

“HIMMAT VIDYANAGAR”  
SHRI AMARJYOT EDUCATION TRUST  
FOUNDER : SHRI HIMMATLAL MULANI

ISSN : 2457 - 0273

(SPEAKER : 08<sup>TH</sup> GUJARAT LEGISLATIVE ASSEMBLY)

**RĀDHANVALLĪ :**

**An International Peer Reviewed Multidisciplinary Research Journal  
(Bi-Annual)**

Vol. : 3

Issue : 5

Month : May - 2019



**CHIEF EDITOR :**  
**DR. C.M. THAKKAR**  
**CHIEF EXECUTIVE EDITOR :**  
**DR. CHIRAG V. RAVAL**

**: PUBLISHED BY :**

**Shri Trikamjibhai Chatwani Arts & J. V. Gokal Trust**  
**Commerce College, Radhanpur, Dist - Patan, Gujarat**  
**NAAC ACCREDITED : GRADE 'B'**





ISSN: 2457-0273

(Online)

RADHANVALLI: An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual)

An International Peer Reviewed Multidisciplinary Research Journal  
(Bi-Annual)

# **RADHANVALLI**

Vol.: 03	Issue : 05	Month - May - 2019
----------	------------	--------------------

**Chief Editor**  
**Dr. C. M. Thakkar**

**Chief Executive Editor**  
**Dr. Chirag V. Raval**

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

Vol.:03

Issue :05

May - 2019

**Editorial Board**

Chief Editor	:	Dr. C. M. Thakkar, Principal (M) 9825915116 Email : principalaccr@gmail.com
Chief Executive Editor	:	Dr. Chirag V. Raval , Assistant Professor, Commerce Department (M) : 7698002789 Email : ravalchiragkumar@gmail.com
Editors	:	Dr. V.B.Khamar, Associate Professor& HOD, Gujarati Department (M) : 94291 56800 Email :vimleshkhamar@gmail.com
	:	Shri K.C.Thakkar, Associate Professor& HOD, Commerce Department (M) : 9925622832 Email :kishorthakkar1962@gmail.com
	:	Dr. S.K.Prajapati , Associate Professor, Sanskrit Department (M) : 94288 53859 Email :prajapatisamir69@gmail.com
	:	Dr. Reji George, Associate Professor& HOD, English Department (M) : 94275 46448 Email :dr.rejigeorge@gmail.com
	:	Dr. T.D.Vyas Associate Professor& HOD, Hindi Department (M) : 9825798717 Email : tusharvyas30@yahoo.com
	:	Dr. B. A. Rathod, Associate Professor & HOD, Sociology Department (M) :99749 61595 Email :drrathod2011@gmail.com

**Advisory Board**

DR. Shileshbhai Parmar	:	Professor, Department of Commerce, Saurashtra University, Rajkot
Dr. Sandip K. Bhatt	:	Professor & Head, Department of Business Studies, Sardar Patel University, Vallabh Vidyanagar
Dr. Param Pathak	:	Professor, Department of Gujarati Sardar Patel University, Vallabh Vidyanagar
Dr. Bharat Thakor	:	Associate Professor, Department of Gujarati Veer Narmad South Gujarat University, Surat.
Dr. Manibhai Prajapati	:	Former Principal Arts & Commerce College, Thara
Dr. Ajit Thakor	:	Former Head, Department of Sanskrit, Sardar Patel University, Vallabh Vidyanagar
Dr. Anil Kapur	:	Associate Professor, Arts & Commerce College, Vijapur.
Dr. Piyush Joshi	:	Former Reader Department of English Sardar Patel University, Vallabh Vidyanagar



**NATIONAL INSTITUTE OF SCIENCE COMMUNICATION  
AND INFORMATION RESOURCES**

**(Council of Scientific and Industrial Research)**

**14, Satsang Vihar Marg, New Delhi 110 067**

**ISSN** INTERNATIONAL  
STANDARD  
SERIAL  
NUMBER  
INDIA

**S. B. Burde,**  
Head, National Science Library, ISSN  
Phone: 91-11-26863759  
E-Mail: [issn.india@niscair.res.in](mailto:issn.india@niscair.res.in)

**No. NSL/ISSN/INF/2017/538**

**Dated: November 14, 2017**

**Shri Trikamajibhai Chatvani Arts & J.V Gokal Trust Commerce College,  
Patan – 385340 (Gujarat)**

**Dear Sir/Madam,**

महोदय/महोदया,

**We are happy to inform you that the following serial(s) published by you has/have been registered and assigned ISSN(s) [Online].**

हमें आपको यह सूचित करते हुए प्रसन्नता हो रही है कि निम्नलिखित प्रकाशन पंजीकृत कर लिए गये हैं एवं ऑनलाइन आई.एस.एस.एन. आबंटित कर दिये गये हैं।

**ISSN 2457-0273**

**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।

**We will be responsible for monitoring the use of ISSN(s) assigned to Indian Serials and for supplying up-to-date data of the same to the International Centre for ISSN, Paris. For this purpose, we request you to send us the forthcoming issue of your serial on complimentary basis.**

भारतीय राष्ट्रीय केंद्र की जिम्मेदारी होगी कि वह भारतीय पत्रिकाओं को आबंटित आई.एस.एस.एन. की जांच करेगा एवं उद्यतन डाटा की जानकारी इंटरनेशनल सेंटर फॉर आई.एस.एस.एन. पेरिस को भेजेगा। अतः आपसे अनुरोध है कि इस कार्य हेतु प्रकाशन की एक प्रति आई.एस.एस.एन. प्रिंट करके सम्मानार्थ भेंट हमें भेजें।

**Kindly note that assigning the ISSN does not amount to approving the journal or its contents by National Science Library/CSIR-NISCAIR. In future, the names and/or logos of NISCAIR, CSIR should not be mentioned on the journal or the journal website.**

कृपया ध्यान दें कि आवंटित किया जा रहा आई.एस.एस.एन. राष्ट्रीय विज्ञान पुस्तकालय/सी.एस.आई.आर.-निसकेयर द्वारा किसी भी जर्नल/पत्रिका या इसकी विषय-वस्तु को अनुमोदित करने का द्योतक नहीं है। भविष्य में पत्रिका या पत्रिका की वेबसाइट पर निसकेयर या सी.एस.आई.आर. का नाम अथवा प्रतीक चिन्ह नहीं दर्शाया जाये।

**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 01<sup>st</sup> 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 06 Ph.D students and 06 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 AVANSEAZA. 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 fifth 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 10 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**



**INDEX**

<b>SR. NO.</b>	<b>TITLE</b>	<b>NAME</b>	<b>PAGE NO.</b>
<b>1</b>	<b>Are Student Startups Sustainable? – Investigating Potentiality of Student Enterprises of Gujarat</b>	<b>Dr. Yashasvi Rajpara, Dr. Komal Mistry</b>	<b>01</b>
<b>2</b>	<b>An Impact of Gender Difference on Brand Preference of Bathing Soap in Anand City</b>	<b>Ms. Poonam P. Khamar, Dr. Ankur D. Amin</b>	<b>10</b>
<b>3</b>	<b>Factors Determining Profitability: A Study of Selected Pharmaceutical Companies in India</b>	<b>Mr. Ravi P. Kotak, Dr. Sandip K. Bhatt</b>	<b>19</b>
<b>4</b>	<b>Impact of Mobile Commerce in India</b>	<b>Dr. Ishwarbhai R. Patel</b>	<b>26</b>
<b>5</b>	<b>A Study of Spirituality at Workplace: A Literature Review</b>	<b>Pooja Patel , Dr. Raju Rathod</b>	<b>34</b>
<b>6</b>	<b>Effective Communication Skills – Necessity for the Successful Career for Commerce Students</b>	<b>Dr. Shagufta H. Thakor</b>	<b>42</b>
<b>7</b>	<b>Impact of R&amp;D Expenditure on Profitability of Selected Software Companies</b>	<b>Dr. Sarfaraj I. Mansuri</b>	<b>48</b>
<b>8</b>	<b>‘આનંદમઠ’ અને ‘વંદેમાતરમ્’નું સામર્થ્ય</b>	<b>Dr. Bharat Thakor</b>	<b>55</b>
<b>9</b>	<b>Services Marketing: Role of Customer Relationship Management in Hospitality Sector</b>	<b>Dr. Chirag V. Raval</b>	<b>62</b>
<b>10</b>	<b>પ્રાચીન સંસ્કૃતિ સાથે અનુસંધાન</b>	<b>Dr. V.B.Khamar</b>	<b>70</b>

## **Are Student Startups Sustainable? – Investigating Potentiality of Student Enterprises of Gujarat**

**DR. YASHASVI RAJPARA, ASST. PROFESSOR, SEMCOM**

**DR. KOMAL MISTRY, ASST. PROFESSOR, SEMCOM**

### **Abstract:**

After various government initiatives to promote students' startups, 'Student Enterprise' becomes one of the emerged areas of educational institutes. Not only that for various ranking and accreditation methodology, student startups and innovations considered by government agencies at very high weight. So, the question is arising whether Student Startups are sustainable in competitive environment?

For this study we have selected state of Gujarat, as it is one of the highly industrialized states among other states, and entrepreneurial culture is well established. Here, researchers have made an attempt to collect evidences of problems faced by aspiring entrepreneurs of Gujarat.

**Keywords:** Student Enterprise, Challenges, Gujarat

### **Introduction:**

Studies of entrepreneurship have increased dramatically in the last decade, and this attention has not been limited to domestic markets. Most international business courses and textbooks now cover the topic of global entrepreneurship. The number of startups in India is rising, as a result the number of stakeholders involved in the ecosystem also tend to increase. Incubators, accelerators, mentors, investors, all are adding to prospering geographical-centered ecosystems round the nation, as India takes its first significant steps to become a knowledge-driven economy. The challenge is, while India is an ideal place to start up today, we still lack some key ingredients for becoming an extraordinary startup ecosystem.

Gujarat is known for its enterprising community and industries. A part from that Gujarat has become natural choice for entrepreneurs' investor because of having friendly business climate, robust infrastructure, rich natural resources, skilled manpower & supporting Government policies. Government has been promoting start-ups by focusing on identification of business ideas & opportunities, supporting in networking, mentoring and incubation. In addition, Gujarat is the State where many third and fourth generation entrepreneurs are

opening new avenues of their family businesses, as well as various new ventures are launching by young entrepreneurs. These facts motivate researchers to study sustainability of student enterprises in Gujarat.

### **Student Enterprise:**

The correlation between successful entrepreneurship ecosystems and the role of a key university in that ecosystem has been talked about time and again. The relationship between Stanford University and Silicon Valley is always used as an epitome for such a correlation and that makes absolute sense because a) universities have all the means and resources to support a young, budding entrepreneur, such as labs to experiment in, connections to jump up and mentors to rely upon; b) a student in a university has enough understanding of the world to start a business, and she has a significant amount of time to work on such business ideas; and c) the risk-taking ability for a student at this point is pretty low, so to say that if a venture fails, the student can always pick up the pieces and start again (Bhagchandani, 2017).

Due to this students' enterprises are being promoted in many countries with objectives including the specific objective of creating more entrepreneurial individuals who will act as independent entrepreneurs, and the more general objective of preparing individuals for a world where they will increasingly need to manage their own careers and lives in an entrepreneurial way.

The Student Startup and Innovation Policy (SSIP) launched in January, 2017 by Government of Gujarat. Government of Gujarat has developed this policy for assisting to Startups/ Innovation. Under this scheme, any individual/ group of individuals having innovative idea/ Concept will be eligible and/ or Universities/ education institutions, Incubation Centre/ PSUs/ R&D Institutions/ Private and other establishments will be eligible as an institution to support and mentor to innovators as approved by Committee. At the initial stage 29 colleges and 6 universities were identified as nodal centers with growth of 24 colleges under 17 universities in next year of establishment, and drive to identify educational institutes as nodal centers is still continue by government.

## **Literature Review:**

Entrepreneurial activity occurs when there is a plausible combination of appropriate opportunity structures, as well as individuals with entrepreneurial motivation and access to needed resources. (Shane et. Al, 2003). Entrepreneurial environments are defined as factors, which are critical in developing entrepreneurship in certain regions (Gnyawali & Fogel, 1994).

Talent and skills of college-going youth and graduates, for one, is an ever-growing problem, and while the number of people starting up is increasing by the day, it isn't still where the policymakers would like them to be. The need and the delivery of mentorship for young as well as for mature startups continue to remain mostly unrecognized, and home-grown funding remains to be hugely fragmented, isolated to a handful of top cities and significantly low in quantum nationwide. Add to that a lack of culture that isn't as innovative and entrepreneurial as the time demands, and that's a perfect recipe to stop India's startup ecosystem to become the world's best. (Bhagchandani, 2017).

As for the entrepreneurs' motivation, push-factors refer to events internally or externally, which literally push or force individuals to entrepreneurship. In turn, pull-factors refer to those influences, which pull individuals towards entrepreneurship. (Kirkwood, 2009; Amoros et. al 2013) The Global Entrepreneurial Monitor program (GEM) has also used the descriptive terms of necessity-driven (push) and opportunity-based (pull) for these factors. (Amoros et. al 2013) In addition, Amoros et. al, have also identified a third term improvement-driven opportunity as type of a pull-factor This means that an individual engages in entrepreneurial activities as a means of earning more money or gaining more independence, opposed maintaining a steady income. (Amoros et. al 2013)

## **Research Gap:**

Various researches highlights various issues related to student enterprises, however after government interventions majority factors seems favorable to student startups. Particularly after successful drive by Government with Student Startup and Innovation Policy (SSIP) it is become important to analysis sustainability student startups in Gujarat.



## **Research Methodology**

Study is exploratory in nature, for which Interview was conducted of students who have participated in Business Idea Competitions. Based on interviews a structured questionnaire was designed and data were collected. Researcher selected the western state of India, Gujarat for the study. The sample was drawn from the Gujarat state of India, as it is one of the highly industrialized states among other states, where entrepreneurial culture is well established (Rajpara & Mistry, 2018)

## **Data Collection**

Data analysis using the process of constant relative analysis (Glaser& Strauss, 2009) was conducted simultaneously throughout the data collection, which helped us to frame new questions and drop some questions, thus reconstructed descriptions from the interviewee became the fundamental basis for verifying and expanding argument for the selected phenomena of investigation. To identify sustainability of student enterprises, interview technique was used and on the basis interview (9 Participants) answers a questionnaire was developed and data were collected from 127 students who have participated in business idea competitions. Researchers have selected factors associated with sustainability of student enterprises as well as motivational factors for student enterprises to check potentiality of student startups.

## **Challenges Faced by Student Entrepreneurs of Gujarat**

The biggest challenge is that most of the times you think that you don't have resources. However, Complaining is not a strategy, here are responses of interviewees.

**Shlok**, Health Oriented Food Solutions

Whenever you enter into market with new solutions, there is a question mark on your existence since day one. The biggest challenge for innovation is skilled labor force not the funds. To get and retain desired manpower is the biggest problem for startups.

**Aastha**, Acetylene fuel bikes

The first challenge was putting our team together. We needed people who were business-minded and who were passionate enough about what we were doing to work for peanuts for years until the money situation got more comfortable.

**Shivani**, Activated Charcoal Drink

Making a name for ourselves in a market dominated by big players was challenging. We

found that the best way to build our brand was through a grassroots approach.

**Abhir**, App of pets

People are happy with normal solutions they have, they hardly try to explore new technologies. Even in the age of mobile apps customers hardly know about useful apps available for their needs.

**Manish** , Ornamental Fish Farming

Market is dominated by traditional investors it is very difficult to lunch new idea in to market. Another difficulty is to convince customers to utilize new product instead of old.

**Krishna**, Sound Limiting Device

The biggest challenge I faced was to learn how to relax, rest and be less stressed. I learn it is not easy to get funds, and after getting funds to convince people to join your business.

**Bhavesh**, Renewable Electricity Generation

The biggest challenge I found is that, the surrounding environment is not so favorable with student startups, even after getting started peers looking for your financial and social stability.

**Shrusti**, Industrial & Logistic Park

Entering into infrastructure project as a young entrepreneur is just like a fish out of pond, you hardly find people who are ready to work with you. Another challenge is to getting big funds for big dreams.

**Jay**, Compact Washing Device

All the factors are favoring to you then also you may be allowed to start your own enterprise by your peers. They always wish to join you with family business instead of experimenting innovations.

### **Ananlysis of Data for Factors associated to Sustainabilty and Motivational factors for Student Enterprises**

**Tabel 1: Personal Traits for Entrepreneurs**

<b>Factor</b>	<b>N</b>	<b>%</b>
Social and Cultural Attitude towards Youth Entrepreneurship	127	100.00
Entrepreneurship Education	85	66.93
Access to Finance/Start-Up Financing	94	74.02
Knowledge of Administrative and Regulatory Framework	101	79.53
Business Assistance and Support	120	94.49

The first aim of researchers is to identify personal abilities, which drive young students towards entrepreneurship; the most powerful factor is Social and Cultural Environment (100%) which reflects attitude of Gujarat towards entrepreneurship. Though Availability of finance (74.02%) is a powerful trait, Assistance & Support (94.49%) and Knowledge of Regulatory Framework (79.53%) are qualities that are more influencing factors for an entrepreneur.

**Table 2 : Fear Factors for Student Entrepreneurs**

<b>Factor</b>	<b>N</b>	<b>%</b>
Management Orientation	77	60.63
Organizational Culture	82	64.57
Technology Orientation	56	44.10
Alliance and Cooperation	94	74.02
Market Orientation	103	81.11
Innovation Practices	124	97.64

Researchers have also tried to identify which are the factors, which creates distress for young entrepreneur. As market demands effective solutions for their needs, Innovation (97.64%) is the most powerful factor, followed by Market Knowledge (81.11%) which threatens young entrepreneurs. Surprisingly according to student entrepreneurs, technology (44.10%) is not a big problem.

**Table 3: Factors Identifying Business Feasibility**

<b>Factor</b>	<b>N</b>	<b>%</b>
Relationships with suppliers	122	96.07
Market demand	114	89.77
Competition exist in Market	121	95.28
Risk Taking Culture in Market	109	85.83
Financial Projections	92	72.45

Once entrepreneur opt to enter into market, first they thought about sustainability of their business. Here, Relationship with suppliers (96.77%) and Competition (95.28%) are the factors, which effects most to business potentials according to respondents. Once business comes to operating level financial results (72.45%) are not much significant.

**Table 4: Pull Motivational factors for Entrepreneurship**

<b>Factor</b>	<b>N</b>	<b>%</b>
Influence of family and friends and role models	84	66.15
Doing something interesting	102	80.32
Business environment and opportunities	94	74.02
Desire for independence	121	95.28
Learning and Personal Growth	125	98.43

Pull motivational factors are opportunity based factors, they are also may be considered as improvement driven factors. Learning And Personal Growth (98.43%) followed by Desired for independence (95.28%) are most powerful factors where students identify opportunity to be an entrepreneur. A desired to do something different (80.32%) and business opportunities (74.02%) also dominates mind of students to be an entrepreneur, influence by peers (66.15%) is least effective factor for entrepreneurship.

**Table 5: Push Motivational Factors for Entrepreneurship**

<b>Factor</b>	<b>N</b>	<b>%</b>
Unemployment	97	76.38
Lack of Career Opportunities	74	58.27
Family Pressure	89	70.08

Push motivational factors are necessity driven factors, which also considered as factors, which force an individual to be an entrepreneur. Unemployment (76.38%) is biggest factor, which leads young generation for startups; in addition, family pressure (70.08%) and lack of career opportunities (58.27%) are also factors, which lead students for enterprises.

### **Conclusion:**

The purpose of this research was to look at the phenomena of entrepreneurship within an education institute environment in Gujarat. As the data collection method was a semi-structured interview, the interviewees were let to elaborate freely on their challenges faced to become entrepreneurs as well as motivation.

Based on literature framework as well as primary survey it is clear that for sustainability of



student enterprises Social Culture and Attitude, Support received at incubation stage, need of innovation, availability of desired resources and competition prevailing in market are playing important role. In terms of entrepreneurial motivation, the results indicate that the student entrepreneurs mostly motivated by pull-motivational factors than push motivational factors, specifically desired to prove self-worth is the key ingredient in student startups.

With the launch of Student Startup and Innovation Policy (SSIP) of Government of Gujarat, we may able to identify changes required at policy level after couple of years. It now remains to be seen how quickly policymakers around the country are able to address the need of support for student entrepreneurship and how well such policies are executed. It is understood that the startup ecosystem of the country, thanks to strong city-centered ecosystems, is growing at a swift pace, and with receptive and responsive governments at the helm, the scenario appears bright for startups in India (Rajpara & Mistry, 2018).

### **Limitations of the present Study**

As the study has been carried out among the entrepreneurs in a limited geographical area, i.e. Gujarat the derived interpretation cannot be generalized to the whole Indian ethnicity in terms of entrepreneurial behavior; a wider study in this area in terms of quantitative research taking into consideration the above mentioned variables (Rajpara & Patel, 2014).

### **Future Scope of the Study**

Similar studies can be carried out in all over India. Further, studies covering various other aspects of building effective environment for student startups can be carried out in order to overcome challenges faced by budding entrepreneurs.

### **References:**

#### **Journal Articles**

- 1) Gnyawali, D., &Fogel, D. (1994).Environments for entrepreneurship development: Key dimensions and research implications. *Entrepreneurship: Theory & Practice*, 18(4), 43-62.
- 2) Kirkwood, J. 2009. Motivational factors in a push-pull theory of entrepreneurship. *Gender in Management: An International Journal*, 24(5), pp.346–364
- 3) Rajpara, Y. & Mistry, K. (2018). Factors Shaping Entrepreneurial Ecosystem: A Study of Gujarat State, *International Journal of Trend in Scientific Research & Development*. 2(3). pp. 1163-1170
- 4) Rajpara, Y. and Patel, M. (2014). A Study on Risk Taking Propensity among Indian

Entrepreneurs – Case of Gujarat. KSV-JHSSM Journal of Humanities, Social Science & Management, 5(1). pp. 119-126.

5) Shane, S., 2000. Prior Knowledge and the Discovery of Entrepreneurial Opportunities. Organization Science, 11(4), pp.448–469.

### **Books**

- 1) Glaser, Barney G and Anselm L. Strauss, The discovery of grounded theory, Strategies for qualitative research: Transaction Books, 2009.

### **Reports**

- 1) Amoros, J.E. and Bosma, N. 2013. 2013 Global Report. Global Entrepreneurship Monitor (Available at: <http://gemconsortium.org/report>)

### **Web References**

- 1) Bhagchandani Rahul (2017), How India can up its startup game by bolstering student entrepreneurship  
<https://yourstory.com/2017/01/india-startup-game-bolstering-student-entrepreneurship/>  
(Accessed on 9th September, 2018)
- 2) Student Startup & Innovation Policy (SSIP) of Government of Gujarat  
[http://www.ssipgujarat.in/a\\_about\\_ssip](http://www.ssipgujarat.in/a_about_ssip)  
(Accessed on 9th September, 2018)

## **AN IMPACT OF GENDER DIFFERENCE ON BRAND PREFERENCE OF BATHING SOAP IN ANAND CITY**

**MS. POONAM P. KHAMAR**

**RESEARCH SCHOLAR, P G DEPARTMENT OF BUSINESS STUDIES, SARDAR  
PATEL UNIVERSITY, VALLABH VIDYANAGAR, GUJARAT**

**DR. ANKUR D. AMIN**

**ASSISTANT PROFESSOR, P G DEPARTMENT OF BUSINESS STUDIES, SARDAR  
PATEL UNIVERSITY, VALLABH VIDYANAGAR, GUJARAT**

### **ABSTRACT:**

The purpose of this study is to understand the difference in buying behaviour and preferences between men and women during the purchase of bathing soap. In this study researcher has used primary data and secondary data's. A sample of 50 respondents is taken from Anand district of Gujarat. The focus of this study is basically to understand the difference between male and female during the purchase of bathing soap. The results stated that the various attributes influencing Gender Difference while purchasing Bathing soap in Anand city.

An Explorative study were done in which a survey of about 50 respondents were carried out. Right from need recognition through the evaluation of alternatives to the post purchase behaviour, men and women work differently with different types of stimuli and different parameters of evaluations. Women seem to have satisfaction and find pleasure while they shop whereas men appear to be more disdain towards shopping. In this paper an attempt is made to study these differences at various levels of purchase decision.

**Keywords:** *Brand preference, gender differences, price, Brand Image, colour, size, packaging, Celebrity Endorsement, Quality.*

### **INTRODUCTION**

#### **Gender differences:**

Out of all the factors that influence customers decision making behaviour, one of the major factor is the gender. It refers to the social relationship/ roles and responsibilities of men and women, the expectations held about the characteristics, aptitudes and likely behaviour of both women and men (femininity and masculinity) that are learned change over time and vary within and between cultures.

Women are more likely to experience problems than men while shopping. According to the studies done by Chief Marketing Officer at CVS Care mart “Women tend to be more invested in shopping experience on many dimensions, whereas men buy specific tools and get out.” Male and Female shoppers also have different reactions to sales associates. Men feel that associates are there to help them find important things on their shopping list whereas women shopper’s value sales associates who make them feel important.

According to Mitchell and Walsh (2004), males and females want different products and they are likely to have different ways of liking and obtaining these. Gender has an important role in consumer behaviours. Because, the differences between men and women about expectation, want, need, life-style etc. reflect to their consumption behaviour.

Over and above physiological characteristics, gender identity is a psychological and a social construct. More than simply a biological classification, both gender and gender identity have been explored as portentous moderators of consumers and cognitive and emotive states, brand attributions and shopping behaviours. Furthermore, it provides a platform for investigating how gender identities may differ across two of the largest consumer buying groups in the global marketplace.

### **Brand preferences:**

Characteristics of individual consumers such as, personality lifestyles and behavioural variables such as usage rates, usage occasion, loyalty, brand advocacy, willingness to provide referrals, in an attempt to understand people's wants and consumption are all investigated in formal studies of consumer behaviour. And the main thing that matters is gender buying behaviour. Whenever we study about male and female in the market, we focus on their purchasing habits and if it is about market then our obvious focus directly shifts to purchasing habits of FMCG i.e.fast moving consumer goods which also includes soaps.

There are essentially two types of shopping motives:

1. Utilitarian: The conscious pursuit of an intended consequence. Essentially, meaning you’re shopping “to get something done”.
2. Hedonic: Related to intrinsic and emotional responses. In other words, you’re shopping because you love it.

Men tend to follow a utilitarian, more logic-based approach. You need to tell them why they should buy your products and why it makes sense for them to purchase it. Get to the point quickly, focus on the products, and use active statements that demonstrate value.

Women are mostly hedonic shoppers. To reach and engage women, you will have to create



emotive shopping experiences that resonate with them. A purely functional approach can fall flat pretty quickly. Women want to know more about you, your brand, the lifestyle you sell and how your products are going to make them feel.

### **Indian Soap Industry:**

The Indian soap industries are about 700 with the annual revenue of about \$ 17 billion. Indian per capita consumption of soap is 460 gms per annum. 70 % of the Indian population stays in rural areas out of which 50 % of the rural people are consuming soaps.

There are different types of soaps such as laundry soaps, cleaning soaps, personal soaps, novelty soaps, perfumed soaps, guests soaps, beauty soaps, medicated soaps, glycerin soaps, transparent soaps and liquid soaps. So here my concentration is in the study on perfumed soaps, beauty soaps and glycerin soaps which are used by both male and female.

Over and above physiological characteristics, gender identity is a psychological and a social construct. More than simply a biological classification, both gender and gender identity have been explored as portentous moderators of consumers' cognitive and emotive states, brand attributions and shopping behaviours.

Furthermore, it provides a platform for investigating how gender identities may differ across two of the largest consumer buying groups in the global marketplace.

Soap became a necessity for the moneyed class by 1937. Today with the increase in disposable incomes all around the world including India, the rural class people are also consuming soaps to a large extent is verified by the survey. However in recent past the volume of premium soaps has reduced as compared to economy soaps due to increase in prices which has led some consumers to look for cheaper substitutes.

### **REVIEW OF LITERATURE**

On the basis of research done by many authors and research scholars, it has being examined that a great gender buying difference is seen amongst them. So here we have highlighted the role of an impact of gender difference on brand preference. There has been extensive Research in the advanced and developing countries to measure the gender differences on brand preferences.

Amanda Coley, Brigitte Burgess (2003) Examined that gender difference is seen in cognitive and affective impulse buying. And also stated that the main aim of the study is to identify gender differences in terms of impulsive purchases made from a variety of product

category. By analyzing it was found that male and female are significantly different with respect to affective process components and cognitive process components.

Khaled Mehmud and Khonika Gope (2012) revealed in their study, the loyalty of brand is highly maintained in consuming toilet soaps because it is highly influence by the family members and the nearby local shops and availabilities of that particular product.

A Anandakumar and S Babu (2014) mainly focused on factors influencing consumer buying behavior with special reference to dairy products in Pondicherry state has mentioned that there is considerable observation found in the customers that they are shifting over the other brands due to non availability of that particular brand.

Sheth (1991) examines that gender differences in buying behaviours are initially affected by the functional values of the product. So there are some functional values stated below which affect the gender buying behaviour to a large extend.

**Social Value:** According to Sheth et al (1991), social value is “the benefit that is perceived and obtained in relation to one social group or several social groups”. Social classes are generally determined according to “work, education and income status”. Apart from that, classification of social classes can be made by prestige, status, adopted values etc. (Myers and Bishop).

**Emotional Value:** In the framework of consumer behaviors, emotions can be described as feelings or emotional reactions against components like “situations, products, advertisements and brands” (Hawkins 1992)

**Epistemic Value:** Epistemic value can be described as the curiosity that is perceived or obtained from the product and the benefit that meets the desire and need of innovation.

**Conditional Value:** Conditional value can be described as the benefit that arises as a result of a specific condition the person who is making a preference comes across and is perceived at that moment. The factors of “time, place and environment” are considered to be the main determiners in the identification of conditional factors (Hanse 1972, Belk, 1974) Rook and Gardener (1987) revealed that “when a consumer experiences a sudden, often powerful and persistent urge to buying something immediately”. And also impulse buying is prone to occur on buying behavior and willingness.

Cobb and Hoyer (1986) and D Antony and Shenson (1973) looked at the relationships between of irrelevant personality traits and used inadequate measures for their constructs.

Bianca Grohmann (2009) describes the development and variations of two different scales i.e spokespeople in advertising shape masculine and feminine brand personality perceptions and brand personality can give positive effects on attitudinal and behavioral brand related

consumer responses. According to him, gender buying behaviour is greatly seen when the male and female makes an impulsive purchases and further it also depends on the brand loyalty.

### **RESEARCH METHODOLOGY:**

#### **OBJECTIVE OF THE STUDY:**

- To study the Gender Difference in brand preference of bathing soap in Anand city.

#### **HYPOTHESIS**

HO1: There is significant Gender difference in while purchasing soap in terms of colour.

HO2: There is significant Gender difference while purchasing soap in terms of size.

HO3: There is significant Gender difference while purchasing soap in terms of smell.

HO4: There is significant Gender difference while purchasing soap in terms of price.

HO5: There is significant Gender difference while purchasing soap in terms of celebrity endorsement.

HO6: There is significant Gender difference while purchasing soap in terms of quality.

HO7: There is significant Gender difference while purchasing soap in terms of packaging.

HO9: There is significant Gender difference while purchasing soap in terms of brand image.

#### **RESEARCH DESIGN:**

An explorative study is done to assess the Gender Difference while purchasing bathing soap with various attribute in Anand city.

##### **❖ Sampling method:**

In this present study, the non- probability convenience sampling method is adopted.

##### **❖ Sample unit:**

All age group people are selected from D-mart and Big bazaar.

##### **❖ Sample size:**

50 respondents are selected from D-mart and Big bazaar.

##### **❖ Data collection:**

The primary data are collected for this research study through the structured non-disguised questionnaires.

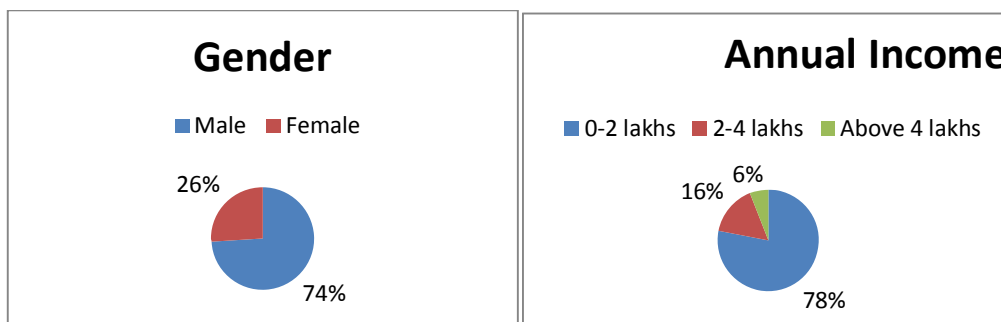
##### **❖ Instrument of data collection:**

The responses were measured on five scale point scale. The method is based on Likert Scaling technique from strongly agree (1) to strongly disagree (5).

##### **❖ Data analysis techniques:**

Statistical analysis is done with SPSS package. Mean, Standard Deviation ANOVA are used to analyse the data.

#### **DATA ANALYSIS AND INTERPRETATION:**



The 26% respondents are female and 74% respondents are male. 78% respondents are having annual income between 0-2 lakhs, 16% are having annual income between 2-4 lakhs and 6% respondents' annual income is above 4 lakhs. The age of respondents is between 20 to 60 years.

#### **Descriptive Statistics:**

The eight attributes are used to assess the gender difference while purchasing the bathing soap in Anand city. Table.1 shows the mean and standard deviation value of those attributes on five point scale from Strongly Agree (1) to Strongly Disagree (5).

Table 1-Descriptive Statistics of eight Attributes

Attributes		Strongly Agree (1)	Agree (2)	Neutral (3)	Disagree (4)	Strongly Disagree (5)	Mean	Std. Deviation	Rank
Smell	F	10	11	13	13	3	2.76	1.222	4
	%	20	22	26	26	6			
Brand Image	F	20	15	5	7	3	2.16	1.26749	3
	%	40	30	10	14	6			
Colour	F	-	3	6	24	17	4.1	0.83909	7
	%	-	6	12	48	34			
Celebrity Endorsement	F	1	2	7	19	21	4.14	0.94782	8
	%	2	4	14	38	42			
Quality	F	39	10	-	1	-	1.26	0.56460	1
	%	78	20	-	2	-			
Price	F	18	26	4	2	-	1.8	0.75592	2
	%	36	52	8	4	-			
Size	F	5	9	17	12	7	3.14	1.17820	5
	%	10	18	34	24	14			
Packaging	F	3	8	17	17	5	3.26	1.04608	6
	%	6	16	34	34	10			



Table 1 show that the attributes like Quality and Price has minimum mean value i.e., 1.26 & 1.8 respectively whereas Celebrity endorsement has maximum mean value i.e., 4.14. 98% respondents agree that the quality of the product attracts to buy bathing soap. 88% of the respondents agree that the price of the product affect buying bathing soap. The respondents who purchase bathing soap are influenced more by quality and price of the product than celebrity endorsement.

## ANOVA

Table 2 shows the One way ANOVA.

ANOVA						
		Sum of Squares	df	Mean Square	F	Sig.
Smell	Between Groups	2.725	1	2.725	1.858	.179
	Within Groups	70.395	48	1.467		
	Total	73.120	49			
Brand Image	Between Groups	10.229	1	10.229	7.169	.010*
	Within Groups	68.491	48	1.427		
	Total	78.720	49			
Colour	Between Groups	.300	1	.300	.422	.519
	Within Groups	34.200	48	.712		
	Total	34.500	49			
celebrity Endorsement	Between Groups	1.051	1	1.051	1.174	.284
	Within Groups	42.969	48	.895		
	Total	44.020	49			
Quality	Between Groups	.015	1	.015	.046	.831
	Within Groups	15.605	48	.325		
	Total	15.620	49			
Price	Between Groups	.599	1	.599	1.049	.311
	Within Groups	27.401	48	.571		
	Total	28.000	49			
Size	Between Groups	.344	1	.344	.244	.623
	Within Groups	67.676	48	1.410		
	Total	68.020	49			
Packaging	Between Groups	2.219	1	2.219	2.072	.157
	Within Groups	51.401	48	1.071		
	Total	53.620	49			

\*0.05 Significance level

One way ANOVA has been conducted to assess the gender difference with these eight attribute for purchasing bathing soap. Except Brand Image (0.01), other attributes are not showing significant gender difference while purchasing bathing soap. So, we fail to reject the hypothesis. We reject hypothesis in case of Brand Image only.

From the ANOVA table 2, we state that there is no gender difference in case of Brand image while purchasing bathing soap. Whereas, there is significant difference in case of smell, colour, celebrity endorsement, quality, price, size and packaging while purchasing bathing soap.

**FINDINGS AND CONCLUSION:**

1. Majority of the respondents are Price, Quality and Brand Image conscious while purchasing bathing soap in Anand city.
2. Celebrity Endorsement, smell, size, colour and packaging do not influence much while purchasing bathing soap in Anand city.
3. Out of eight attributes, Quality is first attribute to buy and Celebrity Endorsement is last attribute to buy bathing soap in Anand city.
4. The study result shows that there is no significant difference for Brand Image of the product between Male and Female consumers while purchasing bathing soap in Anand city.
5. The result indicates that there significant difference for smell, colour, celebrity endorsement, quality, price, size and packaging of the product between Male and Female consumers while purchasing bathing soap in Anand city.
6. This study reveals that there is a Gender Difference for the Attributes like smell, colour, celebrity endorsement, quality, price, size and packaging while purchasing bathing soap in Anand city.
7. The result also states that there is no Gender Difference for Brand Image while purchasing bathing soap in Anand city.

Hence, this study concludes that the attributes like smell, colour, celebrity endorsement, quality, price, size and packaging of bathing soap has Gender Difference while purchasing bathing soap in Anand city. Whereas for Brand Image, there is no Gender Difference while purchasing bathing soap.

**LIMITATION & FUTURE SCOPE OF THE STUDY:**

- The study is limited is to Anand city only, so the result cannot be generalized for the entire Gujarat.
- The study is limited to bathing soap only.
- The same study can be conducted for another region and with other FMCG products.
- The further study can be conducted to find out the gender difference for various attribute while buying products.
- The further study also can be done that which attribute influence Male and female consumer while purchasing bathing soap.

**REFERENCES:**

1. Arslan Ayub (2013), "Impact of Gender based Selling on Consumer Buying Behaviour.
2. Cultural Analysis of Consumer Markets in Pakistan" Interdisciplinary Journal of Contemporary research in business.
3. Barletta M (2006). Marketing to women: How to increase your share of the world's largest market.
4. Luna, D and Gupta, S. F. (2001), "An investigative framework for cross cultural consumer behaviour
5. Mitchell, Vincent-Wayne and Gianfranco Walsh, 2004, "Gender Differences in German Consumer Decision-making styles.
6. Journal of Consumer Behaviour, 3(4), 331-346. Pandey, S. K., and Dixit, P. K. (2011), "The influence of culture on consumer behaviour.
7. Loudon David L., Della Bitta Albert J, Consumer Behaviour, Fourth Edition, Tata McGraw Hill.
8. Aube, Jennifer and Richard Koestner. 1994. "A Multidimensional Approach to the Study of Gender Development."
9. Fischer, Eileen and Stephen J. Arnold. 1990 "gender Roles and Christmas Gift Shopping.
10. Spence, Janet T. 1984. "Masculinity, Femininity, and Gender-Related Traits; A Conceptual Analysis and Critique of Current Research

**FACTORS DETERMINING PROFITABILITY: A STUDY OF SELECTED PHARMACEUTICAL COMPANIES IN INDIA**

**MR. RAVI P. KOTAK  
ADHYAPAK SAHAYAK,  
SMT.H.B.PALAN COLLEGE, ANJAR**

**DR. SANDIP K. BHATT  
PROF. AND HEAD OF THE DEPARTMENT OF BUSINESS STUDIES,  
S.P. UNIVERSITY, VALLABH VIDYANAGAR**

**ABSTRACT**

The main objective of the study is to determine the profitability of selected pharmaceutical companies in India. For that purpose data were collected from secondary sources mainly annual financial report of the selected companies, which were published by particular companies. To analyzing the profitability, certain financial ratio gathered from selected companies for the period from 2014 to 2018 and percentage, average and ANOVA test were applied for the study.

**Key Words:** Profitability, Pharmaceutical, ANOVA

**INTRODUCTION**

Pharmacy was considered as an art of compounding and dishing out of drug treatments. Today sciences and generation is growing each day and want of people is likewise increasing so a mass of progress has been made in profession of pharmacy. Pharmaceutical companies adopt adjustments very quickly. Pharmaceutical is leading production region in India. Pharmaceutical industry is anticipated to be really worth of \$4.5 billion developing about 8 to 9% yearly in India. Pharmaceutical businesses in India are growing at a totally fast price and this made pharmaceutical industry as second biggest developing enterprise. So there is want to locate factor figuring out of profitability because of earnings is the primary objective of any enterprise. In point of view the heavy investments which can be vital for the successes of most enterprises. income within the accounting time period tends to a long time objective which measures no longer handiest the achievement of the product but also the development of the market for it. profit and profitability are one-of-a-kind phrases. Profit manner as an absolute measure of incomes capacity, while profitability is relative degree of incomes potential.

**REVIEW OF LITERATURE**

**Majumder and Rahman (2011)** advanced the concept that financial statements include a wealth of statistics which, if properly analyzed and interpreted, can offer treasured insights right into a company's performance and function on the market. Numerous researches that

techniques the performance problem on the microeconomics level prove the special importance of monetary control elements, on the development of which depend the results and the businesses' competitiveness. **Thukaram Rao (2009)** states that ratio analysis is the manner of determining and decoding numerical courting based on financial statements. It helps to summaries the huge quantities of monetary statistics and to make qualitative judgment about the company's economic performance. **Lazaridis and Tryfonidis (2006)** argue that the connection among running capital control and profitability of 131 organizations indexed inside the Athens inventory alternate for the length 2001- 2004. They observed that account receivables, inventories and account payables had terrible dating with profitability **Okwuosa (2005)** sees ratio analysis is one number expressed in phrases of every other to reveal the connection between them. He adds that in economic accounting and reporting, it is commonly agreed that there are positive relationships among items shown inside the earnings and loss account and those in the stability sheet in addition to among items in these statements. So ratios are used as a means of expressing those relationships. **Kieu (2001)** makes a speciality of operating capital control and equipment of economic control together with ratio analysis, profitability. **Chin (1997)** adds that the relationship among the profitability of a business enterprise with diverse capital shape variables i.e. cash and marketable securities, receivables, operating capital, long time investment, debt and fairness capital and many others. **Rees (1995)** talked about that inside the monetary analysis, the wide use of financial ratios is an answer to the high amount of statistics contained in a set of financial statements and to the difficulty of comparing agencies of various sizes. financial ratios may be used in my view or in organizations, with the intention to compare agencies among themselves or towards enterprise benchmarks. In most cases, the result of such analyses depends to a high volume on the monetary analyst's abilities and understanding.

## **OBJECTIVES OF THE STUDY**

- To study the profitability of selected pharmaceutical companies in India.

## **RESEARCH METHODOLOGY**

This research paper is based on secondary data only. The data are obtained from the annual reports of the selected pharmaceutical companies and also from different journal, website and books related to the financial management. The study has been taken for a period of 10 years i.e. 2014 to 2018. The data collected secondary data, percentage, average and ANOVA test is applied for the study.

## **LIMITATION OF THE STUDY**

- The subsidiary data used in the study is collected from website and annual report of selected pharmaceutical companies. The study conducted for the period of 2014 to 2018 that is 5 years only.
- The sample companies are only ten companies selected for the current study.

**DATA ANALYSIS AND INTERPRETATION****TABLE-1:- GROSS PROFIT RATIO FOR SELECTED PHARMACEUTICAL COMPANIES**

COMPANY	YEAR					
	2014	2015	2016	2017	2018	Average
Sun Pharma	-3.9	-4.01	-11.8	-15.2	-3	<b>-7.58</b>
Aurobindo Pharma	24.37	24.77	23.87	21.73	22.54	<b>23.46</b>
Piramal Enterprises	-0.66	14.81	39.47	46.23	33.54	<b>26.68</b>
Dr Reddys Laboratories	24.47	18.98	17.19	10.39	5.93	<b>15.39</b>
Divis Laboratories	36.86	33.27	34.38	32.66	29.04	<b>33.24</b>
Cipla	17.75	15.08	13.29	10.18	14.62	<b>14.18</b>
Biocon	15.84	13.46	12.04	17.04	7.52	<b>13.18</b>
Cadila Healthcare	16.81	25.02	33.49	2.17	23.29	<b>20.16</b>
Lupin	30.7	31.13	32.81	32.63	16.82	<b>28.82</b>
Torrent Pharmaceuticals	29.16	19.08	44.63	18.67	12.32	<b>24.77</b>
Alkem Laboratories	13.23	11.06	16.35	17.16	16.69	<b>14.90</b>
<b>Average</b>	<b>18.60</b>	<b>18.42</b>	<b>23.25</b>	<b>17.61</b>	<b>16.30</b>	

Table 1 present the data on Gross Profit ratio for selected Pharmaceutical companies' period of five years from 2014 to 2018. It is founded that Divis Laboratories have highest 33.24% and Sun Pharma lowest -7.28 gross profit ratio. It is seen that Divis Laboratories Company is better than other pharmaceutical company. If gross profit ratio higher than the last years it means financial performance has been improved.

**TABLE-2: OPERATING PROFIT RATIO FOR SELECTED PHARMACEUTICAL COMPANIES**

COMPANY	YEAR					
	2014	2015	2016	2017	2018	Average
Sun Pharma	0.60	-6.96	-5.71	1.48	1.55	<b>-1.81</b>
Aurobindo Pharma	26.99	27.79	26.74	24.71	25.99	<b>26.44</b>
Piramal Enterprises	3.47	18.51	41.73	48.73	36.93	<b>29.87</b>
Dr Reddys Laboratories	28.38	23.88	23.55	17.95	14.20	<b>21.59</b>
Divis Laboratories	40.52	37.67	37.56	35.73	32.77	<b>36.85</b>
Cipla	21.20	19.35	16.94	14.82	19.27	<b>18.32</b>
Biocon	21.48	19.17	18.11	22.86	13.15	<b>18.95</b>
Cadila Healthcare	19.96	29.03	36.64	9.93	28.33	<b>24.78</b>
Lupin	32.57	34.58	35.53	35.53	20.69	<b>31.78</b>
Torrent Pharmaceuticals	31.52	24.26	48.55	24.54	21.35	<b>30.04</b>

Alkem Laboratories	14.83	12.93	18.21	18.80	18.72	<b>16.70</b>
<b>Average</b>	<b>21.96</b>	<b>21.84</b>	<b>27.08</b>	<b>23.19</b>	<b>21.18</b>	

Table 2 indicates that the data on operating profit ratio for selected pharmaceutical Companies period of five years from 2014 to 2018. It is founded that Divis Laboratories have highest 36.85% and Sun Pharma lowest -1.81 operating profit ratio. It is seen that Divis Laboratories Company is better than other pharmaceutical company.

**TABLE-3: NET PROFIT RATIO FOR SELECTED PHARMACEUTICAL COMPANIES**

COMPANY	YEAR					
	2014	2015	2016	2017	2018	Average
Sun Pharma	-99.99	-18.38	-14.09	-0.29	-6.24	<b>-27.80</b>
Aurobindo Pharma	0.00	18.73	17.74	17.76	17.65	<b>14.38</b>
Piramal Enterprises	-20.07	15.52	30.17	20.62	15.76	<b>12.40</b>
Dr Reddys Laboratories	19.86	16.77	13.26	14.24	6.05	<b>14.04</b>
Divis Laboratories	31.49	27.46	29.76	26.17	22.78	<b>27.53</b>
Cipla	14.80	11.65	12.06	9.05	12.89	<b>12.09</b>
Biocon	14.97	16.11	16.01	20.06	9.85	<b>15.40</b>
Cadila Healthcare	22.35	24.05	28.97	20.48	18.77	<b>22.92</b>
Lupin	25.99	24.58	25.23	24.87	13.33	<b>22.80</b>
Torrent Pharmaceuticals	22.65	17.93	32.04	18.59	11.34	<b>20.51</b>
Alkem Laboratories	16.46	13.78	17.72	18.91	13.50	<b>16.07</b>
<b>Average</b>	<b>4.41</b>	<b>15.29</b>	<b>18.99</b>	<b>17.31</b>	<b>12.33</b>	

Table no 3 indicate that Net Profit margin of selected pharmaceutical companies for the study period of five years 2014 to 2018. There is no standard set for net profit margin. It is founded that Divis Laboratories have highest 27.53% and Sun Pharma lowest -27.13 Net profit margin ratio. It is seen that Divis Laboratories Company is better than other pharmaceutical company.

**TABLE-4: RETURN ON CAPITAL EMPLOYEDV (%) RATIO FOR SELECTED PHARMACEUTICAL COMPANIES**

COMPANY	YEAR					
	2014	2015	2016	2017	2018	Average
Sun Pharma	0.94	-3.57	-1.72	0.80	3.08	<b>-0.09</b>
Aurobindo Pharma	26.48	25.10	22.38	19.66	17.56	<b>22.24</b>
Piramal Enterprises	2.84	4.29	7.37	9.45	5.22	<b>5.83</b>
Dr Reddys Laboratories	21.11	15.43	13.61	11.47	5.27	<b>13.38</b>
Divis Laboratories	33.11	29.79	31.28	25.53	20.26	<b>27.99</b>
Cipla	17.75	13.44	14.41	9.34	14.00	<b>13.79</b>
Biocon	16.22	17.00	7.08	8.09	4.50	<b>10.58</b>
Cadila Healthcare	19.60	26.04	34.61	6.94	15.01	<b>20.44</b>
Lupin	44.39	35.47	31.44	27.38	11.56	<b>30.05</b>

Torrent Pharmaceuticals	31.33	19.41	49.54	17.37	8.81	<b>25.29</b>
Alkem Laboratories	14.40	12.79	22.72	19.28	17.79	<b>17.40</b>
<b>Average</b>	<b>20.74</b>	<b>17.74</b>	<b>21.16</b>	<b>14.12</b>	<b>11.19</b>	

Table no 4 represent that return on capital employed of selected pharmaceutical companies for the study period of five years 2014 to 2018. There is no standard set for return on capital employed. It is founded that Lupin have highest 30.25% and Sun Pharma lowest -0.09 return on capital employed ratio. It is seen that Lupin Company is better than other pharmaceutical company.

**TABLE-5: RETURN ON NET WORTH (%) RATIO FOR SELECTED PHARMACEUTICAL COMPANIES**

COMPANY	YEAR					
	2014	2015	2016	2017	2018	Average
Sun Pharma	-2.5	-0.1	-4.99	-6.48	-38.18	<b>-10.45</b>
Aurobindo Pharma	18.15	20.23	23.69	28.29	29.21	<b>23.91</b>
Piramal Enterprises	2.42	5.38	8.13	0.64	-4.25	<b>2.46</b>
Dr Reddys Laboratories	4.8	11.93	11.67	15.79	20.71	<b>12.98</b>
Divis Laboratories	14.59	19.47	25.46	23.78	26.09	<b>21.88</b>
Cipla	10.4	7.61	12.2	10.65	13.76	<b>10.92</b>
Biocon	3.53	7.94	6.14	13.98	13.65	<b>9.05</b>
Cadila Healthcare	14.08	10	32.46	28.08	24.89	<b>21.90</b>
Lupin	8.51	21.25	23.76	26.55	33.3	<b>22.67</b>
Torrent Pharmaceuticals	10.57	19.17	47.01	23.03	33.29	<b>26.61</b>
Alkem Laboratories	14.65	20.1	19.45	14.15	16.21	<b>16.91</b>
<b>Average</b>	<b>9.02</b>	<b>13.00</b>	<b>18.63</b>	<b>16.22</b>	<b>15.33</b>	

Table no 5 represent that return on net worth of selected pharmaceutical companies for the study period of five years 2014 to 2018. There is no standard set for return on net worth. It is founded that Torrent Pharmaceuticals have highest 26.61% and Sun Pharma lowest -10.45 return on net worth. It is seen that Torrent Pharmaceuticals Company is better than other pharmaceutical company.

#### **HYPOTHESIS TESTING:**

**H<sub>01</sub>** there is no significant difference between profitability of selected pharmaceutical companies in India.

**H<sub>02</sub>** there is no significant difference in the GP, OP, NP, ROCE and RONW of selected pharmaceutical companies in India.

**TABLE-6: ANOVA ANALYSIS**

RATIO	Source of Variation	SS	df	MS	F	P-value	F crit
<b>GP</b>	Between Groups	303.8801	4	75.97003	0.419102	0.794079	2.557179
	Within Groups	9063.428	50	181.2686			



	<b>Total</b>	<b>9367.308</b>	<b>54</b>				
<b>OP</b>	Between Groups	246.533	4	61.63326	0.389834	0.814918	2.557179
	Within Groups	7905.073	50	158.1015			
	<b>Total</b>	<b>8151.606</b>	<b>54</b>				
<b>NP</b>	Between Groups	1448.965	4	362.2413	0.987842	0.422791	2.557179
	Within Groups	18334.98	50	366.6996			
	<b>Total</b>	<b>19783.95</b>	<b>54</b>				
<b>ROCE</b>	Between Groups	813.1711	4	203.2928	1.642155	0.178342	2.557179
	Within Groups	6189.815	50	123.7963			
	<b>Total</b>	<b>7002.987</b>	<b>54</b>				
<b>RONW</b>	Between Groups	583.5579	4	145.8895	0.850407	0.500152	2.557179
	Within Groups	8577.626	50	171.5525			
	<b>Total</b>	<b>9161.184</b>	<b>54</b>				

### **Inference:**

As P value is more than 0.05 for the GP, OP, NP, ROCE and RONW so it seen that accept null hypothesis. It means there is no significant difference in the GP, OP, NP, ROCE and RONW of selected pharmaceutical companies in India.

### **FINDING AND CONCLUSION**

- It is found that in gross profit ratio, operating profit ratio and net profit margin ratio of Divis Laboratories have highest in comparison of the other pharmaceutical companies during the study period where Sun Pharma lowest ratio during the study period. In case of return on capital employed ratio lupin found favorable ratio. Where in case of return on net worth Torrent Pharmaceuticals found highest ratio during the study period. During the study period P value found more than 0.05 it means there is no significant difference of selected pharmaceutical companies in India.

### **SUGGESTIONS**

The top management should review periodical the accounts of the pharmaceutical company and takes suitable step before the situation gets out of the control. And Sun Pharma should have improved its performance to run profitable business.

### **REFERENCES:**

- Majumder, T.H., Rahman, M.M. (2012). "Financial Analysis of Selected Pharmaceutical Companies in Bangladesh", European Journal of Business and Management (<http://store.ectap.ro/articole/998.pdf>)
- Rees, B. (1995). *Financial Analysis*, London: Prentice Hall, second edition, available on-line at <http://www.onesource.com>
- Thukaram Rao, M. E. (2009). *Accounting for Managers*. New Delhi: New Age International (P) Ltd publisher.

Chandra, P. (2008). *Investment Analysis and Portfolio Management* (3rd ed.). New Delhi: Tata McGraw-Hill publishing Company Limited.

- Lazaridis, I., & Tryfonidis, D. (2006). Relationship between working capital management and profitability of Listed Companies in the Athens stock Exchange. *Journal of Financial Management and Analysis*, 19(1), 26-35.
- Chin, A. F. (1997). *Relationship between capital structure and profitability*. Unpublished M.Sc Thesis, Graduate School of management, University of Malaysia
- Kieu, M. N. (2001). *Financial management and profitability of small and medium enterprises*. Unpublished Ph.D Thesis, Graduate College of Management Southern Cross University, N.S.W Australia.
- [https://www.researchgate.net/publication/236876727\\_Determinants\\_of\\_profitability\\_A\\_case\\_study\\_of\\_listed\\_manufacturing\\_companies\\_in\\_Sri\\_Lanka](https://www.researchgate.net/publication/236876727_Determinants_of_profitability_A_case_study_of_listed_manufacturing_companies_in_Sri_Lanka)
- <http://www.jms.nonolympictimes.org/Articles/Sep-2014-Article-4.pdf>

## **Impact of Mobile Commerce in India**

**DR. ISHWARBHAI R. PATEL**

**PRINCIPAL**

**SHREE B. K. KADVA PATIDAR SANSKAR MANDAL ARTS AND  
COMMERCE, PALANPUR**

### **Abstract**

Mobile Commerce is the next generation mode of business. Mobile Commerce is an evolving Area of E-Commerce, where users can interact with the service providers through a mobile and wireless network, using mobile devices. M-Commerce services and application can be adopted through different wireless and mobile networks. Important factor in designing M-Commerce services and applications is the identification of mobile users. This study is one of the few empirical studies which have investigated the adoption of mobile commerce in India, which is considered as one of the fastest growing countries in terms of mobile usage. This paper tried to provide an overview of the fundamentals concepts of M-Commerce. This paper summarized the different technologies used for Mobile Commerce, different services and applications of Mobile Commerce and also Mobile Internet Users in India. The study found that, M-Commerce market grows in India because so many growth drivers are favorable in India. It is the next generation wireless e-commerce that needs no wire and plug-in devices. It is gaining increasing acceptance amongst various sections of the society.

**Keywords:** Mobile commerce, E- commerce, Mobile applications, Technologies, Mobile Internet Users in India, Services.

### **History**

Mobile Commerce services were first delivered in 1997, when the first two mobile phones enabled Coca Cola vending machines were installed in the Helsinki area in Finland. The Mobile Commerce server developed in late 1997 by Kevin Duffey at Logica. Since the launch of iPhone, mobile commerce has moved away from SMS systems and into actual applications.

### **FEATURES OF MOBILE COMMERCE**

- Provision for cash deposit and withdrawals.
- Ability for third parties to make deposits into a user account.
- Ability to retail purchase.
- Ability to transact cash between user account.
- Provision for bill payment.

## **OBJECTIVE**

Main objectives of this research paper are as follows:-

- To find out what are the impact of M-commerce in India.
- To understand the basic concepts of Mobile Commerce.
- To study the Technology used for Mobile Commerce.
- To study the Services and Applications of Mobile Commerce.
- To find out what problems and issues are going to face by M-commerce industry in India.
- To find out the growth rate of M-commerce in India.
- To understand the benefit and features of M-commerce in India
- To study the Mobile Internet Users in India and Worldwide Mobile Transactions Volume.

## **NEED FOR THE STUDY**

Mobile Commerce has become the latest topic for today. Business organizations have been restlessly evaluating the revenue potential of the M-commerce market and developing business models to exploit the huge profit potential of this new market. So the main purpose of this paper is to provide a description about mobile wireless technologies and applications of M-commerce. Understand the mobile internet users in India.

## **RESEARCH METHODOLOGY**

Secondary sources of data would be used for the study. Secondary sources of data would involve the use of Books, Journals, Websites and Magazines etc.

## **REVIEW OF LITERATURE**

### **1. Chandan Gupta, Anil Chandhok and Manu Gupta (2016)**

The article entitled “Hardship of M-commerce in India: Problems, Issues and challenges” This paper presents M-commerce is able to penetrate Indian market really or not, problems and issues with M-commerce in India and stopping M-commerce to expand its growth and help the people to connect to the global business. The study found that, the increasing demand of M-commerce applications in India shows that it has penetrated the Indian market but still M-commerce is at nascent stage in India and is evolving every passing day.

### **2 Manpreet Kaur (2015)**

The article entitled “M-commerce: SWOT Analysis”. This paper is intended to bring out the facts about the feasibility of M-commerce today, its growth and the strength and

opportunities, the weaknesses and threats lying ahead. The study found that, many companies in India started using mobile for doing Business, Financial sector, Telecom sector, Banking and Real Estate are some of the sectors using mobile commerce. The study also found that, there has been tremendous growth in wireless technology in the last decade.

### **3. Tarandeep Kaur (2015)**

The article entitled “Transformation from E-commerce to M-commerce in India”. This paper evaluates the position of E-commerce and M-commerce in India which will be further helpful for increasing productivity in India. At the same time it will also useful to design and implement different models of mobile commerce in India as model for the commerce in India. The study found that, customized and innovative services, right regulation and right models will drive the future E-commerce and M-commerce in India.

### **4. Kush Dhingra, Abhishek Bhardwaj and Aashish Aggarawl (2015)**

The article entitled “M-commerce”. This paper identifies the progress and future direction of Mcommerce. M-commerce is the next generation of E-commerce which enables the user to access internet without need of a place plug in. The study found that, today mobile is not use for sending message or calling but it also used for other ways like web browsing etc. The study also found that, the technology used in M-commerce based on Wireless Application Protocol (WAP), M-commerce helps in improving relationship with customer.

### **5. Dr. Sachin Gupta and Mr. Anand Vyas (2014)**

The article entitled “Benefits and Drawbacks of M-Commerce in India: A review”. The purpose of this research paper is to identify factors affecting the adoption of M-Commerce and how M-Commerce is developing in India. The study found that, still there is lot of work, which is to be done for M-Commerce. Internet connectivity and mobile networking is still not accessible to entire population.

### **TOOLS USE FOR MOBILE COMMERCE**

In present market, number of mobile tools available for the companies to engage customer in business, the following are some of the technologies that are help in reaching the customers:

- 1. SMS:** SMS(Short Message Service) is short messaging service which consists of 160 characters of black and white. It is the widely used and cheapest form of mobile marketing. Companies can send bulk messages and customers can also respond in the same form to order a product or services

**2. MMS:** MMS(Multi-media Message Service) is Multimedia Message Service. This Consists of time slide show of images, text audio and video. Mobile set with color screen are capable of sending and receiving standard MMS message. Product demonstration, use and other things can be done with help of MMS to convince customers to buy products or services.

**3. Mobile Web Applications:** Accessing web page on mobile devise is an option. Yahoo, Google and other mobile content providers have been selling advertising placement on their properties. Customer can access the products or services through the web pages of the companies through mobile phones .

**4. Bluetooth:** A Bluetooth message can be circulated with in a 10meter range, retailers, mall owners and small business holders use this tool to sell their product to the customers who come to in the proximity of that area.

**5. Location-based marketing:** Location based marketing helps to locate the customer location via GPS (Global Positioning System) technology and company delivers the contents, offers relating to that particular location.

**6. Voice:** Voice based marketing over the mobile is emerging form of marketing. Interactive voice Response (IVR) is very popular and companies use to offer various services to their customers. A customer has to follow the instructions recorded on the system at the other end.

**7. GSM** (Global System for Mobile) Communication.

**8. HSCD** (High speed circuit switched data).

**9. GPRS** (General Packet Radio service).

### **SERVICES AND APPLICATIONS OF MOBILE COMMERCE**

**1. Mobile Ticketing:** Mobile Ticketing is the process where the customers can order, pay for, obtain and validate tickets from any location and at any time using Mobile Phones. Tickets can be booked and cancelled on the mobile device with the help of simple application downloads. Delivery of tickets to mobile phones can be done in the form of SMS or by MMS. Mobile ticketing is used in many applications like Airline ticketing, Cinema ticketing, Railway and Bus ticketing, Concert/ Event ticketing, Consumer voucher distribution.

**2. Mobile ATM:** With the introduction of mobile money services for the unbanked, operators are now looking for efficient ways to roll out and manage distribution networks that can support cash-in and cash-out. Mobile ATM have been specially engineered to connect to mobile money platform and provide bank grade ATM quality.

**3. Mobile Money Transfer:** Refers to payment services which are performed by using a mobile phone. By using this service we can transfer money from one person to other by using a mobile phone.

**4. Mobile Content Purchase and Delivery:** Currently, mobile purchase and delivery mainly consists of the sale of ring tones, wallpapers and games for mobile phones. The convergence of mobile phones, portable audio players and video players into a single device is increasing the purchase and delivery of full length music tracks and video. The download speeds available with 4G networks make it possible to buy a movie on a mobile device in a couple of seconds.

**5. Mobile Information and Extended Packaging Services:** A wide variety of information services can be delivered to mobile phone users in much the same way as it is delivered to PCs. These services include News, Stock quotes, Sports scores, Traffic reporting.

**6. Mobile Banking:** Banks and other financial institutions use mobile commerce to allow their customers to access account information and make transactions such as purchasing stocks, remitting money, receive notifications, transfer money to other banks. Mobile Banking services are;

- Mini statements and checking of account history.
- Checking the balance and recent transactions.
- PIN provision, change of PIN and reminder over the internet.
- Cash in Cash out transactions on an ATM.

### **Problems & Issues in M-commerce in India**

There are the some issues which directly or indirectly affects the growth of M-commerce adversely. Many of the challenges faced by M-commerce are as follows: -

**1. Lack of awareness:** Today people in India are using smart phones but still they are not aware about the applications in smart phones and what they can do with their smart phones. They feel insecure while making money transaction over mobile phones. It would be correct to say that it will take a while for business and consumers to accept M-commerce. Since the consumers do not get face to face customer services so it is less personal and hence people tends to avoid its usage. Most of the people of India even does not know what they have with them and how to make the best use with smart phone.

**2. Low Internet Connectivity (2G, 3G):** It is acceptable that the as the use of internet facility increases with increase in the trend of using smart phone the rate of using 3 G is

going downward. Even though the services of 3G & 2G is not same by the each service provider. It means problem of unevenly distributions of connectivity as there. For e.g. we can see that concept of 4G is introduced in the Pune & Bangalore but default is, rates are very high.

**3. Lack of Simple, standardized payment Mechanism:** Like ATM or credit card no other mode of payment is become popular in India. As they are easy to make payment than other mode so, it create a problem for growing M-commerce in doing financial transaction even though "Mobile Wallets" concept is there. Mobile commerce in India is still at nascent stage or embryonic stage & companies are still in experimentation stage for growth of M-commerce. Though M-commerce could provide convenient and hassle free environment for companies and for customers, yet there are many reasons people are not using M commerce so widely:

**4. Security Issues:** Consumers fears for their privacy using M-commerce as it is easier for information to get stolen. Also the speed of internet does not allow user to make payment efficiently that is why many times order remains pending and many times cancelled. People in India are technology lovers but not users. As all the smart phones does not have security software available which makes them vulnerable to the threats of hacking,

### **ADVANTAGES AND DISADVANTAGES OF MOBILE COMMERCE**

After the enormous expansion of E Commerce over the past few years, mobile commerce is stepping up to take its place. M-Commerce is an emerging discipline involving applications, mobile device and wireless networks. While most of existing ecommerce application can be modified to run a wireless environment. M- Commerce is beneficial for both types of businesses large scale and small scale. The mobile users increase day by day, so through Commerce, business gets large and growing market place for the natural range of goods and services.

- Now a day's Mobile is one of the technologies which become necessary for any person in social and business life than computers. So, it is easy to reach users through M- Commerce and cover wild distance.
- Most of the companies use the M-Commerce site to reach them by giving different and better deals in comparison to their competitor.
- Companies try to reach to the consumer directly through M- Commerce, so users have no need to go far to the store physically it save user's time and money.



- In M-commerce no need of the skilled consumer. Buyers can have look thousands of items on their cell phones and there is no need of online checkout process.
- It provides easy Connectivity. If the network signal is available, mobile devices can connect and do commerce transactions not only mobile to mobile but also mobile to other devices.
- It is very time efficient way of doing business because transactions do not require the users to plug anything like personal computer or wait for the laptop to load.

#### **Disadvantages of M-commerce**

- Lack of Internet Connectivity is the one of the most drawback of India because In India at rest internet connectivity is under the dark room; still broadband connection is not accessible at many places in India. Also 3G networks are not available at so many states.
- Mobile commerce needs high-speed connectivity of 3G. Otherwise, it is become hectic for the user to go through entire product purchase process.
- In India enormous percentage of people lives in villages and small towns so people do not aware about M-commerce. Literacy rate of India is grown by 74.04%, but in world literacy rate is 84% in 2011. So it is very difficult for the all Indian People to buy products through M-commerce.

#### **FINDINGS OF THE STUDY**

Still there is a lot of work, which is to be done for Mobile Commerce. Internet connectivity and mobile networking is still not accessible to entire population. Mobile Commerce market grows in India because so many growth drivers are favorable in India such as changing youth's perception, introduction of trusteeship model, growth of financial area and numbers of smart phone buyers are increasing. 71% of the estimated 371 million mobile internet users in India will belong to urban area. However, the rural area still holds an enormous potential to drive the future growth of mobile internet in India. Mobile Commerce reduces the cost; provide information regarding goods and services. With the help of this wireless technology all commerce activities has become very easy and there is no need of direct interaction between buyers and sellers. In India our young youth mobile phone subscribers use their handsets for M-Commerce activities.

#### **SUGGESTIONS**

Indian government should take necessary steps to enhance these growth factors like building off infrastructure to internet connectivity, provide awareness and literate more

people for English language and M-Commerce usage. The government should take necessary action for improvement in affordability of mobile devices, mobile internet connectivity, mobile payments, security, low tariffs-high revenue, proper government policies.. Government had to start campaigns for mobile commerce knowledge. Companies need to integrate capabilities in both telecommunication and information system.

## **CONCLUSION**

M-commerce is technology is very suitable for saving time because people would not go outside and using smart phone and do many works like transaction ,sale purchase etc. But now a day's people face many problems in fully adoption of this technology because there are lots of problems. M-Commerce is adding significant value to the businesses in India. Key drivers of M-Commerce include widespread adoption of mobile phones and smart phones, rising affluent middle class consumers. These factors have increased the strength for M-Commerce in India; it has lead to newer opportunities for the businesses to grow. With the help of M-Commerce one can get the entire word knowledge on their smart phones, can access and manage bank accounts, save time. Mobile commerce is on growth track. It is gaining increasing acceptance amongst various sections of the society.

This research paper shows that Mobile commerce is the extension of e-commerce. It works within a mobile device using a mobile network infrastructure. M-commerce is an rising technology like a e-commerce. It has numerous issues and concerns with them. These days everybody is busy in their life and they want save the time and money.

## **REFERENCES**

- [1]<http://www.academia.edu>
- [2] [http://en.wikipedia.org/wiki/Mobile\\_commerce.vanced](http://en.wikipedia.org/wiki/Mobile_commerce.vanced) .
- [3] <http://www.roseindia.net/services/m-commerce/mobile-commerce.shtml>.
- [4]<http://www.informationweek.in/informationweek>
- [5][http://www.academia.edu/FROM\\_MOBILE\\_TO\\_MOBILE\\_Comm](http://www.academia.edu/FROM_MOBILE_TO_MOBILE_Comm)
- [6]<http://informationmadness.com/cms/blog/25-blog/965-mobile-commerce-inindia.html>
- [7]<http://www.forbes.com/sites/afontevetecchia/indias-massive-e-commerce>
- [8] <http://www.cnbc.com/>
- [9] <http://indianresearchjournals.com/>
- [10] <http://www.livemint.com/Consumer>

## **A STUDY OF SPIRITUALITY AT WORKPLACE: A LITERATURE REVIEW**

**POOJA PATEL**

**ASSISTANT PROFESSOR**

**SARDAR PATEL COLLEGE OF ADMINISTRATION AND MANAGEMENT, BAKROL**

**DR. RAJU RATHOD**

**PROFESSOR**

**G.H.PATEL P.G. INSTITUTE OF BUSINESS MANAGEMENT**

**SARDAR PATEL UNIVERSITY, V.V.NAGAR**

### **ABSTRACT:**

Growing interest in workplace spirituality has led to the development of a new paradigm in organizational science and consequently spirituality is introduced providing the groundwork for empirical testing. Number of previous researches has shown that including spiritual practice at work also leads to increase in organizational as well as individual performance. And as a result many top corporate companies are juxtaposing work and spirituality. This review paper attempts to review 35 research studies approximately and outline major facilitator to spirituality at workplace and its outcomes. This will help further to study the domain of spiritual management and can be used as a base for designing and conceptualising future research direction.

Key Words: Spirituality, Workplace Spirituality, Employees, Performance.

### **Introduction**

Organizations as diverse as Taco Bell, Pizza Hut, Bio-Genenex, Aetna International, Big Six accounting's Deloitte and Touche, and Law Firms such as New York's Kaye, Scholer, Fierman, Hays & Handler are practicing the values usually taught in temples, churches, and mosques (Mitroff and Denton 1999). Organizations facilitating workplace spirituality are not only reporting an increase in the inner development of employees, but an increase in profits and efficiency (e.g., Ouimet-Cordon Bleu Inc.; Cordon Blue-Tomasso Corporation, The Body Shop, Timberland, etc.). These outcomes are also supported by the scientific studies from organizational researchers, who have found out that spirituality has positive influence on work unit performance (Duchon and Plowman 2005; Fry et al. 2011), organizational performance (Fry and Matherly 2006; Ouimet 1997), and individual well-being (Hawley 1993, Mackenzie et al. 2000; Matthews et al. 1994; Quick et al. 1997).

Research performed by University of Southern California's Marshall Graduate School of Business Professor Ian Mitroff (Mitroff, 1999) indicates that organizations which identify themselves as spiritual have employees who:

- 1) Are less fearful of their organizations;
- 2) Are less likely to compromise their basic beliefs and values in the workplace;
- 3) Perceive their organizations as being significantly more profitable; and,
- 4) Report that they can bring significantly more of their complete selves to work, especially their creativity and intelligence.

### **WORKPLACE SPIRITUALITY**

The term "spirituality" is derived from a Latin word "spiritus" or "spiritualis" that means breathing, breath, air or wind (Merriam-Webster). Spiritus is defined as "an animating or vital principle held to give life to physical organism"(Merriam-Webster). This implies spirit is the life force that inhabits us when we are alive and breathing(Garcia-Zamor, 2003).

Spirituality has been described as "the science of the soul, a peculiarly Indian science" (Rolland, 1960, p. 91)

Neck and Milliman (1994, p.9) define spirituality as "expressing our desires to find meaning and purpose in our lives and is a process of living out one's set of deeply held personal values". Therefore, spirituality is generally viewed as some "internal substance", "a value, belief, attitude, or emotion", "that affects people's behaviour"(Moore & Casper, 2006, p.109-110).

Burack (1999) defined workplace spirituality by using three concepts of spirituality in the workplace as his working definition:

- Spiritual growth and advancement of the human experience involve mental growth – problem solving and individual learning will often be the main vehicles of individual development.
- Spiritual growth reflects the gratification of individual needs especially "belonging" and those of higher order such as a sense of achievement. The individual's context for these is broad encompassing work-family connections and work-place settings.

- Spirituality in the workplace is communicated and reinforced through the institution's leaders, organizational culture, policies and work design among other factors. Sensitivity to interest in the person(employee) must be common to all approaches (p.281).

Also, workplace spirituality has been defined as “a framework of organizational values evidenced in the culture that promote employees’ experience of transcendence through the work process, facilitating their sense of being connected to others in a way that provides feelings of completeness and joy ( Giacalone&Jurkiewicz, 2004, p.129). Spirituality in the workplace is about people who perceive themselves as spirited beings, whose spirits desire and need to be energized through work. It is about experiencing real purpose and meaning at work beyond pay checks and performance reviews. Spirituality is about people sharing and experiencing some common attachment, attraction, and togetherness with each other within their work unit and the organization as a whole (Harrington, 2004).

Workplace spirituality involves the effort to find one’s ultimate purpose in life, to develop a strong connection to co-workers and other people associated with work, and to have consistency or alignment between one’s core beliefs and values of their organization (Mitroff and Denton, 1999).

### **Factors facilitating spirituality at workplace**

There have been many studies which outlines the dimensions which affect the spirituality at workplace some of them are given in table below.

<b>Sr. No.</b>	<b>Research Studies</b>	<b>Dimensions</b>
1	Dehler and Welsh (2003)	Search for meaning; deeper self-knowledge and transcendence of self
2	Ashmos and Duchon (2000)	Meaningful work, sense of community and inner life
3	Milliman et al. (2003)	Meaningful work, sense of community and alignment with organizational values
4	Kinjerski and Skrypnek (2004)	Engaging work, spiritual connection, sense of community and mystical experience
5	Neck and Milliman (1994)	Meaning and purpose in life, transcendent personal state and positive attitudes and relationships
6	Ashforth and Pratt (2003)	Transcendence of self, holism and harmony and growth
7	Sheep (2004)	Self-workplace integration, meaningful work,

		transcendence of self and personal growth and development
8	Moore (2008)	Self-work immersion, interconnectedness and self-actualization

**Source:** Based on literature review

### **i) Meaningful work**

Employees today look beyond efficiency and effectiveness and seek meaning, purpose and fulfillment in their work (Mitroff and Denton, 1999). People quitting their jobs in search for meaning or spiritually enriching life have become a common phenomenon these days (Burack, 1999). Milliman et al. (2003) considers having meaning and purpose in one's work as the primal aspect of workplace spirituality. It is reported that lack of meaning or purpose of work can lead to alienation from oneself, reduce the productivity and can result in employee frustration (Naylor et al., 1996). Thus, meaning that one obtains from work is important for spiritual development at the workplace.

### **ii) Interconnectedness**

"If a single word can best capture the meaning of spirituality and the vital role that it plays in people's lives, that word is interconnectedness" (Mitroff and Denton, 1999, p. 83). Interconnectedness involves having a deep connection to, or relationship with, others (Ashmos and Duchon, 2000) that fosters positive feelings (Jurkiewicz and Giacalone, 2004). The relationship is developed with the inner selves of others and connection is experienced at a deeper level (Neal and Bennett, 2000). It can further encourage the development of virtues like compassion, forgiveness, freedom from pride, aversion to fault finding (Nair, 2012).

### **iii) Transcendence of self**

Transcendence of self suggests connection to something greater than the self (McCormick, 1994). To achieve transcendence at workplace employees should perceive their work and workplace as greater than the self. One who practices to walk beyond the material nature can bring his or her mind to a state where all differences dissolve and leave the individual in the state of fulfilment.

**iv) Alignment with organizational values**

This dimension of spirituality in the workplace is said to exist when personal values of the employees are in sync with the organizational values. It encompasses the interaction of employees with larger organizational purpose (Mitroff and Denton, 1999). Employees will feel aligned to the organization when they “believe that managers and employees in their organization have appropriate values, have a strong conscience, and are concerned about the welfare of its employees and community” (Ashmos and Duchon, 2000). This dimension requires organizations to provide a workplace environment that fosters ethical decision making, moral behaviours and workplace spirituality.

**v) Holistic growth and development**

Holism is bringing together the various aspects into coherence. Growth is concerned with development of self. Holistic growth therefore refers to complete growth. This dimension gives spirituality a dynamic flavour. The whole process of holistic growth and development is all about “reaching one’s full potential and to have positive attitudes and relationships with the world” (Neck and Milliman, 1994, p. 10). It bridges the distance between what the person is to what a person must become. Organizations should thus “provide opportunities for employees to experience greater personal growth and development” (p. 10).

Brandt (1996) offered the most practical spiritual management tactics to make any company a more spiritually satisfying place that is briefly described as follows:

1. Help employees connect with nature by bringing as many natural features as possible – green plants, skylights, and fountains – to offices and factories.

Nature is a prime source of spiritual sustenance.

2. When possible, hold at least some meetings outdoors. These nature breaks refresh, revive and can greatly improve productivity.
3. Allow manufacturing staff, in particular, to take exercise breaks (TEB), which promote both physical and spiritual wellness.
4. Stage frequent company celebrations to acknowledge milestones and achievements, in example by throwing a party or a picnic when your employees can

celebrate and feel proud of this corporate achievement.

5. Honor and encourage creative expression (HECE) by decorating your workplace with employee-made paintings, sculpture, craft work and poetry, and allow all staff members to participate in creating of the newsletter.
6. Create an evolving mission statement (CEMS) employees are proud to live by, in example by holding meetings with all employees to create one.
7. Define education broadly to include non-business courses (NBC), from yoga and meditation to book discussion groups or assertiveness training. Intellectual and spiritual growth often goes hand in hand.
8. If your firm participates in trade shows or similar business showcases, rotate attendance by staff (RAS), and do not limit participation to marketing staff.
9. Start holding your meetings by the round table, as it encourages openness and has a nonhierarchical manner.
10. Encourage everyone to get to know fellow employees as human beings, as well as co-workers.
11. Encourage all employees to take a turn at answering customer correspondence.

## **OUTCOMES OF SPIRITUALITY AT WORKPLACE**

### **EMPLOYEE PERFORMANCE**

Lloyd (1990) maintains that an organization high in workplace spirituality outperforms those without it by 86%. Such organizations reportedly grow faster, increases efficiency and produce higher returns on investments.

On a personal level generalized benefits of spiritual culture include increased physical and mental health of employees, advanced personal growth by contributing to something larger than oneself and enhanced sense of self-worth (Di Padova 1998).

### **MOTIVATION**

Under conditions of high workplace spirituality employees believe that their efforts make a difference to organizational outcomes and increase those efforts (Friedman et al 1998). Workplace spirituality is said to measurably enhance team output in both quantity and quality of work (Lovallo, 1997).



**COMMITMENT**

Attitudes of employees in organizations with high levels of spirituality are positive, supportive of the organizations and demonstrate commitment to a much greater degree than in organization without such value( Milliman et al 2001 ppfer and vega 1999).

**ADAPTABILITY**

Employees in organizations with higher levels of spirituality exhibit increased flexibility towards organizational change(Salzman, 1997). They are better able to manage the change process, are less resistant to new ideas( Wagner 1996) and experience less stress as a result. (Adams et al 2003).

The anti-materialist characteristic of spirituality may pose important challenges in the scientific investigation of its links to financial performance (Fornaciari and Lund Dean, 2001). Milliman(1994) claim spirituality values have positive effects on both personal well-being and job performance. Research suggest that the encouragement of spirituality in the workplace can lead to benefits in the areas of creativity, process improvement, customer service, honesty and trust, personal fulfilments, and commitment, which will ultimately lead to increased organizational performance (Krishnakumar et al., 2002).

**REFERENCES**

1. Ashmos Plowman, D. and Duchon, D. (2005), "Nurturing the spirit at work: impact on work unit performance", *The Leadership Quarterly*, Vol. 16 No. 5, pp. 807-33.
2. Dale, E.S., *Bringing Heaven down to Earth: A Practical Spirituality of Work*, Peter Lang, New York, NY, 1991.
3. Miller, W.C., "How Do We Put Our Spiritual Values to Work", in Renesch, J. (Ed.), *New Traditions in Business*, Berrett-Koehler Publishers, San Francisco, CA, 1992,pp. 69-80.
4. Ahmed, A., Arshad, M.A., Mahmood, A. and Akhtar, S. (2016a), "Holistic human resource development: balancing the equation through the inclusion of spiritual quotient", *Journal of Human Values*, Vol. 22 No. 3, pp. 165-179.
5. Ashmos, D.P. and Duchon, D. (2000), "Spirituality at work: a conceptualization and measure", *Journal of Management Inquiry*, Vol. 9 No. 2, pp. 134-45.
6. Burack, E.H. (1999), "Spirituality in the workplace", *Journal of Organizational Change Management*, Vol. 12 No. 4, pp. 280-91.
7. Brandt, E. (1996), "Corporate pioneers explore spirituality", *HR Magazine*, April, pp. 82-7.
8. McCormick, D.W. (1994), "Spirituality and management", *Journal of Managerial Psychology*, Vol. 9 No. 6, pp. 5-8.
9. Lee, T.R. and Hu, G.Y. (2005), "Improve the internal service quality of service profit chain with spiritual management", unpublished working paper, National Chung Hsing University, Taichung.

10. Afsar, B., Badir, Y. and Kiani, U.S. (2016), "Linking spiritual leadership and employee pro-environmental behavior: the influence of workplace spirituality, intrinsic motivation, and environmental passion" , Journal of Environmental Psychology, Vol. 45, pp. 79-88.
11. Arnetz, B.B., Ventimiglia, M., Beech, P., Demarinis, V., Lökk, J. and Arnetz, J.E. (2013), "Spiritual values and practices in the workplace and employee stress and mental well-being" , Journal of Management, Spirituality and Religion, Vol. 10 No. 3, pp. 271-281.
12. Fry, L. (2008), "Spiritual leadership: state-of-the-art and future directions for theory, research, and practice" , in Biberman, J. and Tischler, L. (Eds), Spirituality Business: Theory, Practice, and Future Directions, Palgrave, New York, NY, pp. 106-124.
13. König, J. (2010), "Spirituality and diversity" , in Nandram, S. and Borden, M.E. (Eds), Spirituality and Business: Exploring Possibilities for a New Management Paradigm, Springer, Berlin, pp. 101-107
14. Kurth, K. (2003), "Spiritually renewing ourselves at work: finding meaning through service" , in Giacalone, R.A. and Jurkiewicz, C.L. (Eds), Handbook of Workplace Spirituality and Organizational Performance, Sharpe, Armonk, NY, pp. 447-460.
15. Liu, C.H. and Robertson, P. (2011), "Spirituality in the workplace: theory and measurement" , Journal of Management Inquiry, Vol. 20 No. 1, pp. 35-50

## **Effective Communication Skills – Necessity for the Successful Career for Commerce Students**

**DR. SHAGUFTA H. THAKOR**

**ASST. PROF., DHARMSINH DESAI INSTITUTE OF COMMERCE,  
NADIAD**

### **Abstract:**

Effective communication skills are enormously important for the successful career of present commerce students. Actually, effective communication skills are equally essential for everyone in today's ultra competitive business world. In the existing globalization picture, most of the employers are incisive for a right and suitable candidate with sound knowledge in communication skills in addition to the hard skills. Unfortunately most of the present commerce students are not up to the mark in communication skills and as a result they are disqualified. This present paper of us tries to focus on why effective communication skills are incredibly important and also a few suggestions that are highly advantageous in overcoming the most common communicative problems of Commerce students.

Key Words: Effective communication skills, Commerce students, important, overcome

### **I. Introduction**

The accomplishment of a commerce student depends on the ability to communicate effectively in today's high speed world. In such a life effective communication holds the key. The study confirms the fact that a person with a solid knowledge of communication skills will be able to corroborate his or her academic performance in a relatively better manner. These skills develop self-confidence, and they also increase the individuals' employment opportunities. It has been found out that the majority of the present-day graduates fail to write correct and complete sentences in English. They do not have a thorough understanding of grammatical aspects or the significance of punctuation marks. The commerce students should bear one thing clearly in their minds i.e. having requisite hard skills are not only adequate for their forthcoming career but also effective communication skills are utmost important and very much needed. Various eminent personalities have defined communication in many ways. Effective communication is about more than just exchanging information. Effective communication combines a set of skills such as non-verbal communication, attentive listening, LSRW (Listening, Speaking, Reading and Writing) skills, ability to present clearly and confidently to the audience etc. It is usually expected that commerce students should be well balanced with

commercial knowledge in addition to the relevant communication and soft skills. The MultiNationalCompanies and other companies are now keenly looking for the right candidates who hold strong communication skills to meet the challenges of the current global job market. The following are the most important communication skills that are to be practiced and developed by the young commerce students:

- II. **Good speaking skills:** The need for giving emphasis on the English speaking skills is of utmost importance in the present scenario with an objective to make the job aspirants gainfully employed. Effective speaking skills are incredibly important to the commerce students. It is stated by the CEOs of top companies that the primary things they look for when hiring new employees is how well they are able to communicate. As mentioned earlier, commerce students must possess good speaking skills to face and attend interviews, group discussions, and oral examinations etc. They should be able to present themselves effectively in all these activities. Hence, a commerce student should consciously practice and develop his speaking skills without wasting his precious time any more.
- III. **Good listening skills:** Speaking and Listening are the two sides of a same coin. It is incumbent upon the commerce students to cultivate good listening habits. But listening is often a neglected skill now-a-days. A successful communication process not just comprising of talking but also includes effective listening. One should not forget an important quote that is related to listening —one cannot become a good communicator unless one is good listener. Many studies have also revealed that business people spend majority of their working time for listening. The most important rule that the students remember while listening to someone is to listen deeply without any kind of defensiveness.
- IV. **Good writing skills:** It is no doubt that good writing is a blessing. Good writing skills are very much essential for effective communication. In this competitive world, the commerce students should know how to write different formal and informal letters, reports, and e-mails. In spite of numerous papers written and many presentations made throughout their college career, many of these people will not be able to communicate their skill by means of written communication. Hence the commerce students of present

generation must not ignore these important skills and with continuous practice and hard work they surely enhance writing skills.

- V. **Good reading skills:** In addition to the above LSW skills reading skills are also most important language skills which are required to the commerce students. Speedy, capable, and ingenious reading techniques are essential in order to achieve academic success. It is said that today's readers are tomorrow's leaders. In view of the need to read enormous amounts of materials relating to different fields of knowledge, the commerce students should learn different reading styles such as - skimming, scanning intensive reading and extensive reading and also they must develop a real love for reading which an important part of Communication skills.
  
- VI. **Body language:** Effective communicators are the people who listen to what other people say and continuously give and receive wordless signals. All of our nonverbal behaviors—the gestures we make, the way we sit, how fast or how loud we talk, how close we stand, how much eye contact we make—send strong messages. This is an essential part of the communication process. Various studies show that the words account for only 7% of the message you convey. The remaining 93% is non-verbal. Hence, the commerce students must pay attention to the nonverbal clues and signals they send and receive and with this effort their ability to communicate will improve. In addition to the above said skills, commerce students should also develop various important skills such as – team work, leadership skills, critical thinking and problem solving skills etc. With all these necessary skills, commerce students will undoubtedly become a active professional without any doubt.
  
- VII. **Some of the most important communicative problems of Commerce Students:** Having been in the teaching field for few years, I have interacted with the hundreds of Commerce students in couple of institutions and I came to know various hurdles or problems that are being faced by the student community of Commerce institutions. Some of the most important common communicative problems expressed by the students are:

**Lack of confidence:** Of late, good communication skills are absolutely vital for everyone for the successful career. Confidence is the key to success. Majority of the Commerce students especially Gujarati medium and rural area students are found lack of confidence. Interestingly we have come across a few students who are good at English

speaking are also unable to speak well by standing before audience due to lack of confidence. It is necessary on the part of Commerce students to overcome this hurdle by developing self confidence in themselves.

**The Psychological pressure:** We have also heard another common most important communicative problem among the engineering students is the psychological pressure of making mistakes in the presence of their classmates. By having these kinds of psychological feelings, the students are unable to communicate effectively.

**Lack of exposure to English speaking:** Since their childhood the students have been speaking in their respective dialects or mother tongue and they do not have proper exposure to speaking in English.

**Fear and shyness:** The surprising note is that most of the Commerce students are basically strong in their academic but poor in the segments of communication skills. As a result of this, they do have fear and shyness while communicating with others. Due to these twin hurdles they may remain as ineffective communicators.

**Inadequate practice:** This is considered another very important problem among the Commerce students. In spite of the fact that they are lagging behind in communication skills, they do not practice more. They are quite aware that their word power is inadequate, poor in sentence construction, poor in listening skills etc. Only a few students who are very serious about their bright future and career will practice well and eventually succeed in their endeavors.

#### **VIII. Suggestions to overcome communicative problems of Engineering Students**

The poor communication skills of the educated youth are a matter of serious concern, as they minimize the employment opportunities. Most employers expect five top skills: (a) time management, (b) ability to work under pressure, (c) accuracy and attention, (d) oral communication, and (e) multitasking.

Here are the most important suggestions for overcoming the common communicative problems of students:

- Try not being fearful when you are asked to speak in front of the audience.
- Take appropriate steps to enhance your confidence level.
- Try to avail every single opportunity to speak in the public.

- Make sure when speaking to someone you are using the right body language, hand gestures, facial expressions, and emotions. Practice more to develop all the segments of communication skills with conscious effort.
- Do not bother about errors while communicating with others, instead keep on talking in English.
- Read expansively various news items, articles, magazines, journals etc. in order to improve up your word power and reading skills.
- Carefully observe how expert speakers of the English language pronounce words and frame their sentences. Many online sites suggest you the opportunity to voice chat with another user.
- Give your full attention on the person who is speaking.
- Keep writing about something for at least twenty minutes daily. Writing everyday is the key to improving your writing skill. Maintain proper eye contact with the person whom you are talking to
- Make a conscious commitment to strive for better communication skills every day.
- Stop listening to that little negative voice. With a substantial dose of positivity give a counter-punch on the negative self-talk.

The basic aims of teaching English/ Communication Skills at commerce colleges are to provide professional expertise and leadership quality to the students as per the order of the day. But in reality, there is a vast gap between the syllabus prescribed for the commerce students and the utility of that syllabus in their practical life.

### **Conclusion**

As stated in the introduction, having effective communication skills are indispensable for the successful career of Commerce students. Commerce is a field that is continuously evolving, changing and developing and thus, there is a need to be well-informed in aspects other than studies. Just graduate degrees no more bring high-paid jobs. Other requisite skills without communication skills would make a person a knowledge worker but not a manager or leader. This is the harsh reality. A fairly high degree of proficiency in English and excellent communication skills will undoubtedly increase students' employability. Finally, this article emphasizes the need to revise teaching strategies, changing roles of the teachers and learners as per the needs of the changing society. As Kalam (2006) said, "Education system must create Employment generators, not

Employment seekers”. Apart from gaining academic knowledge in their core subjects the Commerce students have to focus on communications skills, so as to become dynamic and efficient communicator which is the very vital need in the present corporate world.

### **References**

- [1]. Kalam, A. P. J. A. (2006). Capacity building for entrepreneurship. University News (An AIU Newsletter), 44, 189-190. Khanna, P. (2005, February 14).
- [2]. Ahmad, K. (2012). Relationship between employability and graduates' skill. International Business Management, 6, 440-445.
- [3]. Rao, M. S. (2010). Soft skills: Enhancing employability: Connecting campus with corporate. New Delhi, India: I. K. International Publishing House.



## **Impact of R&D Expenditure on Profitability of Selected Software Companies**

**DR. SARFARAJ I. MANSURI,  
ASSISTANT PROFESSOR,  
DHARMSINH DESAI INSTITUTE OF COMMERCE DHARMSINH DESAI  
UNIVERSITY, NADIAD.**

### **ABSTRACT**

Spending on R&D plays a very important role in the growth and development of firm, result in to sales and profit. This paper examines the R&D expenditure and its impact on profitability of selected software companies. The data used in this study was gathered from fourteen software Companies for the period of 2005-06 to 2015-16. The result shows that R&D spending influences significantly profitability of software companies.

***Keywords: R&D, R&D Expenditure and Profitability.***

### **INTRODUCTION**

The world developments are quick changing as we rest by night. The mystery is sound and viable research, which prompts improvement. This examination was performed to explore spending on R&D and measure effect of benefit factors for innovative work. Research and Development is portrayed as the route toward making new items, methods and progressions that can be used and publicized for humanity's favorable position later on. The R&D shapes and their costs change from industry to industry, from country to country and from year to year. (Global R & D funding forecast, 2016)

R&D work is unavoidable for association for its advancement and improvement. Since changes are occur quick in any industry thus, they may consistently reexamine their structure and scope of item. It is fundamental because of improvement and changing inclination of clients. When all is said in done R&D specific units or focuses having a place with organization, colleges, and state offices do exercises. Research and development include creative work endeavored on an intentional reason remembering the ultimate objective to fabricate the heap of data (counting learning of man, culture and society) and the usage of this figuring out how to devise new applications. Innovative work covers three activities: major research, associated examine, and exploratory improvement.

In short R&D is an essential means for accomplishing future development and keeping up an important item in the market.

## **REVIEW OF LITERATURE**

**Lee and Shim,(1995)** R&D is normally connected with high benefit and execution in an expanding number of various enterprises. The assets dedicated to R&D. So as to deliver better items and services at last lead than market growth and profits. **Perry and Grinaker (1994)** studied profitability expectations and discretionary research and development costs in America. In this study, they investigated the ratio between R&D expenditure and profitability of 90 major USA companies. Results showed that the effect on profitability of research and development is effective. Also, research and development has been associated with an increase in prosperity, but in times of recession, R & D expenditure had been reduced. **Morbey and Reithner (1990)** recommend that there is an intricate connection among benefit and R&D force. The profitability of the firm will greatly affect the normal benefit created by expanding the R&D power. In any case, despite the fact that the role of R&D costs is significant, only it doesn't secure firm success. **Franzan and Radhakrishnan (2009)** evaluated the relationship between R&D costs and the profitability or loss. They applied the residual earnings model to illustrate that the multiplier for R&D costs would probably be negative (positive) for profit (loss) generating firms. This is due to the fact that the dynamics of linear information in the residual earnings model is mostly appropriate for profit generating firms rather than loss generating ones. The income statement for income generating firms includes information on future benefits of R&D; while no such information is presented in the income statement of loss generating firms. Empirical evidence approves predictions made by researchers for loss generating firms.

## **RESEARCH METHODOLOGY**

### **Objective of the study**

1. To study spending on R&D by selected Software companies.
2. To find correlation between R&D expenditure with selected profitability variable of Software companies.

### **Data collection**

The study is based on secondary sources data relating to R&D and profitability collected from annual report of the companies. Annual reports are downloaded from the sample company's website.

**TABLE NO: 1 CAPITAL R&D EXPENDITURE OF SOFTWARE COMPANIES  
FROM 2006-07 TO 2015-16. (Rs In Crore)**

S. N.	Companies	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Mean	SD
1	Cyient Ltd.	0.17	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.05
2	H C L Technologies Ltd.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Infosys Ltd.	0.00	0.00	31.00	3.00	6.00	5.00	6.00	0.00	15.00	31.00	9.70	12.07
4	Odyssey Technologies Ltd.	0.17	0.00	0.05	0.04	0.07	0.03	0.12	0.05	0.19	0.16	0.09	0.07
5	Ramco Systems Ltd.	0.47	0.23	1.45	22.97	0.14	0.02	3.51	0.00	59.70	0.48	8.90	19.19
6	Tanla Solutions Ltd.	0.17	12.93	25.12	1.24	1.96	0.00	0.00	0.00	0.00	0.00	4.14	8.38
7	Tata Consultancy Services Ltd.	5.62	1.84	1.61	0.39	1.41	1.82	1.46	1.17	1.06	3.00	1.94	1.46
8	Tata Elxsi Ltd.	3.28	4.42	3.26	2.26	2.73	3.90	3.70	3.85	5.64	6.16	3.92	1.22
9	3I Infotech Ltd.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Persistent Systems Ltd.	0.13	0.13	0.00	0.00	0.00	0.83	0.00	0.24	0.03	0.01	0.14	0.26
11	Sasken Technologies Ltd.	17.03	0.00	0.00	0.00	0.00	1.75	0.21	0.00	0.00	0.00	1.90	5.34
12	Sterling International Enterprises Ltd.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Subex Ltd.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Aftek Ltd.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Mean	1.93	1.40	4.46	2.14	0.88	0.95	1.07	0.38	5.83	2.92		
	SD	4.64	3.54	10.11	6.07	1.72	1.63	1.92	1.05	16.04	8.27		

**Interpretation:**

The above table No. 1 demonstrates the capital R&D spent by selected Software companies. We can observe that in the year 2015-16 overall average of all Software companies were high which was 2.92 cr. Whereas in the year 2013-14 capital R&D expenditure of Software companies were most minimal this was just 0.38 cr. We can also observe Infosys Ltd. has spent highest capital R&D expenditure which was 9.70 cr. and followed by Ramco Systems Ltd. which was 8.90 cr., Tanla Solutions Ltd. which was 4.14 cr. whereas following companies like H C L Technologies Ltd., Sterling International Enterprises Ltd., 3I Infotech Ltd., Subex Ltd. and Aftek Ltd. has spent zero capital R&D expenditure during the study period. As far as we can also observe that maximum amount was concern Infosys Ltd. has spent highest amount of capital R & D expenditure in the year 2015-16, which was 31.00 cr. during the study period.

S. N.	Companies	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Mean	SD
1	Cyient Ltd.	1.52	0.23	0.20	1.26	0.30	1.44	1.35	1.32	1.47	5.60	1.47	1.55
2	H C L Technologies Ltd.	12.07	19.44	40.86	40.53	93.16	167.81	157.92	152.73	181.77	102.62	96.89	65.52
3	Infosys Ltd.	167.00	201.00	236.00	437.00	521.00	655.00	907.00	873.00	590.00	384.00	497.10	263.45
4	Odyssey Technologies Ltd.	1.48	0.91	1.18	1.44	2.20	2.15	2.86	3.42	3.46	3.68	2.28	1.02

**TABLE NO: 2 CURRENT R&D EXPENDITURE OF SOFTWARE COMPANIES FROM 2006-07 TO 2015-16. (Rs In Crore)**

:

The above

5	Ramco Systems Ltd.	22.47	39.38	31.39	26.32	38.15	50.90	60.20	61.81	37.50	35.80	40.39	13.32
6	Tanla Solutions Ltd.	1.77	2.97	1.63	0.79	0.52	0.41	0.25	0.12	0.12	0.14	0.87	0.95
7	Tata Consultancy Services Ltd.	28.02	36.94	42.31	77.19	97.20	127.16	149.90	175.14	191.56	229.00	115.44	70.34
8	Tata Elxsi Ltd.	7.63	9.24	10.39	8.54	9.92	12.80	13.75	12.46	17.73	15.56	11.80	3.24
9	3I Infotech Ltd.	38.33	0.00	41.67	40.61	39.90	27.13	32.71	16.34	5.83	2.28	24.48	16.89
10	Persistent Systems Ltd.	2.58	4.71	0.00	0.00	0.00	3.64	2.79	3.72	6.20	6.25	2.99	2.40
11	Sasken Technologies Ltd.	21.68	21.46	2.41	0.00	0.00	1.17	2.54	0.00	0.00	0.00	4.93	8.83
12	Sterling International Enterprises Ltd.	0.21	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.08
13	Subex Ltd.	4.49	6.68	7.05	8.51	10.74	12.95	11.09	13.66	14.15	0.00	8.93	4.50
14	Aftek Ltd.	2.60	0.90	0.23	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.39	0.83
	Mean	22.28	24.58	29.67	45.88	58.08	75.90	95.88	93.84	74.99	56.07		
	SD	43.34	52.52	61.85	114.89	137.45	174.62	239.61	231.60	161.99	113.69		

table No. 2 shows the current R&D spending by selected Software companies. It is found that in the year 2012-13 overall average of all Software companies were uppermost which was 95.88 cr. while lowest current R&D spending found in 2006-07 i.e. 22.28. It is also found that Infosys Ltd. has spent highest current R&D expenditure which was 497.10 cr. followed by Tata Consultancy Services Ltd. which has spent 115.44 cr. and H C L Technologies Ltd. i.e. 96.89 cr. Whereas Sterling International Enterprises Ltd. i.e. 0.04 cr. Aftek Ltd. 0.39 cr. and Tanla Solutions Ltd. 0.87 cr. companies were found lowest spending on current R&D during the study period.

S. N.	Companies	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Mean	SD
1	Cyient Ltd.	1.69	0.27	0.2	1.26	0.3	1.44	1.35	1.32	1.47	5.6	1.49	1.549
2	H C L Technologies Ltd.	12.07	19.44	40.86	40.53	93.16	167.81	157.92	152.73	181.77	102.62	96.89	65.51
3	Infosys Ltd.	167	201	267	440	527	660	913	873	605	415	506.8	260.76
4	Odyssey Technologies Ltd.	1.65	0.91	1.23	1.48	2.27	2.18	2.98	3.47	3.65	3.84	2.36	1.063
5	Ramco Systems Ltd.	22.94	39.61	32.84	49.29	38.29	50.92	63.71	61.81	97.2	36.28	49.28	21.11
6	Tanla Solutions Ltd.	1.94	15.9	26.75	2.03	2.48	0.41	0.25	0.12	0.12	0.14	5.01	9.014
7	Tata Consultancy Services Ltd.	33.64	38.78	43.92	77.58	98.61	128.98	151.36	176.31	192.62	232	117.38	69.98
8	Tata Elxsi Ltd.	10.91	13.66	13.65	10.8	12.65	16.7	17.45	16.31	23.37	21.72	15.72	4.270
9	3I Infotech Ltd.	38.33	0	41.67	40.61	39.9	27.13	32.71	16.34	5.83	2.28	24.48	16.88
10	Persistent Systems Ltd.	2.71	4.84	0	0	0	4.47	2.79	3.96	6.23	6.26	3.12	2.461
11	Sasken Technologies Ltd.	38.71	21.46	2.41	0	0	2.92	2.75	0	0	0	6.82	12.97
12	Sterling International Enterprises Ltd.	0.21	0.19	0	0	0	0	0	0	0	0	0.04	0.084
13	Subex Ltd.	4.49	6.68	7.05	8.51	10.74	12.95	11.09	13.66	14.15	0	8.93	4.496
14	Aftek Ltd.	2.6	0.9	0.23	0.16	0	0	0	0	0	0	0.38	0.826
	Mean	24.20	25.97	34.12	48.017	58.95	76.85	96.95	94.21	80.81	58.98		
	SD	43.51	52.16	69.25	115.44	138.90	175.74	241.05	231.52	165.25	120.816		

**TABLE NO: 3 TOTAL R&D EXPENDITURE OF SOFTWARE COMPANIES FROM 2006-07 TO 2015-16. (Rs In Crore)**

**Interpretation:** The above table no. 3 shows the total R&D expenditure incurred by selected Software companies. We can observe that in the year 2012-13 overall average of all Software companies were high which was 96.95 cr. while lowest R&D spending found in the year 2006-07 i.e. only 24.20 cr. From the above selected Software companies Infosys Ltd. has spent highest total R&D expenditure which was 506.8 cr. followed by Tata Consultancy Services Ltd. which was 117.38 cr. and H C L Technologies Ltd. which was 96.89 cr. Whereas following companies has spent lowest total R & D expenditure such as Sterling International Enterprises Ltd. 0.04 cr. and Aftek Ltd. has spent 0.38 cr. only during the study period.

**Pearson Correlations between PAT to Total R&D expenditure, Capital R&D expenditure and Current R&D expenditure of the Software Companies.**

H<sub>0</sub>: There is no significant correlation between PAT to total R&D expenditure, Capital R&D expenditure and Current R&D expenditure of the software companies.

To test the above-mentioned hypothesis, researcher has applied Pearson correlation. Following is the result of Pearson correlation.

**Table No: 4 Pearson Correlations between PAT & other variable of Software companies.**

		PAT	R&D Total	R&D Capital	R&D Current
PAT	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	140			
R&D Total	Pearson Correlation	.636**	1		
	Sig. (2-tailed)	.000			
	N	116	116		
R&D Capital	Pearson Correlation	.075	.234	1	
	Sig. (2-tailed)	.566	.069		
	N	61	61	61	
R&D Current	Pearson Correlation	.635**	.999**	.181	1
	Sig. (2-tailed)	.000	.000	.162	
	N	116	116	61	116

**Inference:** From above table, we can say that Pearson correlation shows that value is 0.636 between PAT to Total R&D Expenditure and value is 0.635 between PAT to current R&D

Expenditure. It means there is positive correlation between PAT to Total R&D expenditure and Current R&D expenditure of selected software companies. Where Pearson correlation shows that value is 0.075 between PAT to Capital R&D expenditure it means there is no correlation between PAT to Capital R&D expenditure of selected software companies.

**Pearson Correlations between NPR to Total R&D expenditure, Capital R&D expenditure and Current R&D expenditure of the Software Companies.**

H<sub>0</sub>: There is no significant correlation between NPR to total R&D expenditure, Capital R&D expenditure and Current R&D expenditure of the software companies.

To test the above-mentioned hypothesis, researcher has applied Pearson correlation. Following is the result of Pearson correlation.

**Table No: 5 Pearson Correlations between NPR & other variable of Software companies.**

		<b>NPR</b>	<b>R&amp;D Total</b>	<b>R&amp;D Capital</b>	<b>R&amp;D Current</b>
<b>NPR</b>	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	140			
<b>R&amp;D Total</b>	Pearson Correlation	.175	1		
	Sig. (2-tailed)	.060			
	N	116	116		
<b>R&amp;D Capital</b>	Pearson Correlation	.063	.234	1	
	Sig. (2-tailed)	.630	.069		
	N	61	61	61	
<b>R&amp;D Current</b>	Pearson Correlation	.172	.999**	.181	1
	Sig. (2-tailed)	.065	.000	.162	
	N	116	116	61	116

**Inference:** The above table demonstrates that linear correlation between NPR to Total R&D Expenditure shows value is 0.175 and significant value is 0.060, linear correlation between NPR to Capital R&D Expenditure shows the value is 0.063. and linear correlation between NPR to Current R&D expenditure shows that value is 0.172. It means there is no correlation between NPR to total R&D expenditure, Capital R&D expenditure and current R&D expenditure of selected software companies.

**FINDINGS & CONCLUSION**

The study reveals that Software industry has spent maximum on capital Research and

development expenditure was 59.70 cr., current Research and development expenditure was 907 cr. and total Research and development expenditure was 913 cr. Where It is also found that Infosys Ltd has spent highest Capital and current R&D expenditure i.e. 506.8 cr. and followed by Tata Consultancy Services Ltd i.e. 117.38 cr. H C L technologies Ltd i.e. 96.89 cr. Whereas Cyient Ltd, Aftak Ltd. and Sterling International Enterprises Ltd. were spent lowest on R&D expenditure during the study period. Linear correlation found that that is moderate correlation between PAT to total R&D and current expenditure. Whereas there is no correlation between NPR to total R&D expenditure, Capital R&D expenditure and current R&D expenditure of selected software companies.

### **LIMITATIONS OF THE STUDIES**

The present study is limited to 14 companies which represent small samples. Data analysed for 2005-06 to 2015-16. i.e. 10 years only more years can be added.

### **REFERENCES**

1. Franzen-L., -Radhakrishnan-S., (2009) the value relevance of R&D across profit and loss firms - Journal accounting (Vol 28) - 16-32.
2. [https://www.iriweb.org/sites/default/files/2016GlobalR&DFundingForecast\\_2.pdf](https://www.iriweb.org/sites/default/files/2016GlobalR&DFundingForecast_2.pdf) (Retrieved on 22-5-2018)
3. <https://www.shopify.com/encyclopedia/research-and-development-r-d>.
4. Lee, Jooh & Shim, Eunsup. Moderating Effects of R&D on Corporate Growth in U.S. and Japanese Hi-tech Industries: an Empirical Study. The Journal of High Technology Management Research, 1995, vol. 6, no. 2, 179-191.
5. Morbey, Graham K. & Reithner, Robert M.. How R&D Affect Sales Growth, Productivity and Profitability. Research Technology Management, 1990, vol. 33, no. 3, 11-14.
6. Perry-S & Grinaker-R (1994) Earnings Expectations and Discretionary Research and Development Spending Vol 8 - No. 4 pp. 43-51.
7. Precious Sibiya "The Role of Research and Development in Industry and Commerce" International Journal of Scientific & Engineering Research, Volume 2, Issue 8, August-2011 1 ISSN 2229-5518.
8. Scherer, F.M. (2001), "The Link between Gross Profitability and Pharmaceutical R&D Spending," Health Affairs 20(5), 216-220.

‘આનંદમઠ’ અને ‘વંદેમાતરમ્’નું સામર્થ્ય

ડૉ. ભરત ઠાકોર, ગુજરાતી વિભાગ, વીર નર્મદ દક્ષિણ ગુજરાત યુનિ,

સુરત

જાણીતા બંગાળી સાહિત્યકાર બંકિમચંદ્ર ચટ્ટોપાધ્યાયે પોતાની ચૌદ નવલકથાઓમાં છેલ્લી ત્રણ નવલકથાઓ અનુક્રમે આનંદમઠ (ઈ.સ.૧૮૮૪) અને સીતારામ (ઈ.સ.૧૮૮૭)માં દેશપ્રેમ અને રાષ્ટ્રીય ભાવનાઓને ઉજાગર કરવાનો સફળ પ્રયાસ કર્યો છે. આ સ્વાતંત્ર્ય સંગ્રામ જીવન-વેદ છે. અત્યાર સુધીમાં તેના હિન્દુવાદી સ્વર અને એમાં સંયોજિત ‘વંદે માતરમ’ ગીતને લઈને જેટલો વિવાદ થયો એટલો વિવાદ વિશ્વ સાહિત્યમાં બીજી કોઈ કૃતિને લઈને નથી થયો. એકમાત્ર આ ઉદાહરણ છે. “આનંદમઠ” ભારતની પ્રથમ રાજનૈતિક, ઐતિહાસિક નવલકથા છે. તેની પ્રસિદ્ધિ ‘વંદે માતરમ’ (રચનાકાળ ઈ.સ.૧૮૯૬) ગીતને કારણે છે, જે આ નવલકથાનો મૂળસંદેશ છે. નવલકથાકારની અપેક્ષા મુજબ લોકો એમના ગીત પર ઉન્મત થઈ ઉઠ્યા. ઈ. સ. ૧૯૦૫ માં થયેલ બંગા-ભંગના આંદોલન દરમિયાન આ ગીત બંગાળના દરેક વ્યક્તિના ગળામાં ગુંજી ઉઠ્યું હતું. ત્યારબાદ રાષ્ટ્રીય સ્વાધીનતા આંદોલનની પ્રગતિને કારણે સંપૂર્ણભારતે આ ગીતને રાષ્ટ્રગાન તરીકે સ્વીકારી લીધું. આઝાદી મળ્યા પહેલાં આ ગીત રાષ્ટ્રગાન રહ્યું અને આઝાદી મળ્યા બાદ ભારતીય બંધારણ દ્વારા આ ગીતને રાષ્ટ્રગીતનો દરજ્જો આપવામાં આવ્યો.

‘આનંદમઠ’ નવલકથાએ ઈ.સ.૧૯૦૫થી લઈને આખા રાષ્ટ્રીય આંદોલન, સશસ્ત્ર અથવા અહિંસાત્મક ક્રાંતિની મશાલની ભૂમિકા તૈયાર કરી અને ‘વંદે માતરમ’ ગીતે એ પ્રજ્જવિત મશાલની જ્યોતની ભૂમિકા અદા કરી, વિશ્વસાહિત્યના ઇતિહાસમાં આ પ્રથમ એવી નવલકથા છે. જેનો ઉપયોગ રાષ્ટ્રીય સ્વાતંત્ર્ય સંગ્રામના હથિયાર તરીકે થયો હોય અને જેનું એક ગીત સ્વાતંત્ર્ય સંગ્રામમાં શહીદ થયેલા હજારો શહીદો માટે જીવનમંત્ર બની રહ્યો, તેમાં લાખો કરોડો હૃદયોને આંદોલિત કરનાર (કાળજઈ) નવલકથા આનંદમઠનું ગીત ‘વંદે માતરમ’ ક્રાંતિનું મંત્ર બીજ તો બન્યું જ. તેની સાથે સાથે તેનો એક વિશિષ્ટ અભિવાદન રૂપે પણ સ્વીકાર કરવામાં આવ્યો.

કથાવસ્તુની દ્રષ્ટીએ આ નવલકથા ઈ. સ. ૧૭૭૦-૭૧ દરમિયાન ઉત્તર બંગાળમાં પડેલા ભયંકર દુષ્કાળની પૃષ્ઠભૂમિમાં ઐતિહાસિક સંન્યાસી વિદ્રોહની મહાગાથા છે. પ્રેમ, ત્યાગ, કરુણા અને બલિદાન જેવાં માનવીય ગુણોથી વણાયેલી આ નવલકથા પોતાની રાષ્ટ્રિય ભાવના માટે આજદિન સુધી ચર્ચાતી આવી છે. આ નવલકથાનો પ્રારંભ ઐતિહાસિક દુષ્કાળના ભયંકર વર્ણન સાથે થાય છે. એ જ પરિપ્રેક્ષ્યમાં સંન્યાસી દળનું એક તરફ ભૂખી અને ત્રસ્ત પ્રજા છે. જ્યારે બીજી તરફ અંગ્રેજ અને મુસ્લિમ શાસક છે. આ અરાજકતાની વચ્ચે



ગામના ખેડૂતો પોતાની રક્ષા માટે સંન્યાસી(સંતાન) દળનું ગઠન કરીને, અંગ્રેજ અને મુસ્લિમશાસકો સામે સશસ્ત્ર વિદ્રોહ કરે છે અને અંતિમ યુદ્ધમાં અંગ્રેજો સામે સંન્યાસીઓનો વિજય થાય છે. વિજય સમયે એ લોકો “વંદે માતરમ્” અને સૂત્રો પોકારે છે. નવલકથાના પ્રથમ ભાગના ચોથા પ્રકરણમાં “હરે કૃષ્ણ મુરારે મધુકૈટભારે”નું ગાન કરતા શુભ શરીર, શ્વેત કેશ, સફેદ દાઢી, સફેદ વસ્ત્રોમાં મહાશરીર, મહામુનિહાથમાં વીણા લઈને ચાંદની સભર નીલગગન નીચે ગાઈ રહ્યા છે. પ્રથમ ભાગના દશમા પ્રકરણમાં ભાવાનંદ દ્વારા ‘વંદે માતરમ્’ ગીતનું પૂર્ણગાન કરવામાં આવ્યું છે. મહેન્દ્રને સંબોધીને ભાવાનંદ કહે છે ‘અમે બીજી કોઈ માતામાં નથી માનતા, જનની જન્મભૂમિ સ્વર્ગાદપી ગરીયસી, અમે માત્ર જન્મભૂમિને માતા માનીએ છીએ. અમારી બીજી કોઈએ માતા નથી, પિતા નથી, ઘરબાર નથી. અમારા માટે છે માત્ર સુજલામ, સુફલામ, માંલાયાજશિતલાં, શશ્ય શામલા માતા...

પ્રકરણ અગિયારમાં “આનંદમઠ” નામના સ્થાને રહેલા દેવાલોચોમાં મહેન્દ્ર એક પ્રકાંડ ચતુર્ભુજમૂર્તિને જુએ છે. શંખચક્ર-ગદા-પદ્મઘાટીએ મૂર્તિના વૃક્ષ પર મીણ સુશોભિત હતો અને સામે સુદર્શનચક્ર એ રીતે સ્થાપિત હતું જાણે કે, મસ્તક લાલ રંગથી રંગીને એ રીતે રાખવામાં આવે છે, જાણે એમનામાં રક્તધારા વહી રહી હોય. એમની જમણી તરફ લક્ષ્મીજીની મૂર્તિ હતી. જેના વાળ અસ્તવ્યસ્ત હતા અને શત પંખડીઓનીમાળા પહેરીને એ ભિત, સંત્રસ્તની જેમ ઊભી હતી. ડાબી બાજુ સરસ્વતી બિરાજમાન હતા. એ પણ પુસ્તક વાદ્ય, વીણા, રાગ-રાગીણી વગેરેથી ઘેરાયેલી હતી. વિષ્ણુના અંકમાં એક મોહિની મૂર્તિ હતી. જે લક્ષ્મી અને સરસ્વતી કરતાં પણ વધારે આકર્ષક અને સુંદર હતી. ગંધર્વ, કિન્નર, યક્ષ, દેવ, રાક્ષસ એની પૂજા કરી રહ્યા હતા. બ્રહ્મચારીએ ગંભીર તથા ધુજતા ગંભીર અવાજે મહેન્દ્રને પૂછ્યુંકે, બધું જોઈ શકો છો?

મહેન્દ્ર - હા!

બ્રહ્મચારી - વિષ્ણુના અંકમાં શું છે, દેખાય છે?

મહેન્દ્ર - હા પણ કોણ છે એ?

બ્રહ્મચારી - માં

મહેન્દ્ર - માં! કઈ માં?

બ્રહ્મચારી - આપણે જેના સંતાન છીએ.

મહેન્દ્ર - આ માતા કોણ છે ?

બ્રહ્મચારીએ કહ્યું, સમય આવશે ત્યારે બધું સમજાઈ જશે. બોલો ‘વંદે માતરમ્’ હવે ચાલો અહીંથી આગળ વધો.

બીજા ખંડમાં એક અત્યંત સુંદર સવાંગ સંપન્ન તેમજ આભૂષણોથી સજ્જ જગતજનનીની

પ્રતિમા હતી. મહેન્દ્રે પૂછ્યું “આ કોણ છે.”

બ્રહ્મચારી - માં જે પહેલા આવી હતી.

મહેન્દ્ર - શું કહી રહ્યા છે! તમે?

બ્રહ્મચારી- “આમણે હાથી અને સિંહ જેવા વન્ય પશુઓને પગતળે કચડીને વન્ય પશુઓના આવાસ સ્થળે પોતાનું પદ્માશન સ્થાપિત કર્યું હતું. એ સર્વ અલંકારોથી સુશોભિત હતી. એ ખૂબ જ સ્વરૂપવાન અને સર્વ એશ્વર્યની અધિકારિણી હતી. એમને પ્રણામ કરો” મહેન્દ્રએ ભક્તિભાવ પૂર્વક જગતજનની રૂપી માતૃભૂમિને પ્રણામ કર્યા. ત્યારબાદ ભૂર્ગભસ્થિત એક અંધારિયા ભાગમાં એક કાળી મૂર્તિજોઈ બ્રહ્મચારીએ કહ્યું “જુઓ માતા હવે કેવાં થઈ ગયાં છે.”

મહેન્દ્રએ ડરતા ડરતા કહ્યું “આ તો કાળી છે” બ્રહ્મચારીએ કહ્યું, કાળી... અંધકાર જેવી કાળી માતા એમનું બધું જ હરી લેવામાં આવ્યું છે. એટલા માટે એ નઝ છે. આજે આપણે દેશ સ્મશાન જેવો થઈ ગયો છે. એટલા માટે માના વક્ષ પર નરમૂંડોની માળા છે. પોતાનું શીશ પોતાના જ પગ તળે કચડી રહી છે.... હાથ માં!”

બ્રહ્મચારીની આંખો ભરાઈ આવી. મહેન્દ્રએ પૂછ્યું “એમના હાથમાં ખડક અને ખોપડી કેમ છે.” બ્રહ્મચારીએ કહ્યું- આપણે સંતાન છીએ, માતાના હાથમાં આ જ હથિયારો આપ્યા છે. માત્ર “વંદે માતરમ”.... “વંદે માતરમ” બોલીને મહેન્દ્રએ કાળી મૂર્તિને પ્રણામ કર્યા. ત્યારબાદ બ્રહ્મચારી તેને લઈ તે બીજી સુરંગથી ઉપર ચઢવા લાગ્યા. ઉપર ચઢતા જ એમણે જોયું કે સવાર પડી ગાઈ છે અને પંખીઓ ગાઈ રહ્યા છે. ત્યાં પથ્થર નિર્મિત મંદિરના મધ્યમાં દશભૂજા દુર્ગાની સ્વર્ણ પ્રતિમા સૂર્યકિરણોથી જ્યોતિર્મય થઈને જાણે કે હસી રહી હતી. બ્રહ્મચારીએ બે હાથ જોડીને કહ્યું કે, આ ‘મા’નું એ રૂપ છે, જેવા તેમણે ભવિષ્યમાં બનવાનું છે. દશે દિશાઓમાં ફેલાયેલ દશ ભૂજા દશે ભુજામાં દશ પ્રકારના શસ્ત્ર, દરેક પ્રકારની શક્તિઓથી શોભિત, પગતળે કચડાયેલા શત્રુ પદ્માંશ્રિત વીર-કેશરી, શત્રુ દમનમાં માહેર કહેતા કહેતા બ્રહ્માનંદનો સ્વર રૂંધાઈ ગયો. એ આગળ બોલ્યા દિગ્ભૂજા, અસ્ત્ર-શસ્ત્ર ધારિણી, શત્રુમર્દની, વિરેન્દ્રપૃષ્ઠ વિહારિણી-દાએ ભાગ્ય-રૂપીણી લક્ષ્મી બાએ વાણી-વિજ્ઞાન-દાયિની સાથે બળવાન કાર્યસિદ્ધીરૂપી ગણેશ, આવો, આપણે બંને ‘મા’ને પ્રણામ કરીએ. બંનેએ હાથ જોડીને માથું ઊંચું કરીને એક સાથે ઉચ્ચારણ કર્યું.

“સર્વ મંગલમાં ગલ્યે શિવે સર્વાર્ધ સાધિકે’

શરણ્યે ત્ર્યંબકે ગૌરી નારાયણી નમોસ્તુ તે’

ભક્તિભાવ પૂર્વક પ્રણામ કરીને બંને જ્યારે ઊભા થયા ત્યારે મહેન્દ્રએ પૂછ્યું “મા’નું આ સ્વરૂપ ક્યારે જોઈ શકીશું?”

બ્રહ્મચારીએ કહ્યું, “જ્યારે ‘મા’ના સંતાનો ‘મા’ને ‘માં’ કહીને બોલાવશે એ જ દિવસથી પ્રસન્ન થશે.”

આ રીતે ‘આનંદમઠ’માં ‘વંદે માતરમ’નું દિવ્ય દર્શન પૂરું થાય છે. આજ દર્શન લિપિબદ્ધ થઈને ગીતમાં ઢળ્યું છે.

‘આનંદમઠ’માં વારંવાર ભગવાન વિષ્ણુના શક્તિમય સ્વરૂપનું વિવિધ પાત્રો દ્વારા ગવાયેલા ગીતમાં વર્ણન જોવા મળે છે. પ્રથમ ભાગના પરિશિષ્ટ ચારમાં એક સન્યાસી(સત્યાનંદ) ગીત ગાય છે--

“હરે મુરારે મધુકૈટભારે

ગોપાલ ગોવિંદ મુકુન્દશૌરે

હરે મુરારે મધુકૈટભારે”

પરિચ્છેદ બારમાં કલ્યાણી અને મહેન્દ્ર પણ આ ગીત ગાય છે. ટૂંકમાં ‘એ સમયે ચારેબાજુ એક જ ગીત ગવાઈ રહ્યું હતું’ ‘હરે મુરારે મધુકૈટભારે!’ વૃક્ષોપર કલરવ કરતાં પંખી પણ જાણે ગાઈ રરહ્યાં હતાં, ‘હરે મુરારે....! નદીના કલકલમાં પણ આજ ધ્વનિ ગુંજતો હતો, “હરે મુરારે મધુકૈટભારે” મહેન્દ્ર ટાઢ તાપ ભૂલી ઉન્માદની જેમ કલ્યાણી સાથે એક સાથે ઉચ્ચારતો રહ્યો. “હરે મુરારે મધુકૈટભારે”. પરિચ્છેદ અઢારમાં જુઓ જ્ઞાનાનંદે કહ્યું ભાઈઓ બોલો “હરે મુરારે મધુકૈટભારે”! જેમણે મધુકૈટભ રાક્ષસ દ્વયનો વિનાશ કર્યો હતો- જેમણે હિરણ્યકશ્યપ, કંસ, દંતક, શિશુપાલ વગેરે દુર્જન અસુરોનો સંહાર કર્યો હતો. જેમના ચક્રના ધ્વનિથી સ્વયમ મૃત્યું જયમહાદેવ પણ ગભરાય ગયા હતા. જે અજેય છે અને યુધ્ધમાં વિજય અપાવી શકે છે. અમે લોકો એમના ઉપાસક છીએ. એમની જ કૃપાથી અમારી ભૂજાઓમાં અનંત બળ છે. એ ઈચ્છાપૂર્તિ કરનાર છે. એમની ઈચ્છા હશે તો યુદ્ધમાં અવશ્ય આપણો જ વિજય થશે!.... ત્યારે એ અરણ્યમાંથી સહસ્ત્રો કંઠસ્વર એક સાથે ગૂંજી ઉઠ્યા “હરે મુરારે મધુકૈટભારે” સહસ્ત્રો તલવારો એક સાથે ચમકી ઊઠી, સહસ્ત્રો ભાલા ઉપર ઉચકાયા. સહસ્ત્રો બાજુઓના પ્રહારથી લોખંડી અવાજ પડઘાયો, યોદ્ધાઓના કવચો સાથે અથડાતી ઢાલો કરતા પણ પ્રચંડ શબ્દ-નાદ થવા માંડ્યો એ સમયે સેંકડો રણ શિંગા એક સાથે ફૂકાઈ ઉઠ્યા અને સંતાનોના એ દળ “હરે મુરારે મધુકૈટભારે”નાં ઉચ્ચારણ સાથે ત્યાંથી ફૂચ કરવા લાગ્યા... બીજા ખંડના પરિચ્છેદ ત્રણમાં સત્યાનંદ જીવાનંદને સમજાવતા કહે છે. શંખચક્ર-ગદા-પદ્મધારી વનમાળીનાં ચરણ સ્પર્શ કરીને આપણે જ મહાન વ્રતનો સંકલ્પ કર્યો છે. એને આપણે અવશ્ય પૂરો કરવાનો છે. પરિચ્છેદ ચાર અંતર્ગત સત્યાનંદ મહેન્દ્રને સમજાવે છે. ઈશ્વર ત્રિગુણાત્મક છે. સત, રજ તેમજ તમસ આ ત્રણે ગુણોની અલગ અલગ ઉપાસના છે. સતોગુણથી દયા દક્ષિણાની ઉત્પત્તિ થઈ છે. એની ઉપાસના ભક્તિભાવ પૂર્વક કરવામાં આવે છે. રજોગુણથી એમની શક્તિ ઉત્પન્ન થઈ છે. એની ઉપાસના યુદ્ધ દ્વારા તેમજ ઈશ્વર વિરોધીઓના અંતથી કરવામાં આવે છે. આપણે એ જ કરીએ છીએ. તમોગુણ દ્વારા

ઈશ્વર શરીર ધારણ કરે છે. પોતાની ઈચ્છા અનુસાર ચરુર્ભૂજઆદિ સ્વરૂપ ધારણ કરે છે. માળા-ચંદન આદિના ઉપહારથી એની પૂજા કરવામાં આવે છે. સામાન્ય લોકો એવું જ કરે છે. ત્રીજા ખંડના પરિચ્છેદમાં શાંતિ પણ “હરે મુરારે મધુકૈટભારે” ગાય છે. ત્યારબાદ ‘વંદે માતરમ’ ગાય છે. પરિચ્છેદ સાતમાં શાંતિ ગાય છે.

પ્રલય પઘોધીજાલે ધૃતવાનસિવેદમ.

વિહીનવહીત્ર ચરિત્ર ખેદમ

કેશમધુ તમીન શરીર

જાય જગદીશ હરે!.....

પરિચ્છેદ આઠમાં સત્યાનંદ સંતાનોને સંબોધીને કહે છે, “જેમણે બહુ બધા અસુરોનો નાશ કર્યો છે. અને જે લોકોનું પાલન કર્તા છે. એ તમારા સૌનું કલ્યાણ કરે, એ સૌને બાહુબળ આપે, મનમાં ભક્તિભાવ આપે, ધર્મમાં ધ્યાન પઠાવે. તમે બધા ફરી એક એમનું મહિમા ગાન કરો.” ત્યારે બધા એક સાથે ગાવા માંડે છે. “જય જગદીશ હરે” સહસ્ત્રો હરીગાનનાં ધ્વનિથી વન ગુંજી ઉઠ્યું “ક્યાં છે એ”.. “હમણાં મારી નાખીશ”, “અમને બતાઓ”, “મારો, મારો શત્રુનો નાશ કરો” વગેરે વાક્યોના પડઘા દૂર દૂર પહાડોમાં પણ પડઘાવા માંડી હતી. પરિચ્છેદ નવમાં ભાવાનંદ સંતાનોને કહે છે. આજના આ યુદ્ધમાં આપણે સંતાનોએ જીવની બાજી લગાવવાની છે. આ સમયે ગાઓ “વંદે માતરમ” ગોળા-ગોળીઓના ભયંકર શબ્દો સાથે હજારો કંઠ તાલમાં તાલ મિલાવીને એક સાથે મેઘ-મલ્હાર રાગમાં પોકારી ઉઠ્યા “વંદે માતરમ”. પરિચ્છેદ દશમાં વર્ણન છે, “વંદે માતરમ” પોકારતા દશ સંતાન હજાર ભાલા ઊંચા કરીને તોપ શ્રેણી પર ચઢાઈ કરવા માંડ્યા. પરિચ્છેદ અગિયારમાં વર્ણન છે કે ... તોપ પર અધિકાર થતા જ ભાવાનંદ ઊછળીને તોપ પર ચઢી ગયો અને તાળી પાડીને બોલ્યો, બોલો ‘વંદે માતરમ’. બધાએ એક અવાજે કહ્યું ‘વંદે માતરમ’ ભાવાનંદે ત્યારે કહ્યું જીવાનંદ આવો. તોપનું મોઢું ફેરવીને દુશ્મનોને ધૂળચાટતા કરીએ. સંતાનોએ ભેગા થઈને તોપનું મોઢું ફેરવી દીધું અને પછી એ તોપની સાથે જ સંતાનો “હરિ હરિ” ઉચ્ચારવા લાગ્યા. શત્રુ સેના ત્યારે મોટી સંખ્યામાં મરવા લાગ્યા. આનંદમઠમાં અંગ્રેજો અને મુસ્લિમો વિરુદ્ધ લડવામાં આવેલા બે મોટા યુદ્ધોનું વર્ણન છે. અંતિમ યુદ્ધ માઘ પૂર્ણિમાની રાત્રિએ થયું હતું. ચોથા ખંડના છઠ્ઠા પરિચ્છેદમાં જીવાનંદ કહે છે. બોલો “હરે મુરારે” હજારો સ્વરોએ પુનરોચ્ચાર કર્યો. “હરે મુરારે” જીવાનંદ આજે આ પર્વત, શિખર, નીલાંબર અને રાત્રીને સાક્ષી માનીને સંતાનલોકો યુદ્ધ કરશે. જલ્દી ચાલો શિખર પર જે વહેલા પહોંચશે, એ જ યુદ્ધ જીતશે. સંપૂર્ણવાતાવરણ “વંદે માતરમ”નાં ધ્વનિથી ગુંજી ઉઠ્યું. અંગ્રેજ સેના પ્રગટ થતા જ વૈષ્ણવ સેના મોટેથી ગાવા લાગી.

તુ મહી વિદ્યા, તુ મહી ભક્તિ

તુ મહી મા બાહો મે શક્તિ

ત્વમ હી પ્રાણ: શરીર.

યુદ્ધના અંતિમ સમયે મહેન્દ્ર કહે છે, “હે સંતાનો! જુઓ શિખર પર પ્રભુ સત્યાનંદનો ધ્વજ લહેરાય રહ્યો છે. આજે સ્વયં મુરારી મધુકૈટભક્ત-કેશીનો વધ કરનાર રણમેદાનમાં ઉપસ્થિત થયા છે. લાખો સંતાન પહાડની ટોચ પર બિરાજમાન છે. બોલો મુરારે હરે મુરારે ઊઠો, બંને બાજુએથી શત્રુઓને ઘેરી લો, ત્યારે “હરે મુરારી”ના કંઠથી દિશાઓ ગુંજી ઊઠી.

ઉપરોક્ત બાબતોથી સ્પષ્ટ થાય છે કે, શત્રુઓનો વિનાશ ભગવાન વિષ્ણુના રજોગુણથી થાય છે. ‘વંદે માતરમ’માં આ જ રજોગુણની વિધાર્મીઓનો વિનાશ કરે છે. આનંદમઠમાં વર્ણન સંતાનોનું સામર્થ્ય સમગ્ર ભારતીય સાહિત્યનું સામર્થ્ય બન્યું છે. વર્તમાન પડકારોનો સામનો કરવામાં સમર્થ છે.

આ નવલકથાનું પ્રમુખ કાવ્યતત્ત્વ છે દેશભક્તિ. આ દેશભક્તિના કાવ્યાત્મક સ્વરૂપનું આવું નિરૂપણ વિશ્વની બહુ ઓછી નવલકથાઓમાં થયું છે. એને કોઈ પણ ધર્મ કે સંપ્રદાયના પ્રચારક સાહિત્યની શ્રેણીમાં ન ગણવું જોઈએ. નવલકથાનો મુખ્ય સંદેશ અત્યાચાર વિરુદ્ધ શક્તિ સાધના અને અનુશીલન દ્વારા સશક્ત આંદોલન કરવાનો છે. એને જ આધાર બનીને દેશના મુક્તિ સંગ્રામને જાગૃત કરવામાં બંકીમચંદ્ર સફળ થયા. ઉત્તર બંગાળનો સન્યાસી વિદ્રોહ અને ભયંકર દુષ્કાળ ઈ.સ.૧૭૬૯નું વર્ણન આ નવલકથાનું ઐતિહાસિક સત્ય છે. નવલકથામાં વર્ણવવામાં આવેલી પુષ્ટભૂમિમાં જનજીવનની ભીષણ દુર્દશા માટે તત્કાલીન મુસ્લિમશાસકો અને અંગ્રેજોને બંકીમચંદ્ર ક્યારેય ક્ષમા ન કરી શક્યા.

ઈ.સ.૧૮૦૫ થી ૧૮૨૧ સુધીનો યુગ એકંદરે વંદે માતરમનો યુગ હતો. બંગાળની સીમા ઓળંગીને ‘વંદે માતરમ’ આખા દેશમાં ફેલાઈ ગયું. એને રાષ્ટ્રીય ફલક મળ્યું. અંગ્રજ સરકારે ગભરાઈ જઈને ઘણીવાર આ નારા પર પ્રતિબંધ પર પ્રતિબંધ મૂક્યો આ ગીત પર આધારિત બીજા ઘણાં ગીતો ભારતની તમામ ભાષાઓમાં લખાયા અને ગીતનો અનુવાદ થયો. ગીત મુળભૂત સંસ્કૃતમાં હતું. એટલે એનું મૂળ સ્વરૂપે સંસ્કૃતમાં જ સમગ્ર ભારતમાં લોકપ્રિય બન્યું. આ ગીતના અનુવાદમાં તામિલના મહાકવિ સુબ્રમણ્યમ ભારતી પણ હતા. એમણે મૂળગીતના બે અનુવાદ તામિલમાં કર્યા હતા, અને તેઓ સ્વયં મગાયા હતા. ‘વંદે માતરમ’ આનંદમઠલખાયા પહેલાં પણ ઘણાં વર્ષ અગાઉ લખાઈ ગયું હતું અને એ બંકીમબાબુને ખૂબ પ્રિય હતું. ઈ.સ.૧૮૮૨માં પ્રકાશનના બે વર્ષની અંદર રવીન્દ્રનાથ ઠાકુરે આ ગીતના પ્રથમ બે છંદની સ્વરલીપી બનાવી હતી. અને બંકીમચંદ્રને ગાઈને સંભળાવ્યું હતું. ઈ.સ.૧૮૮૬માં કલકત્તામાં કોંગ્રેસનાં દ્વિતીય અધિવેશનમાં રવીન્દ્રનાથ ઠાકુરે બીજા રાષ્ટ્રીય ગીતો સાથે આ ગીતને પણ મંચ પરથી ગયું હતું. ત્યારબાદ ‘વંદે માતરમ’ શીર્ષક હેઠળ અનેક પત્ર-પત્રિકા અને પુસ્તકો પ્રકાશિત થયા. આ ગીતે બ્રિટિશ સામ્રાજ્યના પાયા હલાવી નાખ્યા. સ્વરાજ્યની માંગને સક્રિય રૂપ આપવામાં આ ગીતનું બહુ મોટું યોગદાન છે.

બંકીમચંદ્રએ યુગમાં દેશપ્રેમ અને રાષ્ટ્રિયતાની મંત્ર-દીક્ષા આપી હતી. એની પૂર્વેની શતાબ્દીમાં રાષ્ટ્રિયતાની ભાવનાને કોઈ આધારભૂમિ પ્રાપ્ત નહોતી. બંકીમચંદ્ર પ્રાચીન ભારતીય આદર્શવાદ

અને રાષ્ટ્રીયતાની વ્યાખ્યા શોધી રહ્યા હતા. તત્કાલીન સામાજિક રાજનૈતિક પરિસ્થિતિઓ અને જનસાધારણની દુર્દશાએ બંકીમયંદ્રનાંમનમાં છેક ઊંડે સુધી ‘મિલિટેન્ટ નેશલિજમ’ને જન્મ આપ્યો. ‘આનંદમઠ’નાં મિલિટેન્ટ સંન્યાસી દેશમાં માટે પ્રાણનો પણ ભોગ આપવા તૈયાર હતા. અને એમણે શીખવેલું યુદ્ધપણ દેશપ્રેમ જ હતો. એમની એ સફળતા એમાં જ છે કે એ દેશવાસીઓ માનસિકતાને સામાજિક રાજનૈતિક પરિવર્તન માટે તૈયાર કરી શક્યા. દેશ માટે પ્રાણનું પણ બલિદાન આપવું એ આનંદમઠનો મુખ્ય ઉદ્દેશ્ય હતો. એમાં શસસ્ત્ર વિદ્રોહી દળનું ગુપ્ત સંગઠન ગોરિલા-યુદ્ધનીતિ, શસ્ત્ર નિર્માણ અને સંગ્રહનો સમાવેશ થાય છે. એ જ આદર્શો પર સ્વાધીનતા સંગ્રામમાં અનેક સશસ્ત્ર દળોએ સ્વયંને સંગઠીત કર્યા હતા.

અહિંસકસત્યાગ્રહી અને સશસ્ત્રક્રાંતિકારી બંને સંગઠનોએ આનંદમઠમાંથી પ્રેરણા લીધી હતી. એ દિવસોમાં ક્રાંતિકારીઓના એક હાથમાં ગીતા અને બીજા હાથમાં ‘આનંદમઠ’ રહેતી હતી. આખી નવલકથામાં બે મોટા યુદ્ધોનું વર્ણન છે. નવલકથાકારે ક્યાંય પણ મુસ્લિમધર્મ પર આક્રમણ નથી કર્યું. બાદશાહ, બેગમ, શાહજહા અને શાહજાદીઓને કેદમાં રાખીને જે નવલકથા લખી એને ઇસ્લામ કે મુસલમાન સાથે કોઈ સંબંધ ન હોય શકે. મુસલમાનો આક્રમણ કરવું એમનો ઉદ્દેશ્ય નહોતો. મુસ્લિમયુગની અરાજકતાનું ચિત્ર રજૂ કરીને એ વર્તમાન યુગની રાજનૈતિક સમાધાન શોધી રહ્યા હતા. એમાં પહેલાં યુદ્ધની વાત છે. ફોજદારી, બાદશાહી, અંગ્રેજી, દેશી, વિલાયતી, કાળી, ગોરી, સેના હતાશ થઈને ધરાસાઈ થઈ રહી છે. દેશી તોપોથી અંગ્રેજોના મૃત્યુ અને તમામ અંગ્રેજી સેનાઓના સંહાર બીજા યુદ્ધના અંતમાં સંતાન દળના હાથ પુરેપુરી અંગ્રેજ સેનાનો સંહાર થાય છે.

મહાકવિ રવીન્દ્રનાથ ઠાકુરની સાધનામાં બંકીમયંદ્ર પર પ્રકાશિત લેખના કેટલાક અંશો- એમણે આ અભાગી દરિદ્ર દેશને એ અમૂલ્ય સંપદા આપી જેનો કદી અંત ન આવે. એ સ્થાયી ઉન્નતિનો એક માત્ર મૂળઉપાય સ્થાપિત કરી ગયા છે. એમણે આપણા બધા માટે સાચા અર્થમાં શોક વચ્ચે શાંત્વનના, અવદશા વચ્ચે આશા, હતાશા વચ્ચે ઉત્સાહ, અને દ્વારીદ્રની શૂન્યતા વચ્ચે ચિર સૌન્દર્યનો અક્ષય સાગર ઉમટાવી દીધો છે. એમણે ભગીરથ સમાન સાધના કરીને આપણી પ્રાચીન ભસ્મ રાશિમાં જીવન ભરી દીધું. આ કોઈ સમ સામાયિક મન નથી. આ વાત કોઈ તર્ક પર આધારિત નથી. આ એક ઐતિહાસિક સત્ય છે. ઈ.સ. ૧૯૪૮માં લોકસભામાં પંડિત નહેરુએ કહ્યું હતું, ‘વંદે માતરમ સ્પષ્ટ રીતે અને નિર્વિવાદપણે ભારતનું પ્રમુખ રાષ્ટ્રીય ગીત છે’. અને એક મહાન રચના છે, જેની એક ઐતિહાસિક વિશિષ્ટ પરંપરા છે. આપણા સ્વાતંત્ર્ય સંગ્રામ સાથે એનો બહુ નિકટતાનો સંબંધ છે. તેનું સ્થાન હંમેશા અવિચળ રહેશે. બીજું કોઈ ગીત એનું સ્થાન નહિ લઈ શકે. પ્રસિદ્ધ બંગાળી વિવેચક પ્રથમનાથ બિશીના મત મુજબ “એ સમજવું ભૂલ ભરેલું હશે કે મંત્ર (વંદે માતરમ)ની તમામ સંભાવનાઓ સમાપ્ત થઈ ગઈ છે. તમે કોઈ પણ ચિનગારી પ્રત્યે બિલકુલ એવી રીતે નિશ્ચિત નહિ થઈ શકો, જે રીતે કોઈ જ્વાળામુખી વિશે નિશ્ચિત નથી થઈ શકાતું” ટૂંકમાં તેમાં ચિનગારીમાંથી જ્વાળામુખી બનવાની અદ્ભૂત ક્ષમતા રહેલી છે.

## **SERVICES MARKETING: ROLE OF CUSTOMER RELATIONSHIP MANAGEMENT IN HOSPITALITY SECTOR**

**DR. CHIRAG V. RAVAL**

**ADHYAPAK SAHAYAK**

**SHRI TRIKAMJIBHAI CHATWANI ARTS & J.V.GOKAL TRUST COMMERCE COLLEGE,  
RADAHANPUR**

### **ABSTRACT:**

Customer Relationship Management is best tool of to build a powerful customer experience as the most competitive weapon around our businesses. Customer relationship management seeks to encourage better marketing effectiveness and helps in identifying potential customers. CRM industry making it one of the fastest growing sectors in the market. This paper deals with Customer Relationship Management (CRM) in hospitality industry. This paper shall discuss new strategic equation for hospitality industry which reflects to understand their existing customer experience and identify unmet customer needs and wants. We create the Customer Experience every day. We are not mechanical. We are now, we are vibrant, we are sensual and tactile, and we are proud, innovative and driven to excellence. We can deliver our goods and services distinctively. We are Artisans! The hospitality industry is a fascinating one from a CRM perspective, because of the quality and quantity of customer touch points. These results come from a strategy of strengthening customer relationships by constantly providing customer value leading to satisfaction.

**KEY WORDS:** Services, Consumer, Relationship Management, Hospitality.

Hospitality is about serving the guests to provide them with "feel-good-effect". "Athithi devo bhavha" (Guest is God) has been one of central tenets of Indian culture since times immemorial. In India, the guest is treated with utmost warmth and respect and is provided the best services. Today hospitality sector is one of the fastest growing sectors in India. Many international hotels including Sheraton, Hyatt, Radisson, Meridien, Four Seasons Regent, and Marriott International are already established in the Indian markets and are still expanding.

At its most basic level, hospitality is simply the art of making guests feel welcome. But it's far more than that. Hospitality is the world's largest service industry, employing millions of people working in hotels, restaurants, cruise lines, resorts, private clubs, casinos, and bed-

and-breakfasts throughout the world.

Nowadays the hotel, travel and tourism industry is also included in hospitality sector. The boom in hotel, travel and tourism has led to the further development of hospitality industry.

### **Objectives of study:**

1. To know customer relationship management in hospitality industry.
2. To identify growth of hospitality industry through CRM.
3. To extract new strategic equation for hospitality industry which reflects to understand their existing customer experience and identify unmet customer needs and wants.

### **SWOT ANALYSIS:**

#### **STRENGTHS**

**1. Natural and cultural diversity:** India has a rich cultural heritage. The "unity in diversity" tag attracts most tourists. The coastlines, sunny beaches, backwaters of Kerala, snow capped Himalayas and the quiescent lakes are incredible.

**2. Demand-supply gap:** Indian hotel industry is facing a mismatch between the demand and supply of rooms leading to higher room rates and occupancy levels. With the privilege of hosting Commonwealth Games 2010 there is more demand of rooms in five star hotels. This has led to the rapid expansion of the sector.

**3. Government support:** The government has realized the importance of tourism and has proposed a budget of Rs. 540 crore for the development of the industry. The priority is being given to the development of the infrastructure and of new tourist destinations and circuits. The Department of Tourism (DOT) has already started the "Incredible India" campaign for the promotion of tourism in India.

**4. Increase in the market share:** India's share in international tourism and hospitality market is expected to increase over the long-term. New budget and star hotels are being established. Moreover, foreign hospitality players are heading towards Indian markets.

#### **WEAKNESSES**

**1. Poor support infrastructure:** Though the government is taking necessary steps, many more things need to be done to improve the infrastructure. In 2003, the total expenditure made in this regard was US \$150 billion in China compared to US\$ 21 billion in India.

**2. Slow implementation:** The lack of adequate recognition for the tourism industry has been hampering its growth prospects. Whatever steps are being taken by the government are



implemented at a slower pace.

**3. Susceptible to political events:** The internal security scenario and social unrest also hamper the foreign tourist arrival rates.

## **OPPORTUNITIES**

**1. Rising income:** Owing to the rise in income levels, Indians have more spare money to spend, which is expected to enhance leisure tourism.

**2. Open sky benefits:** With the open sky policy, the travel and tourism industry has seen an increase in business. Increased airline activity has stimulated demand and has helped improve the infrastructure. It has benefited both international and domestic travels.

## **THREATS**

**1. Fluctuations in international tourist arrivals:** The total dependency on foreign tourists can be risky, as there are wide fluctuations in international tourism. Domestic tourism needs to be given equal importance and measures should be taken to promote it.

**2. Increasing competition:** Several international majors like the Four Seasons, Shangri-La and Aman Resorts are entering the Indian markets. Two other groups - the Carlson Group and the Marriott chain - are also looking forward to join this race. This will increase the competition for the existing Indian hotel majors.

## **HOTEL AND TOURISM INDUSTRY:**

Hotel industry depends largely upon the foreign tourist arrivals further classified into business travelers (around 65% of the total foreign tourists) and leisure travelers. The following figures show that business as well as the leisure travelers (both domestic and international) formed major clientele for hotels in 2004.

Over the last two years, the hotel industry has seen higher growth rates due to greater number of tourist arrivals, higher occupancy rate (being around 75% in FY'06) and significant increase in average room rate (ARR). The major factors contributing to this growth include stable economic and political conditions, booming service industry, FDI inflow, infrastructure development, emphasis on tourism by the central as well as state governments and tax rationalization initiatives to bring down the tax rates in line with the international levels.

This year the number of tourists visiting India is estimated to have touched the figure of 4.4

million. With this huge figure, India is becoming the hottest tourist destination. The arrival of foreign tourists has shown a compounded annual growth of 6 per cent over the past 10 years. Besides, travel and tourism is the second highest foreign exchange earner for India. Moreover, it is also estimated that the tourism sector will account for nearly 5.3 per cent of GDP and 5.4 per cent of total employment.

Tourists year wise	GDP	Employment	Visitor Export	Personal T&T	Capital Investment	Govt. Expenditure
<b>Outlook for 2006</b>	7.80%	1.40%	10.90%	6.90 %	8.30%	7.70%
<b>Outlook for 2007-2016</b>	6.60%	1.00%	7.80%	6.70%	7.80%	6.60%

The factors that will account for the further growth of tourism will include the following:

- Change in standards of living
- More disposable income
- Better education
- Long leisure time
- Aging population

### **CUSTOMER RELATIONSHIP MANAGEMENT (CRM) :**

CRM is best tool of to build a powerful customer experience as the most competitive weapon around our businesses.

It manages to cultivate a one on one relationship with its end users. Strengthening a relationship with long standing customers is more than beneficial because almost 80% of profits are actually generated from loyal customers. CRM ensures that the organization pays adequate attention to customer ideas. It instills the idea that these end users- customers are highly essential to success and focuses on the organizations need to study their behavioral patterns.

Customer relationship management seeks to encourage better marketing effectiveness and helps in identifying potential customers.

CRM industry making it one of the fastest growing sectors in the market. CRM services include a concentrated focus on the customer, adhering to his likes and dislikes, endeavoring to create and sustain a relationship with him -all this serves to increase CRM s salability and to boost its status to that of one of the most rewarding customer centric strategies of the decade.

As a hotel guest, your experience of hospitality may be limited to the front desk associate who gives you your room key, the valet attendant who carries your luggage, and the server who takes your dinner order. But hospitality also encompasses the purchasing agent who ordered the linens for your bed, the executive chef who created the signature entrée for the restaurant menu, and marketing manager who designed the brochure that told you about the property.

These positions share the traits common to all hospitality jobs: a dynamic working environment, a desire to provide quality service, and interaction with people. There's no industry that DEMANDS customer service more than the hospitality industry -- hotels, restaurants and related sectors. Learn how to provide effective customer service in the hospitality industry.

### **STRATEGIC EQUATION OF CRM:**

We need to rethink what makes that experience memorable, for our consumer is very savvy, a prudent shopper, no longer swayed by our claims of value. This requires an investment by you to “do business differently”. Only through this paradigm shift to the Customer-Centric will you enter the realm of excellence. Our goal is to assess resources, realign process, people and products and then compete with advantage, exceeding consumer expectation.

We can learn to better manage that critical guest experience with a new strategic equation, which reflects the following:

1. **VALIDATION** of your relationship with the Guest. Perceptions and values of your guests indicate their needs and expectations. This information can be gathered by multiple means, through surveys, Customer Satisfaction feedback, Focus Groups and the like. How do you know how you are doing, if you have not solicited this response? Next, you must consider the product and service mix that you currently offer to that Guest. If the guest expects A, and you emphasize B, the disconnect is apparent. Lastly, the organizational structure which delivers these products and services must be reviewed.
2. **ANALYZE** what information you have compiled. You now have matched your guest, your products and services and your staff and made an assessment of where realignments must take place. A new strategy will evolve with performance standards, measurement and recommended action to better manage that guest experience.

**3. IMPLEMENT** your new credo, the “Customer-Centric” approach. You will need a practical means of expression, grounded methods of measurement, and a consistency of delivery. Every exchange (“touch point”) with your Guest must emphasize that you will care for them, attend to their needs and that their business and concerns are valued. All your staff will need to reflect this behavior, understanding that Guest Satisfaction is the only performance yardstick. And, you must be prepared to reward those employees who excel with this value proposition.

Life is good. Average is the new Hospitality Norm, easy to match because expectations are so low.

“Needs to think of himself as an ‘artisan’ – the term used before mass manufacturing to apply to people who made things or provided services with a distinctive touch in which they took personal pride.”

Hospitality was not part of the Industrial Revolution; we are not manufacturing and cannot outsource our business overseas. We create the Customer Experience every day. We are not mechanical. We are now, we are vibrant, we are sensual and tactile, and we are proud, innovative and driven to excellence. We can deliver our goods and services distinctively. We are Artisans!

We need to better embrace the simple concept of engaging our Guest, gaining their loyalty, and better than meeting their expectations. We need to better manage the experience, frame expectations, create real value and then market our uniqueness. This is all about the Customer Experience.

In the world of servicing guests, there are as many challenges as there are, well... challenging customers, but I think in the current age of "branding" one of the biggest ones is ensuring a consistent customer service experience. This challenge is three-pronged: First, managers must be able to manage consistency in the face of interchanging slow and busy times and seasons. Second, consistency needs to be ensured across job titles, roles, and pay ranges. Third (or perhaps First, if you'd like), the marketing message must be in tune with a plan to set guest expectations according to the season and customer tier considerations.

On the subject of job roles, I found that while some job roles had specific training on interacting with customers, others did not, or worse, were trained in an inconsistent way. So

the first order of things in this area is to establish a clear procedure for greeting, servicing, and addressing guest issues across various situations. All employees which come in direct contact with guests need to be in tune with this common standard. A set of behavior and service standards also provides clear guidelines which can empower employees to provide special or "magical" moments to their guests.

CRM has some obvious benefits for the hotel industry, but these are not especially different than they are for any other industry. The principal benefits that come to mind are fairly obvious -- increased customer satisfaction and retention, increased repeat business, increased share of category spend, and increased likelihood of referral business. These results come from a strategy of strengthening customer relationships by constantly providing customer value leading to satisfaction.

Through CRM we have helped companies and brands better understand their existing customer experience and identify unmet customer needs and wants. These findings guide us in our work with clients to design the optimal future experience, ensuring that the brand promise becomes operational reality. The result – satisfied and loyal customers that spend more and drive profitable growth.

The hospitality industry is a fascinating one from a CRM perspective, because of the quality and quantity of customer touch points.

### **FINDINGS:**

Current users of CRM in hospitality industry have realized the following business benefits and more:

- Sales increases online and offline, through specified product promotions.
- ☐ Cost reductions from moving customer contact from call center to lower-cost channels, such as the company website
- Customer retention and loyalty improvements, and increased value of each customer
- 100% ROI in five months
- Better measurement of campaigns results
- Improvements in the tracking and reporting of business performance so C-level executives get faster access to the information they need for decision-making

### **CONCLUSION**

We conclude by saying that CRM is best tool of to build a powerful customer experience as the most competitive weapon around our businesses. CRM invert the pyramid for achieving

success in businesses in the 21<sup>st</sup> century and CRM as the prime focal weapon to win over your customer and competition. If you want to drive the competition crazy, ignore your competitors and concentrate on your customer's one on one.

**REFERENCES:-**

- Philip Kotler, Marketing Management, Pearson education, Eleventh edition, New Delhi
- B.S.Bose, Marketing Management, Himalaya Publishing House, First edition, New Delhi.
- Synergy Journal :Articles on CRM and beyond by Manoj Malhotra
- Bristol Group, Inc., [www.bristolgroup.ca](http://www.bristolgroup.ca)
- Hospitality: World's Largest Service Industry What's New, Mar/Apr 2004 by Johnson, Elizabeth, Academic and Marketing Manager for the American hotel & Lodging Educational Institute ([www.ei-ahla.org](http://www.ei-ahla.org))
- U.S. Bureau of Labor Statistics, 2006-07 Career Guide to Industries and 2006-07 Occupational Outlook Handbook
- [www.HospitalityEducators.com](http://www.HospitalityEducators.com)
- <http://www.naukrihub.com/india/hospitality/top-companies/taj-hotels/>
- <http://www.lraworldwide.com/solutions.html>

## પ્રાચીન સંસ્કૃતિ સાથે અનુસંધાન

DR. V.B.KHAMAR

ASSOCIATE PROFESSOR

SHRI TRIKAMJIBHAI CHATWANI ARTS & J.V.GOKAL TRUST COMMERCE COLLEGE,  
RADAHANPUR

આદિવાસી લોકસાહિત્યના પ્રખર અભ્યાસી ડો. ભગવાનદાસ પટેલે ભીલોનાં લોકજીવન ઉપર અનેક સંશોધનને કરેલાં છે. તેઓશ્રીની પ્રેરણાથી યુવા અભ્યાસી એવા ડો. દીપક પટેલે ‘ભીલી સાહિત્ય : કૃતિ અને સંસ્કૃતિ’ નામના પોતાના અભ્યાસુ ગ્રંથમાં ઉત્તર ગુજરાતનાં આદિવાસી સાહિત્ય વિશે સંસ્કૃતિમૂલક અભ્યાસ રજૂ કર્યો છે અને પ્રાચીન સંસ્કૃતિ સાથે અનુસંધાન સાધ્યું છે.

પ્રસ્તુત ગ્રંથ તેમણે ઈ.સ. ૨૦૦૮માં પ્રકાશિત કર્યો છે. જે તેમના માઈનર રિસર્ચ પ્રોજેક્ટની ફલશ્રુતિ છે. ડો. દીપક પટેલ જ્યારથી અધ્યાપક તરીકે જોડાયા ત્યારથી સાહિત્યના દરેક સંશોધનક્ષેત્રમાં પોતાની કલમને સુપેરે ચલાવી છે. અર્વાચીન ગુજરાતી સાહિત્ય, દલિત સાહિત્ય વાર્તા, નવલકથા, ચારણી સાહિત્ય, મધ્યકાલીન સાહિત્ય, હિન્દી અનુવાદ ક્ષેત્રે તેમ વનવાસી પ્રજાના સાહિત્યને પ્રકાશિત કરવામાં પણ તેમનો ફાળો યશસ્વી રહ્યો છે તેમ પ્રસ્તુત ગ્રંથના અધ્યયનથી કહી શકાય.

રાષ્ટ્રીયક્ષેત્રે આદિવાસી સાહિત્યને પ્રકાશિત કરવાનું કામ ડો. ભગવાનદાસ પટેલનું અજોડ અને અદ્વિતીય છે. આદિવાસી ભીલી બોલીના કંઠસ્થ સાહિત્યને ભગવાનદાસે સરળ ગુજરાતી લિપિમાં ઉતાર્યું છે.

ડો. દીપક પટેલે “ભીલી સાહિત્ય : કૃતિ અને સંસ્કૃતિ” માં ઉત્તર ગુજરાતના આદિવાસી સાહિત્ય વિશે સંસ્કૃતિમૂલક અભ્યાસ રજૂ કર્યો છે. આ ગ્રંથમાં ભીલીજાતિના લોકસાહિત્ય ઉપર કામ કરનાર ડો. ભગવાનદાસ પટેલ દ્વારા સંશોધિત સંપાદિત ભીલી સાહિત્યની મુખ્યત્વે મરણોત્તર વિધિ સાથે સંકળાયેલ. લોકાખ્યાન કૃતિઓનો અભ્યાસને સમાવવામાં આવેલ છે. આ સાહિત્યની કૃતિઓમાં ‘ભીલોના લોકજીવનનો સંદર્ભ મળે છે. તેમની ધાર્મિકતા, સામાજિક રીત-રિવાજો અને વિધિવિધાનો ઉપરાંત તેમાં વ્યક્ત થતું સાહિત્યિક તત્વ ક્યાં કેવું પ્રગટે છે તે જોવાનો પ્રયત્ન અહીં રહ્યો છે.

ડો. દીપક પટેલ પ્રસ્તુત ગ્રંથમાં સાહિત્યનો સંસ્કૃતિકેન્દ્રી સ્વાધ્યાય રજૂ કર્યો છે. ડો. દીપક પટેલે ભગવાનદાસ પટેલ સંપાદિત કથાઓનું મૂલ્યાંકન પણ કર્યું છે. જેને કારણે આપણને ભીલી સંસ્કૃતિનો પરિચય થાય છે.

ડો. દીપક પટેલે પોતાના અભ્યાસને પ્રસ્તુત ગ્રંથને બાર પ્રકરણોમાં વિભાજિત કર્યો છે. જેમાં ભીલી સમાજમાં કંઠોપકંઠ સચવાયેલા સાહિત્યની સંશોધિત સંપાદિત કૃતિઓ અને પ્રસ્તુત વિષય ક્ષેત્રમાં નોંધપાત્ર પ્રદાન કરનારા અભ્યાસુઓના નિષ્ઠાપૂર્વક કરેલા અધ્યયનનું પ્રતિબિંબ પ્રસ્તુત પુસ્તકમાં વ્યક્ત થાય છે.

પ્રથમ પ્રકરણ ‘ઉત્તર ગુજરાતની ભીલી-આદિવાસી સંસ્કૃતિ અને મરણોત્તર વિધિવિધાનો’ માં આદિવાસીઓમાં મૃત્યુ પછી કેટકેટલી પ્રક્રિયાઓમાં વિધિ થાય છે તેનો સુપેરે પરિચય કરાવ્યો છે. ડુંગરી ભીલોમાં મરણોત્તર વિધિ ચારરીતે થાય છે જેમાં સ્વાભાવિક મૃત્યુ વખતની વિધિ, ‘હમાધ’ પઢવાની વિધિ, ‘હુરો’ માંડવાની વિધિ અને નાની-મોટી ન્યાતની વિધિ. સામાન્ય વિધિમાં માનવીનું સ્વાભાવિક આકસ્મિક મૃત્યુ વિધિ કરવામાં આવે છે અને તેમાં જો સ્ત્રી હોય તો તેના પિયરપક્ષને હાજર રાખવામાં આવે છે જેથી સ્ત્રીના મૃત્યુ વિશે કોઈ શંકા ન કરે, ઝઘડો ન કરે. તે વખતે ‘વારી ઢોલ’ વગાડવામાં આવે છે. દરેક વ્યક્તિ પોતાના ઘરેથી એક લાકડુ લઈને આવે છે.

ગામના આગેવાન સાધુ કે ભોપાનું મૃત્યુ થાય ત્યારે તેને સમાધિ આપવામાં આવે છે તેને ‘હમાધ’ કહેવાય છે. તે સમાધિ ઉપર દેરી બનાવવામાં આવે છે. મૃતકને દાટવામાં આવે છે ત્યારે સાધુ, સંતો દ્વારા મંત્રોચ્ચાર થાય છે તેને ‘હમાધ પઢવી’ કહેવાય છે.

ડુંગરી ભીલોમાં વેર લેવાની પ્રણાલિ ઘણી જૂની છે. અન્ય દ્વારા મરાયેલ સ્વજનોની મરણોત્તર વિધિને ‘ હુરો માંડવો’ કહે છે. ખૂન કરનારનાં ગામ કે ઘર ઉપર ચડાઈ કરવામાં આવે છે. મરનારને શોધી તેનું લોહી લાવી શબ પાસે પથ્થરની ઢગલી પર છાંટવામાં આવે છે. જો મરનાર માણસ ન મળે તો ઘોડેસવારનો પાળિયો પધરાવાય છે જેને હુરો કહેવાય છે. વેર વાળ્યા પછી તે પાળિયા ઉપર લોહી છાંટણા કરવામાં આવે છે. આ રીતે પ્રથમ લેખમાં ડુંગરી ભીલ આદિવાસીઓના જીવન અને સંસ્કૃતિનો પરિચય તેમની જન્મ-લગ્ન-મરણ વિધિઓ, સામાજિક બંધારણ વગેરેની ચર્ચા કરવામાં આવી છે.

પ્રસ્તુત ગ્રંથના બીજા પ્રકરણથી માંડીને અગિયારમા પ્રકરણ સુધી કુલ દસ લેખમાં મૌખિક પરંપરાની કથા વિશદ્ રીતે આલેખી છે. તેમાં બીજા પ્રકરણ ‘ઑંસ દેવની વારતા: આત્માના રૂપકની કથા’ લેખના પ્રારંભે આ વાર્તા ક્યાં ક્યારે કોના દ્વારા રજૂઆત થાય છે તેની માહિતી મૂકી આપી છે. ત્યારબાદ કથાનકનો ટૂંકો પરિચય કરાવ્યો છે. ‘ઑંસ દેવની વારતા’ને સંશોધક ડો. દીપક પટેલ આત્માના રૂપકની કથા ગણી છે. આ વાર્તામાં હંસદેવના બે અવતારો બતાવ્યા છે. પ્રથમ અવતારમાં હંસનું માનવકોટિનું નિરૂપણ કરવામાં આવ્યું છે અને હંસના બીજા અવતારમાં હંસ માનવકોટિમાંથી દેવકોટિમાં કેવું પરિવર્તિત થયું છે તેના આચરણ દ્વારા વ્યક્ત થતું જોવા મળે છે. આખી કથા ભીલી સમાજના જીવનની નીતિ-રીતિનું, ધાર્મિક માન્યતાઓનું આદર્શ વાસ્તવરૂપ રજૂ કર્યું છે. આ બંને રૂપોમાં લોકશ્રદ્ધા રજૂ થઈ છે.

ત્રીજા લેખ ‘લાલુ અરિદા’ની ભજનવારતા વિશેનો લેખ છે. તેમાં મૃત્યુલોકની કાલ્પનિક વાતો આવે છે. દાન-પુણ્યનો મહિમા વ્યક્ત થયો છે જે લેખ ‘ઑંસ દેવની વારતા’ને અનુસરે છે.

ચોથો લેખ ‘ગોપીચંદ ભરથરીની વારતા’નો અભ્યાસલેખ રજૂ થયો છે. મરણોત્તર વિધિ વખતે ભોપા-સાધુઓ દ્વારા રજૂ થતી આ કથામાં ગોપીચંદ અને ભરથરીની કથા જોડાયેલ છે. વૈરાગ્યની ભાવનાથી



પ્રેરાયેલાં પાત્રોની આ કથા જીવનની અસારતા અને ક્ષણભંગુરતાને પ્રબોધે છે. આ વાર્તા પરનાં અગાઉના અન્ય વિદ્વાનોના મંતવ્યો વિશેષ વિચાર-વિમર્શ કર્યો છે.

ત્યારપછીનાં બે પ્રકરણમાં રામદેવના ચરિત્રની આદિવાસી રૂપાંતર કથા અને રામદેવના જીવન સંઘર્ષનો વિશેષ પરિચય કરાવતી કથાનું નિરૂપણ થયું છે. ‘રામદેવની વારતા’માં ગાંડા રામદેવની વાર્તા કે તેના નામે જે કથા આદિવાસી કંઠ પરંપરામાં પ્રચલિત થઈ તેનું નિરૂપણ છે જ્યારે બીજી રામદેવની વારતામાં રામદેવપીરનાં ચમત્કારો, પરચાઓ બતાવ્યાં છે. ડો. દીપક પટેલ આ વાર્તા વિશે નોંધે છે કે ‘સમયાંતરે રામદેવની આ લોકકથા પુરાકથાનું રૂપ ધરીને લોકસમૂહની શ્રદ્ધાને બળવત્તર બતાવતું પરિબળ બની રહે છે.’ પ્રસ્તુત લેખમાં લોકશ્રદ્ધા દ્વારા રામદેવ શ્રદ્ધાભક્તિનું કેન્દ્ર બની રહે છે. રામદેવનું ચરિત્ર માનવમાંથી દેવકોટિએ પહોંચે છે. આ લેખમાં આપણે પરચાઓથી હિન્દુ-મુસ્લિમ બંને સમાજમાં રામદેવ ભગવાન તરીકે બિરાજે છે.

સાતમા પ્રકરણમાં ‘સરિયાળો શેઠ : સગવાટી વોવણ’માં સગાળશા શેઠના જાણીતી વાર્તાનું ભીલી રૂપાંતર વ્યક્ત થયું છે. આ ભજનવારતાના કેટલાંક અંશો ‘હૂરો માંડતી’ વખતે ગવાય છે. ‘હૂરો માંડતી’ જે કથાઅંશો રજૂ થાય છે તે કથાઅંશો સાથે આ ભજનવારતા સામ્ય ધરાવે છે. શેઠ, ચંગાવતી અને કેલૈયો કુંવર ત્રણેય પાત્રોની જાણીતી કથા અહીં રજૂ થઈ છે.

આઠમો લેખ ‘જગ દે પરમાર’ની વાર્તા વિશેનો છે. ઐતિહાસિક ચરિત્રને કેન્દ્રમાં રાખતી આ કથા લોકપરંપરાથી આ ડુંગરી ભીલોમાં આવી છે. આ વાર્તા સદ્-અસદ્ની સંઘર્ષ કથા છે. આ વાર્તા પણ ‘હૂરો’ માંડતી વખતે રજૂ કરવામાં આવે છે. વૈરવૃત્તિ અને તેના દ્વારા થતા નરસંહારની કથા જગદેવના ઐતિહાસિક ચરિત્ર નિમિત્તે રજૂ થઈ છે. આ વાર્તામાં આવતા જળભૈરવ, બાબરો, ખેતિયો વગેરે વિલક્ષણ પાત્રો વ્યક્ત થયેલા જોઈ શકાય છે. જે ધ્યાનાર્હ બની રહે છે.

નવમો લેખ ‘હાલદે હોળંગીની વારતા’એ વીરતા અને શૌર્યની સુખાન્ત કથા છે. કથાનાયક હાલદે સોલંકી જેટલું જ મહત્વ આ કથામાં ચમત્કારી અમૃતઘૂંટોને પણ મળ્યું છે. હાલદે સોલંકીનું મૃત્યુ થાય છે. ફરી સજીવન થાય છે. આમ, ‘અમૃતઘૂંટો’એ પુનર્જિવીત થતું પાત્ર છે. તે એક પદાર્થ દ્વારા કથા આગળ વધે છે પરંતુ મૃત્યુના પ્રસંગને કારણે જે કદાચ આ પ્રેમ અને યુધ્ધની કથા મરણોત્તર વિધિ સમયે રજૂ થતી હશે.

દસમો લેખ ‘હપિયાદે-હોખલી’ વિશે છે. જમીન અને નારી વિશેની આ યુધ્ધકથા છે. આ ભજનવારતા છે જેમાં મનુષ્ય અને દૈવીતત્વના સંઘર્ષને વ્યક્ત કરે છે. અહીં પાંચેક યુધ્ધના વર્ણન ઉલ્લેખપાત્ર છે. કથાપ્રારંભે મંગલાચરણ છે તેવો ઉલ્લેખ સંશોધનકારે કરેલ છે.

તે પછી ‘હોનાલ હોટી’ ભીલભજન વારતા છે જેમાં મનુષ્યના અહંકાર અને પાપના પરિણામની કથાનું નિરૂપણ કેવું થયું છે તે બતાવ્યું છે. તેમાં તેમણે એક સુંદરીને કારણે થતું યુધ્ધ અને વંશવાદ કેવું વિકરાળ રૂપ લે છે તે બતાવ્યું છે. અંતે ‘હપિયાદે-હોખલી’ની વાર્તા સાથે સરખામણી કરી છે.

પુસ્તકના અંતે ‘ઉત્તર ગુજરાતની ભીલ ભજનવાર્તાઓ : તત્વદર્શન અને સંસ્કૃતિ દર્શન’ની ચર્ચા કરી છે. મરણોત્તર વિધિ વખતે રજૂ થતી આ બધી કથાઓની કેટલીક ખાસ બાબતો તારવી બતાવી છે. જેમકે ગુરૂનું મહત્વ, જીવનમુક્તિનો મહિમા, જીવનની અસારતા અને વૈરાગ્ય, મૃત્યુ પછી જીવનની સદ્-અસદ્ગતિ, દાન-પુણ્યનું મહાત્મ્ય, મૃત્યુ પછી ઉપનાથપંથ, મહાપંથ, વગેરેનો પ્રભાવ કેવો અને કેટલો છે તે ધાર્મિક તત્વજ્ઞાન કથાઓમાં કેવું નિરૂપાયુ છે, જન્મ-પુનર્જન્મ વાતો, ચરિત્રો, અયોનિજ જન્મ ધારણ કરે, ભીલી સમાજની વેરવૃત્તિ, દેવી દેવતાઓ અવતાર ધારણ કરે છે વગેરે ભીલી માન્યતાઓ વિશેના તારણો દર્શાવ્યાં છે.

આમ, ડો. દીપક પટેલે ઉત્તર ગુજરાતના ડુંગરી ભીલો વિશેની વારતાનો ઊંડો અભ્યાસ કર્યો છે જેમાં તેમણે જે તારણો તારવી બતાવ્યા છે તેમાં પ્રાચીન સંસ્કૃતિનો પરિચય થાય છે. આજે પણ તે ડુંગરી ભીલોની સંસ્કૃતિનું પ્રાચીન સંસ્કૃતિ સાથે અનુસંધાન સધાય છે તેમ તેમના આ અભ્યાસપૂર્ણ ગ્રંથ ઉપરથી કહી શકાય.

ડો. દીપક પટેલ પુસ્તકના દરેક લેખ-પ્રકરણના શીર્ષકમાં કથાનું હાર્દ બે-ચાર શબ્દોમાં મૂકી આપ્યું છે. જેને કારણે ભાવકને તેમાં પ્રવેશ કરવાની જિજ્ઞાસા ઉત્પન્ન થાય છે. જેઘ્યાનાર્હ છે. ઉપરાંત તેઓ આદિવાસી સાહિત્ય-સંસ્કૃતિના નિષ્ઠાવાન અને ગહન સ્વાધ્યાયી છે તેનો ખ્યાલ આવે છે.

શ્રી બળવંત જાની કહે છે તે પ્રસ્તુત પુસ્તક વિશદ્ રીતે આસ્વાદમૂલક વિશ્લેષણ દ્વારા સંસ્કૃતિલક્ષી અભિગમ અને મરણોત્તર વિધિને કેન્દ્રમાં રાખીને ભીલી સંસ્કૃતિનો પરિચય કરાવવાનું વલણ રહ્યું છે જે આનંદનીય છે.

**COPYRIGHT**

The copyright of the articles that are accepted for publication and finally published is to be given to RADHANVALLI. Moreover authors are required to declare that the copyright requirements of material used directly or indirectly in the article are accordingly fulfilled. RADHANVALLI reserves the copyright and holds the right to use and disseminate the material in any form or medium, i.e. print or electronic. The published article cannot be reproduced, photocopied or used for commercial purpose except with prior permission.

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

**Subscription:**

Single Copy 750

Term	For Individual	For Institution
One Year	500	750

**Mode of payment:**

The Demand Draft should be drawn in favour of Principal, Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College, Payable at Radhanpur.

**Reprints:**

All the published papers of the journal are available on institute website. For reprints of paper/article and permission please contact 02746-277144.

**Disclaimer:**

Opinions expressed in this journal do not reflect the policies or views of Radhanvalli, but of the individual contributor. Neither Radhanvalli (ACCR) nor editors is responsible for a case where author has not acknowledged or unintentionally omitted the source material. The authors are solely responsible for the details and statements in their research papers. All disputes are subject to Radhanpur Jurisdiction only.

**Please contact at the following address:**

Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College,  
Himmat Vidyanagar,  
Kandla Highway,  
Radhanpur-385340,  
Dist. Patan, Gujarat, India  
Phone No. : 02746-277144.

Website: [www.researchjournalaccr.org](http://www.researchjournalaccr.org)

**Correspondence may preferably be done through E-mail.**

Send your contribution to: **[researchjournalaccr@gmail.com](mailto:researchjournalaccr@gmail.com)**

## **SUBMISSION GUIDELINES**

RADHANVALLI Bi-annual International Peer Reviewed Research Journal (Online) is looking for write-ups of original and independent research. The journal is published by Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College, Radhanpur. We are keen to receive submissions from researchers, academicians, managers, entrepreneurs and scholars from Industry.

### **Submission Guidelines:**

Papers submitted for publication should be exclusively written for this journal and should not have been published or sent for publication elsewhere. The papers submitted should evince serious academic work contributing new knowledge or innovative critical perspectives on the subject explored.

### **Each paper must be accompanied by:**

A declaration that it is an original work and has not been published anywhere else or sent for publication as per given format.

Abstract of paper about **100-200 words** and **4 to 8 keywords** to describe your research paper and facilitate identifying research domain

A short bio-note of the contributor(s) indicating name, institutional affiliation, brief career history, postal address, mobile number and e-mail, should be provided on a separate page along with the title of the paper in the format.

Each contributor will get a complimentary copy of the issue (free of charge)

There is no publication fee or charge

**Format:**

Paper size: A4, Font & Size: Times New Roman 12, Spacing: 1.5 space, Margin of 1 inch on all four sides, Justified Alignment.

The length of papers should not be more than 15 (1.5 space) typed pages, including tables, diagrams and appendices

Title of the paper: bold, title case (Capitalize each word), centered.

**Review Procedure**

All the papers submitted to the “Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College, Radhanpur” shall be reviewed by peer-review process. The editor has the final authority for the acceptance or rejection of any article. Management and this journal reserve the right to republish the paper in any form, at any time in the future.

Rejected papers won't be sent back to the contributor.

**Guidelines for Reference**

Only cited works should be included in reference list. Please follow APA style of citations. Papers not submitted in the standard format, as suggested above will not be considered for publication. The reference list should be alphabetized and not numbered. Please refer: [www.apastyle.org](http://www.apastyle.org)

Titles of articles from journals and books: “quoted”.

**Mode of submission**

The manuscript shall be accepted in only **soft copy** sent to: **researchjournalaccr@gmail.com**

**Deadlines**

The journal will be published bi-annually. For May edition, papers must be submitted before 30<sup>th</sup> March. For November edition, papers must be submitted before 30<sup>th</sup> September.

However, contributions are accepted round-the- year.

## CERTIFICATE OF ORIGINALITY

Please complete and sign this form and send it back to us with the final version of your manuscript. It is required to obtain a written confirmation from authors in order to acquire copyrights for papers published in **RADHANVALLI**

**Title of the Paper:** \_\_\_\_\_

### DECLARATION:

I / We, \_\_\_\_\_ the author/authors of the research paper/article entitled \_\_\_\_\_ authorize you to publish the above mentioned paper/article in the **RADHANVALLI**

We declare that:

- This contribution is original, except for such excerpts from copyrighted works as may be included in the reference.
- This paper has not been published in the same form elsewhere.
- I/We will not publish above said contribution anywhere else without the prior written permission of the publisher.
- Furthermore, I/We hereby transfer the unlimited rights of publication of the above mentioned paper in whole to RADHANVALLI. The copyright transfer covers the exclusive right to reproduce and distribute the article, including reprints, translations, photographic reproductions, microform, electronic form (offline, online) or any other reproductions of similar nature.
- The signatories signs for and accepts responsibility for releasing this material on behalf of any /or all co-authors.

1st Author's Signature:

Author's Name:

Address:

Date:

Mobile No:

2nd Author's Signature:

Author's Name:

### Brief Biodata of Author(s)

Paper Title	:	
Title	:	
Full Name	:	
Designation	:	
Institution	:	
University (Affiliation)	:	
Address	:	
Pin Code	:	
City	:	
District	:	
State	:	
Country	:	
Fax	:	
Email	:	





## :: VISION ::

To spread qualitatively equipped higher education along with vocational literary and humanitarian values through this institution. It also aims at keeping pace with the global challenges of the future building citizens who contribute in the motion of the creation of a secular nation and there by establish its distinctive identity.

## :: MISSION ::

- To provide ample opportunities of the best education in the fields of literature and commerce along with the overall development of the intellectual, physical and mental units of the youths of such socially, educationally, economically, backward and boarder area.
- To inculcate professional commitment, highest moral values and implant such human values that will enable them to achieve the efficiency as an ideal citizen of the nation and to equip them to face the challenges of the future by providing structural facilities to achieve research targets through this institution.
- To empower girls education along with social, cultural and natural values and developing leadership qualities to care a distinctive personality in the society through the means of this institution.

