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DR. C.M. THAKKAR

CHIEF EXECUTIVE EDITOR :

DR. CHIRAG V. RAVAL

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Dr. Chirag V. Raval**

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

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Radhanvalli

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

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आपके सहयोग के लिए हम आभारी रहेंगे।

Yours sincerely,

**For Head
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EDITORS PROFILE**Chief Editor**

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



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

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

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

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

EDITORS PROFILE**Chief Executive Editor**

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



He possesses many feathers in his crown – Appointed as a member of **College Development Council** from 01/04/2012 to 31/03/2015 in Sardar Patel University, Vallabh Vidyanagar. He has appointed as a member of Board of Studies of Business Studies (Commerce) and Management Faculty at Sardar Patel University, Vallabh Vidyanagar. He was recognized **Ph.D. Guide** in Commerce subject at Sardar Patel University, Vallabh Vidyanagar. He is Life Member of Indian Commerce Association. He has also published various research papers in the various referred journals. He has also participated and presented research papers in several State level, National level and International level seminars and conferences. He has delivered live lecture of Business Organization & Management subject initiated by Higher Education Commissioner, **BISAG** (Bhaskracharya Institute of Space Aeronautics and Geo-Informatics), SANDHAN, Govt. of Gujarat, Gandhinagar. He has delivered lectures at various institutes. He is member, Editorial Board in International Journal 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 05 research papers, regarding diverse interests in the field of multidisciplinary subjects covering the various topics of a prominent researcher has taken meticulous efforts in illumination useful points about multidisciplinary research. We are proud to have you as part of our team and look forward to your future contributions.

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

With sincere thanks,

Dr. C.M. Thakkar
Chief Editor

Dr. Chirag V. Raval
Chief Executive Editor

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INDIAN SECONDARAY EDUCATION SYSTEM

DR GOVINDPRASAD B. PANDEY
A. B. VORA, M.ED. COLLEGE, RADHANPUR

Abstract

Education is important for the growth of developing nation like India, various steps have been devised to cut the percentage of dropouts. Non-formal education – to offer educational facilities for the drop-outs and to fulfill the desire for additional education in the grown-up-drop-outs is being given a new orientation to make it purposeful and to attract a broad spectrum of the drop-out population.

In Indian Education system, adult education programmes covers the age group 1-35 and has been vigorously implemented by the government with the cooperation of many voluntary agencies. Even then much has to be done to realize the target which is 100% coverage adults. The government policy in respect of the medium of education has not changed. However, a significant increase in the number of schools – primary and secondary – imparting education through the English medium is a significant development. Thousands of nursery schools that have mushroomed since the last decade purport to impart education to infants through English.

Introduction :

Education is important for the growth of developing nation like India, various steps have been devised to cut the percentage of dropouts. Non-formal education – to offer educational facilities for the drop-outs and to fulfill the desire for additional education in the grown-up-drop-outs is being given a new orientation to make it purposeful and to attract a broad spectrum of the drop-out population.

In Indian Education system, adult education programmes covers the age group 1-35 and has been vigorously implemented by the government with the cooperation of many voluntary agencies. Even then much has to be done to realize the target which is 100% coverage adults. The government policy in respect of the medium of education has not changed. However, a significant increase in the number of schools – primary and secondary – imparting education through the English medium is a significant development. Thousands of

nursery schools that have mushroomed since the last decade purport to impart education to infants through English.

Medium of education

Uncertainty and vacillation have marked the government's policy about the medium of education in India. Mahatma Gandhi wanted basic education to be imparted through the mother tongue. Our Constitution provides that facilities for primary education in mother tongue should be provided to all Indian citizens. For this purpose, the Central Government may issue directives to the State Governments. Thus, the requirements of linguistic minorities are attended properly. Even before Independence, most of the students in schools had their education through the regional language/mother tongue.

We need to create a balance system of education. Education should be imparted through the Mother tongue and through English language as well. Studying in one's mother language is very important. It develops a feeling of love and respect for his mother language. Since, most of the cultural and epic books are written in mother language, a person would be devoid of his own cultural richness if he is unable to read book written in his mother language.

Regarding the medium of instruction in colleges and universities, some State Governments have already decided, in principle, to switch over to the regional language. However the implementation in this respect has remained very slow. If regional languages are fully used for imparting college education, mobility from one region to another for the higher education in India will be seriously hampered. But continuing higher education through the English medium is disfavored by many politicians and some educationalists. The alternative of imparting college education through the Hindi medium throughout the country makes no sense. Thus, the Indian dilemma in respect of medium of education still continues.

Improved curricula

There is a general feeling that the curricula adopted for different stages of education are substandard. This impression is not borne out by facts. The syllabus for irrelevant and various course in schools and colleges have been updated and upgraded. The NCERT (National Council for Educational Research and Training) has set the right tone in this respect.

Regarding recent changes in the curricula in schools and colleges, a mention may be made of the introduction of physical education and services like National Social Service (NSS) and National Cadet Corps (NCC) as part of the curriculum and of the inculcating of emotional national integration through teaching of Indian National Movement.

Constant review of the syllabus and methods of teaching in the light of the innovations and methods adopted in advanced countries has certainly resulted in improved standards. This is not to say that the average standard of teaching and average proficiency of the students has improved a lot.

The general educational standard has been diluted by decrease in the commitment of teachers and by the general decline in morality and standards of life.

In many colleges and schools examination has become a farce and real assessment of the intellectual and other capabilities of the students is not done.

Work-oriented education system

Work-oriented education system was advocated by Mahatma Gandhi and others. However, vocational education system in India has proved an up-hill task. The present pattern of 10+2+3 with a vocational stream has touched only the fringe of the problem. The fact is that people resent being taught crafts and traditional occupations in the school.

However, the modern commercial education which imparts skills in typing, shorthand, reception and the like has met with better popular approval and demand. The core of the issue is whether education and employment should be de-linked. Such de-linking will have the great 'merit' of reducing attraction for college education.

But de-linking or jobs from degrees and certificates is fraught with unforeseen dangers. In any case employment can be provided only on the basis of certain qualifications. If the qualifications are not to be determined by the universities and other conventional examining bodies, the same work will have to be done by the recruiting agency or somebody else.

Besides, the scheme of not prescribing the bare minimum educational requirement for posts will pave the way for gradual erosion of standards necessary for different posts. As pointed out earlier, education is not to be blamed for the widespread unemployment in India.

Conclusion

In recent times new educational opportunities have been invented, one such being correspondence education system. Today almost every university in India is offering correspondence courses for different degrees and diplomas. In fact correspondence education has opened new vistas for the educational system which could not successfully meet the challenging problem of providing infrastructure for multitudes of new entrants into the portals of higher education. The public demand for higher education was initially met through evening colleges; now correspondence education has come to the rescue of the worried education administrators. The latest innovation of 'open university' has also been introduced

in India in the form of Nagarjuna University at Hyderabad. An open university imparts education only through correspondence; and, in this respect, is to be differentiated from the regular universities which take up correspondence education in addition to the college education. Correspondence education provides an important means for drop-outs to improve their qualification and, for the employed the means to improve education and service prospects. In course of time the glamour for college education may decline if correspondence education is made very effective. The Indira Gandhi National Open University has been created at a national level.

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ડાયસ્પોરા સંજ્ઞા, વિભાવના અને સ્વરૂપ ચર્ચા

ડૉ. રમેશ ચૌધરી,
આસિસ્ટન્ટ પ્રોફેસર, અનુસ્નાતક ગુજરાતી વિભાગ,
સરદાર પટેલ યુનિવર્સિટી, વલ્લભ વિદ્યાનગર

ભૂમિકા

સમગ્ર વિશ્વની પ્રજાઓ સ્થળાંતર કરતી રહે છે સ્થળાંતર સ્વૈચ્છિક અને અનૈચ્છિક એમ બે રીતે થતું હોય છે. આ સ્થળાંતરનાં કારણો સામાજિક રાજકીય, આર્થિક કે અન્ય હોઈ શકે છે. સદીઓ પહેલાં યહૂદીઓને પોતાના વતન ઇઝરાયલમાંથી બળજબરીપૂર્વક હાંકી કાઢવામાં આવ્યા હતાપરિણામે તેઓ વિવિધ દેશોમાં છૂટાછવાયા વસ્યા, જેમના માટે સૌ પ્રથમ ‘ડાયસ્પોરા’ સંજ્ઞા પ્રયોજવામાં આવી હતી સમયાંતરે આ સંજ્ઞા વિકસિત થતી ગઈ અને આજે એકવીસમી સદીમાં તો વતન વિચ્છેદથી લઈને વૈશ્વિકતા સુધીના બૃહદ અર્થસંદર્ભમાં પ્રયોજવા લાગી છે

છેલ્લા ત્રણ-ચાર દાયકાઓથી સમગ્ર વિશ્વમાં ડાયસ્પોરા સાહિત્ય વિશેના અભ્યાસો આરંભાયા છે. ગુજરાતી સાહિત્યમાં પણ આધુનિકોત્તર સમયથી નારીવાદી સાહિત્ય દલિત સાહિત્ય અભ્યાસોની સમાંતરે ડાયસ્પોરા સાહિત્યનો અભ્યાસ આરંભાયો છે. ડાયસ્પોરા સંજ્ઞા હેઠળ કેટલીક નોંધપાત્ર સાહિત્ય કૃતિઓ પણ સાંપડી છે આ સાહિત્યને જોવા-તપાસવાના કે તેની સૈદ્ધાંતિક ચર્ચા કરવાના પ્રયત્નો પણ થયા છે પરંતુ ડાયસ્પોરા સાહિત્ય અંગે ચોક્કસ કે નક્કર સિદ્ધાંતચર્ચાનાં પુસ્તકોની ખોટ વર્તાય છે ડાયસ્પોરાનાં ગુણલક્ષણો અને તેની સૈદ્ધાંતિક ભૂમિકાની સ્પષ્ટતા કરવી આજે ખૂબ જરૂરી છે કારણ કે આ સંજ્ઞા હેઠળ લખાતું બધું સાહિત્ય ડાયસ્પોરા સાહિત્ય કહેવાય નહીંપરદેશ સ્થિત ગુજરાતી સર્જક પોતાના ઘર-વતન ઝૂરાપાનું આલેખન કરે તેને પણ ડાયસ્પોરા અંતર્ગત સમાવી ન શકાય આવાં ઘણાં કારણો છે જેની સ્પષ્ટતા કરવી આવશ્યક અને અનિવાર્ય છે. પરદેશમાં રચાતા ગુજરાતી સાહિત્યની ગતિ-સ્થિતિ તેમજ દશા-દિશા શું છે? તેની તપાસ કરવી પણ જરૂરી છે. ડાયસ્પોરાની સૈદ્ધાંતિક ચર્ચા-વિચારણાના આધારે તેનાં ગુણલક્ષણો બાંધી, ડાયસ્પોરા અંગે પ્રવર્તતી સંદિગ્ધતા દૂર કરવાની તાતી

જરૂરિયાત છે. ડાયસ્પોરા સાહિત્યની સૈદ્ધાંતિક તપાસ થાય અને તેનાં ગુણલક્ષણોને આધારે સાહિત્ય વિવેચન થાય, તો જ ડાયસ્પોરા સાહિત્યની જે કંઈ ઉપલબ્ધિ છે તેનો સાચો અંદાજ પ્રાપ્ત થશે અને પરદેશ સ્થિત સર્જકોનું સાચું મૂલ્યાંકન થશે

ડાયસ્પોરા સંજ્ઞા અને તેના અર્થ સંકેતો :

‘ડાયસ્પોરા’ એક અત્યંત સંકુલ સંજ્ઞા છે તેની સાથે અનેક આંતર-બાહ્ય પરિસ્થિતિઓ જોડાયેલી છે. ‘ડાયસ્પોરા’ મૂળ ગ્રીક ભાષાનો શબ્દ છે Dia= Through, Sperio= Scattering or dispersion. નરહરિ કે. ભટ્ટે ‘અંગ્રેજી-ગુજરાતી વિનયન શબ્દ કોશ’માં ‘Diaspora’નો અર્થ ‘યહૂદીઓની હિજરત આવી હિજરત કરી યહૂદીઓ વસ્યા હોય તે દેશ’ નોંધ્યો છે. ‘સાર્થ જોડણી કોશ’માં નિર્વાસનના વિવિધ અર્થો મળે છે, જે પૈકી ઘર કે ગામ છોડી જવું તે દેશમાંથી હાંકી મુકાવું ત્રેદેશનિકાલ એવા અર્થો આપવામાં આવ્યા છે.² ડાયસ્પોરા સંજ્ઞાનો અર્થ ‘oxford reference dictionary’ મુજબ ૧. to dispersion of the Jews beyond Israel ૨. The dispersion of any people from their traditional homeland³ આપવામાં આવ્યો છે. તો new shorter Oxford English Dictionary(1993)માં ડાયસ્પોરા સંજ્ઞા સંદર્ભે જ્યુ ઇશ પ્રજાના દેશનિકાલનો એક વધુ અર્થ સંદર્ભ મળે છે ‘The situation of people living outside their traditional homeland’ (પોતાની પારંપારિક માતૃભૂમિથી દૂર થઈ જીવવાની પરિસ્થિતિ)આશરે ઈ.સ. પૂર્વે પાંચમી સદીમાં બેબીલોનિયન કેપ્ટિવિટી પછી પેલેસ્ટાઇનની સીમા બહાર હાંકી કઢાયેલ અન્ય દેશમાં વેરવિખેર થઈ પથરાયેલ જ્યુ ઇશ(યહૂદી) પ્રજા માટે આ સંજ્ઞા સૌ પ્રથમવાર પ્રયોજાયેલી જોવા મળે છે. આ સંજ્ઞાનો સૌ પ્રથમ સંકેત હિબ્રુ બાઈબલના ગ્રીક અનુવાદમાં મળે છે જ્યુ ઇશ(યહૂદી) પ્રજાને પોતાની ઇચ્છા વિરુદ્ધ દેશમાંથી હાંકી કાઢવામાં આવી હતી અને તેના પરિણામ સ્વરૂપે તે ઈરાન, ઈજિપ્ત, ગ્રીસ, ઈટાલી, આર્મેનિયા વગેરે રાષ્ટ્રોમાં છૂટી છવાઈ વસી પોતાના વતનથી બળપૂર્વક હટાવાયા બાદ અનુભવેલી વેરવિખેર થયાની કેન્દ્રથી ચ્યુત થયાની વેદના કે સંઘર્ષ આ

¹. અંગ્રેજી-ગુજરાતી વિનયન શબ્દકોશ, નરહરિ ભટ્ટ, પાર્શ્વ પબ્લિકેશન, ૨૦૦૮

². સાર્થ જોડણી કોશ

³. Compact oxford reference dictionary, ed. Catherine soanes , oxford university press, pg. 228, 2001

સંજ્ઞાના વપરાશના મૂળમાં છે કોઈ રાજકીય કારણોસર એક આખી પ્રજાને પોતાની ઈચ્છા વિરુદ્ધ દેશનિકાલ થવાની સ્થિતિ ઊભી થાય અને અન્યત્ર શરણ શોધીને રહેવા માટે જે સંઘર્ષ કરવો પડે છે તેના સંકેતો આ સંજ્ઞાના કેન્દ્રમાં પડેલા છે એટલે આ સંજ્ઞાના મૂળમાં સામાજિકરાજકીય, ઐતિહાસિક પરિબળો કારણભૂત છે

‘ડાયસ્પોરા’ સંજ્ઞા જેનાં મૂળિયાં બે ભૂમિમાં રોપાયેલો, તેવી વ્યક્તિ કે પ્રજા માટે પ્રયોજાય છે. વળી, આ સંજ્ઞામાં એક જગ્યાએથી ઊખડીને નવી ભૂમિમાં રોપાવાનો અર્થ સંકેત રહેલો છે તેમાં તે ભૂમિ તેની આબોહવા, ખોરાક, પોષાક, સમાજ, સંસ્કૃતિ કે ભાષા સાથે અનુકૂળતા ન સધાતાં તેમાંથી જન્મતો સંઘર્ષ જ ડાયસ્પોરાના ભાવને જન્મ આપે છે. આજે કાળાંતરે આ સંજ્ઞા પરિવર્તન પામીને નોકરી, વ્યવસાય, સ્વ-વિકાસ કે અન્ય કોઈ કારણોસર મૂળ વતન કે દેશ છોડીને પરદેશ વસેલી પ્રજા કે વ્યક્તિ માટે પ્રયોજાઈ રહી છે. મૂળે એક આખી પ્રજા માટે આ સંજ્ઞા વપરાઈ હતી તે હવે માત્ર કોઈ એક વ્યક્તિ વિશેષને પણ લાગુ પડી રહી છે. મૂળમાં જે કેન્દ્રથી ચ્યુત થયાનીવતનથી વિચ્છેદ થયાની કે વેરવિખેર થયાની સ્થિતિ હતી તે આજે પ્રયોજાતી સંજ્ઞામાં અદૃશ્ય થતી જાય છે આજે આ સંજ્ઞા બૃહદ અર્થમાં⁵ પ્રયોજવામાં આવે છે. ડાયસ્પોરાના અભ્યાસી ડૉ. બળવંત જાની ડાયસ્પોરાને વતન વિચ્છેદથી માંડીને વૈશ્વિકરણ સુધીના ગતિ-વ્યાપના સંદર્ભમાં જુએ છે તેમના મતે “ડાયસ્પોરા સાહિત્ય ડાયસ્પોરિક જીવન પ્રણાલીને અવગત કરે છે. ડાયસ્પોરા જીવનપ્રણાલીની પાર્શ્વભૂમાં વૈશ્વિકતાની નીપજ છે અને તેથી એ વૈશ્વિકતાનાં ધોરણો અને ચહેરો એનાં મૂલ્યો ડાયસ્પોરા સાહિત્યમાં પ્રગટ્યવા જોઈએ.”

“ડાયસ્પોરા સંજ્ઞા સાથે exile (દેશનિકાલ), ઇમિગ્રેશન (સ્થળાંતર), Double Immigration (દ્વિસ્તરીય

4. ડાયસ્પોરા શબ્દ મૂળે તો માતૃ ભૂમિનો ત્યાગ કરી પરદેશ ગમવું(હિજરત) કરી ગયેલ યહૂદીઓ માટે પ્રયોજાતો હતો. હવે આ શબ્દ પરદેશમાં સ્થાયી થયેલાઓ,

નિર્વાસિત શરણાર્થીઓ, દેશનિકાલ પામેલાઓ એમ તમામ માટે એક બૃહદ અર્થમાં વપરાશમાં છે -જાની બળવંત બ્રિટિશ ગુજરાતી કાવ્યધારા પૃ ૨૪

5. ડાયસ્પોરા એટલે યહૂદીઓની પરાણે હકાલપટ્ટી એવો પુરાણો અર્થ તો હવે ભૂંસાઈ જવાની રાહમાં છેમા યહૂદીઓ જ નહીં અન્ય પ્રજાઓનો પણ ધર્મ,

ભાષા, સંસ્કૃતિ, જાતિ કે એવાં કોઈ પણ કારણ કે બહાના હેઠળ થયેલાં સ્થળાંતર એવો સીમિત અર્થ પણ આજકાલ રહ્યો નથી. – કાપડિયા, મધુસૂદન

સ્થળાંતર), Multiple Immigration (બહુસ્તરીય સ્થળાંતર), Reception (પ્રભાવગ્રહણ), Identity Crisis (આપઓળખની મથામણ), Adaption (અનુકૂળન), Nationality (રાષ્ટ્રીયતા), language crisis (ભાષાભિન્નતાની કટોકટી), Culture (સંસ્કૃતિ) જેવી કેટલીયે જીવંત પરિભાષાઓ સંકળાયેલી છે”⁶ તો ઇમિગ્રન્ટ, એમિગ્રે, રેફ્યુજી, સ્કીલ ઇમિગ્રન્ટસ, અને એક્સ્પેટ્રિયટ જેવી સંજ્ઞા વચ્ચેનો ભેદ સ્પષ્ટ કરતાં ડૉ. મધુરમ મેકવાન કહે છે કે “ઇમિગ્રન્ટ-આપ્રવાસીઓ અને ઇમિગ્રેશન-દેશાંતર, વૈશ્વિક ધોરણે ડાયસ્પોરિક સાહિત્ય સંશોધનનો એક અતિશય સંવેદનશીલ વિષય છે તેમની અનેક શ્રેણીઓ છે, અનેક પ્રકાર છે. તેમની લાગણીઓ પણ અનેક પ્રકારની અને ખૂબ જ સંવેદનશીલ વાત કહેતી હોય છે ‘ઇમિગ્રન્ટ’ (Immigrant)એ આપ્રવાસીઓની એક એવી શ્રેણી છે, જે સામાન્ય રીતે પોતાની મરજીથી પોતાનો દેશ છોડીને આવેલા છે. જ્યારે ‘એમિગ્રે’(émigré)એ તેનાથી બિલકુલ અલગ પ્રકારની શ્રેણી છે કે જેને અન્ય કારણોના દબાણ હેઠળ પોતાનો દેશ છોડવાની ફરજ પડેલ છે. આ બંને કિસ્સાઓમાં ફરક ઘણો છે પણ સામ્યતા માત્ર એક જ છે.....બેટર લાઈફ..... બહેતર જીવનની ઝંખના.....જેમાં હું ય બાકાત નથી સ્કીલ ઇમિગ્રન્ટસ એ ઉચ્ચ શિક્ષણ ધરાવતા આપ્રવાસીઓની સૌથી મોટી શ્રેણી છે. જે તે દેશમાં સ્થાપિત થયા બાદ તેઓ આજીવન એક અજં પો લઈને જીવતા હોય છે.. બેટર લાઈફ..... દેશમાં કે પરદેશમાં? રેફ્યુજી એટલે શરણાર્થી તરીકે આવતા આપ્રવાસીઓ પ્રત્યે મને વિશેષ લગાવ છે. પછી ભલે એ રાજકીય કે બીજા કોઈ જોખમની બીકે પોતાનો દેશ છોડીને આવ્યા હોય. એમના દેશાંતરમાં મજબૂરીની મહાવ્યથા છુપાયેલી છે. એક્સ્પેટ્રિયટ એટલે કે દેશવટે આવેલ ઇમિગ્રન્ટસનો તો એક એવો વિશિષ્ટ વર્ગ છે કે જે વિદેશમાં વસે છે, પણ યજમાન સમાજમાં ભળવાથી બચવા માટે સદા સજાગ રહે છે.”⁷ ડાયસ્પોરા સંજ્ઞા જે છૂટથી પ્રયોજાય છે તેમાં પણ સાવધાની રાખવી જરૂર છે. કારણ કે આ સંજ્ઞાના મૂળમાં એક જગ્યાએથી પોતાનાં મૂળિયાં ઉખેડીને અન્ય નવી ભૂમિમાં રોપતાં વેઠવો પડતો સંઘર્ષ તેના કેન્દ્ર છે. સાહિત્યમાં જ્યારે આ સંજ્ઞા પ્રયોજાય છે ત્યારે તેને બે ભાષા, સંસ્કૃતિ, ધર્મ, રીત-રિવાજ, સભ્યતા, ખોરાક, પોષાક, હવામાન વગેરેનો સંઘર્ષ અને તેમાં થતાં સમાધાનના સંદર્ભમાં તેની તપાસ થવી જોઈએ

⁶. જાની, બળવંત, દીપક બારડોલીકરની કવિતા પૃ. ૨૫-૨૬

⁷. <http://opinionmagazine.co.uk/details/1164/દેશ-રે-જોયા--દાદા--પરદેશ-જોયા-->

પોતાની ઇચ્છાથી કે અનિચ્છાએ દેશ છોડ્યો હોવા છતાં પોતાની મૂળભૂમિ મૂળભાષા કે સંસ્કૃતિ સાથે ચૈતસિક-માનસિક તાદાત્મ્ય અટૂટ રહે અને નવી ભૂમિ સાથે કોઈપણ પ્રકારનું જોડાણ અનુભવી ન શકાય ત્યારે તેમાંથી વ્યક્ત થતો ઝૂરાપો કે સંઘર્ષ એટલે જ ડાયસ્પોરા બાકી નવી ભૂમિ સાથે સંપૂર્ણ અનુકૂલન સાધી લીધું હોય તેવી પરિસ્થિતિ માટે આ સંજ્ઞા પ્રયોજવી અયોગ્ય છે.

વિવિધ કારણોસર ડાયસ્પોરા સાહિત્યને આજે જુદી રીતે મૂલવવાના પ્રયત્નો થઈ રહ્યા છે ત્યારે ડાયસ્પોરાનો જે પુરાણો અર્થ હતો તે આજે પરિવર્તિત થયો છે. માત્ર યહૂદીઓના દેશનિકાલ સંદર્ભે હવે આ સંજ્ઞા પ્રયોજાતી નથી પરંતુ તે વિસ્તૃત અર્થમાં પ્રયોજી હોવાના કારણે ડાયસ્પોરા સાહિત્ય કોને ગણવું તે વિશે કેટલાક પ્રશ્નો પણ ઉપસ્થિત થાય છે. આ પ્રશ્નોના નિરાકરણ માટે ડાયસ્પોરાના ગુણ-લક્ષણોને ધ્યાનમાં રાખીને ડાયસ્પોરિક સાહિત્યની ભેદરેખા આ રીતે આંકી શકાય.

1. ડાયસ્પોરિક સાહિત્ય એટલે માત્ર વિદેશસ્થિત લેખકો દ્વારા વિદેશમાં રહીને લખાતું સાહિત્ય નહીં.
2. કોઈ લેખકે/ સર્જકે કરેલ વિદેશમાં કરેલ પ્રવાસ અને તેના પરિણામે લખાયેલ સાહિત્ય, ડાયરી, સ્મૃતિકથા નોંધ કે અન્ય પ્રકારની સાહિત્યિક સામગ્રી ડાયસ્પોરિક સાહિત્ય બની શકે નહીં.
3. કોઈ સર્જક પોતાના દેશમાં રહીને અન્ય દેશની પ્રજા, ભાષા, સંસ્કૃતિ ઇત્યાદિને પ્રગટાવતું જે કંઈ લખે તેને પણ ડાયસ્પોરા સાહિત્ય ગણી શકાય નહીં.
4. જે સાહિત્યમાંથી સ્વદેશ અને પરદેશની ભાષા, સંસ્કૃતિ, સભ્યતા અંગેનો સંઘર્ષ કે સમન્વય પ્રગટ થતો ન હોય તેને પણ ડાયસ્પોરા સાહિત્ય ગણી શકાય નહીં.

આ બધા મુદ્દાઓ તપાસતાં જણાય છે કે માત્ર વિદેશ વિશેના કથન, વર્ણન કે ગુણ-ગાન ડાયસ્પોરિક સાહિત્ય બની શકે નહીં. તેવી જ રીતે ઘણી વાર ડાયસ્પોરા નિમિત્તે ઘર-વતનનો ઝૂરાપો વ્યક્ત કરાતો હોય છે પરંતુ એ ઝૂરાપા પાછળનાં જવાબદાર સામાજિકસાંસ્કૃતિકરાજકીય કારણોની ભૂમિકા રચાવી આવશ્યક અને અનિવાર્ય છે, નહીં તો એ માત્ર ઝૂરાપો જ બની ને અટકી જશે. બીજું એક બાબત પણ નોંધપાત્ર છે કે ડાયસ્પોરાના સર્જકે માત્ર સંઘર્ષને જ ઉપસાવવાનો નથી પરંતુ વિદેશમાં રહીને સ્વદેશી પ્રજાએ મેળવેલ સિદ્ધિઓ, માન-સન્માન કે આદર-સત્કારને પણ ઉપસાવવા જોઈએ. સાંસ્કૃતિક આદાન-પ્રદાનને પણ આ અંતર્ગત સમાવવું જોઈએ.

ગુજરાતી ડાયસ્પોરા સ્વૈચ્છિક ડાયસ્પોરા છે, દેશ છોડવાનું ફરમાન કે હુકમ નથી એટલે જ્યૂ ઇશ(યહૂ દી) પ્રજાએ પોતાના મૂળથી ઊખડીને બીજે રોપાવાની અનુભવેલી વ્યથા કે વેદના અહીં નથી તેમ છતાં વતન છોડતાં તેની સાથેની સ્મૃતિઓ કે ચૈતસિક નાતો અતૂટ રહે છે તેમજ પરદેશમાં સ્થાયી થવા માટે જે સંઘર્ષ અનુભવાય છે તે ડાયસ્પોરિક બનીને ઉપસી આવે છે સ્વદેશને છોડવાની અને પરદેશને અપનાવી ન શકવાની સ્થિતિમાંથી સર્જાતો મનોસંઘર્ષ કે મનોવેદના અને પરદેશમાં સ્થાયી થવા છતાં પોતાની મૂળભૂ ભિભાષા કે સંસ્કૃતિની અતીતની સ્મૃતિઓને કારણે પદ્દેશમાં અનુભવાતો પરાયાપણાનો ભાવ જ ડાયસ્પોરા બનીને ઉપસી આવે છે. આવી પરિસ્થિતિ વચ્ચે ડાયસ્પોરાના સર્જકે આપઓળખ ઊભી કરવાની હોય છે.

પરદેશમાં વસવાટ કરતો માનવી આજે ભલે વતનથી દૂર હોય અને પોતે એ ઝૂરાપો અનુભવતો હોય પરંતુ એક સત્ય એ પણ છે કે પરદેશનું ભૌતિક સુખસમૃદ્ધિઓ જીવન છોડી વતનમાં પરત નથી ફરવું. ભૌતિક સંસ્કૃતિ સમકાલીન સંસ્કૃતિને પણ પ્રભાવિત કરે છે સમાજનું સ્વરૂપ બદલાય છે તેમ વ્યક્તિનાં લક્ષણો પણ બદલાય છે. મનુષ્યની વૃત્તિઓ એની ઇચ્છા, સંતોષ-અસંતોષ જુદા-જુદા સમય અને પ્રદેશના જુદા-જુદા સમાજની જીવનપદ્ધતિથી પ્રભાવિત થયા વિના રહેતી નથી. પરદેશની સંસ્કૃતિ અને સ્વદેશની સંસ્કૃતિ વચ્ચેનો તફાવત અને તેમાંથી જન્મતી તુલના સંઘર્ષ પેદા કરે છે ભૂતકાલીન જીવનના અંશો વર્તમાનકાલીન જીવન સાથે જોડાતાં એમાં દેખાતો અભાવ કે જુદાપણું સંઘર્ષને જન્મ આપે છે. એમાં અતીત જીવનને ખોયાનો વસવસો અને વર્તમાન જીવન સાથે તાદાત્મ્ય કે અનુકૂળન સાધવાની મથામણ હોય છે. વ્યક્તિના જીવનના બે ભાગ પડી ગયા હોય છે, એક ભૂતકાલીન જીવન અને બીજો વર્તમાનકાલીન જીવન. આ બંને દ્વારા એનું ભવિષ્યકાલીન જીવન નિર્માણ થાય છે.

ડાયસ્પોરા વિભાવના અને પ્રકાર:

ડાયસ્પોરા સાહિત્યની ઓળખ આપતાં નિરંજન ભગત જણાવે છે કે “નિર્વાસનના સાહિત્યમાં ક્યારેક ‘Nostalgia’ હોય છે. ઘર ઝૂરાપો હોય છે, સ્મૃતિબદ્ધતા હોય છે ક્યારેક પલાયનવૃત્તિ હોય છે ક્યારેક અપરાધવૃત્તિ હોય છે આવા સાહિત્યમાં આત્મદયા અને આત્મનિંદા, મનોરુઝાતા અને હૃદયદૌર્બલ્યનું મોટું ભયસ્થાન હોય છે. તો ક્યારેક એમાં બે ભૂમિ બે ભાષા, બે સમાજ અને બે સંસ્કૃતિ વચ્ચે તુલના

હોય છે. એક ઊર્ધ્વ અને અધમ, એક ઉચ્ચ અને અન્ય અવચ, એક ભૌતિક અને અન્ય આધ્યાત્મિક, એક સંસ્કૃત અને અન્ય પ્રાકૃત એવી પક્ષાપક્ષી હોય છે આવા ગમાઅણગમા, રાગદ્વેષ, પુરજ્ઞાસતિરસ્કારને કારણે એમાં પ્રચાર, અપરુચિ અને અર્ધસત્યનું સૌથી મોટું ભયસ્થાન હોય છે તો ક્યારેક એમાં જીવનનાં સૌ ક્ષેત્રો- આર્થિક, સામાજિક, રાજકીય, ધાર્મિક, બૌદ્ધિક, સાંસ્કૃતિક, આધ્યાત્મિક આદિમાં એક અલગ અને અપરિચિત સમાજ, સંસ્કૃતિ અને જીવનશૈલી વચ્ચે આગંતુક નિર્વાસિત તરીકેનો આશ્વનિરાશાનો તથા સંઘર્ષ અને સંવાદિતાનો અનુભવ હોય છે નિર્વાસનના આ અનુભવસિદ્ધ સાહિત્યનો મોટો મહિમા છે. એનું મોટું મૂલ્ય અને મહત્વ છે”⁸

‘The Indian Diaspora’ પુસ્તકના સમાજશાસ્ત્રી સંપાદક શ્રી એન જયરામ જણાવે છે કે, “સ્થળાંતર અને વેરવિખેર થવું એ નૈસર્ગિક લક્ષણો છે વનસ્પતિવિજ્ઞાનમાં, પ્રાણીવિજ્ઞાનમાં પણ; માનવજીવન માટે એ સિવાય કોઈ વિકલ્પ નથી. માનવ સ્થળાંતરમાં બે બાબતો નોંધનીય છે માનવીય સ્થળાંતર માત્ર શરીરનું સ્થળાંતર નથી હોતું સ્થળાંતરીત પ્રજા પોતાની સાથે સામાજિકસાંસ્કૃતિક વરસાનો ભાર લઈને સ્થળાંતરીત થતી હોય છે. પોતાની સામાજિક ઓળખ, ધાર્મિક માન્યતાઓ, રીત-રિવાજો, જીવનનાં ધારાધોરણો, આહારવિહારની આદતો અને ભાષા બધું જ સ્થળાંતર પામતું હોય છે”⁹

સુમન શાહ પોતે ડાયસ્પોરા સાહિત્યની ઓળખ આપતાં કહે છે કે “વતનથી દૂર વસી ત્યાંથી એને અનુભવતા અને વ્યક્ત કરતા સાહિત્યકારની શબ્દસૃષ્ટિ જેમાં ઉન્મૂલન કે બે વિશ્વ વચ્ચેની ભીંસ મુખ્યત્વે હોય છે તો વળી, બે વિશ્વમાંથી એકને ગુમાવ્યાની લાગણી અને બીજાને નહીં પામ્યાની લાગણી જેવા વિરોધો વચ્ચેની ત્રિશંકુ અવસ્થાનું ચિત્રણ પણ ખાસ્સું હોય છે સવિશેષ તો, આ સાહિત્ય વર્તમાનની ક્ષણે દેશ-વિદેશની અને પરોક્ષપણે માનવીય સભ્યતા- સંસ્કૃતિની કલાત્મક ટીકા ટિપ્પણી બનતું હોય છે.”¹⁰

ડૉ. નૂતન જાનીએ પોતાના લેખમાં ડાયસ્પોરાની સ્પષ્ટતા કરતાં Sinclair johnનો સંદર્ભ ટાંક્યો છે તે મુજબ ‘A diaspora is a dispersion of people from a particular nation or culture; a from world.

⁸. દેશ-વિદેશ, ઓક્ટોબર ૨૦૦૫ પૃ. ૧૬

⁹. Ed. N. Jayram , The Indian Diaspora (Dynamics of Migration), sage pub. 2004 Pg.15-16

¹⁰. અનુઆધુનિકતાવાદ અને આપણે સુમન શાહ

Moreover every nationality had a diaspora, often spread far beyond his homestead.¹¹
(વિખેરાવું અથવા કોઈ નિશ્ચિત રાષ્ટ્રની સંસ્કૃતિના મૂળની માનવ જાતિનું અન્યત્ર વિસ્તરવુંમા અર્થ માટે વપરાતો સામાન્ય શબ્દ એટલે ડાયસ્પોરા. વિશેષતઃ દરેક રાષ્ટ્રીયતાનો ડાયસ્પોરા હોય છે, આઝે ભાગે પોતાના મૂળ વતનથી દૂર વસેલો)

નૂતન જાની ડાયસ્પોરાના ફરજિયાત અને સ્વૈચ્છિક એમ બે પ્રકાર જણાવે છે¹² તો નિરંજન ભગત પોતે ત્રણ પ્રકાર ગણાવે છે.

૧. માનસિક અને આધ્યાત્મિક કારણે સ્વદેશમાં જ નિર્વાસન
૨. સામાજિક અને ધાર્મિક કારણે અનૈચ્છિક નિર્વાસન.
૩. આર્થિક અને બૌદ્ધિક કારણે સ્વૈચ્છિક નિર્વાસન.

પ્રો. ગેબ્રિયલ શેફર પોતાના પુસ્તક 'Diaspora politics'માં પાંચ પ્રકારનો ડાયસ્પોરા નોંધે છે

૧. Historical Diaspora (ઐતિહાસિક ડાયસ્પોરા) -Jewish, Chinese, Indian, American
૨. Modern Diaspora (આધુનિક ડાયસ્પોરા) -Africa-American, Black, Greek, Polish, Turki.
૩. Incipient Diaspora (આરંભિક ડાયસ્પોરા) -Korean, Filipina, Thai, Russian.
૪. Stateless Diaspora (રાજ્યહીન ડાયસ્પોરા) –Palestinian, Kurdish, Tamil, Gypsy.

આમ, અલગ-અલગ વિદ્વાનોએ ડાયસ્પોરાની વિભાવના અને તેના પ્રકારો વિશે ચર્ચા કરી છે.

ડાયસ્પોરિક ગુજરાતી સાહિત્ય: ઐતિહાસિક-સાંપ્રત પરિપ્રેક્ષ્ય:

ગુજરાતી પ્રજાનો પરદેશ સાથેનો સંપર્ક વેપાર કે અન્ય અર્થે વર્ષો જૂનો રહ્યો છે. ભારતીય પ્રજાના સ્થળાંતરનો ઇતિહાસ સદીઓ જૂનો છે. 16મી થી 18મી સદીમાં ભારતીયોએ મધ્ય એશિયા, પર્શિયા, રશિયા આદિમાં પોતાનો વેપાર જમાવ્યો હતો આ અંગે વિપુલ કલ્યાણી નોંધે છે કે “રશિયન ઇતિહાસકારોએ હિંદુ વેપારીઓની હાજરી મોસ્કો અને સેન્ટ પીટર્સબર્ગમાં 18મી સદીમાં નોંધી હતી.”¹³ ઓગણીસમી સદીમાં અંગ્રેજોએ ઇસ્ટ ઇન્ડિયા કંપની મારફતે ભારતમાંથી હજારો લોકોને વેઠિયા મજૂરી

¹¹. Ch.ed. Sinclair John, Cobuild English Language, William Collins Sons & Co. Ltd., 1987, Pg.389

¹². <http://archive.readgujarati.in/sahitya2/2010/04/27/asmitaparva-aheval1/>

¹³. <http://opinionmagazine.co.uk/details/206/ભોમકાના ભમનાર પ્રવાસી - વિપુલ કલ્યાણી>

કામ માટે આફ્રિકા, સુરીનામ, જમૈકા, ગ્યુએના, મોરિશિયસ, ત્રિનિદાદ એન્ડ ટોબેગો, આદિનાં ખેતરોમાં ગિરમીટિયા પ્રથા હેઠળ મોકલ્યા હતા.¹⁴ ઈ.સ.૧૮૩૮થી ઈ.સ.૧૯૧૬ સુધીમાં બાર લાખ જેટલા ભારતીયોને મોકલ્યા હોવાનું નોંધાયું છે.આમાંથી કેટલાક પરત ફર્યા તો કેટલાક ત્યાં જ રહી ગયા હતા. અઢારમી સદીના ઉત્તરાર્ધમાં એશિયામાં રાજ કરતા અંગ્રેજોએ બહેતર જીવનનો લોભલાલચ આપીને સ્થાનિક પ્રજાનું વહાણોમાં ઠાંસી ઠાંસીને ભરી તેમનું સ્થળાંતર કરાવેલું.આફ્રિકા અને અમેરિકા ખંડના ટાપુઓ પર તેમણે બોન્ડેડ લેબર બનાવી આજીવન તેમનું શોષણ કરેલું.ભારતીય ડાયસ્પોરાનાં બીજા આ ગિરમીટિયા પ્રથામાં પડેલાં છે આ સિવાય કેટલાક લોકો પોતાની ઈચ્છાથી પરદેશ ગયા હતા, તેમાં ગુજરાતીઓ પ્રથમ પૂર્વ અને મધ્ય આફ્રિકામાં જઈને વસ્યા હતા.આફ્રિકામાંથી બ્રિટિશ સત્તાનો અંત આવતાં પછી પશ્ચિમના દેશોમાં સ્થાયી થયા એમાં પણ ઈ.સ.૧૯૭૦ના અરસામાં ઈદી અમીને જે રીતનો કાયદો ઘડ્યો તેના કારણે રાતો-રાત ગુજરાતી પ્રજાએ પોતાનાં ઘર કુટુંબ, માલ-સામાન, મિલકત વગેરે છોડીને સ્થળાંતર કરવું પડ્યું હતું.ગુજરાતી પ્રજાએ પોતાની ઈચ્છાથી વતન છોડીને આફ્રિકામાં સ્થાયી થવાનું પસંદ કર્યું હતું પરંતુ પોતે સ્થાયી થાય ન થાય,ત્યાં તો રાજકીય કારણોસર ફરીથી સ્થળાંતર કરવાની ફરજ પડી. પોતાના વતનમાંથી આફ્રિકા તરફનું તેમનું પ્રથમ સ્થળાંતર હતું અને આફ્રિકાથી પશ્ચિમના દેશો તરફનું પ્રયાણ તેમનું દ્વિતીય સ્થળાંતર હતું.એટલે આ પ્રજા પાસે ત્રણ દેશની સંસ્કૃતિ અને ભૂમિના અનુભવો જોડાયેલા છે.આફ્રિકામાં વસતા ગુજરાતીઓએ આરંભમાં પોતાની વસાહતોને ટકાવી રાખવા માટે જે મથામણો કરી, જે સંઘર્ષ અનુભવ્યો કે સામાજિક રાજકીય, ધાર્મિક, શૈક્ષણિક સંસ્થાઓ અને સંગઠનો રચ્યાં તે અનુભવો ડાયસ્પોરા સાહિત્યમાં નોંધાયા નથી.આફ્રિકામાં વસવાટ કરતી અને પછીથી હિજરત કરી બ્રિટનમાં સ્થાયી થયેલ પ્રજાએ આફ્રિકામાં મેળવેલ સિદ્ધિઓ વિકાસને કે પોતાના સ્વને ટકાવી રાખવાના જે પ્રયત્નો કર્યા, તે અનુભવો આફ્રિકાથી પશ્ચિમ તરફ આવતાં જાણે કે

14. ભારતમાં જ્યારે ઈસ્ટ ઈન્ડિયા કંપનીની સંપૂર્ણ હકૂમત સ્થપાઈ ત્યારે ભારતમાંથી મજદૂરોને વેઠિયા કામો માટે લઈ જવાની ઈન્ડેયર વ્યવસ્થા શરૂ થયેલી. ફિજીમાં જે ભારતીય મૂળના લોકો છે તે સંપૂર્ણપણે આ ગિરમીટિયા પ્રથાને 'આભારી' છે. 1838થી લઈને 1916 સુધી આ ગિરમીટિયા પ્રથા હેઠળ લગભગ 12 લાખ ભારતીયોને મોરિશિયસ, ગ્યુએના, ત્રિનિદાદ એન્ડ ટોબેગો, દક્ષિણ આફ્રિકા, ફ્રેન્ચ રિયુનિયન, સુરીનામ, જમૈકા અને ફિજીનાં ખેતરોમાં વેઠિયા મજદૂર તરીકે ઝુલસી દેવાયા હતા.

દબાઈ જ ગયા, તેનું કોઈ સાહિત્ય ન રચાયું જોકે આફ્રિકા વસવાટ સમયે સાહિત્ય સર્જનની કોઈ ભૂમિકા તૈયાર થઈ ન હોવાના કારણે ગુજરાતી પ્રજાના આફ્રિકન વસવાટના અનુભવોનું આખું એક પ્રકરણ જાણે કે ભોંયમાં દટાઈ ગયું. ઈ.સ. ૧૯૫૦થી ઈ.સ. ૧૯૭૨ના સમયગાળામાં આફ્રિકાના દેશોમાં જે બન્યું તેના અનુભવોની કોઈ રચનાઓ થઈ નહીં, તે વસાહતી અનુભવો જાણે કે સાવ વિસરાઈ જ ગયા તે સમયમાં પરદેશીઓ સાથે આપણા કેવા સંબંધો વિકસ્યા તથા આપણા સમાજજીવન પર તેની શું અસર થઈ તે નોંધાયું નહીં જેમકે આ સમયગાળા દરમિયાન ઈસ્માઈલી વસાહતીઓએ સ્વાહિલી ભાષાને પોતાની માતૃભાષાની જેમ અપનાવી લીધી હતી આવું સાહિત્યિક ભાષાકીય અને સાંસ્કૃતિક આદાન-પ્રદાન થયું તેના ઉલ્લેખો કશેય નોંધાયા નહીં, તેમજ આપણા લોકોએ સ્થાનિક આફ્રિકન પ્રજાને ભજન ગાતી કરીને ત્યાં ભક્તિમાર્ગનો આરંભ કર્યો હતો તે બાબત પણ વણનોંધી રહી છે. આફ્રિકામાં ગુજરાતીઓએ સામાજિક સંગઠનો, ધાર્મિક અને સાંપ્રદાયિક મંડળો રચ્યાં ખરાં પણ સાહિત્યક્ષેત્રે ખાસ કાર્ય થયું નહીં ભાનુશંકર ઓ વ્યાસનું ‘ધરતીના ખખ્ખરમાં આભ’, ‘પ્રભાતિયા ગાતા વૃદ્ધો, વનુભાઈ જીવરાજનું ‘યુગાન્ડાનો હાહાકાર’ જેવાં ઐતિહાસિક દસ્તાવેજી પુસ્તકો લખાયાં પરંતુ સર્જનાત્મક કૃતિઓમાં આફ્રિકન નિષ્કાસનના અનુભવો ઝીલાયા નહીં જો એ અનુભવો અંગેની કૃતિઓ સાંપડી હોત તો આજે ગુજરાતી ડાયસ્પોરા સાહિત્યની સ્થિતિ જુદી હોત.

રશ્મિન શાહ પોતાના પુસ્તક ‘ઇન્ડિયન ઇમિગ્રન્ટસ ઈન બ્રિટન’માં જણાવે છે કે ઈ.સ. ૧૯૫૦ થી ઈ.સ. ૧૯૬૨ સુધીના વસાહતીઓ મોટા ભાગે ભારતથી આવે છે. ઈ.સ. ૧૯૬૮માં બ્રિટને પોતાના દેશમાં સ્થાયી થવા પર પ્રતિબંધ મૂકતાં ગેરકાયદેસર રીતે કેટલાક ત્યાં પ્રવેશ્યા હતા. આફ્રિકામાંથી નિસ્કાસિત થયેલ ગુજરાતીઓ બ્રિટન તરફ પ્રયાણ કરે છે. યુગાન્ડાથી રાત્રે-રાત મોટી સંખ્યામાં નિરાશ્રિત થયેલ ગુજરાતીઓ બ્રિટનમાં પ્રવેશ્યા તેઓ મહિનાઓ સુધી ‘રેફ્યુજી’ કેમ્પમાં શરણાર્થી તરીકે રહ્યા હતા તેઓના સ્થળાંતરના, પુર્નવસવાટના, રંગભેદના, સામાજિક, કૌટુંબિક અને બે પેઢી વચ્ચેના અંતરના, તેમજ ભાષા, સંસ્કૃતિ આદિના પ્રશ્નો સર્જાયા તેના પરિણામે તેમણે જે સંઘર્ષ અનુભવ્યો, જે મુશ્કેલી પીડા, યાતના વેઠી તેના કોઈ સબળ ઉલ્લેખો ડાયસ્પોરા સાહિત્યમાં ઝીલાયા નથી.

આરંભે ગુજરાતીઓ બ્રિટનમાં અંગ્રેજી ભાષાના પ્રભુત્વને સ્વીકારે છે પરંતુ ધીમે-ધીમે ભારતીય સમાજની

વિવિધ સંસ્થાઓ સ્થાપતાં મંદિરો ગુરુદ્વારા, મસ્જિદોમાં માતૃભાષા શીખવ્વા વર્ગો શરૂ થયા. ત્યાંની સરકારે પણ તેમાં મદદ કરી, માતૃભાષામાં શિક્ષણ આપવાની વ્યવસ્થાઓ આરંભાઈ ગુજરાતી લિટરરી એકેડેમી જેવી સંસ્થાઓ સ્થાપાઈ અને પરદેશમાં સરળ રીતે ગુજરાતી શીખવાના પ્રયાસો હાથ ધરાયા સામાજિક, સાંસ્કૃતિક ભિન્નતા ધરાવતા દેશમાં પણ પોતાની ભાષાને સંસ્કૃતિને ટકાવી રાખવાના પ્રયત્નો કર્યા છે. આજે પરદેશમાં ગુજરાતી કે ભારતીય વસાહતોનું અલાયદું વિશ્વ છે તેમ છતાં ત્યાં અનેક પ્રશ્નો સર્જાયા છે. બ્રિટન કે અમેરિકામાં વસતી બીજી-ત્રીજી પેઢીનાં સંતાનો ત્યાંના વાતાવરણ સંસ્કૃતિ સાથે હળી-મળી ગયાં છે. ઘરમાં ભલે ગુજરાતી વાતાવરણ હોય પણ ઘરની બહાર અંગ્રેજી રીત-ભાત અપનાવવી પડે છે, તેવામાં પોતાની આગવી ઓળખ ટકાવી રાખવાની મથામણમાંથી પેદા થતો સંઘર્ષ ડાયસ્પોરાનો ભાવ નિર્માણ કરે છે. પરદેશમાં વસતા ગુજરાતીઓએ ડગલે ને પગલે પ્રતિકૂળ સંજોગોનો સામનો કરવો પડે છે. પોતાના ઘર-વતનથી દૂર હોઈ અનુભવાતો ઝૂરાપો અસહ્ય હોય છે. સામાજિક-સાંસ્કૃતિક ભિન્ન વાતાવરણમાં પોતાના સ્વને ટકાવવાની મથામણ કરતાં અનુભવાતો આંતરઆત્મિક સંઘર્ષ આદિની ચર્ચા ડાયસ્પોરા ગુજરાતી સાહિત્ય અંતર્ગત થવી જરૂરી છે.

આમ, ડાયસ્પોરા સંજ્ઞા ઇતિહાસ, રાજકારણ, સમાજ, સંસ્કૃતિ આદિ બાબતોને સાથે લઈને ચાલે છે. તેમાં અનેકવિધ અર્થસંદર્ભો પડેલા હોઈ ડાયસ્પોરા આંતરવિદ્યાકીય અભ્યાસનું ક્ષેત્ર પુરવાર થયું છે ડાયસ્પોરાનાં ગુણલક્ષણોને આધારે ડાયસ્પોરિક સાહિત્યનું મૂલ્યાંકન થાય તો જ ડાયસ્પોરિક સાહિત્યની ખરી ઉપલબ્ધિ હાથ લાગશે અને તેની સિદ્ધિ-મર્યાદાને પ્રમાણી શકાશે.

// સંદર્ભ સૂચિ //

1. અનુઆધુનિકતાવાદ અને આપણે સુમન શાહ, પાર્શ્વ પબ્લિકેશન, ૨૦૦૮
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IFRS – A Revolution in Financial Reporting

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Abstract:

The most important change has taken place in accounting and financial reporting in years is the convergence (adoption) around IFRS by over 100 countries worldwide. These countries have abandoned what was referred to colloquially as “National GAAP” (Generally Accepted Accounting Principles) for IFRS. A decade ago, national versions of Generally Accepted Accounting Principles (GAAP) were common place. A joint initiative by the Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) is aiming to converge existing standards into a single set of standards. Nowadays, IFRS has gained broad acceptance and is used in over 100 countries. The transition to IFRS will have an enormous impact on the calculation and reporting of income taxes for U.S. companies that are currently reporting under GAAP. Great strides have been made by the FASB and the IASB to converge the content of IFRS and U.S. GAAP.

Key Words : - *Accounting Standards ,IFRS, Financial Reporting, GAAP, International Standard.*

Introduction

The most important change to take place in accounting and financial reporting in years is the convergence (adoption) around IFRS by over 100 countries worldwide. These countries have abandoned what was referred to colloquially as “National GAAP” (Generally Accepted Accounting Principles) for IFRS.

The U.S. Financial Accounting Standards Board (FASB) is engaged in a significant program of work with the International Accounting Standards Board (IASB) to converge IFRS and U.S. GAAP. It is becoming the global standard for the preparation of public company financial statements.

Background

IFRS are standards and interpretations adopted by the IASB. Many of the standards forming part of IFRS are known by the older name of International Accounting Standards (IAS). IAS

were issued between 1973 and 2001 by the Board of the International Accounting Standards Committee (IASC). On 1 April 2001, the new IASB took over from the IASC the responsibility for setting International Accounting Standards. During its first meeting the new Board adopted existing IAS and SICs. the IASB adopted all IAS and continued to develop standards and calling them IFRS.

The IASB has continued to develop standards calling the new standards IFRS. IFRS are intended to be applied by profit-oriented entities to their financial statements in order to provide information financial position, operating performance and cash flow that is useful to decision makers such as shareholders, creditors, employees and the general public.

The growing acceptance of **International Financial Reporting Standards (IFRS)** as a basis for U.S. financial reporting represents a fundamental change for the U.S. accounting profession. In the United States, the **Securities and Exchange Commission (SEC)** has been taking steps to set a date to allow U.S. public companies to use IFRS. In fact, on November 14, 2008, the SEC released for public comment a proposed **roadmap** with a timeline and key milestones for adopting IFRS beginning in 2014. A decade ago, national versions of **Generally Accepted Accounting Principles (GAAP)** were commonplace. Nowadays, IFRS has gained broad acceptance and is used in over 100 countries.

U.S. Convergence with IFRS

A joint initiative by the Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) is aiming to converge existing standards into a single set of standards.

First adopted in 2001, IFRS includes many of the International Accounting Standards (IAS) previously set by the IASB with the objective of improving the level of transparency of companies' finances. IFRS also generally includes the International Financial Reporting Interpretations Committee (IFRIC) interpretation and that of its predecessor, Standing Interpretations Committee (SIC), prior to March 2002.

In 2002, the IASB and FASB agreed to coordinate to reduce the differences between IFRS and U.S. GAAP

In 2006, FASB and IASB issued a "Memorandum of Understanding" (MoU) that included a program of topics on which the two bodies would seek to achieve convergence by 2008.

This reconciliation resulted in additional costs on foreign corporations that listed themselves on U.S. exchanges. Beginning in 2008, the SEC voted to allow foreign private issuers to file financial statements in accordance with IFRS as issued by the IASB. U.S. companies

registered with the SEC must file financial statements prepared in accordance with U.S. GAAP

Goal of IASB

The IASB is a committee with 14 members, from nine different countries, which work to develop global accounting standards. The goal of this committee is to create global standards that are transparent, enforceable, understandable, and of high-quality. These members create the International Financial Reporting Standards (IFRS) that are used by so many countries around the world. Each committee member has one vote for each of the standards that is voted upon and this privately funded group of accounting standards setters are based in London.

Definition of IFRS

Guidelines and rules set by the International Accounting Standards Board (IASB) that companies and organizations can follow when compiling financial statements. The creation of international standards allows investors, organizations and governments to compare the IFRS-supported financial statements with greater ease. The International Financial Reporting Standards were previously called the International Accounting Standards (IAS).

The underlying assumptions used in IFRS are:

Accrual basis - the effect of transactions and other events are recognized when they occur, not as cash is gained or paid.

Going concern -an entity will continue for the foreseeable future.

Structure of IFRS comprise:

- International Financial Reporting Standards (IFRS) - standards issued after 2001
- International Accounting Standards (IAS) - standards issued before 2001
- Interpretations originated from the International Financial Reporting Interpretations Committee (IFRIC) - issued after 2001
- Standing Interpretations Committee (SIC) - issued before 2001

Key Players

- Securities and Exchange Commission which is responsible for the supervision and regulation of the securities industry

- Financial Accounting Standards Board, an independent body that establishes and interprets U.S. GAAP
- IASB, which is working with the FASB on the convergence of GAAP and IFRS.

Why are the IASB and IFRS Important?

The International Accounting Standards Board (IASB) and the International Financial Reporting Standards (IFRS) that they issue are very important for the future of accounting. With businesses turning global, it is important that investors are able to compare companies under similar standards. Likewise, it is important for businesses operating in multiple countries to be able to create financial statements that are understandable in all of the countries they operate in. allow for the best of circumstances for investors and other interested parties to be able to examine and compare companies in a transparent and equal way.

Adoption of IFRS

IFRS are used in many parts of the world, including the

- European Union,
- Canada,
- Hong Kong,
- Australia,
- Malaysia,
- Pakistan,
- GCC countries,
- Russia,
- South Africa,
- Singapore and
- Turkey.

As of 27 August 2008, more than 113 countries around the world, including all of Europe, currently require or permit IFRS reporting. Approximately 85 of those countries require IFRS reporting for all domestic, listed companies

Canada and India, are expected to transition to IFRS by 2011. Mexico plans to adopt IFRS for all listed companies starting in 2012. Some estimate that the number of countries requiring or accepting IFRS could grow to 150 in the next few years.

Research Methodology

An exploratory research design was chosen in order to develop a profound understanding of the research topic and to obtain in-depth data about the research objectives. All main elements of the research paper, comprising theory, findings and analysis were incorporated in a lucid and cohesive manner and structured in order to address and evaluate the central research objectives appropriately. The research study is qualitative in nature, as the selected research method ought to be effective in collecting the data needed to answer the research objectives. Secondary data has been collected through numerous types of documents providing the theoretical background

Scope Of IFRS

- Has implications for the way companies account for their fixed assets,
- Setting requirements over the fair value of assets
- Have significance in areas such as merger and acquisition strategy
- The provision of bank covenants
- And distributions

Difference Between GAAP and IFRS

- IFRS are the less-detailed financial reporting rules that have been developed by the London-based International Accounting Standards Board (IASB), and which recently have become widely mandated, adopted or emulated in by about 100 countries. Most notably, IFRS have been formally mandated for publicly held companies chartered by European Union (EU) member nations. GAAP is much more complex; it tries to set rules for every situation that comes up.
- The IFRS or the International Finance Regulation Standards are defined by the International Accounting Standards Board. The IFRS is increasingly being adopted by companies across the globe for preparing their financial statements. On the other hand, the US GAAP has been developed by the Financial Accounting Standards Board or FASB for listed companies. Chris Cox, former chairman of the Securities Exchange Commission or SEC, has asked US companies to transition to IFRS by 2016.
- There are quite a few similarities between IFRS and US GAAP and the differences are rapidly getting reduced owing to the convergence agenda of both these

organizations. The differences explained below are just a few significant ones and as of this point of time. These can change due to developments in the convergence agenda of the IFRS and US GAAP.

- With respect to revenue recognition, US GAAP has developed a detailed guidance for different industries incorporating standards suggested by the other local accounting standard organizations in the US. IFRS, on the other hand, mentions two main revenue standards along with a couple of interpretations related to revenue recognition as guidance.
- There are also some significant differences related to when an expense should be recognized and the amount that has to be recognized. For instance, IFRS recognizes the expense of certain stock options with vesting over a period of time sooner than the GAAP.
- There are also some significant differences between the US GAAP and IFRS with respect to the arena of financial liabilities and equity. Instruments that were regarded as equity by the US GAAP will be considered as debt under the IFRS standards.
- The US GAAP has several criteria for consolidation whereas under IFRS, a company can consolidate based on the power it can exercise on the financial and operational policies of the other entity. By being responsible for the reporting and performance of these new entities can affect the company's financing arrangements and several more areas.
- Unlike US GAAP, IFRS forbids companies from using the LIFO or the last in, first out method of costing inventory. Companies using LIFO will have to transition to other costing methodologies.
- IFRS does not permit Last In First Out (LIFO) as an inventory costing method.
- IFRS uses a single-step method for impairment write-downs rather than the two-step method used in U.S. GAAP, making write-downs more likely.
- IFRS has a different probability threshold and measurement objective for contingencies.
- IFRS does not permit curing debt covenant violations after year-end.
- IFRS guidance regarding revenue recognition is less extensive than GAAP and contains relatively little industry-specific instruction.
- The main difference is that GAAP is based on rules, while IFRS is based on principles.

- Consider this: IFRS fits in one book that is about two inches thick. GAAP rules, on the other hand, , measures about nine inches thick.

Benefits to the Change to IFRS

- The stringent disclosure requirements improve the visibility of liabilities such as future pension costs and employee stock schemes.
- IFRS is less detailed than U.S. GAAP
- IFRS is easier to use and will result in better reporting
- Investors prefer IFRS
- IFRS is a “global” approach; comparability to financial statements from other countries that have already adopted IFRS
- Improved access to international rminable
- Lower cost of capital
- Enable benchmarking with global peers & improve brand value
- Escape multiple reporting
- Reflects true value of acquisition
- New opportunities.

Disadvantages to Switching to IFRS

- As adjustments to comply with IFRS can make year-on-year performance comparisons difficult for investment analysts, potentially creating uncertainty and stock price volatility, companies must also devote resources to the preparation of accounts using the legacy conventions.
- IFRS is less detailed than U.S. GAAP
- IFRS fails the cost/benefit analysis
- Transition periods will cause disconcerting results
- U.S. GAAP is superior to IFRS in theory

IFRS Challenges

- Shortage of Resources
- Training
- Information System
- Taxes
- Communication

- Mgmt Compensation & Debt Covenants

Findings

- Fewer than 40 countries worldwide prohibit the use of IFRS
- the impact of the adoption of the IFRS on company accounts varies between countries
- the set of standards imposes very strict disclosure requirements on companies
- IFRS requires the full disclosure of pension-related obligations
- GAAP is the gold standard, and that something will be lost with full acceptance of IFRS.
- U.S. issuers may resist IFRS because they may not have a market incentive to prepare IFRS financial statements.
- IFRS provides much less overall detail, contains relatively little industry-specific instructions.
- IFRS does not permit Last In, First Out (LIFO).
- IFRS uses a single-step method for impairment write-downs rather than the two-step method used in U.S. GAAP, making write-downs more likely.
- IFRS does not permit debt classified as non-current unless a lender waiver is obtained before the balance sheet date.
- Conversion to IFRS is much more than an accounting exercise. It will affect many aspects of a U.S. company's operations, from information technology systems and tax reporting requirements, to internal reporting and key performance metrics and the tracking of stock-based compensation.
- financial statement preparers and auditors will have to become knowledgeable about the new rules. valuation experts who are engaged by management to assist in measuring certain assets and liabilities, are not currently taught IFRS and will have to undertake comprehensive training.
- The costs would be determined largely by the size and nature of the respective company. , staff training and implementing IT support.
- IFRS improves the level of comparability between the accounts of companies across different countries.
- The adoption of IFRS can provide greater reassurance for investors, credit rating agencies and lenders, potentially giving companies access to lower-cost capital in line with the lower risk.

- the Securities and Exchange Commission predicted that the largest U.S. registrants that adopt IFRS early would incur about \$32 million per company in additional costs for their first IFRS-prepared annual reports
- Companies adopting IFRS should budget for higher short-term costs.
- The adoption of IFRS can bring significant additional short-term costs to businesses, such as fees to pay specialist external accountants.

Conclusion

- The United States is moving towards the convergence of US GAAP and IFRS, with the present timetable indicating that the set of standards will be applied to large public companies in 2014.
- Many people believe that acceptance of IFRS in the United States by the SEC for public companies are inevitable. For many years, the SEC has been expressing its support for a core set of accounting standards that could serve as a framework for financial reporting in cross-border offerings, and has supported efforts of the Financial Accounting Standards Board (FASB) and the IASB to develop a common set of high-quality global standards.
- A business can present its financial statements on the same basis as its foreign competitors, making comparisons easier. Furthermore, companies with subsidiaries in countries that require or permit IFRS may be able to use one accounting language company-wide. Companies also may need to convert to IFRS if they are a subsidiary of a foreign company that must use IFRS, or if they have a foreign investor that must use IFRS. Companies may also benefit by using IFRS if they wish to raise capital abroad.
- More than 12,000 companies in almost 100 nations have adopted IFRS, including listed companies in the European Union. Other countries, including Canada and India, are expected to transition to IFRS by 2011. Japan and Mexico have plans to converge their national standards with IFRS.
- Many people believe that SEC acceptance of IFRS for public companies in the United States are inevitable.
- In recent years it has supported FASB and IASB efforts to develop a common set of high-quality, global standards. While there are differences, the IASB and FASB are working to bring the two standards closer together. The recently issued draft standard

eliminates a great many of these differences. . These changes would still affect tax planning, tax provisions, tax compliance, and tax controversy.

- Aim to embed the principles of IFRS throughout all levels of an organization to extract maximum benefit.
- Don't see IFRS as a "threat;" it can bring long-term material benefits, such as higher investor confidence and lower-cost capital.
- Don't ignore IFRS until you are obliged to adopt it by regulators. An understanding of IFRS can help companies to prepare for its adoption, and can offer firms the flexibility to adopt IFRS at a time that works to their advantage.
- Although the pace of the transition from GAAP to IFRS has slowed recently, convergence of the standards for U.S. companies, including the standards for accounting for income taxes, will eventually happen through the complete adoption of IFRS standards or the issuance of a series of standards that effectively conform GAAP to IFRS.
- The transition to IFRS will have an enormous impact on the calculation and reporting of income taxes for U.S. companies that are currently reporting under GAAP.
- Regarding revenue recognition, US GAAP is more detailed and industry-specific than IFRS.
- Expense recognition has some differences with respect to the time period and expense amount that can be recognized by the companies.
- Some financial instruments that were recognized as equity by GAAP will be recognized as debt under IFRS.
- The IFRS allows consolidation based on the power exercised by the company on the financial and operational policies of the other entity.
- IFRS does not allow the use of LIFO method of inventory costing.

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PARTICIPATION OF SCHEDULED CASTE CHILDREN AND TEACHERS IN SCHOOL EDUCATION -A REVIEW

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Keywords:

POLICY PRESCRIPTIONS, Literacy among Scheduled Castes, SC Children in Schools, Enrolment Drop Out ,Gender Parity, SC Teachers in School Education , ISSUES RELATED TO SC STUDENTS AND TEACHERS, DISE, MHRD. (DPEP). (GPI).

BACKDROP

the census SCs account for 17 per cent of the total population. participation in schooling has remained very low, despite trying since independence in the Constitution of India through various Articles guarantees the every citizen from social injustice and all forms of Scheduled Castes (SCs) group is among the most socially and disadvantaged groups in India. According to with equality before law (Article 14),

This Paper is an attempt to review the status of participation of SC in the school education since the participation level is visible numerically for children yet remarkable change has yet be limited merely in the Also be visible at various levels which makes positive impact on the development and status of the SC population. Researchers often point out that the increase in the teachers from the same group would bring a positive impact in the status of the SC group which is a policy prescription as well, but what has been the progress so far needs to be examined.

This paper focuses on trends in participation of the SC children as well as SC teachers in school education in five sections. First section puts in place the policy perspective in relation to the SC group. The second and third section traces the participation of the SC children and SC teachers in schools. Fourth section present, the issues related to the participation levels of the SC children and teachers and finally what could be the way forward for till progress in education for the SC group. It is expected that the review displays an overview regarding the development of the SC children as well as teachers in the school education.

Moreover, the region had been identified as an untouchability and atrocity-free area. In 2006

the SCP was renamed as Scheduled Caste Sub Plan (SCSP) to ensure proportionate flow of Plan resources for the development of Scheduled Castes. (GoI Annual Report, 2013).

Literacy among Scheduled Castes

The overall literacy status for the SCs has improved from 37 per cent in 1991 to 55 per cent in 2001 and 66 per cent in 2011, which accounts for increase by 29 points since 1991. The gap between the rest of the population for the same period also decreased by 7 points. (Table 1) The enrolment for the SC children increased at a faster pace during this period happened due to various factors. One, of the period from 1991 to 2001 laid special drive for achieving the universalisation of school education. Secondly, there was launch of various programmes across nation which resulted in the improved literacy rate with the support of the international funding like World Bank through District Primary Education Project (DPEP (Table 1).

Table 1

All India Literacy Rates for Scheduled Castes (%)

Year	Literacy Rate of SC			Res of the Population			Gap Between the Rest of the Population		
	Total	Male	Female	Total	Male	Female	Total	Male	Female
1991	37	50	24	52	64	39	15	14	15
2001	55	67	42	65	75	54	10	8	12
2011	66	75	57	74	81	65	8	6	8

Source: Census of India, various years.

All the interventions boosted the enrolment rates among the Sc children at the primary level between the years 2000-2014 increased from 97 per cent to 113 showing the improvement by points

Drop Out

The drop-out rates for the SC children declined by 18.5 points at the primary stage during the period 2000-2008. At the elemental). stage during the same time it declined by almost 13 points 60.7 per cent to 47.9 per cent. This trend may also be attributed Scheduled Tribes (STs) and Muslims. For SCs the focused programs which have been implemented across the school children accounted for 25.5 per nation for the SC children.

The census SCs account for 17 per cent of the total population. participation in schooling has remained very low, despite trying since independence in the Constitution of India through

various Articles guarantees the every citizen from social injustice and all forms of Scheduled Castes (SCs) group is among the most socially and disadvantaged groups in India. According to with equality before law (Article 14), the State not to

Gender Parity

The participation of females in the education has illustrated the positive increase in the education as literacy rates for females increased by 16 points from 39 per cent to 65 per cent from 1991 to 2011. Yet there is a gap of 9 points between the all India figure and the SC females. The enrolment of SC girls has increased substantially which is also reflected in the GPI for GER that increased to more than 1 at all the levels which is almost equivalent with the girls from all categories

Participation of the SC Teachers in School Education

Teachers play a crucial role in retaining students in the schools . In studies. At the policy level there are like the recruitment of teachers from preferably women for making the students learning. If the teacher belongs to the same , the students come from helps in mint language with each other and there is process. It cannot be over ruled that in place to provide equality the children specially the children It is pronounced that the recruitment of in the increase of girl's students Table 8. reflects the percentage of SC teachers in schools for two time lines based on the survey conducted by NCERT

ISSUES RELATED TO SC STUDENTS AND TEACHERS

The analysis points out the policy pronouncements and the participation of the SC teachers and students in the school education is indicator for the development of SC community. The teachers and students are given special provisions due to their socio economic deprivation and histories of exclusion. Yet the benefits of the policies taken by a limited number of SC communities who are aware of till policies. As mentioned earlier there are as many as thousands communities belonging to the SC group yet there has not been ill comprehensive analysis available on the participation of SC at different levels in the school education. For instance there are just, that many parents are aware of the incentive schemes available to children and have benefitted significantly (Sedwal and Kamat: 2008).

CONCLUSION

The analysis of data reveals that since the year 2000 the enrolment fold in the school education. But same time the teachers were not recruited at the same by the policy

proclamation. The trends of education for the SC children and teachers wills directive of the proportion of SC -.4 It is revealed by various researches that the teachers' empathy with children from diverse or disadvantaged backgrounds is important in providing an education service which is attractive to marginalized groups. Though there is a need for specific areas related to SC participation with various indicators to reach a holistic perspective. There are various schemes and strategies in place for attracting the SC children to schooling but is there any such move for the SC teachers as well? Similarly the number of SC teachers in schools also indirectly affects the participation of SC student as well as their retention the schools. The participation levels of the SC student and teachers have increased substantially since 2000 due to the introduction various scheme and incentives provided by the central and Ills state governments. The issue of teacher's shortage has been' surfaced for quite some time in the country. Many reasons such a situation have been argued to justify it yet it has not satisfactory. The inter caste as well as intra caste variations also needs to be examined for analysing the trends at the regional anal state level for factual analysis. The change in the status of their connectivity with the community to the 'It reflects that teaching as a profession had the changed dynamic which needs to be contextualised.

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GOODS AND SERVICES TAX: SMALL SCALE BUSINESS OWNERS PERSPECTIVE IN NADIAD DISTRICT

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ABSTRACT

In this research paper the researcher studies the perspective of small business entrepreneur on GST with special reference to Nadiad District. GST is one of the biggest tax reforms in India. GST is a comprehensive indirect tax through various taxes will be collected under single roof. These new system will become helpful to avoid double taxation and facilitating a common national market. GST is a combination of tax based on a uniform rate of tax fixed for both goods and services and which payable at final stage of consumption. GST consolidate indirect taxes from state and central level like VAT/sales tax, Entertainment tax, Luxury tax, Central Excise duty, Additional Excise duty, Service tax, Additional Custom duty, Surcharges, Cess. All of the above taxes covered under GST.

In this research paper the researcher studies the small business entrepreneur opinion regarding GST, with special reference to Nadiad District.

Keywords

GST, Small Business Entrepreneur, Perspective

Introduction

The concept behind GST was introduced by a French tax official in the 1950s. In some countries it is known as VAT or Value Added Tax. Today more than 160 nations practice this form of taxation. Approximately 90% of the world's populations live in countries with GST or VAT.

The Goods and Services Tax is meant to be a united indirect tax across the country on products and services. In the current system in India, tax is levied at each stage separately, by the Centre and the State, at different rates, on the full value of the goods. But under the Goods and Services Tax system that is set to be introduced, tax will be imposed only on the value added at each stage. It is a single tax with a full set-off for taxes paid earlier in the value chain.

The Goods and Services Tax was launched at midnight on 1 July 2017 by the former President of India, Pranab Mukherjee, and Prime Minister of India, Narendra Modi. GST is tax levied by the central & state government on various direct taxes. i.e. Excise duty, sales tax etc. Those taxes are paid by the Small, Medium & Macro entrepreneur. So, for some of them may faces burden due to this taxation implementation. Some of them feel positive about this Reform. So we try to collect general review about GST from the small scale entrepreneur in Nadiad district. In this research paper researcher collect information from the filling questionnaire. Those questions are all about the information, awareness, system, procedure, effect of GST on small scale business. Also conduct research regarding basis taxation system according to canon of good taxation system. And also take opinion, this helps in economic development and Nation development.

The present study analyses the impact of GST on business of small entrepreneurs and their operability at the ground level. The newly introduce tax regime is affecting the business and economy as a whole on almost all the grounds. The researcher in this study intended to study the small businesses and the impact thereof.

Many questions that are designed deliberately and easy to answer has been put in the respondent friendly questionnaires and there by gathered critical conclusion of the study.

REVIEW OF LITERATURE

GST is not new concept and has been implemented and adopted world over. But nevertheless the challenges faced in the implementation of GST in a nation with

such divert culture, uneducated people and huge population possess a unique challenge where more than organized trade unorganized trade prevails.

Loo Ern Chen and Mohd Shukei Bin Md Taib,(2017) provided useful evidence relating to business operators level of awareness on GST, and concerns regarding the perceived issues and problems associated with the implementation of GST.

Saurabh Suman,(2017) shows that GST rollout will open up a can of worms and the impact on SMEs across various industries will vary greatly. It is quite natural for a pervasive, country-wide tax reform, as GST is, to have a mixed opinion. Furthermore, the revolutionary tax regime will have acceptance that will vary from state to state.

Poonam,(2017) state that biggest problems in Indian tax system like Cascading effect & tax evasion, distortion can be minimized by implementing GST. A single rate would help to maintain simplicity and transparency by treating all goods and services as equal without giving special treatment to some „special“ goods and/or services. The launch of GST would transform Asia“s third largest economy into a single market for the first time.

Dr.G.H.Barhate,(2017) stated that the proposed benefits of GST irrespective of their business type, legal status of business for being they feel irritated by the present system which appears to be cumbersome. Most of respondents believes that GST will bring monetary gains to their business and do not anticipate any significant boost in tax compliance cost.

RESEARCH GAP

There is no significance research available regarding what is the perception of small business entrepreneur“s about GST. Some small scale businessmen thinks GST is biggest hurdle for their business while other may people feel that GST are good for their business as well as whole the country, and little bit hurdle is a part of it. Some people or businessmen who are educated understand GST easily and other are unable to understand GST easily because of insufficient information. The present study is intended to explain overall perspective of small scale businessmen regarding GST.

OBJECTIVE OF THE STUDY

- ❖ To study the perspectives small scale business about Goods and Services tax.

RESEARCH METHODOLOGY

The present research is descriptive in nature. The study aims to find perception of small scale business owners located at the Nadiad district regarding Goods and services tax. The studies seek to assess small scale business owner's perception towards GST. The structured questionnaire had been used for collection of data.

Descriptive research is generally used to measure respondent's (small scale business owner) perspective, knowledge or opinion, and also used to answer questions. Questionnaire is chosen to gather primary data in order to describe a population too huge to observe directly. Almost 100 small business owners approached for study purpose but only 54 businessmen participated in study. So response level was approximately 50%.

DATA ANALYSIS AND INTERPRETATION

TABLE: 1 RESPONDENTS OPINION ON GST APPLIES ON THE FOLLOWING

Terms	Frequency	Percent
Goods	3	5.6
Service	5	9.3
Income	8	14.8
Goods and Services	38	70.4
Total	54	100.0

The above table shows that out of the total respondents 70.4 % were aware that GST applied on Goods and Services, 14.8% respondents said that GST were applied on Income, 9.3% respondents said that GST were applied on services only and 5.6% respondents said that GST were applied on Goods only. Approximately 30% respondents are not aware about GST as they given wrong answer.

TABLE: 2 SOURCES OF INFORMATION FOR RESPONDENTS

Sources		No	Yes	Total
News paper	Frequency	21	33	54
	Percent	38.9	61.1	100.0
T.V.	Frequency	13	41	54
	Percent	24.1	75.9	100.0
Seminar	Frequency	44	10	54
	Percent	81.5	18.5	100.0
Through CA	Frequency	34	20	54
	Percent	63.0	37.0	100.0
Other	Frequency	38	16	54
	Percent	70.4	29.6	100.0

Table shows that 61.1% respondents get information about GST through newspaper, 75.9% from T.V., 18.5% from seminar, and 37.0% from C.A. and rest of 29.6% respondents get information through other sources.

TABLE: 3 DO YOU HAVE ENOUGH INFORMATION TO UNDERSTAND GST?

Particular	Frequency	Percent (%)
Yes	34	63.0
No	20	37.0
Total	54	100.0

From the above mention table discloses that 63% respondents believe that they have enough information to understand GST on other hand 37% respondents believes that they don't have enough information to understand GST.

TABLE: 4 DO YOU GET PROPER GUIDANCE FROM YOUR CA OR TAX CONSULTANT?

Particular	Frequency	Percent (%)
Yes	43	79.6
No	11	20.4
Total	54	100.0

The above table shows that majority of respondents agreed that they get proper guidance from CA or Tax consultant while 20.4% respondents said that they were not properly guided by their CA or Tax consultant.

TABLE: 5&6 DO YOU EXPERIENCE DIFFICULTY DUE TO FREQUENT CHANGE IN GST RATES?

Particular	Frequency	Percent
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Yes	44	81.5
No	10	18.5
Total	54	100

The above table indicates that 81.5% respondents believe that they experience difficulties due to frequently change in GST rates, while 18.5% respondents stated that they did not experience any difficulty due to GST.

IF YES,

Particular	Frequency	Percent
Very High	11	25
Normal	14	31.8
Very Low	3	6.8
No Response	16	36.4
Total	44	100

Out of that 25% respondents felt very high difficulty due to frequent change in GST rates, while 31.8% respondents felt normal difficulty and other 6.8% respondents felt very low difficulty.

TABLE: 7 DO YOU THINK THAT DUE TO GST MAINTENANCE COST WILL REDUCE?

Particular	Frequency	Percent
Yes	19	35.2
No	14	25.9
Same as earlier	3	5.6
Can't say anything	18	33.3
Total	54	100.0

The table indicates that 35.2% respondents said that due to GST maintenance cost will reduce while 25.9% respondents believes that there is no any reduction in maintenance cost due to GST, 33.33% respondents not sure about increase or decrease in maintenance cost.

TABLE: 8 & 9 DUE TO GST ACCOUNTING PEOCEDURE WILL CHANGE?

Particular	Frequency	Percent
Yes	47	87.0
No	7	13.0
Total	54	100.0

Out of total respondents 87 % respondents believes that accounting procedure will change due to GST rest of respondents believes that accounting procedure will remain as it is.

IF YES,

Particular	Frequency	Percent
Very High	18	38.3
Normal	8	17
No Response	21	44.7
Total	47	100.0

Out of above 87% respondents 38.3% respondents believe that accounting procedure will highly change due to GST while 17% respondents think that there is normal change in accounting procedure due GST, and rest of respondents have no idea about that.

TABLE: 11 & 12 DO YOU FEEL ANY TROUBLE BECAUSE OF GST?

Particular	Frequency	Percent
Yes	38	70.4
No	16	29.6
Total	54	100.0

Above table indicates that 70.4% respondents believe that they face trouble due to GST, while 29.6% don't feel any trouble due to GST.

Particular	Frequency	Percent
Very High	11	28.9
Normal	9	23.7
No Response	18	47.4
Total	38	100.0

Out of above 70.4% respondents 28.9% small scale business owners felt very high trouble due to GST while 23.7% small scale business owners felt normal trouble due to GST and rest of respondents not react about that.

TABLE: 13 DO YOU THINK ACCOUNTKEEPING BECOME DIFFICULT DUE TO GST?

Particular	Frequency	Percent (%)
Yes	20	37.0
No	34	63.0
Total	54	100.0

Above table indicates that 63% small scale business owners believe account keeping become easy due to GST, while 37% respondents believe that it become hard.

TABLE: 14 & 15 DO YOU FEEL TROUBLED TO FILE GST RETURNS EVERY MONTH?

Particular	Frequency	Percent
Yes	33	61.1
No	21	38.9
Total	54	100.0

Above table shows that 61.1% respondents believe that they feel troubles to file GST returns every month, while 38.9% don't have any trouble to file GST returns.

IF YES,

Particular	Frequency	Percent
Very High	13	39.4
Normal	5	15.1
No Response	15	45.5
Total	33	100.0

Out of above 61.1% respondents, 39.4% respondents feel very high difficulty to file GST returns every month and 15.1% respondents said that they feel normal difficulty due to that.

TABLE: 16 & 17 DID GST AFFECT YOUR BUSINESS INCOME?

Particular	Frequency	Percent
Yes	35	64.8
No	19	35.2
Total	54	100.0

Above table indicates that 64.8% small scale business owners believe that their business income will affected by GST, while 35.2% said that there is no any effect of GST on their income.

IF YES,

Particular	Frequency	Percent
Positively	16	45.6
Negatively	6	17.3
No Response	13	37.1
Total	35	100.0

Majority of respondents believe that GST will affect positively on their business income.

TABLE: 18 & 19 DID GST AFFECT YOUR BUSINESS EXPENDITURE?

Particular	Frequency	Percent
Yes	38	70.4
No	16	29.6
Total	54	100.0

It's clear from above table that 70.4% small scale business owners believe that GST will affect on their business expenditure while 29.6% respondents believe that there is no any effect of GST on business expenditure.

IF YES,

Particular	Frequency	Percent
Positively	10	26.3
Negatively	6	15.8
No Response	22	57.9
Total	38	100.0

From the above 70.4% respondents, 26.3% respondents feel that it will affect positively on their business expenditure and 15.8% stated that it will affect negatively on their business expenditure.

TABLE: 20 GST WILL IMPACT ON FOLLOWINGS

Sources		No	Yes	Total
Sales	Frequency	27	27	54
	Percent	50.0	50.0	100.0
Purchase	Frequency	25	29	54
	Percent	46.3	53.7	100.0
Profit	Frequency	25	29	54
	Percent	46.3	53.7	100.0
Accounting	Frequency	46	8	54
	Percent	85.2	14.8	100.0
Budget	Frequency	39	15	54
	Percent	72.2	27.8	100.0
Target	Frequency	28	26	54
	Percent	51.9	48.1	100.0

Above table shows that 50% respondents said that GST will affect sales, 53.7% respondents said that GST will affect on their purchase and profit, while only 14.8% respondents said that accounting practice will change due to GST, 27.8% respondents said that GST will affect on their budget and 48.1% respondents said that GST will affect on their target.

TABLE: 21 DO YOU THINK TAX EROSION AND TAX EVASION WILL BECOME DIFFICULT DUE TO GST?

Particular	Frequency	Percent (%)
Yes	28	51.9
No	8	14.8
Can't say	18	33.3
Total	54	100.0

Above table reveals that 51.9% respondents believe that tax erosion and tax evasion will become difficult due to GST, while 14.8% respondents said that it is not difficult.

TABLE: 22 GST CONTAINS FOLLOWING CHARACTERISTICS OF IDEAL TAXATION SYSTEM

Canons of Taxation	Responses	
	Frequency	Percent
Equality	26	48.1%
Certainty	14	25.9%
Convenience	19	35.2%
Cost Effective	7	13.0%
Productivity	10	18.5%
Elasticity	7	13.0%
Diversity	16	29.6%
Simplicity	18	33.3%

The above mentioned table discloses that 48.1% small scale business owners believe that GST will bring equality, 25.9% respondents said GST will bring certainty, 35.2% respondents said that GST will bring convenience, 13% respondents said GST will bring cost effectiveness, 18.5% respondents said GST will bring productivity, 13% respondents said that GST will bring elasticity, 29.6% small scale business owners believe that GST will bring diversity, and 33.3% respondents said that GST will bring simplicity in Tax system.

TABLE: 17 GST WILL BRING ABOUT ECONOMIC GROWTH AND DEVELOPMENT OF THE NATION. DO YOU AGREE

Particular	Frequency	Percent (%)
Yes	28	51.9
No	8	14.8
Can't say	18	33.3
Total	54	100.0

From the above table we can say that 51.9% small scale business owners believe that GST will bring economic growth and development of the nation. On other hands 14.8% said that there is no economic growth and development is possible due to GST, and 33.3% have no idea regarding this.

FINDINGS AND CONCLUSION

It is found that approximately 70% respondents are aware about Goods and Services tax, main source of information were television and news paper very few percentage of respondents learn about GST through seminars it indicates that government should spent more on television and newspaper advertisement for awareness of GST, majority respondents have enough information to understand GST and C.A. and tax consultants proved effective in guiding small business owners in Nadiad district. Approximately 82% respondents feel that they experience difficulty due to change in GST rates but the difficulty found to be normal. Only 35% respondents believes that maintenance cost increase and majority respondents agreed that their accounting procedure is going to change due to GST, but the account keeping will not be difficult due to GST. 61% respondents think that monthly submission of return is problem for them and its going to affect their business it includes business expenditure. Sales and purchase and profit is going to have negative impact due to GST and half of the respondents believes that tax evasion will occur due to GST. According the opinion of respondent equality and simplicity are best characteristics of GST system and 52% respondent opine that GST will bring economic growth and development of the nation.

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