaviour.

Possible Future Research:

Every scientific paper and scientific research has certain limitations and the given conclusions are relevant for the research in question. This paper may be further developed and completed in the following way:

- It is possible to ask additional and more concrete questions in relation to consumer behaviour in specific situations
- It is possible to analyze the data by help of statistical causality analysis instead of descriptive statistics which is used here.
- It is possible to carry out the survey with a larger number of respondents (absolutely but also according to certain demographic, economic, geographical categories), which would make the sample more representative, etc.

Study Limitations:

1. The following limitations may have influenced the results of this study:
The sample was limited in geographical location.
2. The number of females versus males in the sample size was small. This may influence the results of the differences between two groups.

3. Respondents could easily fail to remember all items they bought due to memory inaccuracy, memory fatigue, or time constraints.
4. The respondents could fail to report all items brought due to effects of social desirability and efforts to appear rational.

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Vanity Metrics and Decision Making in the Era of Information Overload

Dr. Yogeshchandra k. Barot

Amarjyot M.ed collage

Abstract

Every day we are confronted by headlines blaring that some publication has a million subscribers or that somebody on Twitter has a million followers. We see impressive numbers that unfold great success stories. People who read this would in all likelihood assume that article would have a potential million readers or that each Tweet would have a million impressions! But the dismal fact might actually be that with Twitter's algorithm, as little as 1% to 2% of their followers would actually ever see that individual Tweet. Actual impressions are thus vastly overstated in most cases when impressive, even intimidating numbers are being cited. Are businesses unwittingly using vanity metrics? Do vanity metrics influence business decision making? How do vanity metrics influence business decision making? The researcher was curious to know the answers to these questions. The researcher attempts to answer them in this research paper.

Key words: *Vanity Metrics, Decision Making, Business Organization, Social Media, and Information Overload*

Introduction

Every day we are confronted by headlines blaring that some publication has a million subscribers or that somebody on Twitter has a million followers. We see impressive numbers that unfold great success stories. People who read this would in all likelihood assume that each article would have a potential million readers or that each tweet would have a million impressions!

But the dismal fact might be that with Twitter's algorithm, as little as 1% to 2% of their followers would ever see that individual Tweet. Actual impressions are thus vastly overstated in most cases where impressive, even intimidating numbers are being cited.

The terms 'vanity metrics' has been buzzing in both the business world and the world of academics in recent years. A 'vanity metrics' refers to a number that looks great on paper, but does not necessarily play a significant role in the big picture. Large numbers tend to create the impression of great accomplishments. However, if only a small portion of those numbers

are of real significance to the concerned organization, it is questionable whether so much time and effort should be spent on them.

Vanity metrics are those statistics that marketing people spout at the drop of a hat – rising numbers of site visitors, social media followers, newsletter subscribers and the like. Vanity metrics are metrics that sound good like the number of ‘Likes,’ ‘Shares,’ ‘Page views,’ ‘Site visitors,’ and ‘impressions.’ All that these figures achieve is a feel-good factor when they go up. Vanity metrics make the progress of a business organization appear great, without giving any meaningful insights.

Metrics and Decision Making

Metrics are critical and understanding different processes and operation of organizations with a view to improving them, but they are difficult to establish. Business and organizational leaders need well-defined metrics for data-driven decision making. Metrics; such as time taken, Errors, Repetition of errors, Rework, Return on Investment, Cost, Annual Labour Turnover rate, etc. help in identifying key risk indicators so that organizations can address them as soon as they arise. In the absence of clear metrics for informed decision-making, critical decisions might be taken on the basis of gut feelings, opinions or untested hypotheses.

Vanity Metrics and Decision Making

- In May 2015, Snapchat co-founder Evan Spiegel declared publicly that his app was “approaching” 100 million daily active users in developed markets. The fact was that as per their own S-1 filing¹ in June 2015, Snapchat averaged 89 million daily active users overall.
- Twitter only shares monthly active users, not daily ones. It has been known to email inactive users, pushing them to sign in.
- Snapchat only shares data regarding daily active users, not monthly active users.
- Facebook has the most users, but it is not easy to compare other platforms to the social media giant.
- In September 2016, Facebook over-estimated its video views and misled advertisers who purchased video time based on the metric for two years.
- In January 2017, Uber paid a fine of \$20 million after its software exaggerated how much its drivers could earn, while downplaying the real cost of car financing.

- In August 2017, Google issued refunds for creating advertisements with fake web traffic.
- In October 2017, Twitter admitted that it had over-counted its user numbers over three years.

Tech companies thrive or die by metrics. Many private tech companies choose to selectively release their numbers, before they start raising money to become public companies.

In earlier times, investors used to depend on information obtained through audited final accounts of business to evaluate their profits and revenues, before deciding to invest in them. But businesses that are start-ups today and are actively different for funding, cannot present such information. So investors are inveigled by different user numbers that can be manipulated using what is called 'growth hacking' to boost their numbers.

It is not just start-ups that misuse vanity metrics. Big tech companies have also been using vanity metrics to inflate their numbers and present a rosy picture of their present position and their future profitability. Thus investors are lured into taking decision with might be based on misleading information. Vanity metrics enable businesses to put forth numbers that make even start-ups appear to have the potential to earth billions of dollars!

Era of Information Overload

This age that we live in is often referred to as the era of information overload, the reason being that people today are bombarded by information from not just mass media like newspapers, radio, television, cable channels, magazines and newsletters But also online articles, blogs, online newsletters, Google alerts, Facebook, Twitter, Whats App messages and updates, even paid data services.

Human beings have a certain cognitive processing capacity. They tend to attempt to take in all the information continuously hurled at them from all sides, in the anxiety to not miss out some vital information or to be left behind their rivals. Ironically, this very effort is double-edged as we also take in a steady flow of 'junk' information that is neither useful nor actionable. The steady overload of information taxes their cognitive processing capacity and

impairs their critical decision making abilities, oftentimes without even their being consciously aware of it!

The situation appears to be applicable to people in their individual capacities as well as business capacities².

Research reveals that information overload adversely impacts productivity of workers and also has a measurably negative impact on the bottom line of business organizations.

The Basex Research Group³ estimates that American workers lose 28% of their time to information overload. In terms of money that amount to a staggering sum of approximately \$997 billion in annual lost productivity for companies. To remain competitive in today's 24-7 global business economy, employees and businesses simply cannot afford to sift through endless data to find targeted, actionable, real-time business intelligence. At the same time, ignoring this data could prove to be a costly mistake.

While making important decisions, people should not be content to remain mere users of metrics that apparently show the value of programmes or investments. Business leaders should understand the impact of effective metrics on critical decision making. Better tools are now available for assembling workforce metrics, combined

² Dr. Luosheng Peng, a serial entrepreneur and Founder, Chief Executive Officers and President at Gage

In. Inc. views that the pain of information overload is not just personal, it is business as well that has a measurably negative impact on bottom line.

³ Basex is an IT research and consulting firm founded in 1983. It provides market research, competitive intelligence and management consulting to various companies, Basex began concentrating on information overload in the problem costs the U.S. economy about \$900 billion annually. The company writers great deal about information overload being a problem for businesses.

with tighter coordination between different departments of organizations. Effective metrics

empower leaders to know who is doing what, where, why and how and also evaluate the real worth of what is being measured. These tools are useful in extracting meaningful information about the performance of their organizations.

Depending on organizational culture and perceived needs, different metrics can be used by organizations, like:

- Percentage of performance goals met or exceeded
- Percentage of employees rated at top performance appraisal level and who are paid above the average salary.
- Percentage of top-performing employees who resigned for compensation related reasons.
- Turnover percentage of low-performing managers and employees within one years of receiving a low performance rating.
- The rat of involuntary turnover in key jobs. Tracking this metric provides the trend and shows whether measures taken to reduce the turnover rate are effective of not.

In deciding what to measure, metrics that show actions taken to produce results should be included, instead of focusing on just the end results. This would lead to the use of vanity metrics, despite good intentions. Rather than the use of vanity metrics, driven metrics could be used to obtain a clear picture of what is actually happening in an organization and predicting what happen if certain actions were to be taken.

Concluding Remarks

Today, organizations have the tools and the ability to gather data about every aspect of their business. So businesses are increasingly becoming data -driven, tending to base more and more decisions on measurable metrics instead of intuition or gut ignored.

No metrics exists in a vacuum. Metrics mean nothing without context. Data means nothing without analyses. Metrics are only as the decision taken based on the findings of the data. If the data is not analyzed accurately, compared and action taken, all the effort count for nothing. To avoid falling into this trap, all metrics should be *actionable*, *accessible* and

auditable. Metrics have to be credible to the people who drive the product vision, including the founders of the business.

Decision makers need to be capable of independent complex thinking. The key to everything is not in the metrics – these are only a guide to the effectiveness of an initiative. Using the right data can provide key insights about the business and mean the difference between the success or otherwise. Deciding which data is relevant and leveraging it for strategic decision-making paves the way for best business results. Thus there is no tool that can replace the value of human insight.

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ઉશનસ્ ના સોનેટ કાવ્યમાં પ્રણય નિરૂપણ

રબારી કલ્યાણભાઈ આર.

પીએચ.ડી. સ્કોલર

ઉત્તર ગુજરાત યુનિ. પાટણ

ગુજરાતી સાહિત્યમાં પદ્ય સ્વરૂપોમાંનું એક સ્વરૂપ તે સોનેટ. જે પશ્ચિમમાંથી ઉતરી આવેલ સાહિત્ય પ્રકાર છે.

ઉશનસ્ તખલ્લુસથી ગુજરાતી સાહિત્યમાં જાણીતા કવિનું નામ નટવરલાલ કુબેરદાસ પંડ્યા હતું. તેમનો જન્મ વડોદરા જિલ્લાના સાવલી ગામે ઈ.સ. ૧૯૨૦ માં થયો હતો.

ઉશનસ્ ની પ્રણય કવિતાના સંદર્ભમાં મણીલાલ હ.પટેલ લખે છે કે, “ઉશનસ્ ના પ્રેમકાવ્યોમાં વ્યક્તિપ્રીતિ તો ખૂબ છે, પણ એના સહારે કવિ સમષ્ટિ ભણી ગતિ કરે છે. એ કવિતામાં મુગ્ધપ્રેમના વિવિધરૂપો છે ને એ સાથે વિદગદ્ય પ્રેમની સમજણનું નિરૂપણ છે. એટલે ઉશનસ્ ની પ્રેમ કવિતા સ્વાતંત્ર્યોત્તર યુગની કવિતામાં વિશિષ્ટ રીતે ધ્યાનપાત્ર બને છે એમનામાં વૈપુલ્ય છે.”

: ઉશનસ્ નાં પ્રણય વિષયક સોનેટો.:

1- નવું ઘરેણું:

આ સોનેટમાં નાયિકા પ્રણયના પ્રથમ અનુભવને અને આ અનુભવમાંથી પ્રાપ્ત થતા સોનેટ શરૂઆતથી જ તે કહે છે કે, “પ્રિયા તારા પ્રેમે અળગી કરી સૌથી દીધ મને.”

જીવનમાં પ્રેમ એ કલ્પના વૃત્તિઓના વિલાસ નથી. પ્રણયના પ્રથમ અનુભવનો રોમાંચ કંઈક અનેરો હોય છે. એ જ હકીકતને કવિ ઉશનસે નવું ઘરેણું સોનેટમાં સ્વીકાર્યું છે અને અમૂર્ત ભાવોને મુર્તતા પ્રદાન કરવાની કવિ ઉશનસ્ ની ઊંચી સર્જનકલાનાં અહીં દર્શન થાય છે.

2- અદ્રેત:

કવિ ઉશનસે અદ્રેત સોનેટમાં પ્રિયતમાં સાથેના સંયોગથી ઉત્કટ આકક્ષાથી ભરપૂર

પ્રણય વ્યક્ત કર્યો છે. અદ્રેતમાં નાયકના મુખે રતિનો અનુભવ પામે છે.

“અને હું આશ્લેષે લઈ લઈ તને મનથી જીને,
સલજજાને સામે અતડી ઊભીને વેગ સભર”

પતિ સાથેના પ્રણયના અનુભવમાં સલજજ નાયિકાને નાયક વેગપૂર્વક આશ્લેષેમાં લે છે. પ્રિયતમાને મળવાને નાયકની ઉત્સુકતા સહિતનો વધારે રસ છે. મિલન, સંયોગ સાથે નાયકે દીવો હોલાવવા મારેલી ફૂંક થકી વ્યાપેલો અંધકાર રતિભાવને પોષક બને છે અને મિલનની આ ક્ષણોમાં સમય વિલુપ્ત બની જાય છે.

“સમાધિ કરી આ નિબીડ ક્ષણમાં કાળવિલય
ઉભેલા રોમાંચે ગૂંથી લીધ જુદી તણું દૂધપ”

પ્રિયતમાં સાથેના ઐક્યની ક્ષણ કે પળોને કાવ્યનાયક સમાધિની પળો માને છે. આથી રઘુવીર ચૌધરી નોંધે છે કે, “એક શબ્દ નહિ, એક આખું કાવ્ય ઉશનસમાંથી ઊગી નીકળતું હોય છે, અનુભૂતિના આલેખન માટે કવિ જે ભાવ પરિસ્થિતિ સર્જ છે. તેમાં મોટે ભાગે પરંપરાગત ઉપમાનો નો આશ્રય લે છે.”²

પાદટીપ

- (1) ‘ગુજરાતી પ્રેમ કવિતા’ મણિલાલ હ. પટેલ, આર. આર. શેઠની કંપની, અમદાવાદ, પૃ. ૨૧૨.
- (2) ‘અધતન કવિતા’ રઘુવીર ચૌધરી આર. આર. શેઠની કંપની, અમદાવાદ, પ્રથમ આ.૧૯૭૬. પૃ. ૫૯.

રાજેન્દ્ર શાહના કાવ્યોમાં નિરૂપિત પ્રકૃતિ અને પ્રણય

વજીર પ્રવિણભાઈ ભીખાભાઈ,
રિસર્ચ સ્કોલર,
ગુજરાતી વિભાગ,
હેમચંદ્રાચાર્ય ઉત્તર ગુજરાત યુનિવર્સિટી, પાટણ.

પ્રસ્તાવના-

સ્વાતંત્ર્યોત્તર ગુજરાતી કવિતામાં રાજેન્દ્ર શાહ, નિરંજન ભગત, જયંત પાઠક અને પ્રિયકાન્ત મણિયારનું સ્થાન અગત્યનું અને ખુબ જ મહત્વનું રહ્યું છે. તેમણે ગુણવત્તા અને ઈયતાની દ્રષ્ટિએ નોંધપાત્ર પ્રદાન કર્યું છે. તેમની કવિ પ્રતિભાનો વિશિષ્ટ ઉન્મેષ, ગીત-સોનેટમાં જોવા મળે છે. તદુપરાંત વૃક્ષ, જંગલ, નદી, પ્રકૃતિ તેમજ સવાર, બપોર અને સાંજ વિશેના પ્રકૃતિ કાવ્યોનું સર્જન પણ કવિતામાં છે અને તેમાં પણ ગુણવત્તાની દ્રષ્ટિએ નવોન્મેષ અદ્વિતીય રીતે પ્રગટ થાય છે.

અનુગાંધીયુગના આપણા શ્રેષ્ઠ ઊર્મિકવિ છે રાજેન્દ્ર શાહ. કવિતામાં જે સૌંદર્યનિવેશ પ્રગટ્યાં અને તેનો સવિશેષ આવિર્ભાવ એમની કવિતામાં જોવા મળે છે. પ્રકૃતિ કાવ્યો ઘણું મહત્વ ધરાવે છે. કવિએ પ્રકૃતિને મનભરીને માણી છે, તેની પ્રતીતિ એમનાં કાવ્યો દ્વારા આપણને થાય છે. એમના કાવ્યોના લય અને ભાષા સૌંદર્યએ અનુગામીઓ પર જે પ્રભાવ પડ્યો છે અને ભાવકોને ડોલાવ્યા છે, તેમાં એમની પ્રસિદ્ધિ જોવા મળે છે.

❖ ગુજરાતી કવિતામાં પ્રકૃતિ નિરૂપણ-

આપણા સમગ્ર સાહિત્યમાં વિવિધ ઋતુઓ, વૃક્ષો, ફૂલ, સૂર્ય, ચંદ્ર, આકાશ, ધરતી, નદી, સાગર આ બધાં એક પાત્ર તરીકે, પ્રતીક તરીકે કલાકૃતિના અંગભૂત તત્વ બની સ્ફૂટ થતાં રહ્યાં છે. સૌંદર્યપ્રેમી કવિઓએ પ્રકૃતિનો બે રીતે વિનિયોગ કર્યો છે. એક તો નિસર્ગ લીલાનું માત્ર સૌંદર્ય નિરૂપણ અને બીજું કાવ્યના ભાવને પ્રગટ કરવાની એક પ્રવૃત્તિ તરીકે પ્રકૃતિ તત્વોને પ્રતીક તરીકે વ્યંજિત કરીને કવિઓએ આલેખન કર્યું છે.

સ્વાતંત્ર્યોત્તર યુગના રાજેન્દ્ર શાહની પ્રકૃતિ કવિતાના મૂલ્યાંકનમાં ગુજરાતી કવિતામાં નામાંકિત કવિઓ દ્વારા પ્રકૃતિનું હૃદયસ્પર્શી રીતે નિરૂપણ થયું છે. તેમાં સંધિકાળના, સ્વાતંત્ર્યોત્તર યુગની પ્રકૃતિ કવિતાઓનું નિરૂપણ કરવામાં આવ્યું છે.

હવે હું મારા આ સંશોધન લેખમાં રાજેન્દ્ર શાહની કવિતામાં પ્રકૃતિ અને પ્રણય નિરૂપણ કેવી રીતે વણાયું છે, તેના વિશે વાત કરીશ.

રાજેન્દ્ર શાહે એમની સર્જક પ્રતિભાના પરિપાકરૂપે ‘ધ્વનિ’, ‘આંદોલન’, ‘શ્રુતિ’, ‘શાંત કોલાહલ’, ‘ચિત્રણ’, ‘ક્ષણ જે ચિરંતન’, ‘વિષાદને સાદ’, ‘મધ્યમા’, ‘ઉદગીતી’, ‘ઈક્ષણ’, ‘પત્રલેખા’, ‘પ્રસંગ સપ્તક’, ‘કિંજલ્કિની’, ‘વિભાવના’, ‘દ્રાસુપર્ણી’, ‘નિલાગ્જના’, ‘આરણ્યક’, ‘હા...હું સાક્ષી છું’ જેવાં કાવ્યસંગ્રહો આપ્યા છે. એમણે વિષયવસ્તુને સચોટ,

સરળ, અસરકારક અને હૃદયસ્પર્શી રીતે અભિવ્યક્ત કરવામાં વિનિયોગ કર્યો છે.

❖ રાજેન્દ્ર શાહની કવિતામાં પ્રકૃતિ નિરૂપણ-

સોનેટ સ્વરૂપની સંપત્તિમાં ઉમેરણ કરનાર મોટા ગજના કવિ તે રાજેન્દ્ર શાહ. ચાલીસીના પ્રસિદ્ધ કવિ રાજેન્દ્ર શાહે સો થી પણ વધારે સુબદ્ધ સોનેટ આપ્યાં છે. આ કવિએ રાગિણીની સોનેટમાળા આપી. જેમાં કવિ તરીકેની સંવેદનોની સ્પર્શક્ષમતા ચોક્કસ દેખાય છે. તેમના કાવ્યોમાં પ્રણય, પ્રકૃતિ અને અધ્યાત્મભાવ જેવાં વિષયો કેન્દ્રસ્થાને છે. પરંપરાનું અનુસંધાન જાળવી રાજેન્દ્ર શાહ પોતીકી ચાલે ચાલનારા ‘આયુષ્યને અવશેષે’ સોનેટગુચ્છ. ‘યોગ હીણો વિયોગ’, ‘યામિનીના કિનારે’, ‘પુરાતન વડને’, ‘સોનેટ યુગ્મ’, ‘પાનખરે’ વગેરે તેનાં બેનમૂન સોનેટ છે.

કવિ રાજેન્દ્ર શાહની પ્રણયવિષયક રચનાઓના સંદર્ભે ડૉ.તરુલતા ડી. મહેતા પોતાનો વિચાર આપતાં લખે છે કે- “કવિતા પ્રણયાભિગમમાં મુગ્ધતા, વિસ્મય, જીવનવસંતને મુક્તપણે માણી લેવાની અભીપ્સા, પ્રસન્નતા અને સૌન્દર્યના ઉપભોગની સુક્ષ્મ રસવૃત્તિ રહેલી છે. તેઓ યૌવનમત્ત વિલાસોને પ્રણયની ભૂમિકામાં સ્વીકારે છે અને કલાસંયમ જાળવી તેનું આલેખન કરે છે. તેઓ પ્રહલાદ પારેખની જેમ પ્રણયીઓની વિશ્રંભકથાને અતિ ગોપનીય રાખતા નથી તેમ પ્રિયકાન્ત મણિયારની જેમ પ્રણયીઓના શયનગૃહમાં ધ્રુષ્ટતાપૂર્વક પ્રવેશતા પણ નથી. તેમનું પ્રણયનિરૂપણ મૃદુ, માર્મિક, અભિજન્યપૂર્ણ સુરેખ હોય છે- ‘હે પાગલ’ કાવ્યમાં તેઓ કહે છે, પ્રણયની સંમોહક શક્તિ એવી તો પ્રાણવાન હોય છે કે બાહ્ય શણગારો તેમાં નિરર્થક નીવડે છે.” (૧)

કવિ રાજેન્દ્ર શાહના પ્રણયવિષયક કાવ્યોમાં પ્રણયની મુગ્ધતા, પ્રસન્નતા, અભીપ્સા, પ્રણયની ઝંખના, તલસાટ, જીવનવસંતને ભરપુર માણી લેવાની અદમ્ય ઈચ્છા, સૌંદર્યશીલતા, વિરહવેદના વગેરે ખુબ જ રસાઈને ઘૂંટાઈને અભિવ્યક્ત પામે છે. કાવ્ય અને ભાવનું સુંદર સાયુજ્ય એમાં સંધાય છે. પ્રેમમાં રહેલી ઊંડી શ્રદ્ધા તેમની પ્રણયવિષયક રચનાઓમાં દેખાય છે.

દામ્પત્યપ્રણયની ધન્યતાને પ્રગટ કરતા સોનેટ ‘તવપ્રવેશે’માં પ્રિયપાત્રનાં આગમન અને મિલનથી પ્રિયતમનું જીવન ધન્ય બની જાય છે. ‘પુનર્મિલન’માં પણ ઋતુઓ ગયા પછી પ્રણયીઓના હૈયામાં જાગેલી પ્રસન્નતા અને આદ્રતાના ભાવોનું સુંદર નિરૂપણ થયું છે. ફૂલથી ય કોમળ એવી સુંદર પ્રિયતમાને હૃદયના ઊંડાણથી ચાહતો પ્રિયતમ પોતાના કઠોર સ્પર્શથી પ્રિયતમાની માફી માંગે છે જેનું નિરૂપણ ‘શિરીષે ફૂલ’ માં અદભૂત કરવામાં આવ્યું છે.

‘દિવસ-રાત્રિના વિવિધ પ્રહારો વિશેનાં કાવ્યોમાં ‘યામિનીના કિનારે’, ‘પાનખરની સંધ્યા’, ‘તમસો માં...’, ‘હે અંધકાર’, ‘કને નવ શુ માહરી? વગેરેનો સમાવેશ કરવામાં આવ્યો છે. દરિયાઈ ગીતોમાં ‘ખારવાનાં ગીત’, ‘હે એઈષા’, ‘વીલનાં આવ્યાં વહેણ’, ‘પ્રતીક્ષા’, ‘હૃદયખી’ વગેરે કાવ્યોનો સમાવેશ થયો છે. દરિયાને કવિએ પ્રતીક તરીકે લઈને માનવીના મનની પરિસ્થિતિનું નિરૂપણ કરી વિવેચના કરી છે.

પક્ષી અને પ્રાણીનાં કાવ્યોમાં ‘નાગ’, ‘ગરુડ’, ‘કાગ અને નાગ’, ‘ગલ વાયસ’ વગેરે કાવ્યોની વિશેષતા અસરકારક છે. પ્રકૃતિના પ્રતીક દ્વારા માનવમનની ભાવનાઓનું નિરૂપણ કરી તેની આલોચના કવિએ કરી છે.

વૃક્ષ વિષયક કાવ્યોમાં ‘શીમળો જોગી’, ‘કેસુડો’, ‘તમાલ’ કાવ્ય નોધપાત્ર છે. પ્રકૃતિને પ્રતીક તરીકેનો વિનિયોગ કરીને માનવહૃદયની લાગણીઓને વાચા આપી છે. પ્રકૃતિ માનવીના મનની ભાવનાને નવી દિશા આપે છે એનું પણ કવિએ નિરૂપણ કર્યું છે અને પ્રકૃતિની સમીક્ષા પણ કરી છે.

સ્થળ વિશેના પ્રકૃતિ કાવ્યોમાં ‘વિજન અરણ્ય’, ‘બીડમાં’, ‘વનખંડન’ કાવ્યમાં પ્રકૃતિ પ્રત્યેની અનલદ લાગણી અને તેનું કલાત્મક નિરૂપણ ધ્યાન ખેંચે છે.

પ્રણયમાં પ્રકૃતિનિરૂપણના કાવ્યોમાં ‘પીળી છે પાંદડી’, ‘ઈંધણા વીણવા ગઈતી’, ‘અલ્યા મેહુલા’, ‘ભતવારીનું ગીત’, ‘કેવડિયાનો કાંટો’ વગેરે કાવ્યોમાં પ્રણય દ્વારા પ્રકૃતિનું નિરૂપણ છે અને પ્રણય દ્વારા માનવમનની ભાવનાનું નિરૂપણ છે.

પ્રકૃતિના અન્ય તત્વોની કવિતામાં ‘તને જોઈ જોઈ તોય તું અજાણી’, ‘શરત’, ‘વનવાસીનાં ગીતો’, ‘મહેક’ કાવ્યોમાં પ્રકૃતિ નિરૂપણ, પ્રકૃતિ સૌંદર્ય અને માનવ સૌંદર્ય મનભર માણીને આનંદની અનુભૂતિ કરે છે.

હવે આપણે ‘ધ્વનિ’ કાવ્યસંગ્રહની કેટલીક રચનાઓ જોઈએ.

“ઈંધણા વીણવા ગૈતી” ગીતરચનામાં બપોરની વેળાએ ઈંધણા વીણવા ગયેલી નાયિકાનો ઉદાત્ત રાગાવેગ પ્રગટ થયો છે. ગામડાની અલ્લડ કન્યા પોતાના પ્રણયપાત્રને સહિયર પાસે વાર્ણવતી જાય છે. સૂના ચૈત્રી આકાશમાં કોકિલ કંઠ સંભળાય છે. વનની નવલી કૂંપળો ભરી વનરાઈ દક્ષિણના વાયરે ડોલી ઊઠેલ નાયિકાએ ડાળ, ડાંખળી અને સૂકાં અડિયાં વીણ્યાં, લીલા પાંદડાઓમાં મહેકતાં ફૂલો અંબોડામાં ખોસ્યાં અને વાત્રકના વ્હેણમાં, નહાવાના સંદર્ભોમાં ઈરોટિક કલ્પના સમાઈ છે. પ્રિયજન સાથેના મધુર સંવનનની ક્ષણોનો એમાં સંકેત છે. વનની વનરાઈ, કોકિલ કંઠ, દક્ષિણનો પવન વગેરે તત્વો એ પ્રણયોર્મિ માટે ઉદ્દીપન વિભાવો બન્યાં છે. બપોરી વેળાએ નાયિકાએ અનુભવેલા પ્રણયસંવનનને એની સહિયર પાસે વાર્ણવતા આ ગીતમાં પ્રતીકાત્મકતા છે. રોમેન્ટિક શૈલીના ઉદ્દેક્ષ્ય ઉદ્ગારોની વ્યંજના બળુકી છે.

‘વાયરે ઊડી ઊડી જાય’ ગીત ગ્રામીણ નાયિકાના મુગ્ધ પ્રણયસંવેદનને મૂર્ત કરે છે. વાયરાથી ઊડી જતા પટોળાને કારણે નાયિકાનું ભોળું મન મૂંઝાઈ રહ્યું છે. ઘરની ગલી છોડીને કેટલી દૂર આવી ચડી છે, ને હજૂ ખેતરની આંબલી તો કેટલી દૂર છે...નાયિકા અડધે માર્ગે એકલી અજંપ બની છે. ‘કોની તે સંગ ઉર ખેલું?’ હૃદય ઉઘાડવાને માટે સન્મુખ પ્રિયતમ નથી.

“છાતી ઢાંકુંને ઊડે માથાનો છેડલો,

ઢીલો તે જાય વળી છૂટી અંબોડલો,

મહુડાની ડાળીએ બેઠેલું કોઈ મને,

જોઈને રિઝાય છે હોલુ.” (ધ્વનિ કાવ્યસંગ્રહ)

વાયરાથી ઊડી જતા પટોળાને કારણે અંગ ઢાંકવાની મૂંઝવણે મીઠી અજંપાની દશા ખડી કરી છે. ઢીલો અંબોડલો છૂટી જાય છે અને એના અનવદ્ય સૌંદર્યને નિહાળતા મહુડાની ડાળે બેઠેલું હોલું આનંદ પામે છે. પ્રણયનો મત આવેગ

અહીં ગોપવીને વ્યક્ત થયો છે.

‘અલ્યા મેહુલા’ ગીતમાં પાંદડી અને મેહુલા વચ્ચેના સંવાદ દ્વારા પ્રણયભાવનું કૌતુંકરાગી શૈલીએ નિરૂપણ થયું છે. પાંદડી મેહુલાને ફરિયાદ કરે છે.

“મારા ખેતરની વાટમાં વગાડ નહી પાવો,

તારે કોઈના કાળજીનો રાગ નહી ગાવો.” (ધ્વનિ કાવ્યસંગ્રહ)

તો વળી ‘ફરી ફરી ફાગુન આયો રી’માં વસંતનો ઉદ્દીપનકારી પ્રભાવ કેવો ઝીલાયો છે તે જૂઓ.

“મંજરીની ગંધ

પેલા કિંથુકનો રંગ

કોકિલ કેરો કંઠ.” (ધ્વનિ કાવ્યસંગ્રહ)

આમ, રાજેન્દ્ર શાહનાં કાવ્યોમાં છંદ, અલંકાર, પ્રતીક-કલ્પનનો વિનિયોગ જોવા મળે છે. છંદના શિસ્ત અને ગીતના લયનાં લાલિત્ય બંને જોવા મળે છે. પ્રકૃતિ કાવ્યોમાં અલંકાર દ્વારા સજીવારોપણ કર્યું છે અને પ્રતીક-કલ્પન દ્વારા આંતરિકભાવોનું નિરૂપણ જોઈ શકાય છે.

❖ સંદર્ભ-

1. અધિત-સત્તર સંપાદકો- ઉષા ઉપાધ્યાય, કૃષ્ણદેવ આર્ય, જયેશ ભોગાયતા, જયદેવ શુક્લા, ગુજરાતનો અધ્યાપક સંઘ- ગુર્જર ગ્રંથરત્ન કાર્યાલય-અમદાવાદ પૃ-૮૫
2. ‘ધ્વનિ’ કાવ્યસંગ્રહ- પ્રકાશન વર્ષ-૧૯૫૧

AN IMPACT OF INDIAN ACCOUNTING STANDARDS ON FINANCIAL STATEMENTS OF RELIANCE INDUSTRIES

Sharma Kajal D.

Author, Ph.D. Scholar, Hemchandracharya North Gujarat University, Patan

Dr.C.M. Thakkar

Principal, Shree Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College,
Radhanpur

Abstract:

Indian Accounting Standards are IFRS Converged standards being one of the best single set of accounting standards would facilitate investment and other economic decisions across borders, increase market efficiency, and reduce the cost of raising capital. IFRS has been adapted by 115 countries all over the world. In this article investigators The Impact of Indian Accounting Standards on Financial Statements of Reliance Industries for the year 2016.

Keywords: Ind As, Gaap, Financial Statement

Introduction:

The use of International Financial Reporting Standards (IFRS) as a universal financial reporting language is gaining momentum across the globe. Over 100 countries in the European Union, Africa, West Asia and Asia-Pacific regions either require or permit the use of IFRS. The Institute of Chartered Accountants of India (ICAI) has recently released a concept paper on Convergence with IFRS in India, detailing the strategy for adoption of IFRS in India with effect from April 1, 2011. This has been strengthened by a recent announcement from the Ministry of Corporate Affairs (MCA) confirming the agenda for convergence with IFRS in India by 2011. Even in the US there is an ongoing debate regarding the adoption of IFRS replacing US GAAP.

Conversion is much more than a technical accounting issue. Ind AS (the converged IFRS standards) in India may significantly affect a company's day-to-day operations and may even impact the reported profitability of the business itself. Conversion brings a one-time opportunity to comprehensively reassess financial reporting.

On 2nd January 2015, the Press Information Bureau, Government of India, Ministry of Corporate Affairs (MCA) issued a note outlining the various phases in which Indian Accounting Standards converged with IFRS (Ind AS) is proposed to be implemented in India, for Companies other than Banking Companies, Insurance Companies and NBFCs.

The application of Ind AS is based on the listing status and net worth of a company. Ind AS

will first apply to companies with a net worth equal to or exceeding 500 crore INR beginning 1 April 2016. Listed companies as well as others having a net worth equal to or exceeding 250 crore INR will follow 1 April 2017 onwards. From April 2015 companies impacted in the first phase will have to take a closer look at the details of the 39 new Ind AS currently notified. Ind AS will also apply to subsidiaries, joint ventures, associates as well as holding companies of the entities covered by the roadmap.

While announcing the Ind AS implementation in his 2014 Budget speech, Finance Minister Arun Jaitley also said that the standards for the computation of tax would be notified separately.

Phases of Adoption

Ministry of Corporate Affairs (MCA) has notified a phase-wise convergence to IND AS from current accounting standards. IND AS shall be adopted by specific classes of companies based on their Net worth and listing status. Let's see the each of the phases in detail below:

Phase I

Mandatory applicability of IND AS to all companies from 1st April 2016, provided:

- It is a listed or unlisted company
- Its Net worth is greater than or equal to Rs. 500 crores*

*Net worth shall be checked for the previous three Financial Years (2013-14, 2014-15, and 2015-16).

Phase II

Mandatory applicability of IND AS to all companies from 1st April 2017, provided:

- It is a listed company or is in the process of being listed (as on 31.03.2016)
- Its Net worth is greater than or equal to Rs. 250 crores but less than Rs. 500 crores (for any of the below mentioned periods).

Net worth shall be checked for the previous four Financial Years (2013-14, 2014-15, 2015-16, and 2016-17)

Phase III

Mandatory applicability of IND AS to all Banks, NBFCs, and Insurance companies from 1st April 2018, whose,

Net worth is more than or equal to INR 500 crore with effect from 1st April 2018.

IRDA (Insurance Regulatory and Development Authority) of India shall notify the separate set of Ind AS for Banks & Insurance Companies with effect from 1st April 2018. NBFCs include core investment companies, stock brokers, venture capitalists, etc. Net Worth shall be checked for the past 3 financial years (2015-16, 2016-17, and 2017-18)

Phase IV

All NBFCs whose Net worth is more than or equal to INR 250 crore but less than INR 500 crore shall have IND AS mandatorily applicable to them with effect from 1st April 2019.

If IND AS become applicable to any company, then IND AS shall automatically be made applicable to all the subsidiaries, holding companies, associated companies, and joint ventures of that company, irrespective of individual qualification of such companies.

In case of foreign operations of an Indian Company, the preparation of stand-alone financial statements may continue with its jurisdictional requirements and need not be prepared as per the IND AS.

However, these entities will still have to report their IND AS adjusted numbers for their Indian parent company to prepare consolidated IND AS accounts. (ICAI - *The Institute of Chartered Accountants of India*, n.d.)

LITERATURE REVIEW:

Bhatia, Prakash (2014) in his Ph.D. thesis examine Convergence of Accounting Standards with International Financial Reporting Standards in India: Impact On Profitability Of Selected Companies. The study found that Almost 2/3rd population is either quite familiar or not worked with IFRS just 1/3rd of the population is familiar with IFRS in proper way. Only 20% respondent's companies and concerns have started implementation of IFRS rest have not started till now. 80% population believes that IFRS will provide more insight in terms of disclosure of true financial performance and comparability. 60% respondents think IFRS should be made applicable on all public interest entities including listed and large sized entities and 40% population thinks that IFRS should be made applicable to all companies. From the

analysis of primary data, it cannot be wrong to say that we are going to converge our accounts with IFRS with half preparedness and less knowledge that's why the date for transition is again and again shifting forward and it will be harmful to implement IFRS with less knowledge.(Bhatia, 2013)

Sodha, Shankarbhai (2015) in their study examine A Study of IFRS And ITS Impact On Selected Companies. Based on Company Analysis and Primary Analysis It Can Be Concluded That More And More Companies Adopting IFRS as Time Goes. In Latest Year 2013 Highest IFRS Components Have Been Disclosed from Companies. Companies from Non-Financial Sector Disclosing IFRS Components Most Compare to Financial and Insurance Companies. "The Adoption of IFRS Changes Business Processes and Operations" And "IFRS Adoption Creates Major Opportunities for Transformation in The Finance Function". In Summary Most of the Companies Believing That IFRS Will Make Financial Business Process Smoother but at That the Same It Will Raise the Expense and Need Skilled Work Force to Manage Boom Keeping Required to Adopt IFRS.(Sodha, 2015)

Ghorai, Satyajit (2017) in their thesis examine A Study on Impact of Global Convergence of Accounting Standards on Segment Reporting Practices in India. This chapter has examined the current segment reporting practices of selected Indian listed companies and assessed the impact of convergence of accounting standards thereupon. First of all, 50 Nifty companies were selected, but it is found that all of these companies are not following the IFRSs. That's why only IFRSs compliance companies (denoted as Group A) have purposively selected for exploring the segment

Reporting practice under the new regime. This chapter has two parts; part one explored the current segment reporting practices of 5 selected IFRSs compliance companies and to judge the impact of IFRS 8 Part two initially made a descriptive comparison among these three sets of financial statements of selected companies and finally some relevant hypotheses have also been tested to highlight the exact impact on some selected parameters.(Ghorai, 2017)

Objectives of the Study:

The main objective of this study was to identify An Impact of Indian Accounting Standards on Financial Performance in case of Reliance Industries Limited. The financial statement of RELIANCE INDUSTRIES LIMITED as at March 31, 2016 was considered in both IND AS and Indian GAAP.

HYPOTHESIS

In context of the background, this study seeks to examine the following hypotheses:

H0: There is no Significant Difference between Balance sheet data under GAAP and IND AS.

H1: There is a Significant Difference between Balance sheet data under GAAP and IND AS.

H0: There is no Significant Difference between Profit and loss statement data under GAAP and IND AS.

H1: There is a Significant Difference between Profit and loss statement data under GAAP and IND AS.

METHODOLOGY

In this article, investigators used financial statements of RELIANCE INDUSTRIES LIMITED as at March 31, 2016 to compare the statements based on IND AS as well as Indian GAAP. In this article investigators extracted those items in the financial statement of RELIANCE INDUSTRIES LIMITED, which are affected by the IND AS and discussions are made about the reason of such changes. According to Table1, we can absorb that there are differences between financial elements of RELIANCE INDUSTRIES LIMITED annual report under Indian GAAP and IND AS, hence there is differences on total non- current assets, total current assets, total assets, total non-current liabilities, total current liabilities, total liabilities.

FINDINGS

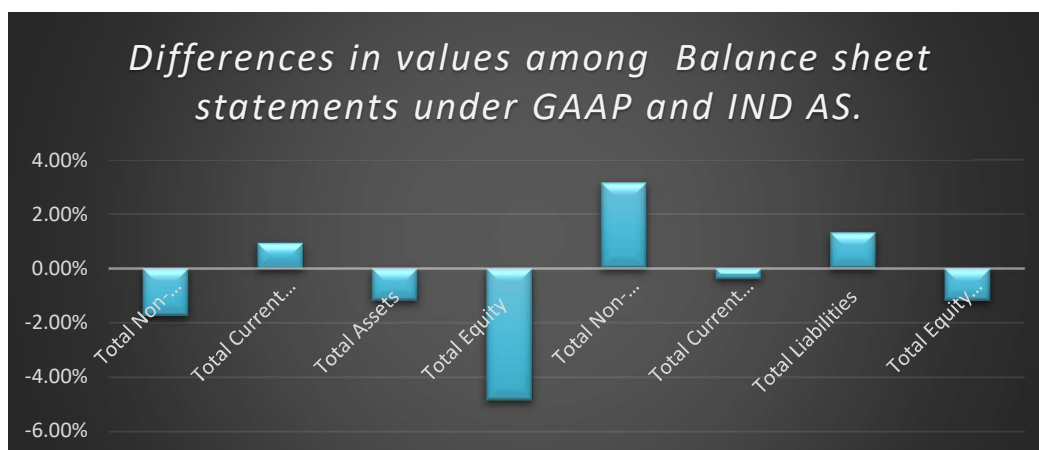
Comparative Consolidated Balance Sheet of Reliance Industries under GAAP and IND AS:

Particulars	As per Previous GAAP	As per IND AS	% Difference
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	107781	157825	46.43
Capital Work- in-Progress	174831	170397	-2.54
Goodwill	5,251	4254	-18.99
Intangible Assets	61999	22831	-63.18
Intangible Assets Under Development	75111	58300	-22.38

Financial Assets			
Investment	37005	41512	12.18
Loans	682	2032	197.95
Other Non-Current Assets	16967	14061	-17.13
Total Non-Current Assets	479627	471212	-1.75
Current Assets			
Inventories	46964	46486	-1.02
Financial Assets			
Investment	39928	42503	6.45
Trade Receivables	4897	4465	-8.82
Cash and Cash Equivalents	11197	11028	-1.51
Loans	6435	841	-86.93
Other Financial Assets	2470	6117	147.65
Other Current Assets	14696	16345	11.22
Total Current Assets	126587	127785	0.95
Total Assets	606214	598997	-1.19
EQUITY AND LIABILITIES			
Equity			
Equity share capital	2948	2948	0.00
Other Equity	240703	228608	-5.02
Non-Controlling Interest	3254	3356	3.13
Liabilities			
Non-Current Liabilities			
Financial Liabilities			
Borrowings	142000	141647	-0.25
Other Financial Liabilities	2439	2249	-7.79
Deffered Payment Liabilities	13310	13310	0.00
Provisions	1869	1231	-34.14
Deffered Tax Liabilities (Net)	13821	20494	48.28
Total Non-Current Liabilities	173439	178931	3.17

Current Liabilities			
Financial Liabilities			
Borrowings	23954	23545	-1.70743926
Trade Payables	61252	60296	-1.56076536
Other Financial Liabilities	85441	89533	4.789269789
Other Current Liabilities	13587	10005	-26.3634356
Provisions	1636	1775	8.496332518
Total Current Liabilities	185870	185154	-0.38521547
Total Liabilities	359309	364085	1.329218027
Total Equity and Liabilities	606214	598997	-1.19050368

Particulars	As per Previous GAAP	As per IND AS	% Difference
Total Non-Current Assets	479627	471212	-1.75%
Total Current Assets	126587	127785	0.95%
Total Assets	606214	598997	-1.19%
Total Equity	246905	234912	-4.86%
Total Non-Current Liabilities	173439	178931	3.17%
Total Current Liabilities	185870	185154	-0.38%
Total Liabilities	359309	364085	1.33%
Total Equity and Liabilities	606214	598997	-1.19%



Above graph explain the difference between Ind AS and Gaap. Above data are presented difference in percentage. In above data Researcher find there is a Difference Between Ind AS and Gaap for Total Non-Current Assets, Total Current Assets, Total Assets, Total Equity, Total Non-Current Liabilities, Total Current Liabilities, Total Liabilities and Total Equity and Liabilities.

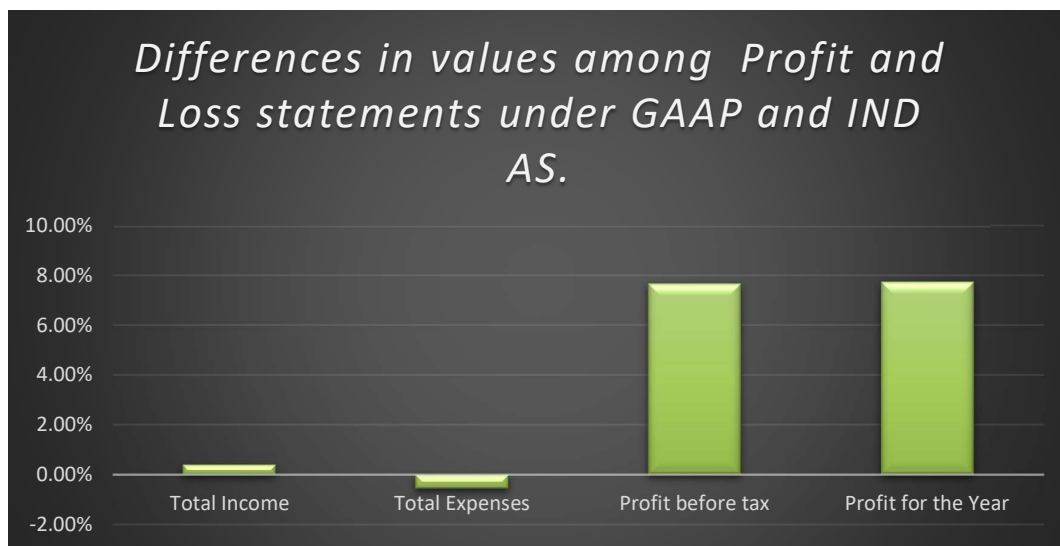
Comparative Consolidated Statement of Profit and Loss of Reliance Industries under GAAP and IND AS:

Particulars	As per Previous GAAP	As per IND AS	% Difference
INCOME			
Revenue from Operation			
Sale of Product	286576	285752	-0.29
Income from Service	9515	7546	-20.69
	296091	293298	-0.94
Other Income	8035	12053	50.01
Total Income	304126	305351	0.40
EXPENDITURE			
Cost of Material Consumed	158186	158199	0.01
Purchase of Stock-in-Trade	28297	28055	-0.86
Changes in Inventories of Finished Goods, Work in Progress and Stock in-Trade	2571	2560	-0.43
Excise Duty and Service Tax	19547	19299	-1.27
Employee Benefits Expense	7724	7407	-4.10
Finance Cost	3608	3691	2.30
Depreciation/Amortisation and Deplation Expense	12916	11565	-10.46
Other Expenses	35509	36074	1.59
Total Expenses	268358	266850	-0.56
Profit before Share of Profit-Loss of Associates and Joint Ventures and Tax	35768	38501	7.64
Share of Profit/(Loss) of Associates and Joint Ventures	211	236	11.85

Profit before tax	35979	38737	7.67
Tax Expense			
Current Tax	8073	8042	-0.38
Deferred Tax	191	834	336.65
Profit for the Year	27715	29861	7.74
Add: Share of (Profit) transferred to Non-Controlling Interest	85	116	36.47
Profit for the Year (After Non-Controlling Interest)	27630	29745	7.65

Source: Reliance Industries Ltd. Annual Report 2016-17

Particulars	As per Previous GAAP	As per IND AS	% Difference
Total Income	304126	305351	0.40%
Total Expenses	268358	266850	-0.56%
Profit before tax	35979	38737	7.67%
Profit for the Year	27715	29861	7.74%



Above graph explain the difference between Ind AS and Gaap. Above data are presented difference in percentage. In above data Researcher find there is a Difference Between Ind AS and Gaap for Total Income, Total Expenses, Profit before tax and Profit for the year. Due to

Indian Accounting Standards Total Income, Profit Before Tax and Profit for the Year are Positive Increment.

CONCLUSION:

Many developing countries and countries with economies in transition strive to mobilize financial resources from domestic and international sources to attain their economic and social development goals. The availability of relevant information on potential investment targets has bearing efforts on mobilizing investment for financing economic and social development. Such information plays an important role in making critical investment decisions and conducting risk assessment. It also contributes to improved investor confidence and decreased cost of capital. Over the years, attracting financing needed for economic development has become more competitive. Economic resources have become more mobile across borders. Enterprises that provide potential investors with reliable and comparable financial statements are more likely to attract domestic and international investment. RELIANCE INDUSTRIES LIMITED also tried to provide reliable and comparable financial statements based on both Ind AS and Indian GAAP to attract domestic and international investment. By considering RELIANCE INDUSTRIES LIMITED financial statement we can absorb that there are differences between Ind AS and Indian GAAP.

3

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વાવ તાલુકાની માધ્યમિક શાળાઓના ધોરણ-૯ના વિદ્યાર્થીઓનો આકાંક્ષાસ્તરનો કેટલાક ચલોના સંદર્ભમાં અભ્યાસ.

A STUDY OF ASPIRATION IN TERMS OF CERTAIN VIRIABLES FOR STD-9th OF SECONDARY SCHOOL STUDENTS OF VAV TALUKA

ડૉ. આર.કે.રોહિત

પ્રિન્સીપાલ

શ્રી અરવલ્લી બી.એડ.કોલેજ, વિજયનગર

ડૉ. .એ.બી.આસોડીયા

આસી.પ્રોફેસર,

શ્રીમતિ જે.ડી.ઠક્કર(પંપ વાળા) બી.એડ.કોલેજ, રાધનપુર

પ્રસ્તાવના

આજે આપણા દેશમાં વૈજ્ઞાનિક પ્રગતિના કારણે શિક્ષણમાં ખૂબજ પરિવર્તન આવ્યું છે ત્યારે માહિતી આધારિત જ્ઞાન માટે વિદ્યાર્થીઓને તીવ્ર હરીફાઈનો સામનો કરવો પડે છે. આમ બાળક જ્યારે નાનો હોય છે ત્યારે અને પછી સમજણ આવ્યા પછી તે કલ્પનાઓની દુનિયામાં રાયતો હોય છે અને કલ્પનાઓથી તે કેટલીક આકાંક્ષાઓ રાખે છે. બાળક કેટલીક ઊંચી આકાંક્ષાઓ રાખે છે તો કેટલીક નીચી આકાંક્ષાઓ રાખે છે મનોવૈજ્ઞાનિક રીતે બાળકની સફળતાએ સામાન્ય નથી પણ તે બાળકની આકાંક્ષા સાથે સંબંધ ધરાવે છે.

સમસ્યા વિધાન

અભ્યાસના હેતુઓ

કોઈ પણ સંશોધન હેતુ વિના આગળ વધી શકતું નથી. પ્રસ્તુત અભ્યાસના હેતુઓ નીચે પ્રમાણે છે.

- ૧ માધ્યમિક શાળાના ધોરણ-૯ ના વિદ્યાર્થીઓના આકાંક્ષાસ્તરના જાતીયતાના સંદર્ભમાં અભ્યાસ કરવો
- ૫ માધ્યમિક શાળાના ધોરણ-૯ ના વિદ્યાર્થીઓના આકાંક્ષાસ્તરના વિસ્તારના સંદર્ભમાં અભ્યાસ કરવો
- માધ્યમિક શાળાના ધોરણ-૯ ના વિદ્યાર્થીઓના આકાંક્ષાસ્તરના જ્ઞાતિના સંદર્ભમાં અભ્યાસ કરવો
- માધ્યમિક શાળાના ધોરણ-૯ ના વિદ્યાર્થીઓના આકાંક્ષાસ્તરના શૈક્ષણિક સિદ્ધિના સંદર્ભમાં અભ્યાસ કરવો

ઉત્કલ્પનાઓ

ઉત્કલ્પનાએ સંશોધનસમસ્યાના કામચલાઉ જવાબ હોય છે. જે સંશોધનને યોગ્ય શિષ્ટ અને વેગ આપે છે. પ્રસ્તુત અભ્યાસની શૂન્ય ઉત્કલ્પનાઓ નીચે પ્રમાણે છે

- ૧ ધોરણ- ૯ ના છોકરા અને છોકરીઓના આકાંક્ષાસ્તરના સરાસરી પ્રાપ્તોકો વચ્ચે કોઈ તફાવત નહીં હોય.
- ૧ ધોરણ - ૯ ના ગ્રામ્ય અને શહેરી વિસ્તારના વિદ્યાર્થીઓના આકાંક્ષાસ્તરના સરાસરી પ્રાપ્તોકો વચ્ચે કોઈ તફાવત નહીં હોય.
- ૧ ધોરણ - ૯ ના પછાત અને બિન પછાત વિદ્યાર્થીઓના આકાંક્ષાસ્તરના સરાસરી પ્રાપ્તોકો વચ્ચે કોઈ તફાવત નહીં હોય.
- ૧ ધોરણ - ૯ ના ઉચ્ચ આકાંક્ષાસ્તર અને નીચું આકાંક્ષાસ્તર ધરાવતા વિદ્યાર્થીઓના શૈક્ષણિક સિદ્ધિના સરાસરી પ્રાપ્તોકો વચ્ચે કોઈ તફાવત નહીં હોય.

વ્યાપવિશ્વ

પ્રસ્તુત અભ્યાસનું વ્યાપવિશ્વ બનાસકાંઠા જિલ્લાની વાવ તાલુકાની ગ્રામ્ય અને શહેરી વિસ્તારની માધ્યમિક શાળાઓમાં અભ્યાસ કરતા ધોરણ-૯ ના વિદ્યાર્થીઓ હતા.

નમૂના પસંદગી

બનાસકાંઠા જિલ્લાની વાવ તાલુકાની ગ્રામ્ય અને શહેરી વિસ્તારના માધ્યમિક શાળાના વિદ્યાર્થીઓમાંથી યાદચ્છિક ચિટ્ટી ઉપાડ પદ્ધતિ દ્વારા ૩ શહેરી વિસ્તારની અને ૩ ગ્રામ્ય વિસ્તારની માધ્યમિક શાળાઓને પસંદ કરવામાં આવી હતી. પસંદ પામેલ શાળાના તમામ વિદ્યાર્થીઓનો સમાવેશ નમૂના ઝૂમખા પદ્ધતિથી કરવામાં આવ્યો હતો. આમ અંતે નમૂનાનું કદ ૪૪૧ માધ્યમિક શાળાના વિદ્યાર્થીઓ હતા.

ઉપકરણની પસંદગી

ઉપકરણની રચનાએ વૈજ્ઞાનિક પ્રક્રિયા છે. પ્રસ્તુત અભ્યાસ આકાંક્ષાસ્તર માટે ડૉ.જે.બી. આસોડીયા રચિત આકાંક્ષા સ્તર સંશોધનિકા નો ઉપયોગ માહિતી એકત્રીકરણ માટે કરવામાં આવ્યો હતો.

માહિતી એકત્રીકરણ

માહિતી એકત્રીકરણ માટે નમૂનામાં પસંદ પામેલી માધ્યમિક શાળાઓના આચાર્યશ્રીની પૂર્વ મંજૂરી મેળવવામાં આવી હતી. ત્યારબાદ વિદ્યાર્થીઓને સંશોધન અંગે માહિતી આપી વિદ્યાર્થીઓને પોત્સાહિત કરવામાં આવ્યા હતા. પ્રસ્તુત અભ્યાસના હેતુઓથી માહિતીગાર કરવામાં આવ્યા હતા. લગભગ બે તાસના સમયમા જરૂરી માહિતી એકઠી કરવામાં આવી હતી.

માહિતી પૃથ્થકકરણ

પ્રસ્તુત અભ્યાસમાં પસંદ કરેલ નિદર્શને આધારે પ્રાપ્તોકોનો સરવાળો T મૂલ્ય દ્વારા ગણતરી કરવામાં આવી હતી.

વાવ તાલુકાની ચલ પ્રમાણે ધો - ૯ ની સંખ્યા, સરાસરી, પ્રમાણવિચલન, પ્રમાણભૂલ અને ટી મૂલ્ય

ચલ		સંખ્યા	સરાસરી	પ્ર.વિ	પ્ર.ભૂલ	ટી મૂલ્ય	સાર્થકતા
જાતિ	છોકરા	220	83.47	11.80	1.01	2.07	0.05
	છોકરીઓ	221	85.57	9.32			
વિસ્તાર	શહેરી	226	87.17	9.76	5.54	5.53	0.01
	ગ્રામ્ય	215	81.73	10.89			
શૈક્ષણિક સિદ્ધિ	ઉચ્ચ	146	193.03	61.39	6.24	3.27	0.01
	નિમ્ન	295	172.60	61.87			
જ્ઞાતિ	પછાત	241	84.30	10.46	1.02	0.47	NS
	બિન પછાત	200	84.78	10.94			

તારણો પ્રસ્તુત અભ્યાસના તારણો નીચે મુજબ છે.

માધ્યમિક શાળાના ધોરણ – ૯ ના છોકરાઓ કરતાં છોકરીઓ વધુ આકાંક્ષા ધરાવે છે તેથી જાતિએ આકાંક્ષા સ્તર પર અસર કરનાર પરિબળ છે.

માધ્યમિક શાળાના ધોરણ– ૯ ના ગ્રામ્ય વિસ્તાર કરતાં શહેરી વિસ્તારના વિદ્યાર્થીઓ વધુ આકાંક્ષા ધરાવે છે. તેથી વિસ્તારએ આકાંક્ષા સ્તર પર અસર કરનાર પરિબળ છે.

માધ્યમિક શાળાના ધોરણ – ૯ ના નિમ્ન શૈક્ષણિક સિદ્ધિ ધરાવતા વિદ્યાર્થીઓ કરતાં ઉચ્ચ શૈક્ષણિક સિદ્ધિ ધરાવતા વિદ્યાર્થીઓનું આકાંક્ષા વધુ ધરાવે છે. તેથી શૈક્ષણિક સિદ્ધિએ આકાંક્ષા સ્તર પર અસર કરનાર પરિબળ નથી.

માધ્યમિક શાળાના ધોરણ– ૯ના પછાત અને બિનપછાત વિદ્યાર્થીઓ સરખા આકાંક્ષા ધરાવે છે. તેથી જ્ઞાતિ એ આકાંક્ષા સ્તર પર અસર કરનાર પરિબળ છે.

ઉપસંહાર

આમ આજના હરીફાઈના યુગમાં વિદ્યાર્થીઓને સફળતા કે નિષ્ફળતા વિકસાવી વિદ્યાર્થીઓમાં વિકાસ પ્રેરક વાતાવરણ વિદ્યાર્થીઓની બુદ્ધિમાં વધારો કરે છે. તેમજ વિદ્યાર્થીઓની આકાંક્ષા વધારવા માટે વિદ્યાર્થીઓની પ્રશંસા કરવી, બદલો આપવો તેમજ સફળતા અને પ્રગતિ અંગે મદદ કરવી જોઈએ.

સંદર્ભ સૂચિ

૧ દેસાઈ એચ.જી અને દેસાઈ કે.જી, સંશોધન પદ્ધતિઓ અને પ્રવિધિઓ (ત્રીજી આવૃત્તિ)અમદાવાદ યુનિ. ગ્રંથ નિર્માણ બોર્ડ – ૧૯૮૫

૨ દેસાઈ એચ.જી અને દેસાઈ કે.જી, મનોવેજ્ઞાનિક માપન (ત્રીજી આવૃત્તિ)અમદાવાદ યુનિ. ગ્રંથ નિર્માણ બોર્ડ – ૧૯૮૪

૩ પારેખ,બી.યુ. અને ત્રિવેદી એમ.ડી, શિક્ષણમાં આંકડાશાસ્ત્ર (ચોથી આવૃત્તિ) અમદાવાદ યુનિ. ગ્રંથ નિર્માણ બોર્ડ – ૧૯૮૪

૪ રાવલ,નટુભાઈ અને અન્ય, અધ્યેતા સ્વરૂપ અને વિકાસ અમદાવાદ: નીરવ પ્રકાશન – ૧૯૮૫-૮૬

૫ શાહ, ડી.બી. (૨૦૦૫) શૈક્ષણિક સંશોધન અમદાવાદ યુનિ. ગ્રંથ નિર્માણ બોર્ડ.

૬ પટેલ. શાસ્ત્રી અને અન્ય. અધ્યયન –અધ્યાપન , પ્રવિધિઓ તથા શૈક્ષણિક મૂલ્યાંકન અને આંકડાશાસ્ત્ર (પાંચમી આવૃત્તિ)

અમદાવાદ : બી.એસ.શાહ પ્રકાશન-૧૯૮૦

Introduction of Python

Mr. Shaileshkumar H. Prajapati

Computer Programmer

Shri Trikamjibhai Chatwanin Arts & J.V.Gokal Trust Commerce College, Radhanpur

Python is a high-level, interpreted, interactive and object-oriented scripting language. Python is designed to be highly readable. It uses English keywords frequently whereas the other languages use punctuations. It has fewer syntactical constructions than other languages.

- **Python is interpreted:** Python is processed at runtime by the interpreter. You do not need to compile your program before executing it. This is similar to PERL and PHP.

- **Python is Interactive:** You can actually sit at a Python prompt and interact with the interpreter directly to write your programs.

- **Python is Object-Oriented:** Python supports Object-Oriented style or technique of programming that encapsulates code within objects.

- **Python is a Beginner's Language:** Python is a great language for the beginner level programmers and supports the development of a wide range of applications from simple text processing to WWW browsers to games.

History of Python

Python was developed by Guido van Rossum in the late eighties and early nineties at the National Research Institute for Mathematics and Computer Science in the Netherlands.

- Python is derived from many other languages, including ABC, Modula-3, C, C++, Algol-68, SmallTalk, and Unix shell and other scripting languages.

- Python is copyrighted. Like Perl, Python source code is now available under the GNU General Public License (GPL).
- Python is now maintained by a core development team at the institute, although Guido van Rossum still holds a vital role in directing its progress.

- Python 1.0 was released in November 1994. In 2000, Python 2.0 was released. Python 2.7.11 is the latest edition of Python 2.

- Meanwhile, Python 3.0 was released in 2008. Python 3 is not backward compatible with Python 2. The emphasis in Python 3 had been on the removal of duplicate programming constructs and modules so that "There should be one -- and preferably only one -- obvious way to do it." Python 3.5.1 is the latest version of

Python Features

Python's features include-

- Easy-to-learn: Python has few keywords, simple structure, and a clearly defined syntax. This allows a student to pick up the language quickly.
- Easy-to-read: Python code is more clearly defined and visible to the eyes.
- Easy-to-maintain: Python's source code is fairly easy-to-maintain.
- A broad standard library: Python's bulk of the library is very portable and cross platform compatible on UNIX, Windows, and Macintosh.
- Interactive Mode: Python has support for an interactive mode, which allows interactive testing and debugging of snippets of code.
- Portable: Python can run on a wide variety of hardware platforms and has the same interface on all platforms.
- Extendable: You can add low-level modules to the Python interpreter. These modules enable programmers to add to or customize their tools to be more efficient.
- Databases: Python provides interfaces to all major commercial databases.
- GUI Programming: Python supports GUI applications that can be created and ported to many system calls, libraries and windows systems, such as Windows MFC, Macintosh, and the X Window system of Unix.
- Scalable: Python provides a better structure and support for large programs than shell scripting. Apart from the above-mentioned features, Python has a big list of good features. A few are listed below-
 - It supports functional and structured programming methods as well as OOP.
 - It can be used as a scripting language or can be compiled to byte-code for building large applications.
 - It provides very high-level dynamic data types and supports dynamic type checking.
 - It supports automatic garbage collection.
 - It can be easily integrated with C, C++, COM, ActiveX, CORBA, and Java

Local Environment Setup

Open a terminal window and type "python" to find out if it is already installed and which version is installed.

Getting Python

1. Windows platform

Binaries of latest version of Python 3 (Python 3.5.1) are available on this download

page The following different installation options are available.

- Windows x86-64 embeddable zip file
- Windows x86-64 executable installer
- Windows x86-64 web-based installer
- Windows x86 embeddable zip file
- Windows x86 executable installer
- Windows x86 web-based installer

Note:

In order to install Python 3.5.1, minimum OS requirements are Windows 7 with SP1. For versions 3.0 to 3.4.x, Windows XP is acceptable.

Linux platform Different flavors of Linux use different package managers for installation of new packages. On Ubuntu Linux, Python 3 is installed using the following command from the terminal

```
$sudo apt-get install python3-minimal
```

Installation from source

```
Download Gzipped source tarball from Python's download URL:  
*https://www.python.org/ftp/python/3.5.1/Python-3.5.1.tgz *Extract  
the tarball  
* tar xvfz Python-3.5.1.tgz  
*Configure and Install:  
cd Python-3.5.1 ./configure --prefix=/opt/python3.5.1  
make sudo make install
```

Mac OS Download

Mac OS installers from this URL:<https://www.python.org/downloads/mac-osx/>

- Mac OS X 64-bit/32-bit installer : python-3.5.1-macosx10.6.pkg
- Mac OS X 32-bit i386/PPC installer : python-3.5.1-macosx10.5.pkg Double click this package file and follow the wizard instructions to install.

Resources:

<http://www.python.org>

www.python.org/doc

www.google.com

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Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College,
Himmat Vidyanagar,
Kandla Highway,
Radhanpur-385340,
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