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EDITOR'S COLUMN

“Knowledge is a Power”, is a well-known fact. When we look towards this powerful world, it make us believe that it is due to the persons who have accepted challenges as opportunities and with their intellectual ability convert that challenges into changes.

“Nothing is permanant but change” as per this fact, every objects in this world is changeable. As a universal fact it has to do also with educational matter. We read, think, invert and write in this way we make changes. In educational field we find this opportunity at it's best. In Particular, research- one has opportunity to throw light on the hiddenside of any matter. In such a way, the world see amazing inventions and for that the world and we the Human thank that excellent minds which has ability to think in a way that is not everyone's Cup of Tea.

At this point we wish that we have these excellent minds as much as possible. For this purpose, we the publishers of Shanti E Jornal of Research are taking the step with the research papers/Research Articles contributed by the Scholars.

We hope this will certainly inspire you to read, think and write and be a powerful person with Knowledge.

Co Editor

P.R.SHARMA



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साहित्यशास्त्रीयध्वनितत्त्वज्ञाविमश

प्रा.रामभाइ वी.बाकु

(संस्कृत विभागः)

जे.के.राम महाविद्यालयः वेरावल

शब्दार्थकध्वन्धातोः कर्तरि, कर्मरि, करणे, प्रकाशितं भवति । एवमेव शब्दोऽर्थान् प्रकाशयति । अधिकरण वा “खनिकष्यज्यसिसनिध्वनिध्वनिग्रन्थिचलिभ्यच”^१ इत्यौणादिकसूत्रेण इ प्रत्यये कृते सति ध्वनिशब्दो निष्पन्नो भवति । अथर्ववेदे ध्वनिशब्दः लोकप्रचलितशब्दर्थरूपेण प्रयुक्तोऽस्ति, यथा “अन्तेरेमे नभसि घोषी अस्तु पृथक्ते ध्वनयो यन्तु शोभम्”^२ इति । महाभाष्यकारेण महर्षिपतज्जलिना कथितं यत् प्रतीतिपदार्थको “लोके ध्वनिः शब्दः ”^३ अयं भावः यथा घट इत्येकस्मात् पदात् घटरूपोऽर्थो बुध्यते इति-लोकव्यवहारः । तच्च क्रमिकत्वात् वर्णाभिव्यक्तिद्वारा न निष्पद्यते । यतो हि वर्णानां झटिति विनाशित्वादर्थज्ञानासम्भवात्, अतो वाचो वाचकत्वं निश्चीयते । यदा दिवाकरः उदय समाप्नोति तदा सम्पूर्णमिदं जगत् प्रकाशतं भवति । एवमेव शब्दोऽर्थान् प्रकाशयति । उच्चचितेन येन शब्देनार्थस्य ज्ञानं भवति, सः शब्दः तस्यार्थस्य प्रकाशनं भवति । नयेन गोशब्दोच्चारणेन सास्नादिमत् गोरित्युक्तेः प्रकाशनं भवति । अतः शब्दः स्कोटरुपव्यङ्ग्यव्यञ्जक-सम्बन्धेनार्थं प्रकाशयति । आदौ वैयाकरणैः तादृशशब्दार्थयोः सम्बन्धेमवधार्य तत्र केवलं शब्दस्य कृते ध्वनिरिति व्यवहारः कृतः । परच्च सर्वप्रथमं साहित्यशास्त्रे प्रथितेषु षट्सु सम्प्रदायेषु सर्वमान्यः ललाभूतो ध्वनिसम्प्रदायः ध्वन्यालोककारेणऽऽनन्दवर्धनाचार्येण व्यवस्थापितः । अतः पूर्व ध्वनेः लेशतः सङ्केतोपलब्धिर्यत्र तत्राऽलङ्कारिकरचनासु दृश्यते । तथा च ध्वनितत्त्वस्य व्यतिरिक्तं स्वरुपनिरूपणं पूर्वाचार्यैरनुमीलितमेव वर्तते । आनन्दवर्धनाचार्येण सर्वान् पूर्वाचार्याणां ग्रन्थान् पञ्चानुशील्य ध्वनेः काव्यस्यात्मतत्त्वरूपेण स्थापना कृता । अस्य ध्वनेः स्थापनाकालादेव प्रायशोऽलङ्कारप्रस्थानवादिभिः बहुधा प्रत्याख्यानं कृतम् । अनन्ते “काव्यं कान्तदर्शिनः” इति भणित्यनुरूपं स्वमतं दर्शितम् । अयमाचार्यः तेषामलङ्कारविदां सिद्धान्तान् पूर्वपक्षरूपेणोपस्थाप्य



तथा च ध्वनेः काव्यात्मभूतस्वरूपं निरूप्य तस्य प्रतिष्ठापनं करोति । यथा चोक्तम्-
काव्यस्यात्मा ध्वनिरिति बुधैः यः समाम्नात् पूर्व-

स्तस्याभावं जगदुरपरे भाक्तमाहुस्तमन्ये ।
केचिद्वाचां स्थितमविषये तत्त्वमुचुस्तदीयं
तेन ब्रूमः सहृदयमनःप्रीतये तत्स्वरूपम् ॥४

पूर्वाचार्याणां ग्रन्थेषु ध्वनिः अस्पष्ट एवासीत् । ध्वनिकारेण प्रस्तावनारूपेण सर्वप्रथमिदमुक्तम्-

योऽर्थः सहृदयश्लाघ्यः काव्यात्मेति व्यवस्थितः ।

वाच्यप्रतीयमानाख्यौ तस्य भेदावुभौ स्मृतौ ॥५

आनन्दवर्धनमते -“सहृदयहृदयाहलादिशब्दार्थमयत्वमेव काव्यं”६

वाच्यप्रतीयमानयोर्मध्ये प्रतीयमानार्थ एव ध्वनित्वं प्राप्नोति, अतः प्रतीयमानार्थः वाच्यार्थात् सर्वथा
भिन्नो भवति । यथा चोक्तम् -

प्रतीमानं पुनरन्यदेव वणीषु महाकवीनाम् ।

यत्तत्प्रसिद्धावयवातिरिक्तं विभाति लावण्यमिवाङ्गनासु ॥७

ध्वनिकाराभिमतं ध्वनेः स्वरूपं यथा -

यत्रार्थः शब्दो वा तमर्थमुपसर्जनीकृतस्वार्थे

व्यङ्क्तः काव्यविशेषः ध्वनिरिति सूरिभिः कथितः॥८

ऋत्र वा शब्दो विकल्पार्थको न भवति, अपितु समुच्चयार्थकोऽस्ति । अयं भावः-यतोहि
क्वचिच्छब्दशक्त्या क्वचिदर्थतया व्यङ्ग्यार्थस्याभिव्यक्तिर्भवति, स च व्यङ्ग्योऽर्थः ध्वनित्वमाप्नोति ।
अत्रायमाशयः यस्मिन् काव्ये कोऽपि वाच्यार्थः स्वीयं मूलस्वरूपं वाचकशब्दो वा स्वीयं वाच्यार्थं
गौणीकृत्य सहृदयहृदयाहलादिव्यञ्जयतः, स एव काव्यविशेषो ध्वनिरिति सूरिभिः कथितः इति
। अनन्ते ज्ञायते यः सूरिभिः पूर्वाचार्यैः सङ्कतितः आनन्दवर्धनेन पूर्णरूपेण विस्तारितः प्रस्थानरूपेण
व्यवस्थापितश्चेति । यतो हिस्केटरुपध्वनेः प्रकाशकाः मूलतःवैयाकरणाः, यतो हि सर्वविद्या



व्याकरणमूलिकाः। एते वैयाकरणाः श्रूयमाणेषु वर्णेषु ध्वनिरिति व्यवहरन्ति । यथा व्याकरणशास्त्रे स्कोटनादयोः व्यङ्ग्यव्यञ्जकसम्बन्धो मन्यते, तथैव साहित्यशास्त्रे ध्वनेर्व्यञ्जकत्वं प्रतीयमानस्यार्थस्य च व्यङ्ग्यत्वं स्वीक्रियते । अस्मिन् क्रमे ध्वनेः पञ्चविधाः व्युत्पत्तयोऽर्थदृष्ट्या क्रियन्ते ।

- १ ध्वनति, ध्वनयति वा यः सः व्यञ्जकः शब्दोऽपि ध्वनिः ।
- २ ध्वनति ध्वनयति वा यः सः व्यङ्ग्योऽर्थोऽपि ध्वनिः ।
- ३ ध्वन्यत इति ध्वनिः अनया व्युत्पत्त्या वस्त्वलङ्काररस-ध्वनयोऽपि गृह्यन्ते ।
- ४ ध्वनितेऽनेन इति ध्वनिः, इत्यनेन व्यञ्जना गृह्यते ।
- ५ ध्वन्यतेऽस्मिन्निति ध्वनिः, अनया व्युत्पत्त्या ध्वनिकार्यं स्वीक्रियते ।

अतः साहित्यशास्त्रे ध्वनिः शब्देन व्यञ्जकशब्दस्य, व्यञ्जकार्थस्या व्यञ्जनाव्यपारस्य, व्यङ्ग्यप्रधानकाव्यस्य च ग्रहणं भवति ।

ध्वनिकारेण त्रिधा विभनजितोऽयं ध्वनिः । १ वस्तुध्वनिः २ रसध्वनिः ३ अलङ्कारध्वनिः

- १ तत्र वस्तुध्वनिर्यथा

स्वश्रूत्र निमज्जति अत्राहं दिवसकं प्रलोक्य ।

म पथिक ! रात्रयान्धकशरयायां मम निमङ्गयसि ॥९

अत्र वाच्ये प्रतिषेधरूपे व्यङ्ग्यविधिरूपः, अर्थात् ममैव शयायां निर्भयं समागच्छेति, वस्तुमात्रव्यङ्ग्यत्वमिति ।

- २ रसध्वनिर्यथा-

शून्यं वासगृहं विलोक्य शयनादुत्थाय किञ्चिच्छनैः।

निद्रा व्याजमुपागतस्य सुचिरं निर्वर्ण्य पत्युर्मुखम्,

विस्त्रब्धं परिचुम्बय जातपुकामालोक्य गण्डस्थलीं,

लज्जानम्रमुखी प्रियेण हसता वाला चिरं चुम्बिता॥ १०

पद्येऽस्मिन् संयोगश्रृङ्गारख्यो रसः ध्वन्यते ।

- ३ अलङ्कारध्वनिर्यथा-

निरुपादान संभारमभित्ताववे तन्वते ।

जगच्चित्रं नमस्तस्मै कलाश्लाघ्याय शूलिने ॥११



तत्र व्यतिरेकालङ्कारः ध्वन्यते काव्यसारभूतस्य ध्वनेः रम्यप्रयोरु
वाल्मीकिव्यासकालिदासादिभिः महाकविभिः स्व-स्वरतनासु विहितः । यथा वाल्मीकिना
हेमन्तवर्णने ध्वनेः रम्यः प्रयोगः कृतः-

रचिसङ्क्रान्तसौभाग्यस्तुषारावृमण्डलः ।

निः श्रासान्ध इवादर्शचन्द्रमा न प्रकाशति ॥१२

अस्मिन् पद्येऽत्यन्तं तिरस्कृतवाच्यध्वनिः । एतत्सर्वं मनसि निधाय आनन्दवर्धनेन ध्वनेः
स्वरूपं प्रतिपादितम् । अतः निष्कर्षरूपेण वाच्यप्रतीयमानयोः द्वयोरप्यर्थयोर्यस्मिन्नर्थविशेषे
पर्यवसायित्वं स एव मुक्ताकलविच्छुरितच्छायाप्रतिमः प्रतीयमाननेऽर्थः काव्यस्यात्मा ।

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“THE IMPACT OF INDIA’S DIRECT TAX CODE”

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ABSTRACT

At this point in time, it is difficult to draw any firm conclusions about the DTC, given that it is not due to be introduced until April 2012. The aim of the DTC is to simplify tax legislation in part to attract foreign business and investment. While the Code’s streamlined provisions may well achieve this, given the scope of the legislation’s proposed anti-avoidance measures, companies and investors may face further uncertainty in relation to tax in the future

Significant proposals in the DTC could impact taxation of international transactions in India. Therefore, it is wise to assess the impact that these proposals may have on current structures and business models. Mr Jhaveri suggests a proactive approach. “Given that the DTC will take effect in 15 months, multinational companies and foreign investors would be advised to keep a watchful eye on the DTC as it is discussed in Parliament and review existing and proposed Indian operations and structures in light of same,” he says. “This review should identify any potential areas where the DTC may adversely impact the tax position. Finally, consideration should be given to considering certain actions or modifying or unwinding structures prior to the DTC taking effect in the event that a review highlights that existing arrangements may lead to adverse consequences in the future.”

• Introduction

India’s emergence as a global economic power has helped inward investment and domestic business activity to soar. Cumulative foreign investment topped \$169bn in the last decade – investment which came despite the country’s dated and complex tax system. Indeed, India’s tax legislation has caused much concern for domestic and foreign business. In an effort to address this, the Government of India has initiated a significant overhaul with the creation of the Direct Tax Code (DTC).

Scheduled for introduction in April 2012, the DTC will replace the 1961 Income Tax Act (ITA), and has been designed to provide a tax code which is more in step with the needs of India’s growing economy. “The key objective underlying the proposed enactment of the DTC is to mitigate the uncertainty and complexity created by the existing patchwork of direct tax legislations and annual finance acts,” explains Abhishek Saxena, a partner at Phoenix Legal. “At the same time, the DTC has not lost sight of the need for flexibility and ensures that amendments – of tax rates, for instance – can be accommodated within the schedules to the DTC. While the DTC has proposed to lower



corporate tax rates simultaneously it incorporates new provisions which will result in broadening the tax base,” he adds.

One aim of the new tax code is to provide a system which takes into account the increase in cross-border mergers and acquisitions undertaken by Indian companies over the last few years. In addition, while lowering corporate tax rates, the DTC aims to remove the administrative burden on foreign companies and investors for whom the country is now a leading target for investment. By implementing the new code, the Government of India also intends to streamline and simplify legislation, as well as iron out many ambiguities in the current system.

However, the professional community is divided over the logic and scope of some of the Code’s provisions and some experts are anxious about the impact such legislation will have on business and investment activity. The need to maintain a balance between reaping tax rewards under the new legislation and maintaining the interest of businesses and investors is of utmost importance. There is some anxiety as to whether the DTC achieves this balance, especially given the Government of India’s reputation for enforcing tax legislation. “Since there is a direct correlation between taxation and economic growth, tax policies need to be directed so they achieve objectives such as increasing growth, savings and investments, consumption, and so on,” says Vipul Jhaveri, a partner at Deloitte. “Although the goals of the DTC are laudable, some of the provisions raise concerns stemming largely from an unsatisfactory experience with the manner of enforcement of tax provisions at the field level”.

Residency

The provisions of the ITA tax companies resident in India on their global income, and this will not change under the DTC. The new legislation does, however, bring a significant shift in the concept of tax residency with the adoption of more internationally accepted terms. Under the current system, foreign companies are treated as tax residents if their control and management is located wholly in India. This is set to change to whether a company’s place of effective management (POEM) resides ‘wholly or partly’ in India.

If the POEM of a foreign company is located in India at any time during the financial year, it is regarded as a resident and its entire income is liable to tax. Further, it is also liable to pay dividend distribution tax on any dividends declared or paid. POEM has been defined as: (i) the place where the board of directors of the company or its executive directors make their decisions; or (ii) in a case where the board of directors routinely approve the commercial and strategic decisions made by the executive directors or officers of the company, the place where such executive directors or officers of the company perform their functions.

Multinationals with interests in India may well see this as a positive step as the shift removes any ambiguities that may currently exist. But it also risks creating greater administrative burdens. This provision is very wide as it only requires the POEM test to be met at any time during the year, forcing multinational groups both foreign and Indian to ensure they can demonstrate where decisions are made and key functions are performed for the relevant foreign companies in their structures. Thus the issue of



residency remains extremely important to companies and investors with a presence in India.

The DTC aims to address a number of disparities contained in the ITA regarding resident and non-resident actors. The imposition of a uniform corporate tax on both foreign and domestic companies is one such measure. Both resident and non-resident companies will now be subject, in most cases, to a 30 percent tax of profits, a drop from 40 percent for foreign companies and 33.2 percent for residents. Domestic companies are now also liable for a dividend distribution tax (DDT) of 15 percent. While foreign companies are not required to pay this, they may be subject to a 15 percent tax of their branch profits – Branch Profits Tax (BPT) – to permanent establishments or immovable property in India. BPT puts the level of tax on foreign companies on par with local Indian businesses.

Whether a company pays more tax or less will also depend on the minimum alternate tax (MAT). MAT is applicable to companies that do not show book profits liable to tax, as they claim a range of exemptions on account of being in capital intensive industries. The DTC has increased the MAT rate from 18 to 20 percent.

Where businesses are restructuring, a tax exemption will be available to certain transactions involving residents. However, this will not be available to non-residents that are party to a restructuring. There are also differences in the tax rates on interest, royalties and fees for technical services (FTS), which will be 10 percent for residents but 20 percent for non-residents, subject to treaty relief. While the DTC has attempted to harmonize tax rates for resident and non-resident actors, it does herald a raft of changes which may impact the activities of foreign companies and investors.

Anti-avoidance measures

The introduction of General Anti-avoidance Rules (GAAR), Controlled Foreign Company (CFC) rules, and the taxation of indirect transfer assets signal India's attempt to end aggressive tax planning and treaty shopping among foreign operations and bring tax law into line with developed economies. It also displays the Code's attempts to broaden the tax base and extend India's legislative reach over foreign companies.

The introduction of GAAR aims to curb tax avoidance by disregarding any arrangement entered into or carried out in a manner which is not normally employed for legitimate business purposes, is not at arm's length prices, abuses the provisions of the DTC, or lacks economic substance. If the conditions are right for invoking GAAR, the Tax Authority would be empowered to declare the arrangement as an impermissible avoidance arrangement and thereafter determine tax consequences as if the arrangement had not been entered into.

Further precautions are included in the CFC rules, typically enacted to prevent companies parking in offshore jurisdictions to avoid tax in their home countries. Under the DTC, passive income earned by foreign companies, either directly or indirectly controlled by a resident in India, and which is not distributed to shareholders resulting in deferral of taxes, will be deemed to have been distributed, and become taxable. CFC rules apply to foreign companies over which a resident taxpayer has 'control', either through 50 percent or more control over voting power or capital, or as a combination of substantial interest, influence or control over the CFC's income or assets. CFC provisions



will not apply if the tax paid by the foreign company in its country of residence is below 50 percent of the tax it would have been paid under DTC. It should be noted that the CFC regime does not provide for any credit of foreign taxes paid by the CFC. Breaches of CFC rules or GAAR will allow India's tax department to override the preferential status of international treaties. Furthermore, the DTC makes law the government's right to impose capital gains tax on offshore acquisitions in cases where the acquired company holds more than 50 percent of its assets in India. This results, in part, from the recent legal battle with Vodafone following its acquisition of Hutchison Essay.

Although India is an extremely attractive place to invest, the taxation of offshore deals will directly raise the cost of acquisitions and reduce the return on such investments. "Provisions in the DTC relating to taxation of controlled foreign companies, residency rules in respect of foreign companies and characterization of income of foreign institutional investors are likely to have an unfavorable impact on foreign investment in the short term. Additionally, the GAAR and carve-outs to the applicability of Double Taxation Avoidance Agreements may be a negative for foreign investments. While the GAAR are in line with international best practices, the substantial power granted to the Indian tax authorities in this respect could be a cause for concern," says Mr. Saxena.

However, such concern has been somewhat alleviated by a set of proposed safeguards. One of these, based on the discussion of 2009's DTC, is for the Indian tax administrative authority, the Central Board of Direct Taxes (CBDT), to issue guidelines for application of GAAR provisions. It has also been decided that GAAR would be invoked only where tax avoidance is beyond a certain threshold, yet to be determined.

The proposed anti-avoidance measures could well result in a higher tax burden for foreign actors. As such the DTC risks a negative impact on foreign business investment, at least in the short term. That said, general uncertainty and drawn-out lawsuits are common features of the tax law as it stands, and multinationals would welcome a reduction in these problems. The new rules have the potential to end the uncertainties in tax law that have led to litigation proceedings in the past.

Reception

The attempt to tackle India's sprawling and complicated tax policies is widely regarded as a step forward. A move toward streamlining and clarifying the system should yield clear benefits. The ITA's collage of legislation has long hampered both foreign and domestic businesses. In implementing the DTC, the Government of India has consulted extensively with industry and business leaders to remove these burdens and bring legislation in line with the world's economic leaders which has been well received.

Taking a holistic view, the new structure appears to remove many of the issues which originally made foreign companies wary and also held back domestic business. This should allow investors to approach transactions in India with greater confidence. "From an overall perspective, investors looking to invest in India stand to significantly benefit from the introduction of the DTC," suggests Mr Saxena. "Proposals relating to advance pricing arrangements as contained in the DTC will contribute to greater organizational efficiency, minimize administrative delays and reduce transaction costs. The DTC marks a step forward towards simplification of India's tax regime." He adds that with the introduction of a harmonized and consolidated legislation, investors will



have greater clarity on their tax liabilities and therefore will be in a position to plan their investments more efficiently.

However, other experts argue that aspects of the Code remain needlessly complicated and directly threaten the activities of Indian businesses, which, despite recent growth, are still in their infancy. "In some areas, the DTC has created more uncertainty for foreign investors and Indian companies, especially in areas like POEM and GAAR where no guidelines have been announced, indirect transfer of capital assets, and BPT.

In relation to the introduction of CFCs, many would feel that this is premature given that Indian groups have only in the last decade begun to make acquisitions and increase their presence overseas, and this would make them less competitive than their peers," warns Mr Jhaveri.

Despite the proposed safeguards, the DTC's GAAR and CFC rules may have far reaching consequences and significant implications for genuine business transactions. The intention to apply GAAR and CFC rules by overriding India's tax treaties could threaten the stability provided to foreign investors by an applicable tax treaty. Given that India is a fast growing economy requiring substantial foreign direct investment, more consideration could be given to providing certainty to both foreign investors and Indian business prior to introduction of the DTC. Critics of the overhaul also highlight the relatively small reduction in the corporate tax rate, and the potential increase in compliance and administration costs that companies and investors face.

Conclusion

At this point in time, it is difficult to draw any firm conclusions about the DTC, given that it is not due to be introduced until April 2012. The aim of the DTC is to simplify tax legislation in part to attract foreign business and investment. While the Code's streamlined provisions may well achieve this, given the scope of the legislation's proposed anti-avoidance measures, companies and investors may face further uncertainty in relation to tax in the future. Significant proposals in the DTC could impact taxation of international transactions in India. Therefore, it is wise to assess the impact that these proposals may have on current structures and business models. Mr Jhaveri suggests a proactive approach. "Given that the DTC will take effect in 15 months, multinational companies and foreign investors would be advised to keep a watchful eye on the DTC as it is discussed in Parliament and review existing and proposed Indian operations and structures in light of same," he says. "This review should identify any potential areas where the DTC may adversely impact the tax position. Finally, consideration should be given to considering certain actions or modifying or unwinding structures prior to the DTC taking effect in the event that a review highlights that existing arrangements may lead to adverse consequences in the future."

While the aim of the DTC is to foster conditions for future economic growth, in the short term, its provisions may serve to stifle international investment. Although India is one of the fastest growing economies in the world, it still needs substantial investment before it becomes a fully developed economic power. Keeping that in mind, the government will need to ensure the provisions of the DTC are implemented effectively and successfully to safeguard the country's long term ambitions.



THE EFFECT OF GLOBALIZATION ON INDIA'S ECONOMIC DEVELOPMENT

- BHARAT S. ANAND

INTRODUCTION:

As a new participant in the globalization wave, India went through several structural and policy changes only in early 1990s, even if the awareness of need for opening up country's borders was started in late 1980s, when Mr. Rajiv Gandhi was at the helm of policy design. With almost 20% devaluation of the Indian rupee in 1991, the process began that for a while slowed down a little but rarely anyone was in doubt about its existence. The recent reports show that Indian economy grew at the record breaking and astonishing pace of 8% growth in real GDP in 2003-2004. The real question is how did the economy that was an "almost autarky" from 1950 to 1985 period, reached to such a realization that gains from trade are there to reap and the economic transition necessary for globalization is a pre-condition for wider economic growth? This paper attempts to investigate if globalization is a cause of India's economic growth and if the new culture of trade policy change in India is there permanently or temporarily.

The Big Move on the way to Protectionist Posture

The Indian independence movement in 1940s, led by Mahatma Gandhi, was based on the general dislike of anything and everything "foreign", especially the one originating from Britain. The public rallies to burn imported goods were famous. There was a strong belief that India can produce everything at home, can be "self reliant" and "self dependent" Moreover, it was believed by strong nationalist movement that the import of any good was there to bring the "foreign dominance". As a result foreign direct investment was seen to be a curse rather than blessing or a means of attracting higher investment. As a consequence, multi-national corporations were seen as the exploitative entities that merely benefit from cheap labor in the country, and were believed to be the ones that take the profits back home to better their lavish living and conspicuous standard of living.



Naturally, it was hard to convince the policy makers that import substitution was an expensive policy action in economic sense, even if politically it seemed to be a “patriotic” thing to do. This “extreme nationalism” was evident in blindly carried out economic planning process of early days. Leftists had an influence on each economic plan which increased tariffs on almost all imports, and economy resulted into almost “autarky” stage. Table 1 makes the point clear. The export and import were so low that they formed less than one percent of the total world trade. One can see the giant jump in imports of merchandise in year 1974, thanks to the first oil price increase by the OPEC. India had not found any indigenous source of oil then and was primarily dependent upon the foreign oil. Nonetheless the total merchandise import bill never crossed 1 billion, one of the primary reasons for that was the tremendous tariff rates and strict quotas on major imports. In 1974, the policy makers, when they were pointed out the tremendous increase in trade (im)balance from 16.2 million (1973) to 160.4 million (1974), efficiently blamed the oil price rise.

In general 1965 to 1985 was a turbulent time period. It witnessed the stagnation of the economy as well as that of Indian trade.

TABLE 1

India's Trade: 1965-1985

	Merchandise Exports	Services Exports	Merchandise Imports	Services Imports	Trade Balance
1965	129.4	62.1	125.3	57.5	4.9
1966	139.3	69.1	146.5	66.2	-8.6
1967	98.9	74.8	152.1	73.2	-57.3
1968	82.5	67.0	130.6	63.0	-51.2
1969	107.1	69.3	107.0	56.8	.9
1970	146.2	85.1	143.5	71.3	2.1
1971	150.8	97.2	200.6	85.0	-49.0
1972	191.7	99.8	215.5	84.0	-25.8
1973	291.0	118.9	326.0	93.2	-16.2



1974	329.4	140.7	476.7	125.3	-160.4
1975	306.5	182.5	441.9	118.3	-102.7
1976	402.0	172.5	427.9	117.2	-22.8
1977	512.6	212.1	564.7	149.8	-48.3
1978	640.3	262.0	618.4	192.1	18.9
1979	779.6	292.8	754.1	253.5	-21.2
1980	919.8	279.8	899.9	262.8	-79.1
1981	896.4	302.8	925.5	282.0	-147.9
1982	685.5	340.6	837.6	308.5	-263.2
1983	742.0	342.5	721.6	280.7	-56.9
1984	743.2	347.1	756.6	310.9	-131.3
1985	814.0	394.3	814.3	362.9	-115.1

Source: International Financial Statistics Yearbook 1994, International Monetary Fund, Washington D.C.

All figures are expressed in millions of US dollars at the current prices.

One of the reasons for this retarded growth in Indian trade was the disoriented trade policy. There was even a problem of assigning priority to industries for importing necessary parts and raw materials. As Bhagwati-Desai put it, “ It was not surprising, therefore, that the agencies involved in determining industry-wise allocation fell back on vague notions of “fairness”, implying pro rata allocations with reference to capacity installed or employment, or shares defined by past import allocations and similar other rules of thumb with out any rationale” .

The hardship experienced by this virtual “closed economy” was no more evident than in early 1970s when the economy went through numerous shocks. The poor monsoons created agricultural production short-fall leading to severe droughts in some parts of the country. The political opposition parties made life miserable for Indira Gandhi government which had a little choice but to blame all starvation on foreign elements. In 1973, came the OPEC oil price shock and the things really went out of control. While country had no reserves to pay for imported oil, the import bill was



growing very fast and export earnings were sluggish. See Table 1 figures for 1973 when imports increased from 191.7 million to 291 million and again in 1976 went up to 402 million. Political parties were extremely active. Domestic industries were well protected that they loved being monopolists and had no inclination for technological innovation. The maturity stage, that was supposed to have taken place according to the famous Infant Industry Argument has never arrived. Strict foreign exchange controls were not only required but were very necessary to stop illegal foreign currency and gold smuggling transactions. It was an administrative nightmare where rent seeker made merry and black market constituted half of the official economy. Academicians learned several lessons of how protectionism can ruin the economy and policy makers watched economy reaching to a real low point while they searched for the solutions.

In early 1980s the monsoon god was nice to India. While agricultural sector that was in desperate need to prosper, received a big boost, the industrial sector invented few new technological advances and grew much more rapidly than before. India also realized that she can do much better in service sector. All in all, the economy started prospering at a slow rate but definitely much better than in 1970s. The need for opening up the economy was felt more keenly by Rajiv Gandhi's government and some reductions in tariff rates were activated in early 1980s. But the real support for globalization, liberalization and reduction in protectionism came in late 1980s.

The Wave of Globalization Arrived

In 1980s there were some signs of policy change in Rajiv Gandhi's Prime Ministership, but the Macro-economy was already damaged by earlier faults. As Aggarwal (2004) puts it "The Macroeconomic crisis reached its peak in 1990 with combined fiscal deficit of Centre and State governments standing at 10% as percentage of GDP, current account balance at 3.3% of GDP backed by a rate of inflation 9.9% despite India's record economic performance measured in terms of rate of growth of GDP, 6.0 percent, due to high rates of industrial growth of 5.9% and domestic saving ratio of 21.9% of the GDP.

In June of 1991, when the current Prime Minister Dr. Manmohan Singh was the Finance Minister, country received first significant shock of globalization and liberalization. This was also the product of strong demand by some well known



economists and policy planners for significantly changing the policy structure. While the declared plan reduced the Rupee value significantly by devaluating it by 21% in one day, it also made it abundantly clear that the old ways of high tariff rates were almost completely over. The structural adjustment was to be of a long-term nature with such measures as the convertibility on current account of the balance of payment, lower restrictions on domestic business and export promotion.

Increased production had its effect on the prices. Inflation rate of 13.6 percent in 1991 was reduced to 1.3 percent in 2001-2002, a remarkable achievement by any standard. The monetary policy was carried out responsibly and the fiscal pressures were negative but much more manageable than earlier years. However the fiscal policy austerity program was not totally effective, thanks to the crisis created by Iraq war as well as political troubles all over the country. In first 3 years of 1990s the economic hardships continued partly due to the increased oil price and overall recessionary forces, coupled with political instability, lack of technological innovation, and poor monsoon. The recessionary trend did not last for long time however. The increased international trade freer economy technological improvements prompted by tremendous growth in information technology combined to show the positive effects from 1994. Liberalization at least partially has become effective in attracting foreign direct investment, positive outlook for the Indian economy and overall excitement amongst producers and investors. Indian economy was on the move in a serious way.

As Table 2 shows, in 1994 while the real GDP increased by 5.9%, the inflation rate declined from 13.7% .The so called “full-time employment” in India is concentrated mainly in urban sector with very limited industrialization in rural or semi-rural areas of extreme backwardness. Added to those problems are the imperfections of labor market, the complications in collecting the data, the Indian labor employment (or unemployment) is as hard to report as its population survey results. But these imperfections notwithstanding, the economic growth in 1990s looks impressive, it does not matter how one calculates it.



Table 2

Macroeconomic Performance in Post 1991 Years

Year	Real GDP Growth Millions	Inflation Rate Billions of Rs.	Interest Rate	Unemployment No. in	Money Supply
1991	.96	8.9	17.88	36.3	1046.1
1992	2.3	13.7	18.92	36.75	1120.9
1993	1.5	10.1	16.25	36.27	1330.2
1994	5.9	8.4	14.75	36.69	1695.0
1995	7.3	10.9	15.46	36.74	1883.5
1996	7.3	7.7	15.96	37.43	2148.9
1997	7.8	6.4	13.83	39.14	2419.3
1998	6.5	4.8	13.54	40.01	2703.5
1999	6.5	6.9	12.54	40.37	3161.2
2000	6.1	3.3	12.29	40.34	3495.9
2001	4.0	7.1	12.08	41.99	3846.0
2002	6.2	4.7	11.92	42.36	4318.6
2003	5.5	5.1	11.50	43.10	4822.3
2004	8.0	4.5	10.60	42.50	5402.3

Source: Some figures are from Aggarwal (2004) and some are from IMF's publication, International Financial Statistics Yearbook, 2003.

While the international trade policy was further liberalized, al beit, at a slower rate than many of the academicians argued for, there were signs for further opening up, by reduction in import tariff, convertibility on the current account transactions, freer availability of foreign reserves, and increased zest for inviting foreign direct investment. It appeared that policy makers by 1995 were convinced that globalization is what is needed for faster economic growth. Success sometimes breeds upon itself, and policy makers usually are fast learners especially when political benefits are high. However the



growth of 1994-1997 was not perfectly matched by accelerated growth in 1997-2000 period. As Chitre (2003) points out, this sluggishness was due to the slow growth in agricultural sector, not because of industrial slowdown. The international trade as witnessed in Table 3 did not perform poorly either.

Better monsoons of years 2000 to 2004 helped not only the agricultural sector grow faster but also the manufacturing, trade and services sectors moved admirably. In 2004 it became official that Indian economy was second fastest growing in the world, second only to the Chinese economy. In fact, the Chinese economy's growth is also primarily explained by her newly found affection for openness. The Indian economy, much like the world economy, went through technological change. While the computer mega cities such as Bangalore (that now has 1500 foreign company offices), Hyderabad and Pune grew at unprecedented rates, the repercussions of this industrial growth was felt in many of the adjacent rural areas. In fact in April 2005, it was confirmed that India officially achieved 8 percent growth in 2004.

CONCLUSIONS

Main finding of this paper is that India's economic growth has received a strong impetus in post 1991 era. This increased economic growth is mainly and directly is a result of country's better monsoons and the free trade movement that started in that year. Clearly the lethargic economic development was associated with greater protectionism and policy makers seemed to have learned an important lesson from 1950 to 1990 era. The data show that the free trade movement of 1990s has shown positive results in economic terms. The future economic growth therefore depends heavily on the speed of privatization and globalization. As Kulkarni (1996) points out, the country is ready to have a firm plan to get ready for the second wave of free-trade and liberalization movement.



PRESENT SCENARIO OF CORPORATE GOVERNANCE

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ABSTRACT

As Indian companies compete globally for access to capital markets, many are finding that the ability to benchmark against world-class organizations is essential. For a long time, India was a managed, protected economy with the corporate sector operating in an insular fashion. But as restrictions have eased, Indian corporations are emerging on the world stage and discovering that the old ways of doing business are no longer sufficient in such a fast-paced global environment.

INTRODUCTION

“ **Corporate governance** ...And economic development are intrinsically linked. Effective corporate governance systems promote the development of strong financial systems- irrespective of whether they are largely bank-based or market-based -which, in turn, have an unmistakably positive effect on economic growth and poverty reduction”

Corporate Governance

While corporate governance can be defined in a variety of ways, it generally refers to the mechanisms by which company directors are held accountable for corporate conduct and performance. In principle, good practice in the way in which boards are structured and how directors apportion accountability should facilitate good corporate performance by ensuring that a company is managed in the best interests of its owners. Although improved governance practices and procedures cannot provide a foolproof safeguard against deliberate fraud or financial collapse, many investors see their existence as evidence of sound management practice within a company. Corporate scandals such as those relating to Ahold and Parmalat in Europe, and Enron and WorldCom in the US have prompted much global debate about corporate governance. Governments, financial authorities and shareholder bodies have in turn initiated a plethora of inquiries, new



legislation and revised codes of practice. Internationally, the Organization for Economic Cooperation and Development (OECD) updated its Principles of Corporate Governance in 2004. The US has opted for high profile legislative action with the Sarbanes-Oxley Act while European and Asian countries have mainly moved to strengthen voluntary codes. Numerous national updates have taken place over the past five years, including changes to the codes in Indonesia and Slovenia in 2007, as well as changes to codes in Austria, Finland, Germany, Italy, Jamaica, Lebanon, Norway, Portugal, Spain, Sri Lanka, Thailand and the UK in 2006⁵⁶. National codes can vary significantly in quality. In some countries, especially where codes have only recently been adopted, there remains a discrepancy between code recommendations in principle and corporate governance standards in practice. National differences are mainly caused by different approaches to company law and regulation. For example, Asian companies normally adopt a different board structure to the Western model. However in 2004 the Tokyo Stock Exchange (TSE) announced plans to toughen disclosure rules to force executives to certify company financial statements and bring reporting requirements in Japan closer to those in the US⁵⁷. The Japanese Commercial Code was revised © EIRIS 56 Changes have also been made to countries' company codes outside those covered by EIRIS. Full details of revisions and newly released codes can be found here in 2005 to allow firms to introduce a new corporate governance system, called the Board with Committees. In addition, in May 2006 the Company Law, which emphasizes the strengthening of corporate governance, was instituted enabling Japanese companies to adopt more Western board structures. Japan has made such allowances in order to satisfy the governance structure expectations of Western investors, although other Asian countries and emerging markets may not adopt the same flexibility. Historically Western board structures have been perceived to be more effective because of independence of the board. The concept that separation of powers is desirable to increase accountability is an underlying principle of most Western codes. For instance, non-executive directors who do not participate in the day to day management of a company are considered especially helpful in exercising the critical monitoring and oversight role that all directors have over the operations of a company. Non-executive directors are perceived to be more effective at this role because they are independent from direct involvement with and influence by the company.



Because a lot of the pressure for improved corporate governance arises from US and UK based investors, some indicators, such as the requirement for independent directors on audit committees, do not translate as readily to countries with different company governance models. For example Germany and Austria, which incorporate elected employee representation at director level within their systems of dual supervisory and management boards, because employees are not regarded as independent directors. Not all national codes insist on fully independent non-executive directors, so certain countries are expected to perform at a lower level than others against this indicator. It is noteworthy though that even in countries where board structures place less emphasis on the independence of directors, there is a strong push towards separating the roles of the chair and chief executive within boards of directors, with the exception of the US.

EIRIS's research on governance seeks to answer four fundamental questions:

- Is there more than 33% of independent non- executives on the board?
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It should be noted that not all investors would necessarily want to apply all the different indicators. National differences in economic structure and reporting requirements mean that the more governance indicators considered or required by an investor, the greater the degree of variation the investor will find between countries. If an investor was interested in applying all the various elements, Ireland, Netherlands and the UK would score best overall with more than 70% of all companies in these countries meeting the four core elements, whilst less than 2% of Japanese companies would meet all four core criteria.

Corporate governance in India

- The Indian corporate scenario was more or less stagnant till the early 90s.
- The position and goals of the Indian corporate sector has changed a lot after the liberalization of 90s.
- India's economic reform programme made a steady progress in 1994.
- India with its 20 million shareholders, is one of the largest emerging markets in terms of the market capitalization.



Corporate governance of India has undergone a paradigm shift

- In 1996, Confederation of Indian Industry (CII), took a special initiative on Corporate Governance.
- The objective was to develop and promote a code for corporate governance to be adopted and followed by Indian companies, be these in the Private Sector, the Public Sector, Banks or Financial Institutions, all of which are corporate entities.
- This initiative by CII flowed from public concerns regarding the protection of investor interest, especially the small investor, the promotion of transparency within business and industry

SEBI and Clause 49

- SEBI asked Indian firms above a certain size to implement Clause 49, a regulation that strengthens the role of independent directors serving on corporate boards.
- On August 26, 2003, SEBI announced an amended Clause 49 of the listing agreement which every public company listed on an Indian stock exchange is required to sign. The amended clauses come into immediate effect for companies seeking a new listing.

Clause 49

- Clause 49, which has recently been revised by the SEBI, of the listing agreement between listed companies and the stock exchanges is all set to enhance the corporate governance (CG) requirements, primarily through increasing the responsibilities of the Board, consolidating the role of the Audit Committee and making management more accountable
- These changes are aimed at moving Indian companies rapidly up the evolutionary path towards business processes and management oversight techniques.

The major changes to Clause 49

1. Independent Directors — $\frac{1}{3}$ to $\frac{1}{2}$ depending whether the chairman of the board is a non-executive or executive position



2. Non-Executive Directors ----The total term of office of non-executive directors is now limited to three terms of three years each

3. Board of Directors-----The board is required to frame a code of conduct for all board members and senior management and each of them have to annually affirm compliance with the code.

4. Audit Committee----Financial statements and the draft audit report /reports of management discussion and analysis of financial condition and result of operations/reports of compliance with laws and risk management/management letters and letters of weaknesses in internal controls issued by statutory and internal auditors/appointment, removal and terms of remuneration of the chief internal auditor.

5. Whistleblower Policy ----This policy has to be communicated to all employees and whistleblowers should be protected from unfair treatment and termination.

6. Subsidiary Companies-----50% non-executive directors & 1/3 & 1/2 independent directors depending on whether the chairman is non-executive or executive.

7. Disclosures----Contingent liabilities./Basis of related party transactions./Risk management/ . Proceeds from initial public offering/ . Remuneration of directors.

8. Certifications----reviewed the necessary financial statements and directors' report; established and maintained internal controls, disclosed to the auditors and informed the auditors and audit committee of any significant changes in internal control and/or of accounting policies during the year.

Why is corporate governance important?

Corporate governance refers to the way that Boards oversee the running of a company by its managers, and how Board members are held accountable to shareowners and the company. This has implications for company behavior not only to shareowners but also to employees, customers, those if naming the company, and other stakeholders, including the communities in which the business operates. Research shows that responsible management of environmental, social and governance issues creates a business ethos and environment that builds both a company's integrity within society and the trust of its shareowners



Code of Business Conduct and Corporate Governance

Discussions of integrity and ethics are still common topics in nearly all business publications today. But these discussions are not new to Work stream -- integrity and ethics have always been a significant part of the way we conduct business at Work stream. Operating with a strong sense of integrity is critical to maintaining trust and credibility with our customers, partners, employees, and investors. We also owe it to ourselves to maintain this focus on business ethics within the company. Our continued emphasis on the Work stream culture ultimately allows us to focus on our business goals and still be consistently rated one of the best places to work in our industry. Our code has traditionally embodied such rules regarding individual and peer responsibilities, as well as responsibilities to our employees, customers, suppliers, shareholders, the public and other stakeholders, and includes:

Prohibiting conflicts of interest (including protecting corporate opportunities)

Protecting Work stream's confidential and proprietary information and that of our customers' and vendors'

Treating Work stream's employees, customers, suppliers and competitors fairly

Protection and proper use of company assets

Compliance with laws, rules and regulations (including insider trading laws)

Encouraging the reporting of any unlawful or unethical behavior

The information below are those portions of our code of conduct, which address the issues listed above.

Independent directors

According to the EIRIS methodology, a non-executive is not considered independent if he/she has served the same company for a long period (over ten years), has close family relationships with executive directors of the company, represents a major shareholder/supplier/customer of the company, has a close consultancy or advisory relationship or contract with the company, or is otherwise employed by the company or one of its subsidiaries at any level within the previous three years.

Figure 1: Percentage of companies with more than 33% independent directors



N=1996 Figure 1 shows a wide degree of variation in the proportion of independent directors from one country to another. The UK and Switzerland lead the list with both having over 95% of companies with more than 33% independent directors. The proportion of companies with independent non-executive directors on boards of directors is lowest in Germany (2%), Japan (6%) and Austria (9%). A combination of legislative and cultural differences affects the two extremes. As noted above, laws in Austria and Germany require employee representation on the supervisory board for all companies above a set size, directly limiting the possibility for many companies to have fully independent boards. In Japan, a combination of a large number of conglomerate structures and companies dominated by particular families or owners means that a lot of directors are not considered independent because they may be perceived as representing a particular set of shareholders. A preference for continuity also means that more Japanese directors tend to serve longer than ten years and are therefore excluded from counting as independent. In the US, since 2004 both the New York Stock Exchange and the Nasdaq Stock Market have introduced new listing rules that establish a stricter, more detailed definition of independence for directors and require that a majority of board members be independent. In other countries as well, great efforts have been exerted to strengthen board independence, particularly regarding board composition, leadership, and committees. In the area of board composition, the corporate governance codes in Australia, New Zealand, Canada, Finland, Sweden and the UK now recommend majority-independent boards. Variations in performance between these countries may be explained by a number of factors including the different pace of development and implementation of governance codes, different levels of cross ownership and different levels of employee representation.

Director's Remuneration

Figure 2: Percentage of companies disclosing directors' remuneration *N=1996*

Most countries perform well in this area, with 92% of the nearly 2,000 companies analyzed disclosing their directors' remuneration and in the worst case, three quarters of Greek companies disclosing directors' remuneration. A high level of media and public interest in this issue, often backed by calls for increased transparency and the threat of shareholder resolutions on remuneration issues, ensures a wide tendency



towards disclosure across all the countries covered by EIRIS. Globally, even in countries such as Japan, Canada and Greece, where less than 90% of companies currently disclose remuneration, there is general trend of shareholder and media pressure encouraging companies to disclose as fully as possible on directors' pay levels. The European Commission published new guidelines in October 2004 which are designed to improve transparency and increase information for shareholders on the remuneration of companies' directors⁵⁹. In particular, these seek to give shareholders more influence over these matters at shareholder meetings.

Separation of chair and chief executive

Separation of the chair and chief executive roles is generally recommended to provide greater independent board leadership. Many investors advocate separation to help embed independence in the decision making process and reinforce control procedures.

Figure 3: Percentage of companies separating the roles of CEO and Chair *N=1996*

Separation of roles is common, with above 90% compliance in a wide range of countries, including countries where the legal structure requires a two-tier board, such as Austria, Germany and the Netherlands and those with a unitary structure such as Australia, New Zealand and the UK. In countries with a two-tier board structure such as Austria, moves to strengthen good practice are focused on encouraging more independence by, for example, ensuring that companies do not habitually appoint a

© EIRIS former CEO to chair their supervisory board. In general the splitting of roles is becoming more prevalent, and there is a trend towards separation in all countries with the exception of the US. Indeed, Singapore and Hong Kong, which do not score well against the majority of issues covered, have 81% and 70% of companies respectively separating the roles. Reasons commonly given by companies for resisting the splitting of the roles of chair and chief executive usually relate to the particular history of ownership and/or growth of a particular company, for instance where it is still led by the founder-owner or their family. Globally, the percentage of US companies with a split leadership structure remains lowest of the countries being compared, at around 30%. The importance of a country's corporate governance guidelines is clearly demonstrated as the following three examples show: in the Netherlands, guidelines stipulate the separation of chair and CEO and 100% of companies separate the role. In Canada, the corporate governance code calls



for companies to have an independent lead director, although specifies nothing about separating the roles of chair and CEO; yet 87% do separate them. The US guidelines do not offer any guidance relating to either an independent lead director or separating the roles of chair and CEO, and only 30% of companies separate the positions. In the wake of recent scandals, shareholders have been pushing for more US companies to divide the two roles, which they hope would better protect against mismanagement and rogue behaviour. However, although some companies have responded, separation of the roles is still not widely adopted amongst US companies. Many US companies have resisted calls for them to split the roles of chair and CEO because they believe that such a division of power would harm their business development. In response to shareholder concerns, some companies appoint a lead independent director to liaise with the CEO/chair and to chair some sessions of the board without the presence of management. In summary, the varied pressures of legal and regulatory requirements in different countries elicit varying responses from companies. Although the majority of companies in all countries disclose the remuneration of directors, the pattern is slightly more varied for the level of independence of directors and separation of chair and CEO. However, worldwide the approach to corporate governance seems to be converging as corporate governance code and governance practices are becoming increasingly similar in large part due to investor pressure.

Conclusion

As Indian companies compete globally for access to capital markets, many are finding that the ability to benchmark against world-class organizations is essential. For a long time, India was a managed, protected economy with the corporate sector operating in an insular fashion. But as restrictions have eased, Indian corporations are emerging on the world stage and discovering that the old ways of doing business are no longer sufficient in such a fast-paced global environment.



“A GLOBAL SCENARIO OF BUSINESS ETHICS AND CORPORATE GOVERNANCE”

PIYUSH H. JADAV

M.COM., M.ED., M.PHIL., SLET.

Introduction

*"Ethics in its broader sense, deals with human conduct in relation to what is morally good and bad, right and wrong. It is the application of values to decision making. These values include honesty, fairness, responsibility, respect and compassion."*¹

Defining and discussing the term “Ethics”

In today's society based on my experience it is all too clear to see that more and more people have different views on the term “Ethics”. Through my short time spent in the military, I have encountered many types of people. People from all over the country, some from different country's and when you are forced to be around people from different backgrounds you start to notice that many people have different views on ethics.

From the Webster's online dictionary. The definition of the term “Ethics” was a “motivation based on ideas of right and wrong” and “the philosophical study of moral values and rules”. My own definition of ethics would have to be, “something that you believe in and follow which influences your decision making. What is included in someone's “ethics” is totally decided upon how they are raised. Things which could include how you treat others based on race, sex, ethnic background and religion. Other things like decision making on theft, cheating, spousal abuse and many others, the examples are endless.

Wherever there are investors and creditors involved, accounting ethics can never be ignored. So what are these ethics, after all? Accounting ethics can be defined as a set of distinct guidelines for a business to maintain clean balance sheets, accounting for their profits, losses and expenses incurred and prevent it from mishandling financial reports and statements. For an accountant, it is very important to understand the rules and regulations of his position in an organization. Any deviation from the moral code of



conduct or abusing accounting ethics can result in dire consequences for him, such as suspension of license, termination of right to practice and severe penalties

ETHICS IN ACCOUNTING

“Whether a person derives ethical values from religious principle, history and literature, or personal observation and experience, there are some basic ethical guidelines to which everyone can agree.”

At least as far back as ancient Greece, when the Hippocratic oath was instituted for medical practitioners, a hallmark of a profession has been its claim to integrity. When the public thinks of the accounting profession, they usually think of certified public accountants (CPAs) who work in big national or regional firms that audit the financial statements of publicly listed companies. But many CPAs work in smaller partnerships, auditing or organizing the books and records of private companies and not-for-profit and governmental organizations. CPAs may also perform other services, most notably tax services. Some work as financial officers and management accountants in corporations, large and small, as well as governmental and not-for-profit institutions. In addition, many accountants who do not have a CPA designation perform services similar to some of the services—but not audits—performed by CPAs.

ETHICAL CONCERNS BEGINNING IN THE 1990S

During the 1990s the growth of management consulting by audit firms caused many observers to question whether those firms were sufficiently independent to conduct their audits of public companies in the interest of the investing public. Anecdotal evidence of an increasing willingness by auditors to agree with corporate management's dubious accounting treatments, strained the relationship between the profession and the SEC. Its chairman, Arthur Levitt, was so concerned about the growing threat to the integrity of financial reporting and hence to the operation of capital markets that he instituted a new regulatory body in 1997, the Independence Standards Board (ISB). The ISB attempted to shore up audit firms' independence from corporate management by instituting stricter regulation of professional conduct. Unfortunately, the board received little more than lip service from leading CPA firms and was abolished in 2001.

The corporate scandals of 2001–2002 resulted in major federal legislation and regulation not seen since the 1933 and 1934 securities acts, principally the Sarbanes-



Oxley Act (SOX) of 2002. SOX transferred the regulation of accountants auditing the financial statements of public corporations from the AICPA to the Public Companies Accounting Oversight Board (PCAOB), a new private sector, not-for-profit body. The PCAOB is funded from fees paid by registrants. SOX requires accounting firms, including international firms and foreign firms that play a substantial role in the preparation of audit reports of U.S. public companies, to register with the PCAOB. As of November 2005 more than 1,500 firms were registered.

Section 103 of SOX directed the PCAOB to establish auditing and related attestation, quality control, ethics, and independence standards and rules for registered public accounting firms. To meet this requirement for ethical standards under rule 3500T, the board adopted the ASCAP's Code of Professional Conduct Rule 102, and passed interpretations and rulings (as Section 191) as of April 16, 2003, as interim ethics standards, unless superseded or amended by the board. The board also adopted (under rule 3600T) the AICPA code of Professional Conduct Rule 101 as its interim Independence Standard, along with Standards 1, 2, and 3 and their interpretations issued by the ISB. It is the responsibility of users to determine if a particular rule has been amended or superseded.

IMPORTANCE

Many people are used to reading or hearing of the moral benefits of attention to business ethics. However, there are other types of benefits, as well. The following list describes various types of benefits from managing ethics in the workplace.

- Attention to business ethics has substantially improved society.
- Ethics programs help maintain a moral course in turbulent times.
- Ethics programs cultivate strong teamwork and productivity.
- Ethics programs support employee growth and meaning.
- Ethics programs are an insurance policy -- they help ensure that policies are legal
- Ethics programs help avoid criminal acts "of omission" and can lower fines.
- Ethics programs help manage values associated with quality management, strategic planning and diversity Management.
- Ethics programs promote a strong public image.



AICPA CODE OF ETHICS

The AICPA Code of Ethics covers general principles as well as more explicit rules of conduct. It is based on six principles, which are translated into a set of specific rules that AICPA members must observe. The code is supported by interpretations and rulings that apply in specific circumstances. The overriding objective of the six principles is to commit members to honorable behavior, even at the sacrifice of personal advantage. The preamble states that by accepting membership in the institute "a CPA assumes an obligation of self-discipline above and beyond the requirements of laws and regulations."

The six principles to which the CPA must adhere are:

Commitment —to the public interest and honoring public trust

Integrity —sensitivity to professional and moral judgments

Objectivity —requires the CPA to be unbiased and impartial in assessing facts, making estimates and arriving at judgments

Independence —unbiased, impartial, and free of conflicts of interest (independence in fact and appearance) when providing auditing or other attestation services. CPAs may not audit a company if they (or spouse or dependents) own stock in that company and/or have financial or employment relationships with the client (apart from financial interest in timely receipt of audit fees).

Confidentiality —information known to accounting professionals may not be disclosed to outsiders except when professional work papers are subpoenaed by a court. (Accountants do not have attorney-client privilege.)

Professional competence —exercising due care, including observing professional technical and ethical standards. Accounting professionals should undertake only tasks that they can complete with professional competence, and they must carry out their responsibilities with sufficient care and diligence, usually referred to as due care.

As the AICPA Code of Ethics has been adopted as the interim standard by the PCAOB, it governs behavior of all AICPA members, in all types of practice—auditing public companies, private companies, not-for-profit and governmental institutions, as well as attestation and tax practices. Accountants who are not members of the AICPA but who belong to other professional bodies are governed by similar codes of ethics. Those



who are not members of any professional body are still subject to professional codes promulgated by state governments, for example, the New York State code.

In so far as the PCAOB amends their rules of ethics, however, there may be an increasing gulf between the demands made on registered firms by that board, and the requirements of the AICPA for CPA firms not involved in audit of public companies. For example, on November 23, 2005, the board proposed a change in rule 3502 from "Responsibility not to Cause Violations" (of tax shelter laws) to "Responsibility not to Knowingly or Recklessly Contribute to Violations." Unless the AICPA adopts the same higher standard, CPAs auditing public firms will in the future have to conform to higher ethical standards than those who do not.

ETHICS FOR ACCOUNTANTS NOT IN PUBLIC PRACTICE

Not all accountants work as public auditors. Those who work for corporations as financial managers, management accountants, and internal auditors may be CPAs, but a significant number are not. Over time, these accountants and internal auditors have founded their own professional societies without state or federal legislation. These societies also promulgate professional standards ensuring all members are appropriately qualified to do the work required of them and that all members adhere to a code of conduct or ethics somewhat similar to those of the AICPA. Examples include the Institute of Management Accountants' Standards of Ethical Conduct, which apply to practitioners of management accounting and financial management in corporations and not-for-profit institutions, and the Institute of Internal Auditors' (IIA) Code of Ethics, which applies to all IIA members and to certified internal auditors.

Ethical Responsibilities

A distinguishing mark of professions such as medicine and accounting is acceptance of their responsibilities to the public. The AICPA Code of Professional Conduct describes the accounting profession's public as consisting of "clients, credit grantors, governments, employers, investors, the business and financial community, and others who rely on the objectivity and integrity of CPAs to maintain the orderly functioning of commerce." Many, but not all, CPAs work in firms that provide accounting, auditing, and other services to the general public; these CPAs are said to be *in public practice*. Regardless of where CPAs work, the AICPA Code applies to their professional conduct,



although there are some special provisions for those in public practice. Internal auditors, management accountants, and financial managers most commonly are employees of the organizations to which they provide these services; but, as professionals, they, too, must also be mindful of their obligations to the public.

The responsibilities placed on accounting professionals by the three ethics codes and the related professional standards have many similarities. All three require professional competence, confidentiality, integrity, and objectivity. Accounting professionals should only undertake tasks that they can complete with professional competence, and they must carry out their responsibilities with sufficient care and diligence, usually referred to as *due professional care* or *due care*. The codes of ethics of the AICPA, IMA, and IIA all require that confidential information known to accounting professionals not be disclosed to outsiders. The most significant exception to the confidentiality rules is that accounting professionals' work papers are subject to subpoena by a court; nothing analogous to attorney-client privilege exists.

Corporate Governance

While corporate governance can be defined in a variety of ways, it generally refers to the mechanisms by which company directors are held accountable for corporate conduct and performance. In principle, good practice in the way in which boards are structured and how directors apportion accountability should facilitate good corporate performance by ensuring that a company is managed in the best interests of its owners. Although improved governance practices and procedures cannot provide a foolproof safeguard against deliberate fraud or financial collapse, many investors see their existence as evidence of sound management practice within a company. Corporate scandals such as those relating to Ahold and Parmalat in Europe, and Enron and WorldCom in the US have prompted much global debate about corporate governance. Governments, financial authorities and shareholder bodies have in turn initiated a plethora of inquiries, new legislation and revised codes of practice. Internationally, the Organization for Economic Cooperation and Development (OECD) updated its Principles of Corporate Governance in 2004. The US has opted for high profile legislative action with the Sarbanes-Oxley Act while European and Asian countries have mainly moved to strengthen voluntary codes. Numerous national updates have taken place over the past five years, including changes



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Conclusion

Ethical and moral influences on their behavior are largely neglected by modern economists. The course discussed here focused on the conflict between ethics and



economic incentives, especially in contemporary businesses. It was shown that the tension between ethics and incentives cannot be resolved easily, even if business ethics and economic incentives (or profit-seeking) converge in the long-term. It was also argued that a modern business ethic must clearly define right or ethical behavior while laying down general rules of conduct within organizations and thereby promote fruitful and harmonious relationships at work

the focus has to be on people centered and spirit oriented corporate governance .proper corporate accounting ,ethical business conduct ,active participation of independent directors in the Board meeting and evaluation are some key aspects of corporate governance in India .In addition, an active role of institutional investors can provide good corporate governance .with effect enforcement of Clause 49 of the Listing Agreement coupled with the trust and prospects destination for capital investment. Though the legislative efforts with respect to corporate governance practices across countries including India are commendable ,there is still a long way to go especially with regard to speedy enforcement of such legislations in the true spirit.



“આર્થિક સલામતી ધ્વારા માનવવિકાસ”

ડૉ. ભાવના એફ. રાંડ (અર્થશાસ્ત્ર વિભાગ)

સ્વ. જે. કે. રામ આર્ટ્સ એન્ડ હોમર્સ કોલેજ - વેરાવળ

પ્રસ્તાવના

માનવ વિકાસનો પ્રશ્ન મૂળભૂત રીતે આર્થિક વિકાસની સાથે સંકળાયેલો માનવામાં આવે છે. આર્થિક વિકાસની પ્રક્રિયા સાથે સુખાકારી અંગેની સમજ સંકલ્પના પણ બદલાતી જાય છે. વિકાસ અને વૃદ્ધિના અર્થશાસ્ત્રમાં આર્થિક વિકાસનું માપન એ કેન્દ્રીય પ્રશ્ન રહ્યો છે. પ્રશિસ્ત અર્થશાસ્ત્રીઓએ આર્થિક વિકાસ ના માપન માટે માત્ર આવકને જ એક નિર્ણાયક પરિબલ તરીકે સ્વીકારી છે. તેને બદલે કલ્યાણ લક્ષી અર્થશાસ્ત્રમાં માનનારા માનવતા વાદી અર્થશાસ્ત્રીઓ અને તત્ત્વ ચિંતકોએ આવક ઉપરાંત બીજા કેટલાય સામર્થિક, માનવીય બીજા આર્થિક પરિબલોનો સમાવેશ આર્થિક વિકાસનાં માપન માટે થવો જોઈએ એવી પ્રબળ વિચારધારા રજૂ કરી છે. આ વિચારધારા વીસમી સદીનાં છેલ્લા બે દાયકાઓ દરમિયાન ખૂબ જ પ્રબળ બની છે. જેનો શ્રેય ૧૯૯૮ના નોબેલ પારિતોષિક વિજેતા આમર્ત્ય સેન તેમજ મહેબુબ ઉલ-તકને ફાળે જાય છે. આ વિચારધારાનાં પરિણામ સ્વરૂપે UNDP(United Nations Development Programme) ૧૯૯૧થી નિયમિત હિતે “માનવ વિકાસ અહેવાલ” પ્રકાશિત કરે છે. જેમાં તેમણે માનવ વિકાસને રાષ્ટ્રનાં આર્થિક વિકાસનાં માપદંડ માટે મહત્વનું પરિબલ બનાવ્યું છે.

માનવ વિકાસ :-

આર્થિક વિકાસનાં સંદર્ભમાં નવા માપદંડને આધારે વિશ્વમાં ૨૦૦૮નાં માનવ વિકાસ અહેવાલ પ્રમાણે અમેરિકા ૧૨માં ક્રમે આઈલેન્ડ પ્રથમ સ્થાને છે. વિશ્વમાં ભારત આજે પાંચમી મહાસત્તા તરીકે ઊભરી રહ્યું છે. છતાં તેનો ક્રમ વિશ્વમાં માનવ વિકાસ આંકના આધારે ૧૨૮મો છે. ભારતનાં સંદર્ભમાં જોઈએ તો સ્વતંત્રતા પ્રાપ્ત કર્યા બાદ આયોજનનાં છ દાયકામાં માનવ શક્તિ ઊભી કરવામાં તેમજ ચીન, આઈલેન્ડ, મેક્સિકો, જાપાન, ક્યૂબા, કોરીયા જેવા દેશોએ આ કડીને મજબૂત બનાવી છે. દેશનાં લોકોને અન્ન સલામતી, આવાસ સલામતી, આરોગ્ય સલામતી, શિક્ષણ સલામતી, રોજગારી સલામતી અને સામાજિક સલામતી ન હોવાથી યોગ્ય માનવ વિકાસ થયો નથી. દેશમાં આર્થિક વિકાસ થયો છે. પણ તેનાં લાભોની અસમાન રીતે અને અસમતુલીત વહેંચણી થવાથી મોટા ભાગનાં લોકોને આર્થિક સલામતી પ્રાપ્ત થઈ નથી. આથી યોગ્ય રીતે માનવ વિકાસ થઈ શકેલ નથી.

અલ્પ માનવ વિહાસનું કારણ :

માનવ વિહાસ આંક જ આર્થિક વિહાસનું એન્જિન છે. આથી જો ઝડપી આર્થિક વિહાસ સાધવો હોય તો તે માટે માનવ વિહાસ આંકને ઊંચે લઈ જવાની જરૂર છે પણ ભારતમાં માનવ વિહાસઆંક યોગ્ય રીતે ચર્ચ શકેલ નથી અથવા અલ્પ માનવ વિહાસ માટે કેટલાંક કારણો છે જે નીચે મુજબ ગણાવી શકાય.

ગરીબી અને આર્થિક અસલામતી :

દેશમાં ગરીબીને કારણે લોકોને પૂરતાં પ્રમાણમાં અનાજ, શિક્ષણ, આરોગ્યની પૂરતી સવલતોમળતી નથી. ઓછી આવકને કારણે તેઓનું જીવન ધોરણનું સ્તર પણ ખૂબ જ નીચું જોવા મળે છે. તેથીમાનવ વિહાસ આંક એકદમ નીચી સપાટીએ સ્થિર થયેલો હોય તે સ્વાભાવિક છે. ખેતી અને ગ્રામીણ લોકોનાં ગંભીર પ્રશ્નો છે. ઓછી આવકને કારણે સ્ત્રીઓ અને બાળકોને પૂરતું પોષણ મળતું નથામ ગરીબીને કારણે આર્થિક અસલામતીનાં પ્રશ્નો સર્જાય છે. અને તેથી માનવ વિહાસદર નીચો જાય છે. જેની વિસ્તૃત ચર્ચા નીચે પ્રમાણે કરી શકાય.

ભારતમાં આર્થિક વિહાસ થયો હોવા છતાં ગરીબીનાં પ્રશ્નો વધેલાં જોવા મળે છે. ગરીબી અને આર્થિક અસલામતી જ નીચા માનવ વિહાસનું કારણ છે. ગરીબીના અંદાજો જોઈએ તો ૨૦૦૪-૦૫માં દેશમાં ગ્રામીણ, ગરીબીનું પ્રમાણ ૩૬.૩૮% અને શહેરી ગરીબીનું પ્રમાણ ૩૪.૪૫% હતું. રાજ્યવાર જોઈએ તો ગ્રામીણ ગરીબીનું પ્રમાણ ઓરિસ્સામાં ૫૩.૨૩%, છત્તીસગઢમાં ૫૦.૩૭%, ઝારખંડમાં ૫૧.૮૬, બિહારમાં ૪૭.૯૧%, મધ્યપ્રદેશમાં ૪૫.૧૯%, ઉત્તરાખંડમાં ૪૮.૫૦%, ઉત્તર પ્રદેશમાં ૪૫.૭૮% હતું. શહેરીગરીબીનું પ્રમાણ ઓરિસ્સામાં ૪૮.૮૦%, મધ્યપ્રદેશમાં ૪૮.૯૪%, બિહારમાં ૪૪.૯૪%, છત્તીસગઢમાં ૪૨.૧૫%, ઉત્તરપ્રદેશમાં ૪૨.૮૫%, રાજસ્થાનમાં ૪૦.૩૪% અને મહારાષ્ટ્રમાં ૪૦.૯૧% હતું. દેશમાં આજે પણ ગરીબીનું પ્રમાણ વધારે હોવાથી આર્થિક અસલામતીને કારણે નીચો માનવ વિહાસ જોવા મળે છે.

ખેતી અને ગ્રામીણ પ્રશ્ન :

આજે પણ દેશના મોટા ભાગનાં લોકો ગામડામાં રહે છે. જ્યાં ખેતી એ જ આજિવજનનું મુખ્ય સાધન છે. ખેતીમાં જમીન એ જ આવકનું મુખ્ય સ્ત્રોત છે. પરંતુ ભારતમાં ગ્રામીણ લોકો પાસે પોતાની જમીન નથી. દેશમાં ૪૧.૬૩% ગ્રામીણ લોકો ખેતી માટે જમીન ધરાવતા નથી. જમીન વિહોળા ગ્રામીણ લોકોનું પ્રમાણે કેરાલામાં ૬૮.૩૬%, તામિલનાડુમાં ૬૪.૫૨%, ત્રિપુરામાં ૫૯.૫૨%, આંધ્રપ્રદેશમાં ૫૩.૧૯%, પંજાબમાં ૫૬.૮૮%, હરિયાણામાં ૪૮.૪૯%, પશ્ચિમ બંગાળમાં ૪૬.૫૨% છે. આ રીતે જમીન વિનાના ગ્રામીણલોકો માટે આવક ઉપાર્જનનો પ્રશ્ન ગંભીર ગણાવી શકાય. આ આર્થિક અસલામતી ઉભી થવાથી માનવ વિહાસ આંક પણ નીચો રહ્યો છે.

કુપોષણ (અપૂરતું પોષણ) :

કુપોષણ માનવ વિકાસમાં ગંભીર અવરોધ ઉભો કરે છે. દેશમાં મોટા ભાગનાં લોકો ગ્રામીણ વિસ્તારમાં રહે છે. લોકોને પૂરતાં પ્રમાણમાં રોજગારી મળતી નથી. આથી તેઓને નિયમીત આવક પણ મળતી નથી. જેથી ગ્રામીણ લોકો કુપોષણનો ભોગ બને છે. અન્ન સલામતીનાં અભાવે કુપોષણનાં પ્રશ્નો સર્જાય છે. જે માનવ વિકાસનાં સૌથી વધારે અવરોધરૂપ બને છે. ગ્રામીણ વિસ્તારોમાં પૂરતાં પ્રમાણમાં પોષણ મળતું ન હોય તેવા કુટુંબોનું ટકાવારી પ્રમાણ તામીલનાડુમાં ૮૪.૦૩%, મધ્યપ્રદેશમાં ૭૭.૬૧%, કર્ણાટકમાં ૭૩.૬% અને પશ્ચિમ બંગાળમાં ૬૮.૮૦% છે. જ્યારે શહેરી વિસ્તારમાં પૂરતું પોષણ ન મેળવનારા કુટુંબોનું પ્રમાણ તામીલનાડુમાં ૬૩.૮૪%, મધ્યપ્રદેશમાં ૫૮.૬૩%, હરિયાણામાં ૫૬.૩૧% અને આંધ્રપ્રદેશમાં ૫૭.૭૦% છે.

નેશનલ સેમ્પલ સર્વે ઓર્ગેનાઈઝેશનનાં વિવિધ રાઉન્ડમાં લોકોને કેટલાં પ્રમાણમાં અનાજ, કઠોળ, તેલ, ધી, દૂધ, શાકભાજી, ફળો, માસ-મરચી, ખાંડ, મસાલાઓ મળે છે. તેની જે વિગતો એકત્રીત કરવામાં આવી છે. તેમાંથી ૧૯૮૮ થી ૨૦૦૨ સુધીમાં ખાદ્ય પેદાશોની કેટલીક માથાદીઠ વપરાશની વિગતો જોઈએ તો ૧૯૮૮માં શહેરી વિસ્તારમાં માથાદીઠ અનાજની પ્રાપ્તિ માસિક ૧૧.૦૫ કિલોગ્રામની હતી. તે ધીને ૨૦૦૨માં ૮.૪૪ કિલોગ્રામની થયેલ. એ જ રીતે ૧૯૮૮માં કઠોળની વપરાશ માસિક માથાદીઠ પ્રાપ્તિ ૧.૦૬ કિલોગ્રામ હતી જે ધીને ૨૦૦૨માં ૦.૮૬ કિલોગ્રામ થયેલ. તે જ રીતે ખાદ્યતેલની પ્રાપ્તિ ૧૯૮૮માં ૦.૫૬ કિલોગ્રામની હતી જે વધીને ૦.૬૮ કિલોગ્રામની થયેલ. ફળો અને શાકભાજીની માથાદીઠ પ્રાપ્તિ ૧૯૮૮માં ૧૧.૫૬ કિલોગ્રામથી વધીને ૨૦૦૨માં ૧૩.૪૪ કિલોગ્રામ થયેલ. ખાંડ અને મસાલાઓની પ્રાપ્તિ ૧૯૮૮માં ૧.૬૩ કિલોગ્રામથી ધીને ૨૦૦૨માં ૧.૪૬ કિલોગ્રામ થયેલ.

તેથી જ રીતે ગ્રામીણ વિસ્તારોમાં જોઈએ તો કુલ અનાજની માથાદીઠ માસિક વપરાશ ૧૯૮૮માં ૧૪.૭૭ કિલોગ્રામથી ધીને ૨૦૦૨માં ૧૨.૨૨ કિલોગ્રામ થયેલ. કઠોળની વપરાશ ૧૯૮૮માં ૦.૮૭ કિલોગ્રામથી ધીને ૨૦૦૨માં ૦.૭૭ કિલોગ્રામ તેમજ ખાંડ અને મસાલામાં માથાદીઠ માસિક વપરાશ ૧૯૮૮માં ૧.૫૩ કિલોગ્રામથી ધીને ૨૦૦૨માં ૧.૩૪ કિલોગ્રામ થયેલ છે.

નીચી માથાદીઠ આવક :

નીચી માથાદીઠ આવક એ આર્થિક અસલામતીનું મૂળ કારણ છે. કારણ કે ઓછી આવકથી લોકો પૂરતો પોષણયુક્ત ખોરાક મેળવી શકતા નથી. આથી અપૂરતા પોષણવાળા ખોરાકથી તેઓનું સ્વાસ્થ્ય નબળું રહે છે. સ્વાસ્થ્ય નબળું હોવાને કારણે તેમની કાર્યશક્તિ ઘટે છે. જેથી તેઓને નીચી આવક પ્રાપ્તિ થાય છે. શહેરી વિસ્તારનાં લોકોને ૨૧૦૦ ડૅલરી અને ગ્રામીણ વિસ્તારનાં લોકોને ૩૪૦૦ ડૅલરી ગરમી પ્રાપ્ત થાય તેટલો ખોરાક મળવો જોઈએ. પરંતુ આટલા પ્રમાણની ડૅલરીવાળો ખોરાકન મેળવતાં લોકોનું પ્રમાણ દિન પ્રતિદિન વધતું જાય છે. એન. એસ. એસ. ઓ.નાં ૩૮માં રાઉન્ડ પ્રમાણે પૂરતી ડૅલરીવાળો ખોરાક ન મેળવતાં ગ્રામીણ લોકોનું પ્રમાણ ૬૬.૧%, શહેરી લોકોનું પ્રમાણ ૬૦.૫% અને કુલ ૬૨.૮ ટકા છે.

૨૦૦૪-૦૫નાં એન. એસ. ઓ.નાં ૬૧માં રાઉન્ડ પ્રમાણે દેશમાં ૭૫.૮% લોકો પૂરતી કેલરીવાળો ખોરાક મેળવી શકતા નથી. જેમાં ૭૯.૮% ગ્રામીણ અને ૬૩.૯% શહેરી લોકોનો સમાવેશ થાય છે.

ઓછી આવકને કારણે બાળકોને અને સ્ત્રીઓને પણ પૂરતું પોષણ આપી શકાતું નથી. આથી ઉમરનાં પ્રમાણમાં ઓછા વજનવાળા બાળકોનું પ્રમાણ વધુ છે. તેઓને ઘણા જ રોગો થાય છે. રોગ પ્રતિકારક શક્તિ ઓછી હોય છે. તેઓમાંથી કેટલાંક મરણનો ભોગ બને છે. ઓછો વજનવાળા બાળકોનું પ્રમાણ ભારતમાં ૪૬.૭% છે. જે અફઘાનિસ્તાનમાં ૩૯.૩%, નાઈજરમાં ૪૦.૭% અને મલાસ્કરમાં ૪૧.૯% છે.

દેશમાં પુખ્ત ઉમરનાં સ્ત્રી-પુરુષોમાં પોષણનાં અભાવે BMI (Body Mass Index) ની ખાદ્ય વધતી જાય છે. ૧૯૭૫-૭૯થી ૨૦૦૪-૦૫ દરમિયાન ૧૮.૫ કરતાં નીચો BMIની ખાદ્ય પુરુષોમાં ૪૧% અને સ્ત્રીઓમાં ૩૧% થયેલ. ભારતમાં નીચો BMI ધરાવતી સ્ત્રીઓની ટકાવારી ૩૫.૬% છે. આ પ્રમાણ લેસોથોનાં ૫.૭%, ગાબોનમાં ૬.૬%, મોઝામ્બીકમાં ૮.૬%, ધાનામાં ૯.૩%, ટાન્ઝાનીયામાં ૧૦.૪%, યુગાન્ડામાં ૧૨.૧% અને કેન્યામાં ૧૨.૩% છે.

આ રીતે નીચી માથાદીઠ આવક એ આર્થિક અસલામતીનું મૂળ કારણ છે. હ્યુમન કેવલોપમેન્ટ રિપોર્ટ ૨૦૦૭-૦૮ પ્રમાણે વિશ્વનાં દેશોની માથાદીઠ આવકનાં સંદર્ભમાં ક્રમાંકિત કરેલા છે તે પ્રમાણે વિશ્વનાં ૧૭૪ દેશોમાં ભારતનું સ્થાન ૧૩૧મું છે. ભારતની માથાદીઠ આવક ૭૩૬ ડોલર (૨૦૦૫) હતી. જ્યારે સૌથી વધુ માથાદીઠ આવક ધરાવતાં દેશોમાં લક્ઝમબર્ગ ૭૯૮૫૧ ડોલર, નોર્વેલમાં ૬૩૯૧૮ ડોલર, આઈસલેન્ડમાં ૫૩૨૯૦ ડોલર, કતારમાં ૫૨૨૪૦ ડોલર, સ્વીટ્ઝરલેન્ડમાં ૪૯૭૬૯ ડોલર, અમેરિકામાં ૪૧૩૯૦ ડોલર રહેલ. ટૂંકમાં ભારતની માથાદીઠ આવક ઘણાં વિહસતા દેશો કરતાંનીચી જોવા મળે છે. થાઈલેન્ડની માથાદીઠ આવકથી ૨૭૫૦ ડોલર, માલદિવ્સની ૨૩૨૬ ડોલર, ચીનની ૧૭૨૩ ડોલર, ભૂતાનની ૧૬૨૫ ડોલર, ઈન્ડોનેશિયાની ૧૩૦૨ ડોલર, શ્રીલંકાની ૧૧૯૬ ડોલર અને બર્મીઆની ૧૦૧૭ ડોલર છે. આ અલ્પ માથાદીઠ આવક એ આપણા નીચા માનવ વિકાસ માટે કારણભૂતગણાવી શકાય. ટૂંકમાં માનવ વિકાસને અસર કરતાં માથાદીઠ આવક સિવાયનાં અન્ય બે પરિબલોશિક્ષણ અને આરોગ્ય પણ એટલાં જ મહત્વનાં છે.

ભારતીય માનવ વિકાસ રિપોર્ટ :

ભારતમાં આયોજનકાળ દરમિયાન માનવ વિકાસ આંકનાં સ્તરને ઊંચે લઈ જવા માટેનાં પ્રયાસ કરવામાં આવ્યા છે. પરિણામ સ્વરૂપ ૧૯૭૦માં માનવ વિકાસ આંક ૦.૨૫૪ હતો તે વધીને ૨૦૦૩ માં ૦.૬૦૨નો થાય છે. જે એક આવકારપાત્ર બાબત ગણાય.

ભારતીય આયોજનપંચ ધ્વારા સંયુક્ત રાષ્ટ્ર વિકાસ કાર્યક્રમ (UNOP) ધ્વારા તૈયાર કરવામાં આવેલ માનવ વિકાસ રિપોર્ટને અનુરૂપ સૌપ્રથમ પહેલો ભારતીય માનવ વિકાસ રિપોર્ટ અટલ બિહારી વાજપાઈ ધ્વારા ૨૩ એપ્રિલ ૨૦૦૧નાં રોજ પ્રસ્તુત કરવામાં આવેલ જે રિપોર્ટ જોઈએ.

માનવ વિહાસ આંકમાં ટકાવારીની દષ્ટિએ વધારો :

૧૯૮૩ થી ૧૯૯૩નાં ૨.૬/નાં દરે માનવ વિહાસ આંકમાં વૃદ્ધિ થઈ. જેની સામે ૧૯૯૪ થી ૨૦૦૧ સુધીનાં ૭ વર્ષનાં ગાળામાં ૩/નાં દરે વંધિ થઈ છે.

રાજ્યવાર અસમાનતા :

રાજ્યવાર માનવ વિહાસ આંકમાં ખૂબ જ અસમાનતા જોવા મળે છે. જેમ કે કેરલ રાજ્યમાં ૦.૬૩૮ પ્રથમઠમે હતો. બિહારમાં સૌથી નીચો ૦.૦૧૫ હતો. આમ તે ઠમની દષ્ટિએ ૧૫મો નંબર આવે છે. આમ રાજ્યવાર ઘણી જ અસમાનતા જોવા મળે છે. પછાત રાજ્યો માનવ વિહાસ આંકમાં ખૂબ જ પાછળ જોવા મળે છે.

શહેરી અને ગ્રામીણ અસમાનતા :

શહેરી અને ગ્રામીણ ક્ષેત્રે પણ માનવ વિહાસ આંકમાં અસમાનતા જોવા મળે છે. જેમ કે ૧૯૯૧ માં ગ્રામીણ માનવ વિહાસ આંક ૦.૩૪૦ હતો જ્યારે શહેરી ક્ષેત્રે ૦.૫૧૧ હતો. આમ શહેર અને ગ્રામીણ વચ્ચે માનવીય વિહાસ આંકમાં તફાવત જોવા મળે છે.

માનવી નિર્ધનતા સંબંધી તફાવત :

મુઠીભર ધનવાનોનો માનવ વિહાસ આંક ખૂબ ઉચો રહ્યો છે. જ્યારે વિશાળ ગરીબ વર્ગનો માનવ વિહાસ આંક ખૂબ નીચો રહ્યો છે. આમ માનવીય નિર્ધનતા સંબંધી માનવ વિહાસ આંકમાં પણ ઘણી અસમાનતા રહેવા પામી છે.

જાતીય સંબંધી માનવ વિહાસ આંકમાં અસમાનતા :

૨૦૦૧ની વસ્તી ગણતરી પ્રમાણે ૧૦૦૦ પુરુષોએ સ્ત્રીઓનું પ્રમાણ ૯૩૪નું છે. આમ પુરુષો કરતાં સ્ત્રીઓની સંખ્યા ઓછી છે. તે માનવ વિહાસ આંકની દષ્ટિએ ઉચિત ગણાય.

આમ ઉપરોક્ત દરેક બાબતો પરથી સ્પષ્ટ થાય છે કે વિશ્વનાં વિહસિત દેશોની તુલનાએ ભારતનો માનવ વિહાસ આંક ઘણો નીચો છે. ઉપરાંત રાજ્યવાર જાતીય દષ્ટિએ શહેરી-ગ્રામીણ રીતે પણ અસમાનતા જોવા મળે છે. આથી આમાં સુધારો કરવાની તાતી જરૂર છે. માનવ વિહાસ ઠમને ઉચે લઈ જવા માટે ઘણો લાંબો પંથ કાપવાનો બાકી છે.

સૂચનો/ઉપાયો:

ભારતમાં માનવ વિહાસ આંકને ઉચે લઈ જવા માટે આપણે કેટલાંક ઉપાયો કાઢી ધરવાની જરૂર છે.

માનવ વિહાસ આંકની વૃદ્ધિમાં અવરોધક બાબતોને દૂર કરવી જોઈએ.

ભારતમાં માનવ વિહાસ આંકની નીચી સપાટી માટે પ્રદુષણ, આર્થિક અસમાનતા, ગરીબી, બેકારીને જવાબદાર ગણવામાં આવ્યા છે. આથી જો માનવ વિહાસ આંક ઉચો લઈ જવો હશે તો પ્રદુષણને દૂર કરવું જોઈએ. આર્થિક અસમાનતા તેમ જ બેકારીને ઘટાડવા માટેનાં નક્કર કાર્યક્રમોનો અમલકરવો જોઈએ.

માનવ શક્તિનું આયોજન કરવું જોઈએ.

દેશમાં માનવ વિહસ આંકનો સ્તર ઉચો લઈ જવા માટે આયોજન માટે વધુમાં વધુ સાધનો, વધુમાં વધુ શક્તિ અને વધુમાં વધુ સમયની જાળવણી કરવી જોઈએ. ભૌતિક આયોજનની સાથે સાથે માનવ શક્તિનું આયોજન કરવું જોઈએ.

રાજ્યવાર માનવ વિહસ આંકને તજાવતને ઓછો કરવો જોઈએ.

રાજ્ય રાજ્ય વચ્ચેનાં માનવ વિહસ આંકનાં તજાવતને શક્ય તેટલો ઓછો કરવા માટે પછાત રાજ્યમાં વિહસ આંકને ઉચે લઈ જનારી સુવિધાઓ વધારવા પર ભાર મૂકવો જોઈએ.

આર્થિક વિહસમાં આમજનતાને સહભાગી બનાવવી જોઈએ.

આર્થિક વિહસમાં આમ જનતાને સહભાગી બનાવવા માટે સ્વાસ્થ અને શિક્ષણમાં વધુમાં વધુ મૂડીરોજાણ કરવું જોઈએ. જેથી વધુ સારી નમ્મશક્તિ ધ્વારા ઉત્પાદકતામાં વધારો થઈ શકે અને પરિણામ સ્વરૂપ વિહસનાં લાભોમાં અમિહને વધુ હિસ્સો પ્રાપ્ત થઈ શકે. સરકારે વિવિધ પ્રકારનાં પ્રોત્સાહનો અને પ્રલોભનો ધ્વારા આમજનતાને આર્થિક વિહસમાં સહભાગી બનાવવી જોઈએ.

ઉપસંહાર :

ઝડપી આર્થિક વિહસ અને ઝડપી માનવ વિહસમાં સમતુલન સ્થાપિત કરવું જોઈએ. “ભૂલ્યા ત્યાથી ફરી ગણીએ” એ સિધ્ધાંતની રૂએ આર્થિક વિહસ અને માનવ વિહસ થાય તે દિશામાં પ્રયત્નો કરવા જોઈએ. ટૂંકમાં માનવ વિહસ આંકને ઉચો સ્તર પ્રાપ્ત કરવા માટેનાં પ્રયત્નો કરવા એ જ સાચો અને અંતિમ ઉપાય છે.

અંતમાં એટલું કહી શકાય કે હવે સમય આવ્યો છે આ કપરા કાળમાં ટકી રહેવાનો અને પીડાઓને અતિક્રમીને મનથી સ્થિર થવાનો. આ માટે જરૂર છે. સક્ષમ અને પ્રજા વત્સલ નેતૃત્વની. માટે ૨૦૧૦નીપ્રારંભે ઉદ્દોષ કરીએ.

ચાલો આપણે આળસ મરડી
ઊંઘમાંથી જલ્દી જલ્દી ઊઠી જઈએ,
તડકો વેઠી ક્ષણ પકડીને પત્થર ફોડી
ફણગો થઈને ફૂટી જઈએ.

સદ્દર્ભ:

૧ યોજના

૨ ભારતીય અર્થકારણ

૩ વિહસનું અર્થશાસ્ત્ર

डॉ.शं करशेष के नाटको में सामाजिक चेतना

- भरतभाई.के. बावलिया.

ऐसी दृश्य-श्राव्य विधा नाटक पर युगों से लेखकों की लेखनी के हस्ताक्षर होते रहे हैं। हिन्दी नाट्य साहित्य भी इसी गौरवय गाथा की अभिव्यक्ति के संदर्भ में अनजाना नहीं है। हिन्दी नाटक को कई नामी-अनामी नाटककारों ने मजबूत धरातल प्रदान किया है। ऐसे एक नामी नाटककार के रूप में डॉ.शं कर शेष का नाम पत्थर की लकीर है। २ अक्टूबर सन् १९३३ में बिलासपुर के एक ब्राह्मण परिवार में जन्म लेनेवाले डॉ.शं कर शेष की प्रतिभा बहुमुखी रही है। मूर्तिकार, रत्नगर्भा, बाढ का पानी, कालजयी, एक और द्रोणाचार्य जैसे उत्कृष्ट नाटकों के द्वारा उन्होंने हिन्दी साहित्य में एक सशक्त नाटककार के रूप में अपनी पहचान कायम की है। समाज में व्याप्त अराजकता, शोषक-शोषित का वर्ग-संघर्ष, बाह्याडम्बर, रूढियाँ, भ्रष्टाचार आदि जैसे सामाजिक दूषण उनके नाटको का प्रतिशोध है।

हमारे समाज में अर्थ की महता काफ़ि हद तक है। अर्थाभाव ने समाज में कई पैशीदी समस्याओं को जन्म दिया है। आर्थिक स्थिति ने आज प्रत्येक इन्सान के जीवन को झकझोर दिया है। डॉ.शं कर शेष ने 'मूर्तिकार' नाटक में शेखर के द्वारा बताया है कि एक आदर्शवादी कलाकार की साधना, संघर्ष धन-दौलत के आगे कैसे घुटने टेक देती है। अर्थ ने पति-पत्नि के संबंधों में भी एक गहरी खाई पैदा की है। पति-पत्नि के पवित्र संबंध आज मात्र पैसों



के बलबुते पर ही सुरक्षित है। इसी तथ्य को नाटककार ने 'रत्नगर्भा' नाटक में शब्दां कित किया है।

अर्थाभाव के कारण नारी की विवशता, मजबूरी, लाचारी भी चरमोत्कर्ष पर पहुँच गई है। रोजमर्रा की जिन्दगी में नारी केवल भोग्या बनकर रह गई है। 'बिन बाती दे दीपक' नाटक 'मंजू' नामक नारी की एक ऐसी ही दर्दनाक कथा है, जो दुःख के घूँट पीते हुए भोग्या बनने के लिए मौहनाज बनती है। "आर्थिक विवशता में गिरी। परिवार को उठाने के लिए मैंने वह सब किया, जो सामान्यतः कोई स्त्री नहीं कर सकती।" ^१ हमारे समाज में ऐसी कई नर्कभोगी नारियाँ हैं, जिसे अर्थाभाव के कारण मजबूर बनकर अपना जीवन देहव्यापार के तवें पर सेकना पड़ता है।

जाति-पाति का भेद भी समाज की एक विद्रुप समस्या है। डॉ.शंकरशेष ने समाज में बढ़ती जातिवाद की संकीर्ण विनाशक बाढ़ पर मानवता का बांध बांधकर उसे नये ही अंदाज में व्यक्त किया है। 'बाढ़ का पानी' एक ऐसा ही नाटक है, जो जातिवाद के खिलाफ धकधकती ज्वाला है। "यह बाढ़ भले ही हमें दिखाई न देती है, लेकिन हम इससे धिर गए हैं - यह है आपसी फूट की, अनुशासन हीनता की, स्वार्थ और हिंसा की और जातिवाद की।" ^२

डॉ.शंकरशेष कृत 'एक और द्रोणाचार्य' भी जातिवाद की संकुचित दिवारों से परे होते हुए मुक्ति का नारा फूंकनेवाली नाट्यरचना है। जातिवाद की ही कोख से अस्पृश्यता का जन्म हुआ है। यह समस्या जितनी विशाल है, उतनी ही गहरी भी है। डॉ.शेष जी ने समाज की इसी दयनिय समस्या को



अपने नाटकों में मूर्त रूप दिया है। नाटककार ने विभिन्न पात्रों के माध्यम से स्पष्ट किया है कि समाज में इन्सान का स्थान जाति-पाति या कुल-गोत्र पर नहीं, अपितु कर्मों पर आधिन है। 'बाढ का पानी' नाटक इस बात का सक्षम प्रमाण है। "मैं सोचता था, ऊँची जाति की संतानें ऊँचे कर्मवाली होगी। ब्राह्मण के बेटे दया माया से भरपूर होंगे। पर अब मैं समझ गया हूँ कि ब्राह्मणों में भी चाँडाल पैदा हो सकते हैं और कीचड में कमल खिल सकता है।"३

साम्प्रत समाज में विभिन्न क्षेत्रों में व्याप्त शोषक-शोषित अर्थात् मालिक-मजदूरों के बीच का संघर्ष भी सोचनीय है। वर्ग-संघर्ष ने समाज में एक भयंकर रूप धारण किया है। डॉ.शंकर शेष ने मालिकों एवं शाहूकारों के द्वारा आदिम-जनजातियों एवं भूमिहीन खेत मजदूरों और किसानों को होनेवाले अन्याय, अत्याचार को भी अपने नाटकों में सशक्त ढंग से अभिव्यंजित किया है। डॉ.शंकर शेष के करकमलों से निर्मित पोस्टर, चेहरे, बंधन अपने-अपने आदि जैसे नाटकों में इसी तथ्य को उजागर किया गया है।

आज रिश्वतखोरी, भ्रष्टाचारी से भी समाज का कोई कौना अछूता नहीं है। इस कलंकिनी वृत्ति को आज हम पैसेपन के साथ बखुबी महसूस कर सकते हैं। डॉ.शंकर शेष ने 'फन्दी' नाटक में आज के सरकारी कार्यालयों, वकीलों, कम्पनीयों में जो भ्रष्टाचारलीला हो रही है, उनका यथार्थान् कन अपने नाटकों में किया है। आज की भ्रष्ट आदर्शों से भरी न्याय प्रणालि का कच्चा चिड्हा उनका 'एक और द्रोणाचार्य' नाटक है।



धर्म के नाम हो रहे अधर्म के व्यापार को, भी शंकर शेष ने बक्शा नहीं है। व्रत, पूजा, उपवास, श्राद्ध आदि जैसे बाह्याडम्बर जो धर्म को अधःपतन की ओर ले जा रहे हैं, इन सभी धार्मिक विभीषिकाओं को अपने 'मूर्तिकार' नाटक में व्यक्त किया है।

“मैं अपनी माँ की मौत के साथ इतना भयंकर मजाक नहीं कर सकता। जिस माँ के मुख में मरते समय पानी की एक बूंद न डाल सका, उस माँ की हड्डियों का अब गंगाजी में डालने से क्या फायदा? मैं इन लोगों में से नहीं हूँ जो अपने माँ-बाप को जीवित अवस्था में तो भूखा मारते हैं, पर उनके मरने के बाद उनका श्राद्ध कर पिंडदान करते हैं।”^४ कहते हुए डॉ.शेष ने धर्म के नाम पर होनेवाले बाह्याडम्बर, कर्मकाण्डों का खुलकर विरोध किया है। समाज में व्याप्त सड़े-गले हुए पुराने रीत-रिवाज, परंपराएँ, रूढ़ियाँ पर भी शंकर शेष ने विचार व्यक्त किए हैं। शंकर शेष कृत 'चेहरे' नाटक कुरीवाजों में जकड़ी रहनेवाले ग्रामिण समाज का बेनमुन, दस्तावेज ही है। परंपराओं की उबड़खाबड़ पगदंडियों पर बसर करनेवाला ग्रामिण समाज कैसे अधःपतन की ओर जा रहा है। इस बात का ज्वलंत उदाहरण यह नाटक है।

डॉ.शंकर शेष ने सत्ता की चक्की में पीसते जा रहे आज के शिक्षकों को भी अपने नाटकों में व्यक्त किया है। 'एक और द्रोणाचार्य' नाटक में नाटककार ने सत्ता-व्यवस्था के प्रलोभन से एक अध्यापक की मानसिक गिरावट को उदघाटित किया है। “तू द्रोणाचार्य है। व्यवस्था और सत्ता के



कीड़ों से पिटा हुआ द्रोणाचार्य-इतिहास की घाट में लकड़ी की ढुंढ की तरह बहता हुआ, वर्तमान के कगार से लगा हुआ सड़ा गला द्रोणाचार्य । कौरवों की भाषा बोलनेवाला, युद्ध में भी उन्हीं को साथ देनेवाला । हा..... हा..... तू द्रोणाचार्य है । एक और द्रोणाचार्य ।” ५

‘कालजयी’ नाटक भी सत्ता के उन्मादी राजनेताओं के भ्रष्ट नकाब से हमें अवगत करवाता है । इस प्रकार डॉ.शं कर शेष की नाट्य पात्रा में सामाजिक चेतना से झूड़े हुए कई चित्र दिखाई देते हैं । उन्होंने भोगवाद की मायाजाल में फसनेवाले आजके इन्सान की भोगविलासितता को भी शब्दांकित किया है । पाश्चात्य सभ्यता के प्रभाव से प्रभावित होते हुए आजकी लुप्त होती जा रही हमारी संस्कृति के अधःपतन को भी सफल ढंग से अपने नाटकों में चित्रित किया है ।

संदर्भ सूची :-

- बिन बाती के दीपक - डॉ.शं कर शेष - पृष्ठ.१००
बाढ का पानी - डॉ.शं कर शेष - पृष्ठ.६३
बाढ का पानी - डॉ.शं कर शेष - पृष्ठ.४१
मूर्तिकार - डॉ.शं कर शेष - पृष्ठ.६२
एक और द्रोणाचार्य - डॉ.शं कर शेष - पृष्ठ.१०८



‘ગાંધીજીના ધર્મ અંગેના વિચારો’

—ગિરીશ સતાસિયા—બગસરા

ગાંધીજીએ સમષ્ટિને સ્પર્શ । વિષય પરત્વે સ્પર્શ । અને પ્રશ્નો પર વિચાર કર્યો છે તેમા સ્વાભાવિક રીતે જ રાજકીય, ધાર્મિક, આર્થિક, અને શૈક્ષણિક પ્રશ્નો અંગેની વિચારણાં મોખરે રહી છે સાહિત્યસર્જક તેમનો મુખ્ય ઉદ્દેશ નહોતો. તે ખેતીના અર્થમાં સકલ પુણી હતા, યુવા પુણી હતા. ડૉ. ધીરુભાઈ ઠાકર લખે છે : “ઘણા લોકો એવા હોય છે જે કે જનસમકાલીન જમાનાના સંપર્ન હોય છે જે જમાનાના બળોને ઘડે પણ છે થોડાક એવા પણ હોય છે જેમનું સાહિત્ય એ નહિં પણ અને પેઠીઓનું ઘડતર ચિરં વધે છે પણ એ તો વિરલ જ વિભૂત હોય જે વ્યક્તિત્વ જમાનાના બળો અને પ્રદેશક ભાષા અને સાહિત્યની પાર જઈને સમગ્ર દેશનાં જીવન અને સાહિત્યમાં નવો યુગ પ્રવર્તા ગાંધીજી એ તો વિભૂત હતા.”

પ્રચીનકાળનાં આપણાં ઋષિઓ માનતા હતા કે સંસારમાં નિવૃત્ત થઈને તપ અને ધ્યાન ધારણા દ્વારા મુક્તિ મેળવી એ ઈશ્વર પ્રાપ્તિ માટે સર્વોચ્ચ માર્ગ છે ગાંધીજી માનતા કે દુન્યાનો ત્યાગ કરીને નહિં પણ સમાજમાં જ રહીને સેવા અને આપભોગનું જીવન જીવીને આપણે ઈશ્વરનો સાક્ષાત્કાર કરીએ છીએ તે કહે છે : “મને લાગે છે કે હિમાલયની ગુફામાં મને ઈશ્વર મળશે તો હું તરત જ પહોંચી જાઉં પરંતુ હું જાણુ છું કે માનવજાતથી અળગો રહીને હું તે મેળવી શકું નહિં” તે કહે છે કે ઈશ્વરનો સાક્ષાત્કાર કરવા માટે માણસે સમાજમાં રહીને માનવજાતની સેવા કરવી જોઈએ કારણ કે માણસ પોતાના માનવબંધનના કલ્યાણાથે કામ કરે છે તે લાજ પ્રાપ્તિમાં તે મહાન થાય છે

ગાંધીજી ‘પ્રાચીન’ શબ્દનો ભારત માટે ઉપયોગ કરે છે ભારતના ઇતિહાસમાં મુખ્ય બે પ્રાચીન યાત્રા રહ્યા છે ધર્મ પ્રાચીન અને માનવબંધન પ્રવાહ. તદઉપરાંત ભાષાકીય, જાતિપ્રાચીન, પ્રદેશતાલ વગેરે પ્રવાહો છે ભારતીય પ્રજામાં ધાર્મિક અને માનવબંધનની સભાનતા પ્રાચીનપણે ચાલી આવી છે ગાંધીજી માટે તો વિભાવના હિંદુ સ્વરાજમાં વ્યક્ત થઈ છે ગાંધીજીને માટે ધર્મ તો વિભાવના તમામ ધર્મો સામાન્ય છે ધર્મ છે તેઓ ‘હિંદુ સ્વરાજ’માં સુપરિચિત ચાર પુણ્ય ધર્મ અર્થ કામ, અને મોક્ષનો ઉલ્લેખ કરે તે ધર્મ અને મોક્ષમાં ઉત્તરોત્તર વૃદ્ધિ થાય તેવી અપેક્ષા રાખે છે ગાંધીજી ‘હરજન’ માં ઉલ્લેખ કરે છે કે “ધર્મ વિનાના જીવનને હું સિધ્ધાં વિનાનું જીવન કહું છું અને સિધ્ધાં વિનાનું જીવન સુખ વિનાનાં વહાણ જેવું છે અને સુકાન વિનાનું વહાણ આમથી તે અથડાય છે અને કદી પણ

પોતાનાં મુ ।મે પહોં તું નથી. તે જ રીતે આ ધર્મ િ પીઠબળ વિનાનો માણસ ધર્મ િ એ મજબૂ પકડ વિનાં આ દુ નયાનાં તોફાની મહાસાગરમાં અહીં તહીં અથડાશે અને પોતાનાં ધારે । મુ ।મે કદી પણ પહોં શે નહીં ”

ગાં િજી કહે છે કે ગીતાકારે એ ભ્રમ દુ કયો છે તે શે ધાર્મિ જીવન અને દુ નયાદારીનાં વહેારો વચ્ચે ભે કયો નથી. ઉલટુ તે ે તો એમ બતાવી આપ્યું છે કે આપણા દુ નયાનાં વહેવારો પણ ધર્મ પ્ર ।ણે જ ચાલવા જોઈએ ગાં િજીનો આધ્યાત્મિક લક્ષવાળો સમાજ વર્ગ હિત અને ન્યાત રહીત હશે તે માણસના સહ કારી પરિશ્રમના પાયા પર રચાયેલ હોવા જોઈએ એ િ સત્ય, પ્ર , શાં ત અને શિસ્તનાં આદર્શો ઉદભવશે કારણકે ‘સહકાર કરનારઘટકોમાં એ ગુ હોય તે સિવાય સહકારી સ્વરૂપનુ કોઈ પણકામ થઈ શકે નહિં ’ ગાં િજી યુ કોનાં ગુ ે ખીલવીને યુવકોનાં પુ ે । ગુ વિકસે તથા ‘અનં તાની સાથે આં રિક સં ’ સાધી શકે તે માટે મદદરૂપ તે ની કલ્પના મુજબની ધાર્મિ કેળવણીની જોગવાઈ કરે છે ગાં િજીને મન ધર્મ એ લે સત્ય, પ્રમ ન્યાયનાં નિરપે । મૂ યોને વિશે આગળ શ્રદ્ધા અને આ ધરતી પર તે સિધ્ધ કરવાનો સતત પ્ર ત્ન. તે શે કહયુ છે કે ‘સત્ય અને અને સદાચારનાં કરતાં ઊંચો બીજો કોઈ ધર્મ નથી.’ ઉપનિષદો માં બ્ર નો સત્ય, જ્ઞાન અને અનં તરીકે ઉલ્લે કરવામાં આવ્યો છે ઈશ્વર સત્યનારાયણ છે ગાં િજીને લાગે છે કે બધા જ ધર્મો માણસનાં પાલન માટે તત્વતઃ સમાન નીતિ-રીતિ ઉપદે ે છે વે ે, કુ ે, ન, બાઈબલ આત્મસાક્ષાત્કાર માટે િ સાધન તરીકે આપણને આત્મનિગ્ર ની જરૂરીયાત વિશે કહે છે બધા ધર્મો નુ લક્ષ્ય એ જ છે આં રિક જીવન, ઈશ્વર પરાયણ જીવન એ જ અસલ વસ્તુ છે બધા જ મહાન ધર્મો । સવ રસ્પર્શી સ્વરૂપ પર ભાર મૂ ને ગાં િજી ‘યંગ ઈન્ડિયા’ (૧૨-૫-૧૯૨૦) માં કહે છે : “ધર્મ વિશે મારી સમજ શી છે તે હુ સમજાવીશ એ હિં ધર્મ નથી, જો કે એ ે હુ હિં ધર્મ કરતાં વધારે મહામૂ ે ે .. પોતાના સર્જ હારને ઓળખે તથા પોતાની સાથે ે સાચો સં ’ પીછાને ત્યાં સુ િ તે તે ે જં વા દે ે નથી.”

ગાં િજી માને છે કે ધર્મો એ જ લક્ષ્યે પહોંચવા માટે જુ ે-જુ ે । માર્ગો છે તેઓ માને છે કે “જે લી વ્યક્તિઓ છે તે લા ધર્મો છે ઝાડ ને થડ એ જ હોય છે પણ અને ડાળીઓ અને પાં ડાં હોય છે તે જ રીતે સાચો અને પૂ ે ધર્મ એ જ છે પરંુ માનવી દ્વારા વ્યક્ત થઈને તે અને રૂપો ધારણ કરે છે ” આપણા દે માં ધાર્મિ શિક્ષણના માર્ગ િ મુ કેલીઓ રહે િ છે એ વાત ગાં િજી કબૂલકરે છે પરંુ એ મુ કેલીઓ પાર ન કરી શકાય એ િ નથી. તે િ માટે વહેારુ માર્ગ શોધી કાઢવાની તેમનામાં આવડત હોવી જોઈએ



તે ેસૂ વેછે કે “સાચી ધાર્મિ ભાવનાનો ઉદય થતાં ધાર્મિક શિક્ષણનાં અનિષ્ટો દુ થશે ધાર્મિ શિક્ષણ છોડી દેું એ તો ખેું ેનાં જમીનનાં યોગ્ય ઉપયોગ અં ે ે જ્ઞાનનાં અભાવને કારણે ખે રને પડતર રહે ે દઈ તે ે ઘાસ ઉગવા દે ે જેું છે ”

ગાં ેજી માને છે કે વિદ્યાર્થી ેને પોતાના ધર્મ ે પુ તકોનુ જ્ઞાન હોવુ જોઈએ ધીરુ ેઈ ઠાકરે ‘અ વાં ેન ગુજરાતી સાહિત્યની વિકાસરે ે ભાગ-૪’ માં કહયુ છે કે “ આત્માનો વિકાસ કરવો એ લે ચારિત્ર્ય ઘડવુ ઈશ્વરનુ જ્ઞાન મે વવુ આત્મજ્ઞાન મે વવુ ’ કારણ કે બાળકનાં ચારિત્ર્યનાં વિકાસમાં જ્ઞાન મહામૂલુ રતન છે ધાર્મિ કે વણી માટે સારા શિક્ષક હોવા જોઈએ ધર્મનુ પાલન કરનારા શિક્ષકો જ ધર્મુ શિક્ષણ આ પી શકે છે શિક્ષકો અને વિદ્યાર્થી વચ્ચે સાચા હૃદયનો સં ’ હોવો જોઈએ સારુ જીવન જીવવાના તે જ સં ેીન, ભરોસાપાત્ર ચારિત્ર્ય ઘડવાનાં તે નાં પ્ર ેસોમાં ઉત્તેજન આપવું જોઈએ

આમ, મહાત્મા ગાં ેજીએ બધા જ ધાર્મિ શિક્ષણનો ઉદે સાચી ધર્મ ભાવના ભુ માત્રને માટે પ્રે અને બંું ેવ કે વવો જોઈએ ધાર્મિ શિક્ષણ કે ે સત્યની નિરં ર શોધ નહિં પણ સત્યનુ અખં અને દ્રઢતાપૂું નુ પાલન કરે છે ડૉ.માયર્સ કહે છે કે “તે ે માનવીનાં આત્માને ઈશ્વરને —જે જીવં સત્ય છે — જાણવાની તથા તે ે ચાહવાની તે ે ે નાને મદદરૂપ થવું જોઈએ કારણ કે આત્મબળ કે ે ઈશ્વર કૃ ેથી જ લાઘે છે અને જીવં નિયમને વિશે ે અટલ શ્રદ્ધા વિના પૂર્ણ જીવન અશકય છે ”

આમ, ગાં ેજીએ ધર્મ અં ે ે માનસશાસ્ત્રીય વિચારોનાં પરિણામ સ્વરૂપે ધાર્મિ શિક્ષણના સવાલ પરત્વે ે દષ્ટિ અતિશય તાજગીભરી અને પ્ર ેણવાન રહી છે એ લે જ ધર્મ એ સદગુ ેનુ પાલન કરનાર આધ્યાત્મિકતાનો અં છે એમ કહવુ ઉચિત લાગે છે



मृदुला गर्ग के उपन्यास साहित्य में नारी चेतना : एक विशेष संदर्भ

- डॉ. दिनेश एस. गोहेल

डॉ. मृदुला गर्ग इस समय की एक सशक्त हिन्दी लेखिका हैं। डॉ. मृदुला गर्ग अपनी मौलिक एवं तर्कपरक सोच के कारण आज अत्यंत चर्चित हैं। उनका साहित्य हिन्दी साहित्य की अमूल्य निधि है। डॉ. मृदुला गर्ग के उपन्यासों में नर - नारी सम्बन्धों की आधुनिक संदर्भों में यथार्थपरक चित्रण हुआ है, जिसके कारण उनकी स्वतंत्र पहचान है।

मृदुला जी. अत्यधिक आधुनिक विचारों से प्रभावित एक साहसी लेखिका हैं। उन्होंने अपने उपन्यास साहित्य में नर - नारी सम्बन्धों का व्यापक स्तर पर चित्रांकन किया है। इनकी मान्यता है कि स्त्री - पुरुष सम्बन्धों को स्वतंत्र एवं स्वच्छन्द होना चाहिए। उनका उद्देश्य एकमात्र जीवन का जैसे भी हो पूरी तरह भोगना रहा है। वे नर - नारी सम्बन्धों में किसी भी तरह के बन्धन पारम्परिक नैतिक मान - मर्यादाओं को स्वीकार नहीं करती हैं। इनसे अधिकतर औपन्यासिक पात्र (चरित्र) पाश्चात्य संस्कृति को आत्मसात करते दृष्टिगोचर होते हैं। मृदुलाजी स्त्री - पुरुष की मुक्त कामेच्छा को उपयुक्त मानती हैं। उन्होंने अपने अधिकतर उपन्यासों में नर - नारी सम्बन्धों का विवाहेतर काम - सम्बन्धों के परिप्रेक्ष्य में रखकर चित्रित किया है। तुलनात्मक दृष्टि से विचार करें तो अधिसंख्य उपन्यासकारों ने सेक्स के मामले में पुरुष का हिस्सा अधिक दर्शाया है, इसके विपरीत मृदुलाजीने नारी की काम - पिपासा को तथा नारी के विवाहेतर सम्बन्धों का पाठक के सामने अधिक रखा है।

‘चितकोबरा’ उपन्यास की नायिका मनु, ‘उसके हिस्से की धूप’ की मनीषा ‘अनित्य’ की संगीता ‘मैं



और मैं' की माधवी इस श्रृंखला की कडीर्या है। इस प्रकार हम देखते हैं कि मृदुलाजी का लक्ष्य केवल स्त्री पात्रों की आवृत्त वासना को अनावृत्त करना रहा है। चाहे समाज के डर से, चाहे अपने संस्कारों के कारण अब तक स्त्री अपनी काम-पिपासा को दबाए हुए थी। अब आधुनिक शिक्षा एवं पाश्चात्य संस्कृति के प्रभाव के कारण वह दमित पिपासा प्रकट हो गई है। न केवल प्रकट हो गई है बल्कि यौन-सम्बन्धों की वकालत करने लगी है। इस क्षेत्र में अब वह पूर्व बन्धन तोड़ चुकी है तथा अपनी तृप्ति-अतृप्ति की बात अपने पति से करती है। वह एक पुरुष से बंध कर रसहीन जीवन जीने की अपेक्षा खुली हवा में सांस लेना चाहती है। वह अपने पारिवारिक जीवन से इतना उब चुकी है कि प्रतिदिन नये पुरुष के साथ नयी थ्रील का मजा लेना चाहती है।

मृदुलाजी का मानना है कि आधुनिक युग में दाम्पत्य जीवन में जीवन की एकरसता तथा आपसी सामंजस्य न होने के कारण या प्रेम के अभाव के कारण ही विवाहेत्तर सम्बन्ध स्थापित होते हैं। धर्म, अर्थ और मोक्ष के साथ काम परम पुरुषार्थ के रूप में अज्ञात काल से इस देश में स्वीकृति पाता आया है। मन चाहे न भी हो, दो भिन्नलिंगी शरीरों के मेल से वैसा ही बच्चा पैदा होता है जैसा दो ऐसे व्यक्तियों से पैदा होता है जिनके तन ही नहीं मन भी आपस में मिलते हैं। अतः केवल शरीर के स्तर पर भी परमसुखदायक प्रेम किया जा सकता है - शर्त यह है कि दोनों प्रेमियों की जख्मत एक जैसी हो।

मृदुलाजी का प्रेम - चिन्तन मन को बहुत जख्मी नहीं मानता। उनके यहाँ! शुरू से लेकर अन्त तक मूलतः शरीर का विषय है। शरीर का अर्थात् शरीर की अपनी जख्मतों का जिस जैनेन्द्र जी के मन के बिना विशुद्ध शरीर का प्रेम कहकर विलक्षण कहा है। मृदुलाजी उसी को असली प्रेम मानती है। मृदुलाजी की दृष्टि में जैनेन्द्रजी का प्रेम आदर्शवादी है। प्रेम का यथार्थ है शरीर सामाजिक



मान्यताओं और नैतिकता को एक और रखकर ईमानदारी से विचार किया जाए तो एक जैसी शारीरिक जख्म वाले दो व्यक्तियों का सम्मिलन हर स्थिति में परमानन्ददायक होता है। चित्तकोबरा की मनु महेश के साथ भी वही परमं सुख प्राप्त करती है जो अपने प्रेमी रिचर्ड से प्राप्त करती है। पति महेश मनु को युवती, सुन्दरी, रति में रस लेनेवाली औरत के रूप में पूरी तृप्ति के साथ भोगता है। रिचर्ड उसे भगवान मानकर आदर्श की बहुत उँचे आसन पर बिठाकर उससे परमानन्ददायक संभोग - सुख प्राप्त करता है। मृदुवाजी सामान्य रूप से नैतिक - अनैतिक, माने जाने वाले इन रति सुखों को न नैतिक मानती है, न अनैतिक, बल्कि व उसे परमानन्ददायक मानती है।

लेखिका ने कुछ समसामयिक पंशनों पर गहरी चिंतना भी की है। स्त्री स्वतन्त्रता की पक्षधर बन कर उन्होंने स्त्री-पुरुष सम्बन्धों में सेक्स के खुलेपन पर अपने दो टूक विचार व्यक्त करते हुए नारी पर लगे हुए अनेक बंधनों और मर्यादाओं की अर्गला को खोल दिया है। नर - नारी सम्बन्ध को लेकर उन्होंने अपनी दृष्टि सम्पन्नता से बहुत ही क्रान्तिकारी चिंतन का परिचय दिया है। मृदुलाजी नारी को केवल भोग्या नहीं, भोक्ता भी मानती हैं। उनकी नारी आत्मपीडक नहीं है। लेखिका ने नारी को पुरुष के समकक्ष मानकर यह कहना चाहा है कि पुरुष की तरह नारी का भी अपना भरा पूरा जीवित व्यक्तित्व होता है। यदि पुरुष नारी का भोग करता है तो नारी भी पुरुष का भोग करती है। इन क्रान्तिकारी विचारों के कारण ही उनकी कुछ कृतियाँ विवादों के धेरे में आ गई हैं। मृदुला गर्ग ने भारतीय स्त्री की अशिक्षा तथा उसकी दयनीय स्थिति, आज की युवा-पीढ़ी की दिग्भ्रमावस्था, देश की वर्तमान हालत, साहित्य रचना का उद्देश्य, साहित्य में माफिया का प्रवेश, आलोचना की वर्तमान दशा, महिला लेखन आदि विषयों पर भी सार्थक चिंतन किया है। उनका चिंतन अधिक सच्चा, युगानुरूप, विचारधाराओं से निरपेक्ष है।



मृदुलाजी के उपन्यास 'उसके हिस्से की धूप' 'चित्रकोबरा' तथा 'कठगुलाब' नर - नारी सम्बन्धों के इर्द - गिर्द ही धूमते हैं । 'उसके हिस्से की धूप' में दाम्पत्य सम्बन्धों की एकरसता और पति की व्यस्तता से उबी नारी का दाम्पत्येतर सम्बन्धों की और उन्मुख होना तलाक लेकर पुनर्विवाह करना - भारतीय नारी पर विदेशी प्रभाव को दर्शाता है । उसके हिस्से की धूप की अगली कड़ी 'चित्रकोबरा' मनुष्य की कामकुंठाओं, तन की हाजरी और मन की गैरहाजरी या तन और मन के द्वैत के चिंतन से उपजी मृदुलाजी की बहुचर्चित विवादास्पद तथा हमलावर रचना है जिसमें लेखिका द्वारा यौन सम्बन्धों का खुला और बेबाक वर्णन किया गया है जो साहित्यिक सीमाओं का अतिक्रमण करने वाला है तथा जो सराहनीय नहीं माना जा सकता । वैसे साहित्यिक संयम को अपनाकर, सांकेतिक और संयमित भाषा के प्रयोग से भी काम - सम्बन्धों का चित्रण किया जा सकता था । 'चित्रकोबरा' के कारण अगर मृदुला गर्ग कृष्णा सोबती की तरह विवादास्पद लेखिका के रूप में चर्चित हुई तो अनित्य जैसे उपन्यास ने उन्होनें एक महत्वपूर्ण लेखिका बना दिया । राजनैतिक चेतना सम्पन्न अनित्य न्यास में स्वतन्त्रता आन्दोलन के समय भगतसिंह की क्रान्ति और गांधीजी के शांति को आमने - सामने रखकर भगतसिंह की क्रान्ति का समर्थन किया गया है । वंशज में पिता - पुत्र के वैचारिक संघर्ष की अभिव्यंजना है तो, मैं और मैं में एक लेखिका की अहंतृष्टि के मोह में एक अन्य पुरुष लेखक द्वारा मानसिक ब्लैकमेल किए जाने की कहानी है और कठगुलाब नारी के दमन शोषण, संघर्ष और अस्मिता की तलाश की तलाश को लेकर लिखा गया लेखिका का अनूठा उपन्यास है ।

श्रीमती गर्गने अपनी रचनाओं में नारी समस्याओं को उद्धाटित करते हुए नारी में आनेवाली परिवर्तनकारी स्थितियों का सांगोपांग विवेचन किया है । मध्यमवर्ग एवं उच्चमध्यमवर्ग के स्त्री- पुरुष सम्बन्ध तो उनकी रचनाओं का स्थायी शरण्य है ही परन्तु इन दाम्पत्य और दाम्पत्येतर सम्बन्धों से



अलग हटकर भी उन्होंने नई जमीन तलाश कर सामाजिक, आर्थिक राजनीतिक समस्याओं को भी अपनी केन्द्रीय चिन्ता का विषय बनाया है। अतः लेखिका का अनुभव का दायरा सीमित नहीं है। उनकी रचनाओं में कथ्यगत विविध आयाम पाए जा सकते हैं। आधुनिक युग में पति - पत्नी के बनते - बिगड़ते, दरकते - टूटते दाम्पत्य सम्बन्धों की श्रेष्ठ कृतियाँ उन्होंने हिन्दी साहित्य को प्रदान की हैं। साथ ही नारी का दमन, शोषण, नारी, में व्यक्ति स्वातंत्र्य की छटपटाहट, नारी की प्रसव - पीड़ा विदेशों में बसे भारतीयों की व्यथा, जीवन मूल्यों का विघटन, वृद्धावस्था में भी अदम्य जिजीविषा आदि वर्ण्य विषयों को लेकर लिखी गई लेखिका की कई साहित्यिक रचनाएँ हिन्दी साहित्य में अपना उत्कृष्ट स्थान रखती हैं।



Rural Development in Gujarat

With special reference to National Rural Employment Guarantee Act

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Abstracts

National Rural Employment Guarantee Act (NREGA) - is the first ever law internationally, that guarantees wage employment at an unprecedented scale. The primary objective of the Act is augmenting wage employment. Its auxiliary objective is strengthening natural resource management through works that address causes of chronic poverty like drought, deforestation and soil erosion and so encourage sustainable development. The process outcomes include strengthening grassroots processes of democracy and infusing transparency and accountability in governance. NREGA , is perhaps , an opportunity for rural India as it guarantees one of the crucial rights, right to work envisaged in the Article 41 of the Indian Constitution. The national rural employment guarantee act has the potential to provide a “big push” in India’s regions of distress. Panchayats are having central (Principal authority) role in the implementation and monitoring of the Schemes under NREGA. . Under the provisions of the National Rural Employment Guarantee Act (NREGA), eligible households apply to the Gram Panchayat which, after due verification, issues the job card.

Introduction

NREGA Launched on 2nd February 2006 as a momentous initiative towards pro-poor growth. For the first time, rural communities have been given not just a development programme but also a regime of rights. The National Rural Employment Guarantee Act, 2005 (NREGA) guarantees 100 days of employment in a financial year to any rural household whose adult members are willing to do unskilled manual work

In Phase one it was introduced in 200 of the most backward districts of the country. It was implemented in an additional 130 districts in Phase two 2007-2008. As per the initial target, NREGA was to be expanded countrywide in five years. However, in order to bring the whole nation under its safety net and keeping in view the demand, the Scheme was extended to the remaining 274 rural districts of India from April 1, 2008 in Phase III. Each district has to prepare a shelf of projects, which is done on the basis of priority assigned by the Gram Sabha. At least 50% of the works have to be allotted to Gram Panchayats for execution. Social audit has to be done by the Gram Sabha. However, for the potential of NREGA to be realized, major interventions are required to enable Panchayats to fulfill their constitutional obligations to lead economic development and social justice in their areas and major reforms need to be initiated in its implementation. It is important that Panchayati Raj Institutions are effectively enabled to govern the Scheme. In several states of India, the District Rural Development Authorities have been entrusted with a key role relating to administration of the Scheme, while the critical role of Panchayati Raj institutions remains to be adequately appreciated and actualized

Objectives

The basic objective of the Act is to enhance livelihood security in rural areas by Providing at least 100 days of guaranteed wage employment in a financial year to every BPL & APL household whose adult members volunteer to do unskilled manual work. This work guarantee can also serves other objectives like generating productive assets, protecting the environment, empowering rural women, reducing rural urban migration and fostering social equity, among others.



The Act offers an opportunity to strengthen our democratic processes by entrusting principle role to Panchayats at all levels in its implementation and promises transparency through involvement of community at planning and monitoring stages.

Progress in Gujarat


Increasing Employment Opportunities: In 2007-08, 3.39 crore households were provided employment and 143.5 crore person days were generated in 330 districts. In 2008-2009, upto July, 253 crore households have been provided employment and 85.29 crore person days have been generated.

Enhancing Wage Earning and Impact on Minimum Wage: The enhanced wage earnings have lead to strengthening of the livelihood resource base of the rural poor in India; in 2007-2008, more than 68% of funds utilised were in the form of wages paid to the labourers. In 2008-2009, 73% of the funds have been utilized in the form of wages.

Increasing Outreach to the poor: Self targeting in nature, the Programme has high works participation of marginalized groups like SC/ST (57%), women (43%) in 2007-2008. In 2008-2009, upto July, the participation is SC/ST (54%) and women (49%), strengthening Natural Resource Base of Rural India: In 2007-08, 17.88 lakh works have been undertaken, of which 49% were related to water conservation. In 2008-2009, upto July, 16.88 lakh works have been undertaken, of which 49% are related to water conservation.

Financial Inclusion of the poor: The Central government has been encouraging the state governments to make wage payment through bank and post office accounts of wage seekers. Thus far, 2.9 crore (upto July '08) NREGA bank and post office accounts have been opened to disburse wages. The Ministry is also encouraging the workers to obtain insurance under Jan Shri Bima Yojana.



	
NREGA	Statistics
State : GUJARAT	
Employment provided to households:	15.96402 Lakhs
Persondays [in Lakh]:	
Total:	585.1
SCs:	87.01 [14.87%]
STs:	230.88 [39.46%]
Women:	278.2 [47.55%]
Others:	267.21 [45.67%]
Total fund:	944.9 Crore.
Expenditure:	739.38 Crore.
Total works taken up:	296717
Works completed:	263651
Works in progress:	33066

Initial evidence through independent studies indicates enhancement of agricultural productivity (through water harvesting, check dams, ground water recharging, improve moisture content, check in soil erosion and micro-irrigation), stemming of distress migration, increased access to markets and services through rural connectivity works, supplementing household incomes, Increase in women workforce participation ratios and the regeneration of natural resources.

The vision of the Ministry is enabling NREGA become a transformative vehicle of empowering local communities to enhance their livelihood security. The Ministry has taken several steps to ensure the Scheme is implemented effectively like encouraging decentralized participatory management, improving delivery systems and public accountability.



The Rozgar Jagrookta Puruskar award has been introduced to recognize outstanding Contributions by Civil society Organizations at State, District, Block and Gram Panchayat levels to generate awareness about provisions and entitlements and ensuring compliance with implementing processes.

Building Capacity to implement a demand driven scheme

To strengthen the capacity and give priority to the competencies required for effective planning, work execution, public disclosure and social audits the Ministry has been conducting training for NREGA functionaries, Thus far, 6.2 lakh PRI functionaries and 4.82 lakh vigilance and monitoring committees have been trained (upto July'08). The Central Government is also providing technical support in key areas of communication, training, work planning, IT, social audits and fund management at all levels of implementation to the state governments.

Using IT for reaching out and inclusion

Web enabled Management Information System (MIS) is one of the largest data base rural households through their engagement in National Rural Employment Guarantee Act (NREGA) - MIS places all critical parameters such as shelf of projects, sanctioned works, wage payments, number of days of employment provided and works under execution on line for easy public access. The data engineered software has been designed for cross verification of records and generation of alerts to support proactive response by management.

Evolving processes for transparency and public accountability

Monitoring and Evaluation: The Ministry has set up a comprehensive monitoring system. This year, 260 National Level Monitors and Area Officers have undertaken field visits to each of the 330 Phase I and Phase II districts at least once.

For effective monitoring of the projects 100% verification of the works at the Block level, 10% at the District level and 2% at the State level inspections need to be ensured.



Case Study of Rural Development – Panchmahal District

INITIATIVES

Community irrigation well

The issue

- No major irrigation scheme
- Low land holding (avg land holding 1.74 hec)
- Single crop farming The Scheme :
- Group well for three SC / ST / BPL beneficiaries of holding 3-5 acres (total)
- Dia 14 ft , Depth 40 ft ; Average cost Rs. 1.12 Lacs
- MOU for sharing waters & treating as a “community asset”

The impact :

- Units completed 1298 outlay Rs 1362.90 lakh
- Irrigation potential enhanced 5516 acres
- Multiple cropping (as against single crop only)

Extension of the scheme: Looking to the initial success of the scheme, it is extended further to the 80 villages of two of the tribal blocks Kadana and Santrampur with pump set and pipe line from TASP(GOG) grant of Rs. 95.18 lakh and Rs. 40 lakhs from Developing block special grant(GOG) . The project shall cover 320 Jan Kalyan Mandals and 4800 to 6400 households. Each mandal supervised by a co-ordinator. The project under commissioning by FES, an NGO affiliated with NDDB.

INITIATIVES : Combating rural malnutrition

The problem

- ? Rural population, tribal in particular, suffer from deficiency of Iron & general malnutrition due to poverty and typical food habits
- ? Problem is acute in women & children

The Efforts

- ? Joint effort of DRDA, ICDS, Forest and Panchmahal dairy
- ? 8.52 lacs saplings of Amla and Drumstick raised under NREG (17.79 Rs. Lakh) and Forest dept (8.75 Rs. Lakh) and distributed among Anganwadi beneficiaries
- ? Supply of Fortified flavored milk at selected blocks from RSVY at Rs. 39 lakhs



? Kitchen Garden kits distributed among 21446 rural women to scale up nutritional status

. Fund source RSVY, Total outlay of Rs. 34.88 lakh *The outcome*

? General improvement in health status reported

? Reduction in grade 3 & 4 children (From 1508 in 2007 to 482 till date)

INITIATIVES Enhancement of rural livelihood

The issue

Low land holding, traditional farm practices and lack of major irrigation scheme results in the low agricultural productivity *The scheme*

Convergence of Rashtriya Sam Vikas Yojna (RSVY) and NREGS

? Three of the backward blocks of the district selected for supply of farm in –puts

? 30 groups each with 11 farmers were assisted with an irrigation bore well, pump set, pipe line, fertilizer, pesticides and technical guidance from RSVY scheme at a cost of 10.05 crore

? Beneficiaries to be supplied with improved varieties of horticultural plants raised at nurseries under NREGS at a cost of 89.00 lakh Scheme is under operation. Impact study by independent agency proposed

Road Map for Further Strengthening of NREGA

Setting up of the Task force on Convergence: In order to optimize the multiplier effects of National Rural Employment Guarantee Act (NREGA) -, the Ministry has set up a Task Force to look at the possibility of convergence of programmes like National Horticulture Mission, Rashtriya Krishi Vikas Yojana, Bharat Nirman, Watershed Development with NREGA. These convergence efforts will add value to NREGA, works and aid in creating durable efforts and also enable planned and coordinated public investments in rural areas.

NREGA is designed as a safety net to reduce migration by rural poor households in the lean period by providing hundred days of guaranteed unskilled manual labour when demanded on water conservation, land development & drought proofing works.



Media Report

Impressed with work done by Gujarat in use of geographic information system, a central expert group has recommended the state's programme as a "base model" to develop a "national framework" for utilisation of the technology in monitoring and implementation of NREGA.

The expert group, headed by rural development ministry secretary B K Sinha, noted in a recent meeting that Gujarat has done "relatively fair amount of work" on the use of GIS. Gujarat model can be studied as a "base model" and further improved to develop a broad "national framework" for use of the technology under NREGA, it recommended. The 16-member expert group, which also includes a representative from the Indian Space Research Organisation (ISRO), recommended that a list of all GIS databases, which could be useful for the plan, be prepared apart from a list of institutions which have expertise on use of the technology.

The ministry of rural development constituted the expert group in July in an effort to make the implementation of NREGA and its monitoring more effective.

"The initiative of the ministry aims at strengthening decentralized participatory planning process, implementation, monitoring and evaluation of works under Mahatma Gandhi NREGA by using GIS and Geo-ICT tools," a ministry official said.

The group will develop an appropriate methodology for collection, collation, storage and processing of data on natural resources in a given region. "A working model would be finalised by the expert group for its nationwide roll-out," the official said.

Conclusion

As we have seen, the NREGA is already making a difference to the lives of the people. Yet there is a long way to go. There are some issues in terms of the benefits to be drawn from the assets created by the scheme. Also, the menial nature and the lack of encouragement for both skilled labor and further training is something that is of concern



in the long run. Implementation issues like issuance of job-cards on time is also a concern. Facilities for workers would also have to be improved over time. From the labor market point of view, it would be important to create a safety net through EGS for poor people without damaging the labor market and employment prospects. Safeguards need to be put in place to ensure that this does not happen, something that is easier said than done. In our comparison across states, we find that there are some differences in the implementation of the scheme. The districts in Rajasthan have done well in the initial implementation. However, in terms of the various types of activities and programs covered under NREGS, **Gujarat** has done better overall.

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ઉચ્ચશિક્ષણમાં સ્ત્રી

- પ્રા. રણજીત જે. સોલંકી

એમ . એ., એમ.એડ., યુ.જી.સી નેટ

ઉચ્ચશિક્ષણમાં ભારતમાં શિક્ષણક્ષેત્રે એવા વિશિષ્ટ મુદ્દાઓની જરૂર છે, કે જે વિશ્વનું ધ્યાન ખેંચે. ભારત પાસે પ્રાચીન વેદો, પૂરાણ, આયુર્વેદ, યોગ, અર્થશાસ્ત્ર તેમજ પરંપરાગત જ્ઞાનની પદ્ધતિઓ છે. જેનું આજે પણ આપણે ગર્વ લઈએ છીએ. એ કહેવામાં અતિશયોક્તિ નથી કે ઉચ્ચ શિક્ષણ ક્ષેત્રે ભારતીય ઇતિહાસ લાખો, ગભિત અને અનુકરણીય હોય.

ઉચ્ચ શિક્ષણને ભારતમાં એ રીતે વ્યાખ્યાયિત કરેલું છે. કે ૧૨ વર્ષના શાળા શિક્ષણ બાદ મેળવાતું શિક્ષણ સ્ત્રીઓ ઉચ્ચ મોભાવાળું અને વિશાળ શિક્ષણ પ્રાપ્ત કરે તે સમગ્ર વિશ્વની જવાબદારી હોય. આજે ૨૧ મી સદીમાં ઉચ્ચ શિક્ષણ ક્ષેત્રે સ્ત્રીઓના મહત્વને કોઈ અવગણી શકે નહીં. આના પાછળની જરૂરીયાત એ છે કે સ્ત્રીઓ અને પૂરૂષોના જૈવિક બંધારણમાં કોઈ ભેદ નથી. ઉચ્ચ શિક્ષણ ક્ષેત્રે આનું મહત્વ એ છે કે ભારતીય કે જયા ઉચ્ચદબાણ અને અવરોધો છે. અને આવું જ મહિલાઓના સમૂહમાં લાગુ પડે છે. ઉચ્ચ શિક્ષણમાં સ્ત્રી શિક્ષણની ખાસ જોગવાઈ અને જરૂરી હોય કે જ્યાં સમાજને સારા તાલીમી ખેતીવાડી નિષ્ણાતો, કલા, દવાઓ અને વિજ્ઞાન ટેકનોલોજી જેવા વિવિધ ક્ષેત્રો મળે અને આના જ કારણે સામાજિક એકતા અને સાચો ન્યાય મેળવતો થાય. આ સામાજિક, સાંસ્કૃતિક ભેદો શિક્ષણના ગ્રહણ તત્વો છે. અજાગરૂકતા એ ભારતીય સ્ત્રીઓમાં ચોક્કસ (વણઉકેલાયેલી) કે છૂપાયેલી ચાવી છે.

ભારતીય સમાજમાં એક સાચું બંધારણીય પ્રાપ્ત કરવામાં, લોકશાહીના નિર્માણ, સમાજવાદી વિચારો અને ભાવનાવાદી સંકલ્પના સ્ત્રીઓને સાથે મળીને તેઓના રોલ પુરૂષ સાથે ભજવતા હોઈ તેમના સામાજિક દરજ્જા ને પુરૂષ સરખી મદદ આપવાની જરૂરીયાત હોય અને આમા ઉચ્ચ શિક્ષણ સદર્ભમાં ચોક્કસ આ ફેક્ટર કે તેઓને પૂરતો આશરો તેમના રોલ પુરૂષ ની સાથે ભજવવામાં સહાયભૂત થશે.

ઉચ્ચ શિક્ષણમાં પ્રસારણનો પણ દ્રષ્ટિકોણ હોઈ અને આ પ્રસારણ ઉચ્ચ અને ગહન વિસંગત હોઈ, તેનામાં યુવાન અને ઘરડા બન્ને જાતિઓનો સમાવેશ કરેલો છે. પદ્ધતિ પ્રમાણે ઉચ્ચ શિક્ષણને પુરૂષ અને સ્ત્રી એમ બન્નેની જરૂર છે. પરંતુ તેમાં પણ કોઈકવાર વિસંગતી હોય છે કે તેમાં સાંસ્કૃતિક, સામાજિક ભિન્નતા અને જરૂરીયાત હોય.

ઉપયુક્ત દલીલના પાયામાં ઉચ્ચ શિક્ષણને પુરુષને સ્ત્રીથી ભિન્ન હોય એવો અભિગમ આપ્યો નથી સ્ત્રી પણ સમાન્તર છે. એવો ઉચ્ચ શિક્ષણનું સાચું ક્ષેત્ર હોય. ઉચ્ચ શિક્ષણનું ૧૯૭૯ નું મહિલા યુનિવર્સિટી મદ્રાસનું અધિવેશન સાચેજ નોંધવા જેવું છે “સ્ત્રી અને પુરુષ એજ્યુકેશનને જરૂરી શિક્ષણમાં સાચા ચારિત્રનું નિર્માણ કરવામાં સાચી પ્રણાલી કે જે કમ્પ્લીનું સાધન બને. પોતાની જાતને સારી રીતે રજૂ કરવાની અને સ્વવિકાસની પ્રણાલીનો વિકાસ હોય”

—: મહિલા વિકાસમાં પ્રદાન કરનાર ક્ષેત્રો—:

(૧) પ્રેરણા:—

સ્ત્રીઓને મજબૂત પ્રેરણાથી સફળતા પૂર્વક શિક્ષણ પ્રણાલીમાં જોડાણ.

(૨) શિક્ષણ પ્રણાલી :—

ગુણવત્તાયુક્ત પ્રણાલી અને પાયા આધારિત શિક્ષણ પ્રણાલીએ સ્ત્રી શિક્ષણને શ્રેષ્ઠતા બક્ષે છે.

(૩) સ્ત્રી શિક્ષણ અંગેના પૂર્વ ગ્રહો દૂર થવા.

(૪) સમાન્તર વૈચારિકતા:—

ઉચ્ચ શિક્ષણમાં કન્યાના દહેજને સમાન્તર વૈચારિક શિક્ષણ પ્રણાલી દ્વારા બહાર લાવવાનું કાર્ય

(૫) સ્ત્રી યુનિવર્સિટી દ્વારા શિક્ષણનું ઉમદા કાર્ય.

(૬) રોજગારલક્ષી :—

સ્ત્રીઓનું વિવિધ ધંધા રોજગારનું શિક્ષણ તેના પાયાનું નિર્માણ કરે છે.

(૭) શિક્ષણ સંસ્થા:—

કેટલીક ઉચ્ચ શિક્ષણ આપતી સંસ્થાઓ મહિલાઓને ઉચ્ચ શિક્ષણ પૂરું પાડે છે.

(૮) સુવિધાઓ:—

સ્ત્રીઓ, વિદ્યાર્થીઓની માટે યુનિવર્સિટી કક્ષાએ રહેવાની સગવડો પણ કેટલાક વિસ્તારોમાં પૂરી પડાય છે.

—:ઉચ્ચ શિક્ષણમાં નિષ્ફળતાના ધોરણો :—

- (૧) ઉચ્ચ શિક્ષણમાં પ્રાસંગિક પ્રસંગોએ સ્ત્રીઓની હિંસા.
- (૨) વિદ્યાર્થીનીઓ માટે ટ્રાન્સપોર્ટેની સગવડતાની મુશ્કેલી.
- (૩) પુરુષની મહાનતાનું પ્રદર્શન.
- (૪) નાણાકિય અસ્થિરતા પણ આ ઉઠાંતરી માટેનું કારણ હોઈ શકે.
- (૫) ગ્રામીણ પ્રદેશોમાં સ્ત્રી શિક્ષણનું નહિવત પ્રમાણ.
- (૬) ગ્રામીણ પ્રદેશોની શહેરમાં ન ભણવા માટેની માનસિકતા.

સંદર્ભ સૂચિ

- (૧) ઉચાટ, ડી.એ. (૧૯૯૨) વિચરણ પૃથક્કરણ, રાજકોટ : સ્વ. ડો. એચ. જી. દેસાઈ મેમોરિયલ એજ્યુકેશનલ ટ્રસ્ટ.
- (૨) પંડયા કુલીન અને શાહ ગુણવંત (૧૯૭૮) શૈક્ષણિક મનોવિજ્ઞાન, અમદાવાદ : યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ.
- (૩) દેસાઈ એચ. જી. અને દેસાઈ કે. જી. (૧૯૯૨) સંશોધન પદ્ધતિઓ અને પ્રવિધિઓ (૫ મી આવૃત્તિ) અમદાવાદ
યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ, ગુજરાત રાજ્ય.
- (૪) દરજી ડી. આર. (૧૯૭૮) શૈક્ષણિક માપન અને મૂલ્યાંકન ની પ્રવિધિઓ અમદાવાદ - ૬ : યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ, ગુજરાત રાજ્ય.
- (૫) શાહ, ડી. બી. (૨૦૦૪) શૈક્ષણિક સંશોધન (પ્રથમ આવૃત્તિ) અમદાવાદ : યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ, ગુજરાત રાજ્ય.



Indian Accounting Standard No-5

"Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies"

**- PATEL ANILKUMAR D.
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1. Introduction

This standard was originally issued in 1982 and it has been revised in 1997 with change of its title and other important items' definition and explanation and its disclosure as per changes accounting policies. On 1-4-1996. This standard is implemented as mandatory for all level enterprises in accordance with preparation of Accounts.

2. Objective

The objective of this Standard is to prescribe the classification and disclosure of certain items in the statement of profit and loss so that all enterprises prepare and present such a statement on a uniform basis. This enhances the comparability of the financial statements of an enterprise over time and with the financial statements of other enterprises. Accordingly, this Standard requires the classification and disclosure of extraordinary and prior period items, and the disclosure of certain items within profit or loss from ordinary activities. It also specifies the accounting treatment for changes in accounting estimates and the disclosures to be made in the financial statements regarding changes in accounting policies.

3. Scope

1. This Standard should be applied by an enterprise in presenting profit or loss from ordinary activities, extraordinary items and prior period items in the statement of profit and loss, in accounting for changes in accounting estimates, and in disclosure of changes in accounting policies.

2. This Standard deals with, among other matters, the disclosure of certain items of net profit or loss for the period. These disclosures are made in addition to any other disclosures required by other Accounting Standards.

3. This Standard does not deal with the tax implications of extraordinary items. Prior period items, changes in accounting estimates and changes in accounting policies for which appropriate adjustments will have to be made depending on the circumstances.

4. Definitions

The following terms are used in this Standard with the meanings specified :

1. Ordinary activities are any activities which are undertaken by an enterprise as part of its business and such related activities in which the enterprise engages in furtherance of, incidental to, or arising from, these activities.

2. Extraordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and, therefore, are not expected to recur frequently or regularly

3. Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods.

4. Accounting policies are the specific accounting principles and the methods of applying those principles adapted by an enterprise in the preparation and presentation of financial statements.

5. Net Profit or Loss for the Period

1. All items of income and expense which are recognised in a period should be included in the determination of net profit or loss for the period unless an Accounting Standard requires or permits otherwise.



2. Normally, all items of income and expense which are recognised in a period are included in the determination of the net profit or loss for the period. This includes extraordinary items and the effects or changes in accounting estimates.

3. The net profit or loss for the period comprises the following components, each of which should be disclosed on the face of the statement of profit and loss;

- (a) profit or loss from ordinary activities; and
- (b) extraordinary items.

6. Extraordinary Items

1. Extraordinary items should be disclosed in the statement of profit and loss as a part of net profit or loss for the period. The nature and the amount of each extraordinary item should be separately disclosed in the statement of profit and loss in a manner that its impact on current profit or loss can be perceived.

2. Virtually all items of income and expense included in the determination of net profit or loss for the period arise in the course of the ordinary activities of the enterprise. Therefore, only on rare occasions does an event or transaction give rise to an extraordinary item.

3. Whether an event or transaction is clearly distinct from the ordinary activities of the enterprise is determined by the nature of the event or transaction in relation to the business ordinarily carried on by the enterprise rather than by the frequency with which such events are expected to occur. Therefore, an event or transaction may be extraordinary for one enterprise but not so for another enterprise because of the differences between their respective ordinary activities. For example, losses sustained as a result of an earthquake may qualify as an extraordinary item for many enterprises. However, claims from policy holders arising from an earthquake do not qualify as an extraordinary item for an insurance enterprise that insures against such risks.

4. Examples of events or transactions that generally give rise to extraordinary items for most enterprises are :

- attachment of property of the enterprise; or
- an earthquake.

7. Profit or Loss from Ordinary Activities :

1. When items of income and expense within profit or loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such items should be disclosed separately.

2. Although the items of income and expense described in point 2 are not extraordinary items, the nature and amount of such items may be relevant to users of financial statements in understanding the financial position and performance of an enterprise and in making projections about financial position and performance. Disclosure of such information is sometimes made.

3. Circumstances which may give rise to the separate disclosure of items of income and expense in accordance with point 2 include:

- (a) the write-down of inventories to net realisable value as well as the reversal of such write-downs;
- (b) a restructuring of the activities of an enterprise and the reversal of any provisions for the costs of restructuring;
- (c) disposals of items of fixed assets;
- (d) disposals of long-term investments;
- (e) legislative changes having retrospective application;
- (f) litigation settlements; and
- (g) Other reversals of provisions. Prior Period items :

4. The nature and amount of prior period items should be separately disclosed in the statement of profit and loss in a manner that their impact on the current profit or loss can be perceived.

5. The term 'prior period items', as defined in this Standard, refers only to income or expenses which arise in the current period as a result of errors or omissions in the preparation of the



financial statements of one or more prior periods. The term does not include other adjustments necessitated by circumstances, which though related to prior periods, are determined in the current period, e.g., arrear payable to workers as a result of revision of wages with retrospective effect during the current period.

6. Errors in the preparation of the financial statements of one or more prior periods may be discovered in the current period. Errors may occur as a result of mathematical mistakes, mistakes in applying accounting policies, misinterpretation of facts, or oversight.

7. Prior period items are generally infrequent in nature and can be distinguished from changes in accounting estimates. Accounting estimates by their nature are approximations that may need revision as additional information becomes known. For example, income or expense recognised on the outcome of a contingency which previously could not be estimated reliably does not constitute a prior period item.

8. Prior period items are normally included in the determination of net profit or loss for the current period. An alternative approach is to show such items in the statement of profit and loss after determination of current net profit or loss. In either case, the objective is to indicate the effect of such items on the current profit or loss.

8. Changes in Accounting Estimates

1. As a result of the uncertainties inherent in business activities, many financial statement items cannot be measured with precision but can only be estimated. The estimation process involves judgments based on the latest information available. Estimates may be required, for example, of bad debts, inventory obsolescence or the useful lives of depreciable assets. The use of reasonable estimates is an essential part of the preparation of financial statements and does not undermine their reliability.

2. An estimate may have to be revised if changes occur regarding the circumstances on which the estimate was based, or as a result of new information, more experience or subsequent developments. The revision of the estimate, by its nature, does not bring the adjustment within the definitions of an extraordinary item or a prior period item.

3. Sometimes, it is difficult to distinguish between a change in an accounting policy and a change in an accounting estimate. In such cases, the change is treated as a change in an accounting estimate, with appropriate disclosure.

4. The effect of a change in an accounting estimate should be included in the determination of net profit or loss in :

- (a) the period of the change, if the change affects the period only; or
- (b) the period of the change and future periods, if the change affects both.

5. A change in an accounting estimate may affect the current period only or both the current period and future periods. For example, a change in the estimate of the amount of bad debts is recognised immediately and therefore affects only the current period. However, a change in the estimated useful life of a depreciable asset affects the depreciation in the current period and in each period during the remaining useful life of the asset. In both cases, the effect of the change relating to the current period is recognised as income or expense in the current period. The effect, if any, on future periods, is recognised in future periods.

6. The effect of a change in an accounting estimate should be classified using the same classification in the statement of profit and loss as was used previously for the estimate.

7. To ensure the comparability of financial statements of different periods, the effect of a change in an accounting estimate which was previously included in the profit or loss from ordinary activities is included in that component of net profit or loss. The effect of a change in an accounting estimate that was previously included as an extraordinary item is reported as an extraordinary item.

8. The nature and amount of a change in an accounting estimate which has a material effect in the current period, or which is expected to have a material effect in subsequent periods, should be disclosed. If it is impracticable to quantify the amount, this fact should be disclosed.

9. Changes in Accounting Policies :

MARCH:- 2012,



1. Users need to be able to compare the financial statements of an enterprise over a period of time in order to identify trends in its financial position, performance and cash flows. Therefore, the same accounting policies are normally adopted for similar events or transactions in each period.
2. A change in an accounting policy should be made only if the adoption of a different accounting policy is required by statute or for compliance with an accounting standard or if it is considered that the change would result in a more appropriate presentation of the financial statements of the enterprise.
3. A more appropriate presentation of events or transactions in the financial statements occurs when the new accounting policy results in more relevant or reliable information about the financial position, performance or cash flows of the enterprise.
4. The following are not changes in accounting policies :
 - (a) the adoption of an accounting policy for events or transactions that differ in substance from previously occurring events or transactions, e.g., introduction of a formal retirement gratuity scheme by an employer in place of ad hoc ex-gratia payments to employees on retirement; and
 - (b) the adoption of a new accounting policy for events or transactions which did not occur previously or that were immaterial.
5. Any change in an accounting policy which has a material effect should be disclosed. The impact of, and the adjustments resulting from, such change, if material, should be shown in the financial statements of the period in which such change is made, to reflect the effect of such change. Where the effect of such change is not ascertainable, wholly or in part, the fact should be indicated. If a change is made in the accounting policies which has no material effect on the financial statements for the current period but which is reasonably expected to have a material effect in later periods, the fact of such change should
6. A change in accounting policy consequent upon the adoption of an Accounting Standard should be accounted for in accordance with the specific transitional provisions, if any, contained in that Accounting Standard. However, disclosures required by paragraph 32 of this Standard should be made unless the transitional provisions of any other Accounting Standard require alternative disclosures in this regard.

Reference books

1. Financial Accounting
2. Cost Account
3. Introduction to Accountancy
4. Accounting Standards
5. Principles and Practice of Accounting
6. www. Indian Accounting standards



A Study of Constituent Traits of Diaspora in Jhumpa Lahiri's '*The Namesake*'

-Jay Navinchandra Mehta

M.A., M.PHIL., P.HD(CONTINUE.)

Abstract of the Paper:-

The term *diaspora* (ancient Greek for 'a scattering or sowing of seeds') is used (without capitalization) to refer to any people or ethnic population forced to relinquish their ancestral homelands; being dispersed throughout other parts of the world, and the consequent developments in their dispersal and culture.

A current theme of the contemporary narratives is the varied interpretations of the concept of "Diaspora". It is a concept which originated in mythical age with the scattering of the Jews and has now obtained a new socio-political significance. Initially 'Diaspora' implied forceful evacuation from the mother-state and a lack of assimilation in the foreign soil. So the diasporic individuals looked back with painful nostalgia towards "Home" and failed to merge into the mainstream culture of their present habitation. But in the wake of globalization, the situation underwent a massive shift. Novels by the second wave diasporic writers such as Arundhati Roy, Bharti Mukherjee, Kiran Desai etc. highlight this changing scenario.

This feeling of inbetweenness is germinated from the cultural dichotomies faced by the immigrants. This is one of the key thematic concerns of *The Namesake*.

The Namesake by Jhumpa Lahiri is an extraordinary expression of the excruciating experiences of the expatriates. In a nearly 300 pages' volume, Lahiri construes the multiple facets of the lives of the Indians living abroad. She faithfully portrays the trauma of cultural dislocation, displacement and homelessness through her life-like characters. It also deals with the nagging concerns about family left at home when one is away in a distant land. The novel narrates the saga of Ganguli family in Calcutta and Boston.



A Study of Constituent Traits of Diaspora in Jhumpa Lahiri's '*The Namesake*'

History is witness of the arousal of unfathomed agony and trauma in humankind when placed in diasporic condition. The very seeds of human diaspora germinated in the traumatic exile of Adam and Eve from Heaven to an alien earth.

[Das, 2008]

Diaspora is simply the displacement of a community/culture into another geographical and cultural region. Such movements were common during colonialism. Diaspora culture is the effect of migration, immigration and exile. Diaspora is particularly interesting phenomenon because it has existed since the arrival of humans on the earth. As communities settle down, they acquire and build certain traditions and customs. Later, when members of this community move away, they take with them the baggage of this customs and belief systems.

The Namesake by Jhumpa Lahiri is an extraordinary expression of the excruciating experiences of the expatriates. In a nearly 300 pages' volume, Lahiri construes the multiple aspects of the lives of the Indians living abroad. She faithfully portrays the trauma of cultural dislocation, displacement and homelessness through her life-like characters. It also deals with the nagging concerns about family left at home when one is away in a distant land. The novel narrates the saga of Ganguli family in Calcutta and Boston. Ashoke Ganguli is a doctoral candidate in Electrical Engineering at MIT, USA where he is engaged in earning a Ph.D. in Boston, researching in the field of fiber optics.

Ashoke's career in America made him a prospective groom in Calcutta where the Bhaduri family got attracted to this ambitious Ganguli. After tying the wedlock, Ashoke moved with his spouse Ashima Bhaduri to Boston. While he was engrossed in career building as an architect, Ashima spent her days in nostalgia in a Boston apartment. Pregnancy was a trying time for her for there was no one to soothe her. Motherhood is glorious for a woman but for a migrant in a foreign land, aloofness and bizarre surroundings nearly mar such feelings.

The Concept of Diaspora

The term *diaspora* (ancient Greek for 'a scattering or sowing of seeds') is used (without capitalization) to refer to any people or ethnic population forced to relinquish their ancestral homelands; being dispersed throughout other parts of the world, and the consequent developments in their dispersal and culture.

Originally the term *Diaspora* (capitalized) was used to refer specially to the populations of Jews exiled from Judea in 586 BCE by the Babylonians, and Jerusalem in 135 CE by the Roman Empire. This term is used interchangeably to refer to the historical movements of the dispersed ethnic population of Israel, the cultural development of that population, or the population itself.

[www.experiencefestival.com]



The twentieth century, in particular, has witnessed colossal ethnic refugee crises, caused by war and the rise of nationalism, fascism, communism and racism as well as from disasters and economic debacle. The first half of the twentieth century beholden the emergence of hundreds of millions of ethnic refugees across Europe, Asia and northern Africa. Many of these refugees who did not succumb to starvation or war went to the America.

When one steps into a new land, one has a sense of wonder and adventure of the sight and feel of a landscape so distinct from what one has been attuned to; there is also a sense of isolation and fright. Literature is such an art that acutely manifests the thoughts, feelings and attitudes of the people. Writers living abroad live on the margins of two societies. Cultural theory is today being created by people who live on the margins.

To comprehend the concepts aptly, it is needed to get acquainted with the terms which are gaining popularity, viz.

Immigrant

Exile

Ex-patriate

While ‘immigrant’ denotes a location and a physical movement, ‘exile’ indicates a compulsory isolation and a nostalgic anchoring in the past. In the Indian context, perhaps all meanings are true with the migratory movements having been governed by various reasons at various times of history.

‘Expatriates’ writing, in its theory and practice, is the work of the exile who has underwent unsettlement at the existential, political and metaphysical levels. Diaporic literature, quite like immigrant literature mirrors a ‘double vision’ at once of ‘yearning backward’ and ‘looking forward’. Jhumpa Lahiri’s fiction too reflects this return to the past through memory. Her first generation Indian American immigrants often confirm this ‘yearning backward’ with their recurring sense of loss and longing, of displacement and nostalgia for their native land.

Diasporic Elements in ‘The Namesake’

It is the poignant anguish of diaporic identity and the sense of alienation that Lahiri harps on in her novel. She yearns for individual identity for herself as well as for her imaginary characters. The very initial chapter, commencing with Ashima’s experience of pregnancy, weaves many incidents and expressions pertaining to it.

Childbirth is one of the most special experiences of a woman’s life. It is said that when a child is born, a mother is also born. It is a second birth for a woman and she needs her loved ones to hold her hand. Ashima Ganguli is a replica of it. Confronting this in an alien nation adds fuel to the fire. Lahiri expresses it.:



It's not so much the pain which she knows, somehow, she will survive. It's the consequences: motherhood in a foreign land. ... but she is terrified to raise a child in a country where she is related to no one, where she knows so little, where life seems so tentative and spare.

[*Namesake, The*, P#06]

Ashima typifies the highly disturbing experience of a person away from home. During a period of emotional turbulence, the only source of comfort for Ashima is the *Desh* magazine that she got to read on her plane ride to Boston but cannot bring herself to throw away.

The printed pages of Bengali type, slightly rough to the touch, are a perpetual comfort to her. She's read each of the short stories and poems and articles a dozen times.

[Ibid.]

Ashima feels nostalgic at the birth of her child more so due to the pinching absence of her family. Lahiri captures this emotional state of Ashima when the fellow Bengali expatriates visit them:-

Without a single grandparent or parent or uncle or aunt at her side, the baby's birth, like most everything else in America, feels somehow haphazard, only half true. ... She has never known of a person entering the world so alone, so deprived.

[ibid, p#24-25]

The couple comforts the immediacy of christening the baby. They are faced with the rule of recording the name of the boy in the hospital book to discharge. To get rid of this dilemma they temporarily christen the baby as Gogol; the name which harbors the secret of a traumatic event in Ashoke's life. The whole episode reveals her intense desire for holding fast to the conventions of the homeland and equally intense pain at the failure to do so due to circumstances.

Ashima is reluctant to nurture her kid in the U.S. Ashoke is not unaware of his wife's misery. On more than one occasion, he has come home from the university to find her morose, in bed, rereading her parents' letters. Often in early mornings, Ashoke silently tries to soothe weeping Ashima. When Ashoke is at his job and Ashima is alone with Gogol for the first time in the silent house, she cries the whole day. She cries after the mailman's visit because there are no letters from Calcutta. Her inability to contact Ashoke also makes her cry.



She feels the same at the occasion of Gogol's *annaprasan*- his rice ceremony. It is a ritual centered on the baby's first consumption of solid food. Ashima's eyes fill with tears on Gogol's childish gesture.

Being a foreigner, Ashima is beginning to realize, is a sort of lifelong pregnancy – a perpetual wait, a constant burden, a continuous feeling out of sorts. ... Like pregnancy, being a foreigner, Ashima believes is something that elicits the same curiosity from strangers, the same combination of pity and respect.

[ibid, p#49-50]

Within a decade abroad, they are orphaned; Ashoke's parents both dead from cancer, Ashima's mother from kidney disease and father from heart attack. In some senses Ashoke and Ashima live the lives of the extremely aged, those for whom everyone they once knew and loved is lost, and those who survive and are consoled by memory alone.

Later, when Ashoke plans for a sabbatical to Calcutta for as long as eight months; it is a bombshell to both the kids- Gogol and Sonia. For the first time they experience the diasporic trauma, triggered by the trip. Gogol dreads the thought of eight months without a room of his own, without his records and his stereo, without friends. It frustrates him that it is to Calcutta that they always go. Sonia, too, is morose. Both are perplexed by the overwhelming welcome they receive at the airport of Calcutta:

... swallowed by hugs and kisses and pinched cheeks and smiles. There are endless names Gogol and Sonia must remember to say, not aunt this and uncle that but terms so far more specific: *mashi* and *pishi*, *mama* and *maima*, *kaku* and *jethu*, to signify whether they are related on their mother's or their father's side, by marriage or by blood.

[ibid, p#81]

Gogol and Sonia are irritated by the adaptation to Indian life-style that they do, willy-nilly. They adjust to sleeping under a mosquito net, bathing by pouring tin cups of water over their heads. Every few weeks there is a different bed to sleep in, another family to live with, a new schedule to learn as they spend eight months with their various relatives, shuttling from home to home. From time to time, they privately admit to excruciating cravings, for hamburger or a slice of pizza or a cold glass of milk. When they journey back to Boston, relief quickly replaces sadness for Gogol. With relief, he puts on his headset to listen to the songs all the way home. When they return to Boston, once again Gogol and Sonia are free to quarrel, to tease each other and to shout. The time they had passed in Calcutta is subservient to them.

... the eight months are put behind them, quickly shed, quickly forgotten, like clothes worn for a special occasion, or for a season that has passed, ... irrelevant to their lives.



The feeling of 'homelessness' that Gogol has, living in Calcutta, is deeply rooted in Ashima. This is apparent even in the daily conversations. When Gogol makes the mistake of referring to New Haven as home, Ashima is outraged by the remark, dwelling on it all day. She tells him that after twenty years in America, she still cannot bring herself to refer to Pemberton Road as home. Gogol, however, fails to comprehend the longing for the distant intimates until he goes steady with a girl - Ruth. She goes to Oxford for a semester. He longs for her as his parents have longed, all these years, for the people they love in India - for the first time in his life, he knows this feeling.

On his mother's insistence, Gogol reluctantly attends a panel discussion about Indian novels written in English. Gogol is bored by the panelists, who keep referring to something called '*marginality*', as if it were some sort of medical condition. For most of the hour, he sketches portraits of the panelists. Gogol has never heard the term ABCD. He eventually gathers that it stands for '*American-born confused deshi*'. In other words: him. He learns that the C could also stand for 'conflicted'. He knows that *deshi*, a generic word for 'countryman' means 'Indian', knows that his parents and all their friends always refer to India simply as *desh*. But Gogol never thinks of India as *desh*. He thinks of it as Americans do, as India.

This is what moves him to Columbia for his graduation. In fact, he deliberately distances himself from his parents. He didn't want to go home on the weekends, to go with them to *Pujos* and Bengali parties, to remain unquestionably in their world. Gogol's inclination towards the American ways is heightened when he falls in love with Maxine. He lives with her at her parent's house. He feels free of expectation, of responsibility, in willing exile from his own life. With work as an excuse, he does not go home to Massachusetts all summer. He enjoys vacation with Maxine's family. He feels no nostalgia for the vacations he's spent with his family, and he realizes now that they were never really true vacations at all. Instead, they were overwhelming, disorienting expeditions. Gogol, thus, endeavors to get solace by distancing from his roots- his culture. It is so ironic that the same Gogol's mother is unwillingly distanced from her family in Calcutta.

In the closing chapter, we are informed of Ashima's wish to reconnect with her family. The novel culminates in Ashima's final decision to divide the rest of her life between India and America. However, she is not devoid of the grief of leaving the world of her matrimonial life.

Ashima feels lonely suddenly, horribly, permanently alone, and briefly turned away from the mirror, she sobs for her husband. She feels overwhelmed by the thought of the move she is about to make, to the city that was once home and is now in its own way foreign. ... for thirty three years she missed her life in India. Now she will miss her job at the library. ... She will miss the country in which she had grown to know and love her husband. Though his ashes are scattered into the Ganges, it is here, in this house and in this town, that he will continue to dwell in her mind.

[ibid P#278-279]



Thematic Concerns

This feeling of inbetweenness is germinated from the cultural dichotomies faced by the immigrants. This is the one of the chief thematic concerns of *The Namesake*. The immigrant Bengalis have their sentimental journey to their homeland through cultural practices. The older immigrants are reminded of the words of their family elders when they left India. Married women do not utter their husband's first names, for according to Indian custom it should stay unspoken by them for fear of committing a sin. Ashima follows this custom faithfully. During her pregnancy, Ashima is curious to converse with the other pregnant American women on the adjoining beds but the curtains are not open. The reason being:-

Americans, in spite of their public declaration of affection, in spite of their miniskirts and bikinis, in spite of their hand-holding on the street and lying on top of each other on the Cambridge Common, prefer their privacy.

[ibid, p#03]

After her father's demise, Ashima refuses to picture its cultural signs in her family- her mother's vermilion erased from her part and her brother's thick hair shaved from his head in mourning. This indicates Ashima's adherence to Bengali rituals. She, however, is not hostile to the American festivities. For the sake of Gogol and Sonia, they celebrate the birth of Christ, an event the children look forward to far more than the worship of Durga and Saraswati. Despite being a kid, Gogol is well aware of the Hindu rituals pertaining to death. We come across it when we read Gogol's visit to a graveyard as a part of his school trip:-

Gogol is old enough to know that there is no Ganguli here. He is old enough to know that he himself will be burned, not buried, that his body will occupy no plot of earth, that no stone in this country will bear his name beyond life. In Calcutta, from taxis and once from the roof of his grandparent's house, he has seen the dead bodies of strangers carried on people's shoulders through streets, decked with flowers, wrapped in sheets.

[ibid, p#69]

Gogol has witnessed the aspects of Indian culture through his parents especially on their visit to Calcutta. He is desperate to get rid of life in India. On their departure to the U.S., he watches his parents standing in front of framed pictures of his dead grandparents on their walls, heads bowed, weeping like children. As a young man, Gogol's confrontation with Indian culture is continued. He falls in love with Maxine. When he asks her if her parents would mind his coming to meet her home, she laughs at the very idea of it. It is an arduous task for him to convince his parents about his affair with a Manhattan girl, Maxine.

Gogol has to explain certain cultural norms of his house to Maxine when he is going to introduce her to his parents- that they will not be able to touch or kiss each other in front of his parents, that there will be no wine with lunch. The restrictions amuse her; she sees them as a single



them. “*When she tells them that she lives with her parents, Ashima says, ‘Really? I thought no one did that in America.’*”

[ibid, p#149]

Gogol’s mother had been startled that Maxine had addressed her as Ashima, and her husband as Ashoke. And yet Gogol has been dating her for over a year.

Thus, ‘The Namesake’ is a heart wrenching story, portraying the strife involved in family, growing up the circle of life and one’s identity. The novel offers a fresh perspective on the umbrella term: Diaspora Literature.

To sum up with a critical remark:

This novel explores the process of cultural mingling with Ashima being the least inclined to lose her Indian identity and be swamped by the new culture. The novel is the expatriate’s voice attempting to make meaning out of the web in which she finds herself.

[Nityanandam, 2005, page#15]

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મત્સ્યોદ્યોગનો વિકાસ વેરાવળ બંદરના સંદર્ભમાં

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ગુજરાતમાં મહત્વનાં મધ્યમકક્ષનાં અગિયાર બંદરો આવેલા છે, તે બંદરોમાં મધ્યમ કક્ષના શ્રેષ્ઠ બંદરોમાંનું એક બંદર વેરાવળ છે, વેરાવળ બંદરનું પ્રાચીન નામ વેલા (દરિયા કિનારો) વેલાકુલ બંદર સમુદ્ર કિનારે આવેલ ગામ તે વેલાઉલ, જે કાળક્રમે સોરઠી બોલીના ઉચ્ચારણ મુજબ વેરાવળ થયું, મુસલમાન તારીખમાં પણ વેરાવળ બંદરનો ઉલ્લેખ - બિલાવલ તરીકે થાય છે, ભોરાકની શોધમાં ફરજિયાત સ્થળાંતર કરતો માનવી વનવગડા અને પહાડો ઓળંગી પાણી પર તરતા થકિયા પર બેસી પોતાના ભોરાક માટે માછલી પકડવાની હુન્નર કળા શીખ્યો, જે જીવના એક ભાગ રૂપે મત્સ્ય વ્યવસાયમાં કાળ રૂપે પરિણામાં સમુદ્રનું સામિપ્ય અને સાગિત્યમાં ઉડાણ ઉપયોગી હોતું નથી. છતાં ગુજરાતના કોઈપણ બંદર કરતા વધારે વહાણો અહીં આવે છે તે વારતવિકતાથી આ બંદરની ખરી શક્તિ અને ક્ષમતાની પ્રતિતી સાંપડે છે પોતાની આગવી કથા આલેખનું ઐતિહાસિક અને પ્રાચીન બંદર વેરાવળ સોમનાથ મહાદેવના સાંનિધ્યમાં આવેલ ગણાય છે.

વેરાવળ બંદર ભારતની પશ્ચિમે ગુજરાત રાજ્યનાં સૌરાષ્ટ્રનાં દક્ષિણ વિભાગમાં જુનાગઢ જિલ્લામાં ૨૦.૫૪ ઉત્તર અક્ષાંશ અને ૭૦.૨૨ પૂર્વ રેખાંશ પર દિવ્દ મહાસાગરના અરબી સમુદ્રના કિનારે આવેલું બંદર છે, બેક બોટર ખાતે ૧૦ મીટર ઊંડુ પાણી છે, લંગર સ્થાન ૨.૫ કિ.મી. દૂર છે તથા લંગર સ્થાને બેક્રીસાથે ૧૫ સ્ટીમરો થોભી શકે છે, કાકિયાવાડ કોસ્ટગાર્ડના કોસ્ટગાર્ડ નં. ૧૩૨૧ અને વેરાવળ પોર્ટ રોડના પ્લાન ૧૪૭૦ મુજબ વેરાવળ બંદર સદંતર ખુલ્લું બંદર છે જ્યારેમોટા કેશી પરદેશી જહાજો પોતાના લંગર પર રહી માલની આયાત નિકાસ કરે છે. આ બંદર ઉપર સેકડો મશીનવાળા વહાણો તથા ફીશીંગ બોટ આવ જા કરી બંદરનો ઉપયોગ કરે છે.

વેરાવળ બંદર ઉપર છેલ્લા ઘણા વર્ષોથી આયાત નિકાસ વધતી રહી છે પરદેશમાં નિકાસ માટે વેરાવળ બંદરની આગવી કુદરતી સુવિધા છે, રોજના ૨૦૦૦ ટન માલ જહાજોમાં ચડાવવા સર્ગર્થ છે. વેરાવળ બંદરની કુદરતી સુવિધા, વધતો વ્યાપાર અને મત્સ્યોદ્યોગની વ્યાપકતા તથા અગત્યતા જોઈને વર્લ્ડ બેન્ક તથા ગુજરાત સરકારે બંદરની સુવિધા અર્થ ભૂતકાળમાં રૂ. ૨૫ થી ૩૦ કરોડની ફાળવણી કરેલી છે. વિશ્વ બેન્ક પણ ઉદ્યોગના વિકાસ માટે તેના એક સ્પેશીયલ પ્રોજેક્ટમાં વેરાવળ બંદરની પસંદગી કરી છે કારણ કે અહીં માછલીઓ સારા પ્રમાણમાં અને નજીકમાં મળે છે, ભારતમાં બીજી ઘણી જગ્યાએ અને વિદેશોમાં પણ OVER FISHING થાય છે, વેરાવળના દરિયામાં UNDER FISHING થાય છે, આ ઉપરાંત પાણીનું પ્રદૂષણ અહીં નહીંવંત છે, ગુજરાતનો દરિયા કિનારો ૧૬૦૦ કિ.મી. લાંબો હોવાથી માછલીઓનો ઈંડા મુકવા માટે અને સ્થાનાંતર કરવા જેવી સુવિધાઓ કુદરતી રીતે અહીં પ્રાપ્ય હોવાથી આ દરિયામાં વધુ માછલીઓ જોવા મળે છે, ગુજરાતમાં કુલ ૨૦૦૦ કરતાં પણ વધારે માછલીઓની પ્રજાતિઓ નોંધાયેલ છે, ગુજરાત સરકારે તે પૈકી ૨૭ જૂથની મુખ્ય માછલીઓ ગણી છે અને જેને વ્યાપારી મહત્વ ધરાવતી માછલીઓ તરીકે તેના પડતરના આંકડાઓ ભેગા કરવામાં આવે છે.

વેરાવળ બંદરમા મત્સ્યોદ્યોગના નિકાસના મહત્વના અંગ તરીકે અહીં ઉપજતી વિવિધ જાતની ખોરાકના ઉપયોગમા લઈ શકાય તેવી દ્વાદશ માછલીઓ છે. જેમાં પાપલેટ, જીંગા, પલ્લા, છપરા, ચાપ્સી મુખ્ય છે. ખોરાકમાં ધનિક વર્ગ માટે ઓછી મહત્વની પરંતુ ગરીબ વર્ગમાટે પ્રોટીનયુક્ત આહાર તરીકે અતિ ઉપયોગી શાક, ધોમા, ખાગા જેવી માછલીઓ અહીં જોવા મળે છે. વેરાવળ બંદર પરથી મચ્છીની આવ્યાત વિદેશના વ્યાપારીઓ BULK માં કરી રહ્યા છે જે વર્તમાનમાં વેરાવળ બંદર માટે આશીર્વાદ રૂપ સાબીત થયેલ છે અને તેની માટે વેરાવળની બંદરીય કમીટીનાં પ્રમુખ દ્વારા સૂચવેલ વેરાવળ BULK EXTRACTIONની નિકાસ માટે MECHANISED LOADING DEVICE ની સુવિધા શરૂ કરવામાં આવે તો નીકાસની ઝડપ વધે તેમ છે. ૧૯૭૨ના વર્ષથી વેરાવળનો મત્સ્યોદ્યોગ આંતરરાષ્ટ્રીય નકશા ઉપર મુકાયેલ છે. તે વર્ષમાં પ્રથમ વાર વેરાવળ બંદરથી ફોક્સ માછલી પરદેશ નીકાસ થઈ હતી જાપાન અમેરીકા તેના મુખ્ય નિકાસ બજારો છે. ૬૭૭ પણ વેરાવળ બંદર ઉપર નિકાસની ઘણી તકો રહી છે જો તેનો તેની સમસ્યાઓનો વ્યવસ્થિત રીતે નિકાલ કરવામા આવે તો વેરાવળ બંદરનો સમૃદ્ધ બનાવી શકાય તેમ છે અને ગુજરાત તથા ભારતનો વેરાવળ બંદર સારા એવા પ્રમાણમાં વિદેશી ફૂડિયામણ કમાવી આપી શકે તેમ છે.

વેરાવળ સૌરાષ્ટ્ર દક્ષિણ ખાતે ખુલ્લા અરબસાગર ૨૦ ૫૦ ઉ.અ. અને ૭૦ ૨૨ પૂ.રેખાંશ ઉપર આવેલું સારી ઋતુનું મધ્યમ કક્ષાનું બંદર છે દરિયો ચોમાસમાં તોફાની રહેતો હોવાથી ૧૫ મે. થી ૧૫ સપ્ટેમ્બર સુધી બારું બંધ રહે છે, અહીં ધકકાને અડકીને સ્ટીમરો થોભતી નથી. લગરસ્થાન ૧.૫ કિ.મી. દૂર છે અહીંથી બજારો ને બાર્જ દ્વારા માલની હેરફેર થાય છે. વેરાવળ ખોરબંદરની ૧૦૩.૩ કિ.મી. જૂનાગઢ થી ૮૩ અને ગુંબઈ ૩૨૨ કિ.મી. દૂર છે વેરાવળનો દરિયા કિનારો સીધો અને ખડકાળ હોય વહાણવટા માટે ભયજનક છે. જૂનાગઢ રાજ્યે ૧૧૨ મી. લાંબા બ્રેકવોટર દ્વારા બંદરને સુરક્ષિત બનાવ્યું હતું. ગોદામો, ગોકેનો, ગોદી વગેરે સગવડો ઊભી કરવા માટે ૧૯૩૫ સુધીમાં જૂનાગઢ રાજ્યે રૂ. ૫૯ લાખનો ખર્ચ કર્યો હતો. કેન દ્વારા આ બ્રેકવોટરને લંબાવી ૬૬૮ મી. કરાવ્યો છે. તેની મથાળે પહોળાઈ ૭ મીટર છે. બ્રેકવોટર નજીક ૧૦ મીટર ઊંડુ પાણી છે. આ બ્રેકવોટર પશ્ચિમ બ્રેકવોટર અને ભીડિયા દરવાજા પાસેના ૧૦૦ મીટર લાંબો બ્રેકવોટર પૂર્વ તરફનો બ્રેકવોટર કહેવાય છે, બ્રેકવોટર હોવા છતાં ચોમાસમા બારું અરક્ષિત છે લગરસ્થાને થોડી સાથે ૧૫ સ્ટીમરો થોભી શકે છે, કિનારે અઢીથી ત્રણ મીટર પાણી રહે છે પણ ભરતી વખતે અઢિ પાણી યડે છે. મોટી અને નાની ભરતી વચ્ચે એકાદ મીટરનો જ ફરક રહે છે. ભરતી વખતે ૫.૧ મીટર (૧૬ ફુટ) ડ્રાફ્ટવાળા ૪૦૦ ટનના વહાણો ધકકા સુધી આવે છે. પણ ઓટ વખતે ૧૫૦ ટન સુધીના વહાણો આવે છે. લગર સ્થાને ૧૨ ૧૩ મીટર પાણી હોય છે મત્સ્યોદ્યોગ ખાતાની કચેરીની સામેના ખુલ્લા બારામાં તેમજ બેઝીન તરફ અને અંદરના બારા તરફ જતા માર્ગની વચ્ચે એક કુંધમ ઊંડાણે ખરાબો છે, જે વહાણ વટા માટે ભયજનક છે કિનારાથી ૧.૫ કિ.મી. દૂર ૩ - ૪ ત્રણ ચાર કુંધમ (૧૮ ૨૪ ફુટ) પાણી કાયમ રહે છે. બહારની ખાડીની પૂર્વ તરફ રૂ. ૨૩ કરોડના ખર્ચ મત્સ્ય બંદર તૈયાર કરાયું છે. બીજા બંદરો કરતા અહીં કાદવનો ભરાવો ઓછો થાય છે. સંગમસ્થાનથી બેઝીન તરફ જતી નાળ સાગાન્યતઃ ચોખમી રહે છે. વરસાદના પુરને કારણે કરાડાઈ આવતા કાદવને “સોમનાથ “ નામના ડ્રેઝર દ્વારા દૂર કરાય છે ખાડીમાંથી વહાણોને દરિયાઈ રસ્તે આવવા જવા માટે બીજી ચેનલ છે. તેમાં કાદવ જમા થતો નથી, પણ બન્ને ચેનલમા ખડકો છે અને તે તોડવા ડ્રેઝર વસાવાય છે. અહીં ખાંચથી ૬ મીટર ઊંચા મોજાં આવતાં હોવાથી ચેનલનો ૫૩૪ મીટર લાંબી રાખવા મધ્યમ કક્ષાના બંદરો માટેની સમિતિએ લાભામણ કરી હતી. પવનનો વેગ શિંઝાયમાં ૭ ૯

પહોળાઈ છે પૂર્વ અને પશ્ચિમ તરફનાં બેઝીન તથા બહારની અને અંદરની ખાડી ઉપર આ ધકકાઓ છે વહાણો માટેના બેઝીનમાં ૧૭ ઢોળાઓ (સ્લીપ - વે) છે. મત્સ્યોદ્યોગ માટેના બેઝીનમાં ૧૦૦૦ થી વધુ ટ્રોલરો અને માછીમારી માટેની ફોડીઓ લાંગરવા માટેની સગવડ છે પૂર્વ તરફના બેઝીનમાં સાત અને પશ્ચિમ તરફના બેઝીનમાં નવ સ્લીપ વે છે એકબીજા વ્હાફે ૧૯૯૩ મીટર (૬૫૦ ફુટ) લાંબો અને ૬ ઢોળાઓવાળો છે ઉત્તર તરફના વ્હાફેની લંબાઈ ૧૮૪ મીટર (૬૦૦ ફૂટ) છે અને તેમાં પાંચ ઢોળાઓ છે દક્ષિણ તરફના માછીમારી માટેના બંદર સહીતના વિસ્તારમાં ૨૮૨ . ૭ મીટર (૯૩૩ ફૂટ) લાંબો વ્હાફે અને ૬ ઢોળાઓ છે ટ્રોલરોનો ધકકો ૧૯૭ મીટર (૬૫૦ ફૂટ) લાંબો છે બોટ બેઝીન વ્હાફે ૧૫૫ મીટર (૫૦૦ ફૂટ) લાંબો અને ૬ ઢોળાઓ વાળો છે પૂર્વ તરફના બેઝીનની ઉત્તરે ડ્રાઈડોક છે. અહીં ૧૦ વહાણો થોભી શકે છે. તે ગાટે બે સ્લીપ વે કે ઢોળાઓ છે. વેરાવળ ખાતે આવેલ મત્સ્યોદ્યોગમાં સૌરાષ્ટ્ર ગુજરાતનાં સી ફુડ પ્રોસેસીંગનો એક મહત્વનો ઉદ્યોગ છે, જેના પ્લાન્ટમાં વિવિધ માછલીઓને પ્રોસેસીંગ કરીને વિદેશોમાં નિકાસ કરવામાં આવે છે, માછલીઓની નીકાસ દ્વારા આ યુનિટે દેશને સાંરે એવું વિદેશી હુડિયાગણ કમાવી આપીને રાષ્ટ્રની મહત્વની આર્થિક સેવા કરી રહ્યું છે.

વેરાવળ ખાતે હાલમાં પણ ફીર્શીંગ પ્લાન્ટ છે જેમાંના જ્યા એકીસાથે ૩ ૩ સ્ટીમરો રહી કામ કરી શકે છે અને જ્યાં ૩ કોલ્સ, ૭ ગોડાઉનો, કારગોસ્ટેકીંગ માટે પ્લેટફોર્મ તથા ૧૯૦૦૦ ચો.મી. ખુલ્લી જગ્યાની સુવિધા ઉપલબ્ધ છે, એવા સોરઠનાં વેરાવળ બંદરે છેલ્લા ૧૫૦ વર્ષોથી માલની આયાત નિકાસ થાય છે ત્યારે દરિયાઈ માર્ગ પરિવહન કરવા માટે વર્ષોથી ધમધમતા સૌરાષ્ટ્રના જૂના બંદરોમાંનું એક એવા સૌથી મહત્વના વેરાવળ બંદરની વિગતો પણ રસપ્રદ છે.

વર્ષ ૨૦૦૬ ૦૭માં રૂ.૨.૧૨ કરોડથી વધુની રેવન્યુ આવક મેળવનાર વેરાવળ બંદરનાં ઇતિહાસ અને વર્તમાન પર નજર કરીએ તો સૌરાષ્ટ્રના એક અગત્યના એવા બંદર વેરાવળ બંદરની વિગતો પણ ખૂબ જાણવા જેવી છે પશ્ચિમી દરિયાકાંઠાના આ બંદરની લફર ખૂબ મજાની છે. વિદ્યના નકશામાં ભુતકાળમાં ગુજરાતના ૧૬૦૦ કી.મી. લાંબા દરિયાઈ કીનારે આવેલા બંદરોની આગવી ઓળખ હતી. રાષ્ટ્રના લતિહાસમાં આલોખાયેલ વેરાવળ બંદર જિલ્લાનું કોસ્ટલ લાઈન ઉપર આવેલું વિસ્તારની દૃષ્ટિએ ખુબજ મોટું બંદર છે આ બંદરેથી ૫૦ થી ૬૦ મેટ્રીક ટન સુધીના વહાણો માલ ભરી ગુબઈ, કાલીકટ, કારવાર, કરાંચી, શ્રીલંકા, રંગુન અને બાફિકાના દે માલ ભરી પરત આવતા હતા.

વેરાવળથીરૂની ગાંસડીઓ, સીંગદાળા, ખોળ, તેલ, ડુંગળી, લાઈમસ્ટોન, તલ, અડદ, ઘઉં, તથા લશણ ભરીને ગયેલા જહાજો કાલીકટ અને ગોવાથી નળિયા, લાકડા તથા શ્રીફળ ભરીને લાવતા હતા. જ્યારે આફ્રિકાથી લવીંગ તથા ગરમ મસાલાઓ આ બંદરે ઉતરતા હતા. વેરાવળ બંદરના વિકાસ માટે વર્ષ ૧૮૩૨ થી ૧૮૩૫ સુધીના નવાબે રૂ.૫૯ લાખના ખર્ચે બ્રેકવોટરની દીવાલ અને નવી ગોદીઓના કામો કરી સુધારા કર્યા તથા દેશી વહાણવટાને ફરી બેંકુ કરવા કેન્દ્ર સરકાર દ્વારા વર્ષ ૧૮૬૫ વહાણ લોન શરૂ કરવામાં આવી ૩ સ્ટીમરોની કેપેસિટી ધરાવતા વેરાવળ બંદરે એકરે પોઈન્ટ માત્ર ૧.૫ કિ.મી. ના અંતરે જ આવેલ છે. માટે કાગોં વહન કરવામાં ઘણાજ ઓછા સમયમાં બાર્જ અવર જવર કરી શકે છે હાલમાં આ બંદરની આસપાસ સીમેન્ટ, સોડાએસ, રેથોન યાર્ન ં, બનાવતા મોટા ઉદ્યોગો ઉપરાંત વિપુલ માત્રામાં ખનિજ સંપત્તિઓ છે. આ બંદરે વર્ષ ૧૯૮૪ - ૮૫ માં ૪,૫૨,૨૧૪, મેટ્રીક ટનનો રેકર્ડ બ્રેક કાગોં લોડીંગ અન લોડીંગ થયો હતો. વર્ષ ૨૦૦૬ ૦૭ માં આ બંદરએ રૂ. ૨.૧૨ કરોડથી વધુની રેવન્યુ આવક મેળવી હતી. જ્યારે એક સમયે વિદેશ વ્યાપારથી ધમધમાનું આ બંદર ફરી પગલિના ભોખાનો સર કરી રહ્યું છે.

વેરાવળ બંદરના જહાજવાડામાં ૧૨૦૦ મેટ્રીક ટન સુધીના વહાણો બને છે રાજ્યના નાના મોટા ૪૨ બંદરો પૈકીના વેરાવળ બંદરે આવેલા જહાજવાડામાં વહાણો પણ બને છે. ૧૯૦૦ ના વર્ષ પછી આ બંદરે ૭૦ થી ૧૦૦ મેટ્રીક ટન સુધીના દેશી વહાણો બનવા લાગ્યા અને ૧૯૯૫ થી એન્જીનવાળા વહાણો બનાવવાની શરૂઆત કરાઈ, આજે આ જહાજવાડામાં ૮૦૦ થી ૧૨૦૦ મેટ્રીક ટન સુધીના વહાણો બનાવાય છે. ભૂતકાળમાં આ બંદરે ૪૦૦ થી ૫૦૦ જેટલા દેશી વહાણો હતા જેની જગ્યાએ હાલમાં માત્ર ૪ (ચાર) જેટલા જ વહાણો બન્યા છે, દેશી વહાણોનું સ્થાન સમય સાથે યાંત્રિક વહાણોએ લીધું છે. ઉપરાંત એક મધ્યમ કક્ષાના બંદરે હોવી જોઈતી તમામ પ્રકારની સુવિધાઓ વેરાવળ બંદરમાં ઉપલબ્ધ છે, મત્સ્યોદ્યોગ ક્ષેત્રે વેરાવળ બંદર દેશને કરોડો રૂપિયાનું હુડીયાગણ રગણી આપે છે, દેશભરમાંથી વાર્ષિક ૬૦૦૦ કરોડની માછલીઓની નિકાસ થાય છે તેમાંથી ત્રીજા ભાગની એટલે કે ૨૦૦૦ કરોડની માછલીની નિકાસ તો ફક્ત વેરાવળ અને પોરબંદર બંદરેથી થાય છે, આમ છતાં આ બંદરોમાં પ્રાથમિક સુવિધાના અભાવને કારણે તેનો વિકાસ રૂધિર છે. દેશભરમાંથી વાર્ષિક ૬૦૦૦ કરોડની માછલીઓની નિકાસ થાય છે તેમાંથી રૂ.૨૦૦૦ કરોડની માછલીઓની નિકાસ તો વેરાવળ અને પોરબંદરમાંથી થાય છે. ભારતમાંથી કુલ માછલીઓની જે નિકાસ થાય છે તેમાંથી સૌથી વધુ માછલીઓ ગુજરાતના બંદરોમાંથી મળી આવે છે તેમાં ગુજરાતના વેરાવળ - પોરબંદર ઉપરાંત માંગરોળ, શીલ, માધુપુર, ગોસા, સજાડ, હર્ષદ, ગીયાણી, ભોગાતા, દ્વારકા, ઓખા, જાગનગર, નલિયા, દીવ, વણકબારા, કોટડા, ધોધલા, મૂળ દ્વારકા, કોનાર, જાફરાબાદ, નવાબંદર, રાજપરા, સૂરજબારી, સૂત્રાપાડા, ધામજેજ, શિવરાજપુર વગેરે બંદરો પર આવેલા મત્સ્યોદ્યોગ દ્વારા મળી આવે છે. તે તમામ બંદરો ઉપરથી મળી આવતી માછલીઓની નિકાસ કરતા ૫૧ એક્સપોર્ટ યુનિટ પોરબંદર અને વેરાવળ ખાતે છે તે એક્સપોર્ટ યુનિટો દ્વારા દરરોજના ૨૦ થી ૨૧ લાખ કિલો માછલીઓ નીકાસ માટે પેક થાય છે. ૨૮૦૦૦ કીલોના એક કંટેનર હોય છે તેવા ૭૫ થી ૮૦ કંટેનર સીઝનમાં દરરોજ વેરાવળ, પોરબંદર અને દ્વારકા ઓખા બંદરેથી ભરાય છે માછીમારીના ધંધા સાથે વર્ષોથી સંકળાયેલા મૂળ દ્વારકાના હાલમાં વેરાવળ સ્થાઈ થયેલ નુસની ફીશરી જાણીતા ઉગરભાઈ પંજાબે જણાવ્યું હતું કે ગુજરાતના દરિયામાં અંદાજે ૬૦ થી વધુ જાતની માછલીઓ મળી આવે છે. તેમાં જેઘ્વો, ટાલગર, ચાકરી, મીડીયમ, ટાઈની, કોલમી, લોકટર, રેનલોકટર, ફેડકા, માકુલ, નરસીંગ, ઓકટોપસ જેલીફીશ, પાપલેટ, ચાઈનીસ પાપલેટ, બ્લેક પાપલેટ, સુરગાઈ તેમાંથી ૯૦% માછલીઓ નિકાસ થાય છે. યુરોપ અને ચીનમાં સૌથી વધુ નિકાસ થાય છે. ગુજરાતમાં મત્સ્યોદ્યોગના ધંધામાં હજારો લોકો રોજી રોટી મેળવે છે ફક્ત વેરાવળમાં જ ૭ થી ૮ હજાર લોકો મત્સ્યોદ્યોગ દ્વારા રોજી રોટી મેળવે છે ૧૯૯૦ થી ૨૦૦૪ સુધી મત્સ્યોદ્યોગના કપરા વર્ષો હતા. પરંતુ ૨૦૦૫ પછી ભારત અને તેમાં ખાસ ગુજરાતમાં મત્સ્યોદ્યોગની ચડતી શરૂ થઈ છે અને ૨૦૦૫ થી મત્સ્યોદ્યોગના ધંધામાં સારી એવી રોજી આવી છે ગુજરાતના બંદરો ઉપરથી ખૂબજ કિંમતી માછલીઓ પણ મળી આવે છે તેમાં ઘોલ, વામ, ડારા નામની માછલીઓ મળી આવે છે. તેમાં ઘોલ માછલીમાંથી મળી આવતા પોટાનો ભાવ એક કિલોના રૂ. ૫૦૦૦/- હજાર હોય છે, અને વામ માછલીમાંથી મળી આવતા પોટાનો ભાવ એક કિલોના ભાવ રૂ.૩૦૦૦/- હજાર હોય છે. આમ ગુજરાતના બંદરો ઉપર મત્સ્યોદ્યોગના કારણે સરકાર કરોડો રૂપિયાનું હુડિયામણ મળે છે. છતાં પણ હજુ ગુજરાતના દ્વારકા સહિત અનેક બંદરો ઉપર હજુ સુધી લાઈટ પીવાના પાણી જેવી પ્રાથમિક સુવિધાનો અભાવ હોવાથી તેવા બંદરોનો વિકાસ થઈ શક્યો નથી.

धर्मभूमि का आधार रामचरितमानस

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(सौराष्ट्र युनि., राजकोट)

हिन्दी साहित्य के इतिहास में भक्तिकाल की महिमा अश्रु रही है। 'स्वर्णाल' की उपाधि से उद्घोषित भक्ति साहित्य में जहाँ एक ओर उदात्त मानवीय धर्म है वहाँ दूसरी ओर उसमें श्रेष्ठ काव्यत्व भी है। लो एवं परलो की व्याख्या करने वाले भक्तिकालीन साहित्यने ऐं स कवियों का परिचय करवाया, जो भक्तिकाल के आधारस्तं माने गये हैं। भक्तिकाल की चारों शाखाओं में राममार्गी शाखा के उद्घाटक के रूप में गौ वामी तु सीदास का नाम सराहनीय है।

१५५४ में 'राजापु' नामक गाँ में जन्म लेने वाले तु सीदास की गरिमा कालजयी रही है। विनयपत्रिका, कवितावली, गीतावली, बख़ै रामायण आदि जैसी रचनाएँ उन्होंने हिन्दी साहित्य को दी हैं। उनकी ख्याति का आधारस्तं 'रामचरितमानस' है। सात कांठों में विभक्त प्रस्तुत महाकाव्य में न केवल आदर्श रामराज्य की संल्पना निहित है बल्कि समन्वय की अद्भुत गाथा एवं उद्घात मानवीय धर्म की झाँकी आँत दिखाई देती है। रामचरितमानस धार्मिक सिद्धांतों एवं विचारों का झरोखा ही है।

गाँठों में झोंडी से लेकर महलों तक तथा देशालयों में रामचरितमानस के स्वर आज भी गुंजायमान होते हैं। उनका मानस जीवन निर्वाह की स्पष्ट पद्धति है तो विनयपत्रिका भक्तों के गले का हार है। लो जीवन को व्यस्त करने वाली परं राएँ रामचरितमानस में मुंरित हुई हैं। व्यक्ति के जीवन को समुत्त बनाने वाले सोहसंकारों का विधान इसमें पाया जाता है।

भारतीय समाज में धर्म का स्थान सर्वोपरी माना गया है। धर्म के बिना मानवजीवन की कल्पना ही व्यर्थ है। धर्म का अभिप्राय किसी मत अथवा संदाय से नहीं, वरन् एक जीवन

पद्धति, एक आचार-संहता से है। हमारे यहाँ जितने भी पौर्णिक धार्मिक शास्त्र हैं उनमें सदाचार, सत्य, अहिंसा, क्षमा, त्याग, तप, इन्द्रियविग्रह एवं ब्रह्मचर्य को आवश्यक माना गया है। इस दृष्टि में तुलसीदास का रामचरितमानस धर्म का आचार शास्त्र है। जिसमें धर्म से झूले सभी पहलूओं का सूमाती-सूमा विवेक न हुआ है। उन्होंने मानस में शाश्वत मावीय धर्म की प्रतिष्ठा की है। जैसे :

‘रामचरितमानस’ के कई प्रसंगों में तुलसीदासने भावभूमि के रूप में धर्म का अवगाहन किया है। इसी संदर्भ में रामचन्द्रशुल ने लिखा है “उस पुण्य समाज के प्रभाव से चित्रकूट की रमणीयता में पवित्रता मिल गई। उस समाज के भीतर नीति, स्नेह, शील, विनय आदि के संघर्ष से जो धर्मयोत फूटी उससे आसपास का सारा प्रदेश जगमगा उठा। उसकी मधुस्मृत से आज भी वहाँ की वनस्पति परम पवित्र है। चित्रकूट की उस सभा की कारवाई क्या थी? धर्म के एक-एक अंश की पूर्ण और अभिव्यक्ति थी।”

यदि किन भारतीय संकृति के विराट सांस्कृतिक संकेतों की झाँकी चित्रकूट प्रसंग में दिखाई देती है। धर्म के इतने स्वरूपों की एक साथ योजना, हृदय की इतनी उदात्त वृत्तियों की एक साथ उद्भावना तुलसीदास के विशाल मानस में थी। राजा और प्रजा, गुरु-शिष्य, भाई भाई माता-पुत्र, पिता-पुत्री, श्वसुर-जामातृ सास-बहू, क्षत्रिय-ब्रह्मण, बाजवा-शूद्र, सभ्य-असभ्य के परस्पर व्यवहारों का मनोरूप मानस में प्रगट हुआ है। मानस में चित्रित धर्म के उस रूप को देखकर लोभोहत से हो गये थे।

तुलसीदासने ‘नाना पुण्यनिगमागम समवत’ के आधार पर ‘परो काराय पुण्य’ की भावना को मानस में कायम किया है। उन्होंने अपनी दीर्घ छि के द्वारा नये जीवन मूल्यों की तलाश करते हुए धर्म का सरल मार्ग प्रशस्त किया है। इसी संदर्भ में आचार्य राजपति दीक्षित का यह कथन सार्थक है - “तुलसीने जिस व्यापक धर्म का निर्देश किया, वह उनका कोटि व्यक्तिगत प्रवर्ति धर्म नहीं था। वह प्राचीन भारत का सनातन धर्म ही है जो मनुय मात्र के लिए सामान्य धर्म के नाम से अनादिकाल से चला आ रहा है।”



तु सीदास मानवतावादी धर्म के उन्नापक थे। तत्कालीन यु में शै एवं वै णव के बीच मतै य था। इसलिए उन्होंने सभी धर्मों औ सं दायों के बीच समन्वय का से स्थापित किया है।

“अगु हिं सगु हिं नहिं कधु भे १,
गावहिं मू न पु न बु वे १।”

कहते हु तु सीदासने ज्ञान एवं भक्ति को महत्त्व दिया है। यथा:

“भगतहिं गया नहिं नहिं कधु भे १,
उभय हरहि भव सं व खे १।”

गौ वामी तु सीदासने रामचरितमानस में समन्वय की विराट चे १ की है। इसी सं र्भ में डॉ तारकेशवर सिं का यह कथन द्रष्टव्य है - “भारतीय सं कृति अपनी पू १ त्व सं दा के साथ मानस में मु रित हु १ है। समन्वय का भाव भारतीय सं कृति की सर्वो री विशे ताओं में से एक है। या यों कहे कि यह समन्वय साधना भारतीय सं कृति का प्राणतत्त्व है। तु सी के मानस में समन्वय का प्रवाह हैं।” १ तु सीदास की धार्मि द्रष्टि ‘परित्राणाय साधू ाम् विनाशायम दु कुताम’ से अनु णित है। तत्कालीन यु में धर्म के नाम पर हो १ ले धर्म को पाखं १ को उन्होंने मानस में मु ाच्छेद किया है।

में मु रित हु १ है। समन्वय का भाव भारतीय सं कृति की सर्वो री विशे ताओं में से एक है। या यों कहे कि यह समन्वय साधना भारतीय सं कृति का प्राणतत्त्व है। तु सी के मानस में समन्वय का प्रवाह हैं।” १ तु सीदास की धार्मि द्रष्टि ‘परित्राणाय साधू ाम् विनाशायम दु कुताम’ से अनु णित है। तत्कालीन यु में धर्म के नाम पर हो १ ले धर्म को पाखं १ को उन्होंने मानस में मु ाच्छेद किया है।

“जब जब हो १ धरम की हानि,
बादहि असु अधम अभिमानी।”

कहते हु तु सीदासने मध्ययु ीन सं कृति की क्ररता का जीवं चित्रण किया है।

तु सीदास अपने यु की विषमताओं के प्रति केवल पथ-दर्श ही नहीं बने रहे अपितु



धर्म में फैले सडां को मिटाते हु धर्मों दे क भी बने। अपने यु के समाज में फैली धार्मिक विकृतियों को उन्होंने मानस में बे काब किया है। इसी संर्भ में रामप्रसाद मिश्र ने लिखा है - “तु सी के मानवतावादी स्वर की अनुज आज भी वहीं है। तु सीने भक्ति का मार्ग प्रशस्त कर सारी भे कताओं को समाज कर दिया है। भक्ति का मार्ग इतना विस्तृत है कि उसमें धनी, निर्ध , उँ , नीच सब आ सकते हैं। व्याघ, गणिका, को , किरात, निषाद, शबरी, बं र, भालु सब अधिकृत है। आज सां दायिक भे कता को दू करने की आवश्यकता पर बल दिया जाता है तो तु सी की भक्ति से ही सं व हैं।”³

तु सीदास निरपे मानवतावाद के पक्षधर थे। उनमें लो कल्याण की भावना सर्वो री थी। शायद इसी कारण ही लो हित, सत्य, तप, मै रीभाव, अनु ासन आदि जै मू यों की प्रतिष्ठा रामचरितमानस में पाई जाती है। उन्होंने मानस में नायक के रूप में जिस राम को चित्रित किया है वह यु धर्मी निर्मा ा है। जै : “राम के ऐ तहासिक अथवा पौ णिक स्वरूप से उनकी इस मान्यता की रक्षा भी हो जाती है क्यों क राम राजा है लो सं, री तथा धर्म ं थापक। वे दु े के दण्डदाता औ साधु मात्र के परित्राता है। यु धर्म को पहचानकर तु सीने इसे कल्याणकारी रूप में राम की अभिवं ना की हैं।”⁴

रामचरितमानस धर्म दर्श एवं सं कृति का प्रमाणित मे दं ही है। मानस में तु सीदासने भरत को धर्म की धु री धारण करने ाला बताते हु लिखा है -

“बीर विनीत धर्म धु धारी,

गु सागर, बर बालक सारी ॥”

तु सीदास का मानना था कि सही धर्म वही है जो प्रत्ये मानव का हित सं ादन कर सके। समाज में चारों ओ फैले अधर्म एवं सं ार हे ही उन्होंने राम जै आदर्श चरित्र का चयन किया था। मानवीय गु े से परिपू ा राम एक धर्म के प्रहरी के रूप में मानस में चित्रित हु है। इसी संर्भ में उदयभानु सिं ने लिखा है - “श्रीराम का सारा चरित्र कुलीनता, सुदरता, सु रीलता, विनय, मधु ता, प्रियवादिता, न्याय, दक्षता, पवित्रता, ते स्विता, लो प्रचायता, बु द्ध, उत्साह, प्रज्ञा, मान, गं रीरता, क्षमा, धीरता, उदारता, धार्मि ता आदि से आप्लादित है

इस प्रकार रामचरितमानस भारतीय धर्म दर्श एवं संकृति का एक ऐतह्यिक है जिसमें गोतलुगाने पर आत्मानं की अनुतुहोती है। आज सांतयुीन समाज में मानवीय धर्म का हास हुती है। सामाजिक-सां कृतिक प्रदू ण की विषैी हवा से समूे समाज में सन फैली हुती है। इष्यां द्वै, स्वार्थ एवं छल-कपट में मदमस्त रहने ाला इन्सान धर्म भूती है। प्रे, विश्वास, भ्रतृव, सेती, त्याग, निष्ठा आदि जैे धार्मि पहलू ों का हनन हुती है। आज चारों ओ मानव के अस्तित्व पर सं ट के बादल मं रा रहे हैं। ऐे हालात में मानस ही मानवीय धर्म का पो क एवं सं क्षक है। तु सीदास का रामचरितमानस जीवनो योी मू यवान मणियों की खान है। वस्तु : तु सीदासने मानस में धर्म सं ती जो मार्ग सु ाये वे यकिनन यु ां कारी सिद्ध हु हैं।

सं भसू च

१. तु सीदास औ उनका यु - आचार्य राजपति दीक्षित - ८७
२. तु सीकाव्य विमर्श - डॉ तारकेशवर सिंह १८
३. तु सी साहित्य, सामाजिक मू यबो के नू न आयाम
- डॉ खे सिंह दहे रया १४
४. मध्ययुीन वै णव सं कृति औ तु सीदास
- डॉ रामरतन भट्टनागर १६२
५. तु सी काव्य मीमां ती - उदयभानु सिंह ४१५



' नरेश मेहता के उपन्यासों का कथ्यगत विवेचन '

-डॉ. केतन टी. मकवाणा

नरेश मेहता ने कविता, कहानी, नाटक, निबंध, उपन्यास, आलोचना, यात्रा-विवरण, आत्मकथा और साहित्य-चिंतन आदि विविध विधाओं में अपने को अभिव्यक्त किया है। किंतु उनका केन्द्रिय व्यक्तित्व कवि व्यक्तित्व है जिसका प्रभाव उनके उपन्यासों पर भी है। कुल सात उपन्यासों की रचना उन्होंने की है। नरेश मेहता के आठ उपन्यास 'डूबते मस्तूल' (1954), 'धूमकेतु: एक श्रुति' (1962), 'यह पथ बंधु था' (1962), 'दो एकांत' (1964), 'नदी यशस्वी है' (1967), 'प्रथमफाल्गुन' (1968), 'उत्तरकथा' (भाग एक-1979), 'उत्तरकथा' (भाग दो-1982) प्रकाशित हैं। नरेश मेहता की जीवन-दृष्टि मानवतावादी है। वे मानवीय पीड़ा का मार्मिक चित्रण करते हैं। नारी-उत्पीड़न की समस्या तो उनके प्रायः प्रत्येक उपन्यास में उभर कर सामने आ जाती है।

'डूबते मस्तूल' में 'रंजना' के माध्यम से मध्यवर्गीय नारी की समस्या का चित्रण किया गया है। 'रंजना' के जीवन में कई पुरुष आते हैं, किन्तु कोई भी उसकी आत्मा के सौंदर्य को नहीं देखता। अन्त में वह आत्महत्या कर लेती है। नरेश मेहता का यह प्रथम उपन्यास है। यह रूप-शिल्प की दृष्टि से नवीन प्रयोग है कथा की काल सीमा कुछ ही घंटों की है। इसमें स्वामीनाथन नामक एक युवक अपने मित्र से मिलने के लिए लखनऊ चला जाता है। वहाँ उसे घर नहीं मिलता। उसका परिचय उस घर में रहनेवाली रंजना नामक एक स्त्री से होता है। वह अत्यंत सुंदर नारी है। रंजना उसे अकलंक समझकर अपने जीवन की कहानी कहती है। वह भी हैरान हो जाता है। बाद में रंजना पत्र द्वारा स्पष्टता कर देती है। इस उपन्यास की कथा बिन्दु एक नारी के शरीर के संबंध से है। जिसके साथ कई व्यक्ति प्रेम का ढोंगकर, धोखा देकर बलात्कार करते हैं। अपने जीवन में वह अनेक पुरुषों के सम्पर्क में आती है, पर किसी को भी प्राप्त नहीं कर पाती।

'धूमकेतु: एक श्रुति' में मातृहीन बालक 'उदयन' के मानसिक विकास का मनोवैज्ञानिक विवेचन किया गया है। जीवन की छोटी-छोटी परिस्थितियाँ किस प्रकार बाल-मन को प्रभावित करती हैं और उसके विकास को दिशा देती हैं, इसका सूक्ष्म चित्रण उपन्यास में किया गया है। नरेश मेहता का यह दूसरा उपन्यास है। इसके नायक उदयन के व्यक्तित्व-निर्माण के प्रेरक तत्व के रूप में बाल जीवन की घटनाओं का मनोविश्लेषण किया है। उदयन जिसकी मां बचपन में ही मर गयी थी, लेकिन वह एक बालक है। भय के कारण बच्चे में हीनभाव का जन्म होता है। उदयन में भी भयहीन भाव पैदा करता है। प्रस्तुत उपन्यास में नरेश मेहता ने बालक मन के अनुसार उदयन के चरित्र को समझने का प्रयत्न किया है। उदयन की आत्मगत निष्ठाओं का सूक्ष्म विश्लेषण करने में लेखक सफल हुआ है। बच्चों की भयवृत्ति ही अपराध भावना में परिवर्तित होती है और जब भय का निराकरण नहीं होता तब बच्चे हीन ग्रंथि से ग्रस्त हो जाते हैं।

'यह पथ बंधु था' में एक आदर्शवादी संस्कार सम्पन्न दम्पति 'श्रीधर' और 'सरो' के जीवन-संघर्ष की कसूर कहानी कही गयी है। श्रीधर जिन मूल्यों को लेकर स्वतन्त्रता-संग्राम में संघर्ष करता है वे अन्त में निरर्थक प्रमाणित होते हैं। उसका पूरा परिवार टूट जाता है और वह अपने को व्यर्थ अनुभव करता है। पच्चीस साल की जीवन यात्रा चित्रित करने वाला नरेश मेहता का उपन्यास 'यह पथ बंधु था' सन् 1962 में प्रकाशित हुआ। 'यह पथ बंधु था' में मालवा के एक छोटे से कस्बे के एक साधारण अध्यापक श्रीधर ठाकुर की कहानी केन्द्रीय विषय है। श्रीधर ठाकुर का व्यक्तित्व सभी दृष्टि से अत्यंत साधारण है। अपने साधारण जीवन में भी उसके पास असाधारण आत्मसम्मान और नैतिकता का भाव कूट-कूट कर भरा है। उपन्यास की कथा मालवा के एक छोटे कस्बे से प्रारंभ होकर उज्जैन, इंदौर, बनारस होती हुई पुनः उसी कस्बे में एक नये

एक व्यक्ति की जीवन्माथा होते हुए भी यह परिवार, समाज और राजनीति से अभिन्न रूप से जुड़ी हुई है। श्रीधर की कथा मुख्य कथा है। और इसके साथ इंदु दीदी, मालती, बिशन, बालासाहब आदि की कथाएं जुड़ी हैं, जो की प्रासंगिक कथाएं हैं। सम्पूर्ण कथावस्तु चार खंडों - सूत्रपथ, पूर्व-पथ, उत्तर-पथ, शेष-पथ में, विभक्त विराट कथा वस्तु है। नरेश मेहता ने उपन्यास की 'भूमिका' में रचना का उद्देश्य स्पष्ट शब्दों में बताया है, "इतिहास सफल क्रूरों तथा महापुरुषों का होता है। जबकि हमारी स्मृतियों में ऐसे अनेक साधारण जन होते हैं जो व्यक्ति भी नहीं बन पाते, केवल संख्या होते हैं, लेकिन हम जानते हैं कि ये असफल सामान्य जन इतिहास न हों, महापुरुष न हों, किंतु मानुष होते हैं।

'दो एकांत' में 'विवेक', 'वानीरा' और 'मेजर आनंद' के माध्यम से आधुनिक समाज में स्त्री-पुरुष के बनते-बिड़ते सम्बन्धों और उससे उत्पन्न तनाव का चित्रण किया गया है। नरेश मेहता का 'दो एकांत' नवीन प्रयोगवादी उपन्यास है। उपन्यासकार ने उपन्यास की प्रस्तावना में लिखा है, "आज के जीवन में सामान्यतः घटनाएँ नहीं घटती बल्कि स्थितियाँ उत्पन्न होती हैं। संभवतः इसी अर्थ में नायक विवेक और नायिका वानीरा उस स्थिति में खड़े होते हैं जहाँ घटना घटनी चाहिए थी पर केवल स्थिति ही उत्पन्न होती है। इसका कारण हमारा आज का आधुनिक ढाँचा है। वैसे यह प्रेम का नहीं वरन प्रेम के तनाव का उपन्यास है, सभी अर्थों में। साथ ही आज के उपन्यास को आज का ही होना है अतएव उसे आगामी कल की दृष्टि से तो पड़ा जा सकता है लेकिन विगत की दृष्टि से तो नहीं ही। और अन्त में यह कि प्रेम उपन्यास लिखना जितना आसान है उतना ही संकटपूर्ण भी, कारण कि सेंटीमेंटल तथा इमोशनल के बीच जितनी क्षीण रेखा इस क्षेत्र में होती है, अन्यत्र नहीं।"¹

उपन्यासकार ने उपयुक्त प्रस्तावना के द्वारा उपन्यास की चेतना को स्पष्ट किया है। आधुनिक जीवन की परिवर्तनशीलता और नवोन्मेष की भावना से बड़ी गहराई से समझा है और उसे वानीरा और विवेक के पात्रों के द्वारा बड़ी सूझ एवं कलात्मक ढंग से प्रस्तुत किया है। प्रस्तुत उपन्यास में मुख्य पात्र विवेक और वानीरा हैं। सारी कथा इन दोनों के इर्दगिर्द घूमती रहती है। दोनों वैवाहिक दृष्टि से पति-पत्नी हैं फिर एक दूसरे को नहीं समझ सके। विवेक एक डाक्टर है। दिन रात रोगियों से घिरा हुआ रहता है। दिन में घर पर नहीं आ सकता और रात में आता है तो थका हुआ सो जाता है। वानीरा दिनभर उसकी प्रतीक्षा करती है, फिर एकांत तो सहती ही है। रात में अपने पति के पास होने पर भी पति का प्यार जिस रूप में मिलना चाहिए, नहीं मिल पाता। एकांत का अनुभव करती है। "दोनों के बीच में एक अगम्य सिंधु आ गया है।"² दोनों के बीच तनाव बढ़कर जब टूटने लगता है तब इन दोनों के बीच खाई में विधर मिस्टर क्लाइड का प्रवेश होता है। वानीरा का एकांत टूट जाता है, वह कार्यशील बनती है। विवेक के न मिलने की वजह से क्लाइड को पाकर विवेक की उपेक्षा करती है। क्लाइड के साथ घूमने फिरने की लिए बार-बार चली जाती है। दोनों का परिचय दिन प्रतिदिन गहन बनता जाता है। क्लाइड ने उसकी सुप्तवासनाओं को जगा दिया परन्तु उसको तृप्त नहीं किया। दोनों के बीच में क्लाइड का मित्र रायफलधारी मेजर आनंद आ गया। वानीरा मेजर आनंद की ओर आकर्षित हो गयी क्योंकि उसकी भूख अतृप्त थी और वह समझ गई थी कि वासना तृप्ति का कार्य मेजर आनंद कर सकता है। उसके साथ एक दिन वह रात के समय शिकार खेलने चली गई। रात में एकांत में वह अपने को वश में न रख सकी। आनंद द्वारा वह गर्भवती हुई। तीन महीने का गर्भ छिपाने का प्रयत्न करने पर वह न छिपा सकी। विवेक सारी घटनाओं को अच्छी तरह समझ जाता है और मन ही मन आग में जल रहा था। भारतीय पुरुष के नाते वह कभी बर्दाश्त नहीं कर सकता था, फिर भी मौन रहा। वानीरा पश्चाताप की आग में जल रही थी। उसका मन दिन रात कचोटता था। विवेक हताशा का अनुभव करता है, आखिर वानीरा को इलाहाबाद छोड़ कर पुरी चला जाता है। वानीरा को वह सुखी करना चाहता है और मेजर आनंद को देना चाहता है। इस सारी परिस्थिति में से अपने को और वानीरा को बचाना चाहता है। अंत में वह कहता है, "मुझे कोई जिज्ञासा नहीं, इसलिए कि हमारे बीच अब पति पत्नी का

विश्वास शेष नहीं है। मैं सामाजिक मुखौटा उतार फेंकने के लिए भी नहीं कहूँगा पर इतना मेरा आग्रह अवश्य है कि हम अपने घोषित रूप में संबंधों को उतार फेंके लेकिन संबंध के रथ से पहले तुम्हें उतरना होगा, इसलिए कि तुम्हारी सुरक्षा का दायित्व मैंने एक दिन किया था, वानीरा। हमारा संबंध रथ भी पूरी छोड़ने के दिन ही भस्म हो गया था- क्या अच्छा नहीं कि तुम इस पर से पहले उतरो?"³ आखिर वानीरा विवेक के उपर्युक्त शब्दों को सहन नहीं कर सकी और विवेक का जीवन पुरानी परिपाटी पर फिर से शुरू होता है।

'नदी यशस्वी है', 'धूमकेतु: एक श्रुति' का दूसरा खण्ड है। इसमें 'उदयन' किशोरावस्था में पहुँच गया है और अपनी अनन्त बौद्धिक जिज्ञासाओं के साथ जीवन में अग्रसर होता है। यहाँ भी उसके मनोवैज्ञानिक विकास का सूक्ष्म विवेचन किया गया है। नरेश मेहता का उपन्यास 1967 में प्रकाशित हुआ। इसे धूमकेतु: एक श्रुति का दूसरा भाग कह सकते हैं, क्योंकि धूमकेतु में उदयन की बाल्यावस्था की कथा है तो 'नदी यशस्वी है' में उसकी किशोरावस्था की कहानी है। इस उपन्यास का नियोजन, एक सम्पूर्ण बृहत गाथा का है। इसके बाद 'आलाप', 'सम' और 'समापन' आता है। इसी अर्थ एवं क्रम के अनुसार धूमकेतु: एक श्रुति-श्रुति विस्तार, और नदी यशस्वी है- श्रुति आलाप है। इस उपन्यास में कोई विशेष कथा या घटना नाम की कोई वस्तु नहीं है। अन्य उपन्यासों की अपेक्षा इस उपन्यास के शिल्प में पर्याप्त नयापन है। यह नयापन लेखक के शब्दों से स्पष्ट है कि- "इस उपन्यास का शिल्प किंचित अप्रचलित है अतएव थोड़ा स्पष्टीकरण आवश्यक है। एक तो यह कि प्रथम पुरुष शैली प्रयुक्त हुई है। जीवनी का भ्रम हो सकता है लेकिन यह उपन्यास है। 'मैं' व्यक्ति है, लेखक नहीं। भावनाओं की तीव्रता के लिए यह शैली अपनाई गई है।"⁴ इससे स्पष्ट है कि उपन्यास में आत्मकथात्मक शैली का प्रयोग किया है। दूसरे, उदयन और नरेश मेहता का जीवन समानान्तर है। उदयन का व्यक्तित्व श्री मेहता का प्रतिबिम्ब है। उसके हृदय, मस्तिष्क एवं साँस-साँस में स्वयं लेखक छिपा है। उदयन की एकान्त प्रतीक्षा में ही लेखक अपने धर्म और कर्म को सार्थक समझता है। "इससे अधिक इस उपन्यास के कहने की स्थिति में मैं नहीं क्योंकि अभी उदयन मुझमें बहुत है। वह सम्पूर्ण विदा ले ले तब सम्भव है कोई विवेचन हो सके।"⁵

'प्रथम फाल्गुन' में 'गोपा' और 'महिमा' के माध्यम से आज से 50-60 वर्ष पूर्व के लखनऊ का जीवन चित्रित है। नरेश मेहता का उपन्यास 'प्रथम फाल्गुन' शिल्प की प्रयोगशील एकसूत्रता और रगात्मकता की नई कथात्मक उपलब्धियों के साथ प्राकशित हुआ है। लेखक के प्रथम उपन्यास 'डूबते मस्तूल' के चौदह वर्ष के बाद प्रकाशित हुआ यह उपन्यास अनेक बातों में उसका समानधर्मी है। दोनों में ही लेखक का कवि व्यक्तित्व मुखर है और पृष्ठभूमि में लखनऊ नगर है। उसमें कुछ घंटों की घटना है और इसमें एक वर्ष की। अपनी निजता में 'डूबते मस्तूल' के पात्र स्वामीनाथन और रंजना हैं तो इस उपन्यास में लगता है कि वे ही महिम और गोपा के रूप में पुनरावर्तित हुए हैं।

'उत्तरकथा' में मालवा के कुछ ब्राह्मण परिवारों को केन्द्र में रखकर बीसवीं शती के प्रथमार्ध की कथा कही गयी है। लेखक ने 'दुर्गा', 'वसुन्धरा' और 'गायत्री' के माध्यम से तीन अलग-अलग संदर्भों में नारी-उत्पीड़न का बड़ा ही मार्मिक चित्रण किया है। इस वृहत उपन्यास के केन्द्रीय पात्र शिवशंकर आचार्य हैं। वे बुद्ध की तरह इच्छा को ही दुःख की जननी मानते हैं और सब मिलाकर प्रतिरोध-हीन समर्पण के दर्शन को स्थापित करना चाहते हैं। वस्तुतः नरेश मेहता एक कवि हैं। उनका कवि-मानस वैष्णव संस्कारों से युक्त है। उनके उपन्यास में भी संस्कार बार-बार उभर आये हैं। नरेश मेहता का वृहत उपन्यास उत्तर कथा, जिसे वह स्वयं ही महाकाव्यात्मक उपन्यास की संज्ञा देते हैं, वस्तुतः उस मूल्य-दृष्टि की प्रतिष्ठा का उपन्यास है जो अपने अंतिम विश्लेषण में एक विशुद्ध हिंदु दृष्टि है जो सारे वैज्ञानिक और औद्योगिक विकास की उपेक्षा करके जीवन में वैष्णव प्रतिरोधहीनता और वैदिक-औपनिषदिक आचार-पद्धति को पुनः प्रतिष्ठित करना चाहती है। उत्तर कथा के केन्द्र में मालवा का जीवन है। उसके पहले खंड की कथा इस शताब्दी के शुरू की है और दूसरे खंड की कथा लगभग देश की आजादी तक चलती

है। नरेश मेहता ने इस कथा को मालवा के कुछ ब्राह्मण परिवारों के द्वारा ही प्रस्तुत किया है। इन परिवारों में प्रमुख पात्र हैं शिवशंकर तथा उसकी बहन दुर्गा । इनके अतिरिक्त इन दोनों के परिवार।

नरेश मेहताजी ने प्रस्तुत उपन्यासों में नवीन तथा विशेष प्रयोग किए हैं, जो अत्यंत लोकप्रिय हुए हैं। उनके उपन्यासों में बहुविध शिल्प प्रदर्शित तथा समर्पित है जो आगामी उपन्यासकारों के लिए मार्गदर्शक है।

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CONVERGENCE OF INDIAN ACCOUNTING STANDARDS TOWARDS IFRS-ADVANTAGES AND CHALLENGES

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ABSTRACT

The convergence of accounting standards towards IFRS is gaining momentum across the globe and accounting bodies such as the International Accounting Standards Board (IASB) and US Financial Accounting Standards Board (FASB) have already initiated the groundwork on converging International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP). Many countries have recognized the need for convergence of accounting standards and are moving towards its implementation. Convergence to IFRS will greatly enhance an Indian entities' ability to raise and attract foreign capital. Introduction of IFRS represents a fundamental change in financial reporting. Various systematic steps like generating the necessary awareness, educating stakeholders and managing the required changes will take considerable management commitment and time to achieve a successful transition. A low cost, a common accounting language, such as IFRS, will help Indian companies benchmark to their performance with global counterparts. Companies need to conduct a diagnostic study before proceeding for a full IFRS conversion. The timeline for convergence of India's GAAP with IFRS is April 1, 2011, companies started adopting the standards from FY10 itself so that comparative figures would be available for disclosure in the annual report. A successful transition requires a well-thought-of plan and hopefully well in advance. Many large listed companies have already moved on to the new standards and those that are in transition must be actively incorporating the change, especially in the beginning of the new financial year.

Need for IFRS

Level of Confidence: The key benefit will be a common accounting system that is perceived as stable, transparent, and fair to investors across the world, whether local or foreign.

Risk Evaluation: IFRS will eliminate barriers to cross-border listings and will be beneficial for investors.

Merger & Takeover Activity: Cross-border mergers and acquisitions will get a boost by making it easier for the parties involved in as far as rewarding the financial statement is concerned.

Investments: Foreign investors will be attracted to economies where IFRS- compliant financial statements are the norm.

IFRS in India

International Financial Reporting Standards (IFRS) convergence, in recent years, has gained momentum all over the world. As the capital markets become increasingly global in nature, investors feel the need for a common set of accounting standards.

India being a key global player, migration to IFRS will enable Indian entities to have access to international markets without having to go through the cumbersome conversion and filing process. It will lower the cost of raising funds, reduce accountants' fees and enable faster access to all major capital markets. Furthermore, it will facilitate



will facilitate companies to set targets and milestones based on a global business environment, rather than an inward perspective.

Furthermore, convergence to IFRS, by various group entities, will enable management to bring all components of the group into a single financial reporting platform. This will eliminate the need for multiple reports and significant adjustment for preparing consolidated financial statements or filing financial statements in different stock exchanges.ⁱ

IFRS: Growing a Roadmap to Convergence

Convergence of accounting standards across the globe is gaining increasing momentum. Thus, while the International Accounting Standards Board (IASB) and the U.S. Financial Accounting Standards Board (FASB) continue to work closely on converging International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Standards in the United States (U.S. GAAP), the Institute of Chartered Accountants of India (ICAI) has released a 'Concept Paper on Convergence with IFRS in India', which details the strategy and roadmap for convergence of Generally Accepted Accounting Standards in India (Indian GAAP) with IFRS effective April 1, 2011. Most standard-setting bodies have acknowledged that the ultimate goal of convergence is to have a single globally accepted financial reporting system. A combination of proposed convergence of national standards with IFRS and the direct use of IFRS in more than 100 countries means that the accounting languages of the world may ultimately converge to IFRS.

The convergence momentum has been accelerated by the decision of the U.S. Securities and Exchange Commission (SEC) to permit foreign companies listed in the U.S. to present financial statements in accordance with IFRS and a Concept Release by the SEC to permit U.S. domestic companies a choice to adopt IFRS.

These developments have triggered an emerging debate amongst corporate preparers, professionals, standard-setters and regulators in India, on the impact of these developments on corporate India. For example, the following questions have been raised and are being debated:

What are the potential benefits of converging to IFRS?

Is convergence realistic and feasible and what are the challenges to convergence in India?

How would converging with IFRS affect the financial position and financial performance reported by corporate India and what are the significant areas of impact?

How will companies consider the impact of these differences for internal business performance measurement and how will the investor community react to the impact due to adoption of IFRS?

Are corporate India and individual companies geared to meet the April 1, 2011 deadline?

What approach should be followed by individual companies to transition to IFRS?ⁱⁱ

Worldwide Momentum

The international standard-setting process began several decades ago as an effort by industrialized nations to create standards that could be used by developing and smaller nations unable to establish their own accounting standards. But as the business world became more global, regulators, investors, large companies and auditing firms began to realize the importance of having common standards in all areas of the financial reporting chain. In a survey conducted in late 2007 by the International Federation of



important for economic growth. Of the 143 leaders from 91 countries who responded, 90% reported that a single set of international financial reporting standards was “very important” or “important” for economic growth in their countries. Currently, more than 120 nations and reporting jurisdictions permit or require IFRS for domestic listed companies. The European Union (EU) requires companies incorporated in its member states whose securities are listed on an EU-regulated stock exchange to prepare their consolidated financial statements in accordance with IFRS.¹ Australia, New Zealand and Israel have essentially adopted IFRS as their national standards.² Brazil started using IFRS in 2010. Canada adopted IFRS, in full, on Jan. 1, 2011. Mexico will require adoption of IFRS for all listed entities starting in 2012. Japan is working to achieve convergence of IFRS and began permitting certain qualifying domestic companies to apply IFRS for fiscal years beginning April 1, 2010. A decision regarding the mandatory use of IFRS in Japan is to be made around 2012. Hong Kong has adopted national standards that are equivalent to IFRS and China is adopting its accounting standards with IFRS. Other countries have plans to adopt IFRS to their national standards. In addition to the support received from certain U.S.-based entities, financial and economic leaders from various organizations have announced their support for global accounting standards. Leaders of the Group of 20 (G20) called for global accounting standards and urged the U.S. Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) to complete their convergence projects in 2011. A summary of the IASB and FASB efforts regarding convergence is subsequently describedⁱ

INDIA’S ROADMAP TO CONVERGENCE

In line with the global trend, the ICAI has recently proposed a plan for convergence with IFRS for certain defined entities (listed entities, banks and insurance entities and certain other large-sized entities) with effect from accounting periods commencing on or after April 1, 2011. Large-sized entities are defined as entities with turnover in excess of Rs.1 billion or borrowings in excess of Rs.250 million. For other small and medium sized entities (SME), the ICAI has proposed the application of the proposed International Financial Reporting Standard for SME' (with or without modifications). The proposed standard represents a simplified set of standards for SME' with disclosure requirements reduced, methods for recognition and measurement simplified and topics not relevant to SME eliminated. The convergence plan and strategy proposed by the ICAI is detailed in its Concept Paper on Convergence with IFRS in India.

Given that accounting standard-setting in India is subject to direct or indirect oversight by several regulators such as the National Advisory Committee on Accounting Standards (NACAS) established by the Ministry of Corporate Affairs, Government of India, the Reserve Bank of India (RBI), the Insurance Regulatory and Development Authority (IRDA) and the Securities and Exchange Board of India (SEBI), the ICAI would need to work closely with these regulators on the roadmap to convergence. Adoption of IFRS in India would accordingly require changes to the regulatory environment and the ability of the

ICAI to move towards its planned full convergence by 2011 would be directly dependent on the pace of required regulatory change. Even though the ICAI has been gradually issuing additional accounting standards and harmonizing existing standards with IFRS, there are significant existing differences between Indian GAAP and IFRS.ⁱⁱ

IFRS implementation challenges in India



In spite of the various benefits of adopting IFRS, implementation of IFRS is a phenomenal task in India. Following are a few challenges faced during adoption and implementation of IFRS:

Awareness about international practices

Adoption of IFRS means that the entire set of financial statements will be required to undergo a drastic change. There are a number of differences between the Indian GAAP and IFRS. This may cause the users of financial statements to look at them from a new perspective. It would be a challenge to bring about awareness of IFRS and its impact among the users of financial statements.

Training

Professional accountants are looked upon to ensure successful implementation of IFRS. The biggest hurdle for the professionals in implementing IFRS is the lack of training facilities and academic courses on IFRS in India. As the implementation date draws closer (2011), it is observed that there is acute shortage of trained IFRS staff. The solution to this problem is that all stakeholders in the organization should be trained and IFRS should be introduced as a full time subject in the universities.

Amendments to the existing law

It is observed that implementation of IFRS may result in a number of inconsistencies with the existing laws which include the Companies Act 1956, SEBI regulations, banking laws and regulations and the insurance laws and regulations. Currently, the reporting requirements are governed by various regulators in India and their provisions override other laws. IFRS does not recognize such overriding laws. Although steps to amend these laws have been initiated, the authorities need to ensure that the laws are amended well in time.

Taxation

IFRS convergence would affect most of the items in the financial statements and consequently the tax liabilities would also undergo a change. Thus the taxation laws should address the treatment of tax liabilities arising on convergence from Indian GAAP to IFRS. It is extremely important that the taxation laws recognize IFRS compliant financial statements otherwise it would duplicate administrative work for the organizations.

Fair value

IFRS uses fair value as a measurement base for valuing most of the items of financial statements. The use of fair value accounting can bring a lot of volatility and subjectivity to the financial statements. It also involves a lot of hard work in arriving at the fair value and valuation experts have to be used. Moreover, adjustments to fair value result in gains or losses which are reflected in the income statements. Whether this can be included in computing distributable profit is also debated.

Management compensation plan

The terms and conditions relating to management compensation plans would also have to be changed. This is because the financial results under IFRS are likely to be very different from those under the Indian GAAP. The contracts would have to be re-negotiated which is also a big challenge.

Reporting systems



The disclosure and reporting requirements under IFRS are completely different from the Indian reporting requirements. Companies would have to ensure that the existing business reporting model is amended to suit the reporting requirements of IFRS. The information systems should be designed to capture new requirements related to fixed assets, segment disclosures, related party transactions, etc. Existence of proper internal control and minimizing the risk of business disruption should be taken care of while modifying or changing the information systems.ⁱ

Conclusion:

Convergence to IFRS will greatly enhance an Indian entities' ability to raise and attract foreign capital at a low cost. A common accounting language, such as IFRS, will help Indian companies benchmark their performance with global counterparts. Early adoption of IFRS gives companies the opportunity to anticipate challenges, manage outcomes and implement the best solutions. Without careful study, the full impact of converting to IFRS will not be clear. Companies need to conduct a diagnostic study before proceeding for a full IFRS conversion. After completing the preliminary assessment, the management should prepare a detailed IFRS conversion program. Given the enormity of the exercise, companies should consider a dedicated team that will work on the conversion exercise. For successful implementation of IFRS in India, the regulator should immediately announce its intention to convert to IFRS and make appropriate regulatory amendments.

ⁱ IFRS Implementation and Challenges in India By Vandana Saxena, MEDC Monthly Economic Digest August 2009 issue



NATIONAL STOCK EXCHANGE – ITS BRIEF INTRODUCTION AND TRADING IN CAPITAL MARKET SEGMENT

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Abstract:

The present paper is a theme paper based on as how trading is done in capital market segment of National Stock exchange. A brief introduction of National Stock Exchange is given hereby followed by its salient features and the trading system in Capital market segment only.

Nature of research work: The said research work is “descriptive” in nature.

Limitations of the study: The paper is based on theoretical aspect of trading in capital market segment of NSE. It only covers trading in secondary market. It does not cover how capital is raised in the primary capital market segment.

Concept of Stock Exchange:

The Securities Contracts (Regulation) Act, 1956, has defined Stock Exchange as an "association, organization or body of individuals, whether incorporated or not, established for the purpose of assisting, regulating and controlling business of buying, selling and dealing in Securities".

About NSE:



The National Stock Exchange of India Limited has genesis in the report of the High Powered Study Group on Establishment of New Stock Exchanges, which recommended promotion of a National Stock Exchange by financial institutions (FIs) to provide access to investors from all across the country on an equal footing. The NSE India is situated in Mumbai, the financial capital of India.

A high powered study group on the establishment of new stock exchange under the chairmanship of Shri M.J. Pherwani has submitted its report in June, 1991. This study group has recommended some criteria for setting up of new stock exchanges and favoured the licensing of additional trading floors instead of multiplying the number of stock exchange in the country.

The study group has recommended:

- National clearing and settlement system for making settlement on a national basis.
- The Central depository trust to keep physical custody of shares & user in scripless trading system.

The above recommendations were accepted by the government and accordingly National Stock Exchange was set up & recognized. Capital market reforms in India and the launch of the Securities and Exchange Board of India (SEBI) accelerated the incorporation of the second Indian stock exchange called the National Stock Exchange (NSE) in 1992. After a few years of operations, the NSE has become the largest stock exchange in India.

The National Stock Exchange (NSE) was incorporated in 1992 and was set up by IDBI and other financial institutions in Bombay (presently called Mumbai) in 1993. The National Stock Exchange of India (NSE)



Wholesale Debt Market (WDM). In November, the same year, the Capital Market (Equities) segment commenced operations and the Derivatives segment in June 2000.

NSE Logo:



The logo of the NSE symbolises a single nationwide securities trading facility ensuring equal and fair access to investors, trading members and issuers all over the country.

Mission/Objectives of NSE:

NSE's mission is setting the agenda for change in the securities markets in India. The NSE was set-up with the main objectives of:

- establishing a nation-wide trading facility for equities, debt instruments and hybrids,
- ensuring equal access to investors all over the country through an appropriate communication network,
- providing a fair, efficient and transparent securities market to investors using electronic trading systems,
- enabling shorter settlement cycles and book entry settlements systems, and
- meeting the current international standards of securities markets.

Corporate Structure:

From day one, NSE has adopted the form of a demutualised exchange - the ownership, management and trading is in the hands of three different sets of people. NSE is owned by a set of leading financial institutions, banks, insurance companies and other financial intermediaries and is managed by professionals, who do not directly or indirectly trade on the Exchange.

NSE group:

The NSE group consists of the following:

- 1) National Securities Clearing Corporation Ltd. (NSCCL)
- 2) National Commodity Clearing Limited (NCCL)
- 3) NSE Infotech Services Limited (NSETECH)
- 4) India Index Services & Products Ltd. (IISL)
- 5) DotEx International Limited
- 6) NSE.IT Ltd.

Associate/Affiliate companies:

- 1) National Securities Depository Ltd. (NSDL)
- 2) National Commodity & Derivatives Exchange Limited (NCDEX)
- 3) Power Exchange India Limited (PXIL)

Salient Features of NSE:

1) Wider Accessibility:

The NSE ensures wider accessibility through satellite linked trading facility. Computer terminals and links with VSAT help traders to contact their counterparts in other parts of the country quickly. A person residing at any place can trade on NSE from the same place with the use of computer & telecommunication/satellite link.

2) Screen Based trading:



The NSE does not have trading floors as in conventional Stock exchanges. The trading is entirely screen based with automated order matching. The screen provides entire market information at the press of the button.

1) Non-disclosure of the trading member's identity:

The NSE's NEAT system provides for concealment of the identity of market operators. While placing an order, there is no need to disclose the identity of the member on the screen. It depends upon the wish of the trading members. So, without any fear of influencing the prices, any member can place large size orders.

2) Transparent transactions:

The major feature of NSE trading is the complete transparency. The investor can find out the rate of the deal, the counterparty and the time of execution of the deal. The enquiry facilities help the investor find out the price and the depth of the market of the particular security. He can know about high and low quotations and the last traded price of the particular security.

3) Matching of orders:

Once the order has been fed into the computer, the computer searches and finds out the suitable matching order subject to the conditions placed by the investor. The conditions are related to the price, volume and the time of the trade. If the matching order is found, the deal is struck, otherwise as per the instructions the order would be kept pending or cancelled.

4) Trading in dematerialized form:

According to SEBI directives, trading is done by the depository in demat form only on the rolling (T+1) settlement basis. The dematerialized trading helps the institutions to effect the transfer of shares immediately after the payment.

5) Effective settlement of corporate benefit:

All monetary benefits lodged, dividend, interest and redemption amount and the claims on the company objections are debited or credited directly in the clearing account of clearing members.

6) SGL facility in the debt market:

The SGL (Subsidiary General Ledger) facility provided by the NSE allows the retail constituents to hold and settle their trades through electronic book transfer. This speeds up the transfer process. The settlement of trades in Govt securities has become paperless, more prompt and safer.

Trading Mechanism of NSE:

The NSE is completely online screen based trading system accessible to all its trading members on equal time basis. Each trading member trades on the NSE with other members through a PC located in the trading member's office, anywhere in India. The trading members on the various market segments such as CM, F&O, WDM are linked to the central computer at the NSE through dedicated leased lines and VSAT terminals. The telecommunication link connects the workstation of a trading member to the NSE's mainframe computer in Mumbai. For trading on the system, the trading member will require a workstation which he is expected to purchase along with requisite software. This telecommunication link is of crucial importance for the exchange to provide online responses within few seconds. The permission to the applicants selected as trading members to trade on the exchanges is accorded in groups as telecom network expands progressively to cover all eligible trading members. The NSE's VSAT telecommunication network works as a closed user group and is available only to its members.



The NSE provides a facility for screen based trading with order matching facility. The trading system provides enormous flexibility to trading members. The trading system is an order driven, automated order matching system which does not reveal the identity of parties to an order or a trade. This helps orders whether large or small to be placed without the members being disadvantaged by disclosure of their identity. Orders are matched automatically by the computer keeping the system transparent, objective and fair. Where an order does not find a match it remains in the system and is displayed to the whole market, till a fresh order which matches, comes in or the earlier order is cancelled or modified.

The Exchange provides trading in 4 different segments viz.,

- Wholesale Debt Market (WDM) segment,
- Capital Market (CM) segment,
- Futures & Options (F&O) segment and
- the Currency Derivatives Segment (trading on which commenced on August 29, 2008)

Trading in Capital Market Segment

A Capitalmarket is a market for securities (debt or equity), where business enterprises (companies) and governments can raise long-term funds. It is defined as a market in which money is provided for periods longer than a year, as the raising of short-term funds takes place on other markets (e.g., the money market).

Capital markets may be classified as primary markets and secondary markets. In primary markets, new stock or bond issues are sold to investors via a mechanism known as underwriting. In the secondary markets, existing securities are sold and bought among investors or traders, usually on a securities exchange, over-the-counter, or elsewhere.

Securities Available for Trading:

The Capital Market (Equities) segment of NSE facilitates trading in the following instruments:

A. Shares

- Equity Shares
- Preference Shares

B. Debentures

- Partly Convertible Debentures
- Fully Convertible Debentures
- Non Convertible Debentures
- Warrants / Coupons / Secured Premium Notes/ other Hybrids
- Bonds

C. Units of Mutual Funds

Circuit Breakers:

The Exchange has implemented index-based market-wide circuit breakers in compulsory rolling settlement with effect from July 02, 2001. In addition to the circuit breakers, price bands are also applicable on individual securities.

Index-based Market-wide Circuit Breakers

The index-based market-wide circuit breaker system applies at 3 stages of the index movement, either way viz. at 10%, 15% and 20%. These circuit breakers when triggered, bring about a coordinated trading halt in all equity and equity derivative markets nationwide. The market-wide circuit breakers are triggered by movement of either the BSE Sensex or the NSE S&P CNX Nifty, whichever is breached earlier.

In case of a 10% movement of either of these indices, there would be a one-hour market halt if the movement takes place before 1:00 p.m. In case the movement takes place at or after 1:00 p.m. but



- before 2:30 p.m. there would be trading halt for ½ hour. In case movement takes place at or after 2:30 p.m. there will be no trading halt at the 10% level and market shall continue trading.
- In case of a 15% movement of either index, there shall be a two-hour halt if the movement takes place before 1 p.m. If the 15% trigger is reached on or after 1:00p.m. but before 2:00 p.m., there shall be a one-hour halt. If the 15% trigger is reached on or after 2:00 p.m. the trading shall halt for remainder of the day.
- In case of a 20% movement of the index, trading shall be halted for the remainder of the day.

These percentages are translated into absolute points of index variations on a quarterly basis. At the end of each quarter, these absolute points of index variations are revised for the applicability for the next quarter. The absolute points are calculated based on closing level of index on the last day of the trading in a quarter and rounded off to the nearest 10 points in case of S&P CNX Nifty.

Price Bands: Daily price bands are applicable on securities as below:

- Daily price bands of 2% (either way)
- Daily price bands of 5% (either way)
- Daily price bands of 10% (either way)
- No price bands are applicable on:
 1. scrips on which derivative products are available or
 2. scrips included in indices on which derivative products are available (unless otherwise specified)*
- Price bands of 20% (either way) on all remaining scrips (including debentures, preference shares etc).

Trading System

NSE operates on the 'National Exchange for Automated Trading' (NEAT) system, a fully automated screen based trading system, which adopts the principle of an order driven market. NSE consciously opted in favour of an order driven system as opposed to a quote driven system. This has helped reduce jobbing spreads not only on NSE but in other exchanges as well, thus reducing transaction costs.

1. Market Types
2. Order Books
3. Order Matching Rules
4. Order Conditions

1. Trading System - Market Types:

The NEAT system has four types of market. They are:

Normal Market

All orders which are of regular lot size or multiples thereof are traded in the Normal Market. For shares that are traded in the compulsory dematerialised mode the market lot of these shares is one. Normal market consists of various book types wherein orders are segregated as Regular lot orders, Special Term orders, Negotiated Trade Orders and Stop Loss orders depending on their order attributes.

Odd Lot Market

All orders whose order size is less than the regular lot size are traded in the odd-lot market. An order is called an odd lot order if the order size is less than regular lot size. These orders do not have any special terms attributes attached to them. In an odd-lot market, both the price and quantity of both the orders (buy and sell) should exactly match for the trade to take place. Currently the odd lot market facility is used for



Auction Market

In the Auction Market, auctions are initiated by the Exchange on behalf of trading members for settlement related reasons. There are 3 participants in this market.

- Initiator - the party who initiates the auction process is called an initiator
- Competitor - the party who enters orders on the same side as of the initiator
- Solicitor - the party who enters orders on the opposite side as of the initiator

Spot Market

Spot orders are similar to the normal market orders except that spot orders have different settlement periods vis-à-vis normal market. These orders do not have any special terms attributes attached to them. Currently the Spot Market is not in use.

1. Trading System - Order Books:

The NSE trading system provides complete flexibility to members in the kinds of orders that can be placed by them. Orders are first numbered and time-stamped on receipt and then immediately processed for potential match. Every order has a distinctive order number and a unique time stamp on it. If a match is not found, then the orders are stored in different 'books'. Orders are stored in price-time priority in various books in the following sequence:

-Best Price

-Within Price, by time priority.

Price priority means that if two orders are entered into the system, the order having the best price gets the higher priority. Time priority means if two orders having the same price are entered, the order that is entered first gets the higher priority.

The Equities segment has following types of books:

Regular Lot Book

The Regular Lot Book contains all regular lot orders that have none of the following attributes attached to them.

- All or None (AON)
- Minimum Fill (MF)
- Stop Loss (SL)

Special Terms Book

The Special Terms book contains all orders that have either of the following terms attached:

- All or None (AON)
- Minimum Fill (MF)

Note: Currently, special term orders i.e. AON and MF are not available on the system as per the SEBI directives.

Negotiated Trade Book

The Negotiated Trade book contains all negotiated order entries captured by the system before they have been matched against their counterparty trade entries. These entries are matched with identical counterparty entries only. It is to be noted that these entries contain a counterparty code in addition to other order details.

Stop-Loss Book

Stop Loss orders are stored in this book till the trigger price specified in the order is reached or surpassed.



The stop loss condition is met under the following circumstances:

Sell order - A sell order in the Stop Loss book gets triggered when the last traded price in the normal market reaches or falls below the trigger price of the order.

Buy order - A buy order in the Stop Loss book gets triggered when the last traded price in the normal market reaches or exceeds the trigger price of the order.

Odd Lot Book

The Odd lot book contains all odd lot orders (orders with quantity less than marketable lot) in the system. The system attempts to match an active odd lot order against passive orders in the book. Currently, pursuant to a SEBI directive, the Odd Lot Market is being used for orders that have quantity less than or equal to 500 viz. the Limited Physical Market.

Spot Book

The Spot lot book contains all spot orders (orders having only the settlement period different) in the system. The system attempts to match an active spot lot order against the passive orders in the book. Currently the Spot Market book type is not in use.

Auction Book

This book contains orders that are entered for all auctions. The matching process for auction orders in this book is initiated only at the end of the solicitor period.

1. Trading System - Order Matching Rules

The best buy order is matched with the best sell order. An order may match partially with another order resulting in multiple trades. For order matching, the best buy order is the one with the highest price and the best sell order is the one with the lowest price. This is because the system views all buy orders available from the point of view of a seller and all sell orders from the point of view of the buyers in the market. So, of all buy orders available in the market at any point of time, a seller would obviously like to sell at the highest possible buy price that is offered. Hence, the best buy order is the order with the highest price and the best sell order is the order with the lowest price.

Members can proactively enter orders in the system, which will be displayed in the system till the full quantity is matched by one or more of counter-orders and result into trade(s) or is cancelled by the member. Alternatively, members may be reactive and put in orders that match with existing orders in the system. Orders lying unmatched in the system are 'passive' orders and orders that come in to match the existing orders are called 'active' orders. Orders are always matched at the passive order price. This ensures that the earlier orders get priority over the orders that come in later.

2. Trading System - Order Conditions

A Trading Member can enter various types of orders depending upon his/her requirements. These conditions are broadly classified into three categories: time related conditions, price-related conditions and quantity related conditions.

Time Conditions

DAY - A Day order, as the name suggests, is an order which is valid for the day on which it is entered. If the order is not matched during the day, the order gets cancelled automatically at the end of the trading day.

GTC - A Good Till Cancelled (GTC) order is an order that remains in the system until it is cancelled by the Trading Member. It will therefore be able to span trading days if it does not get matched. The maximum



GTD - A Good Till Days/Date (GTD) order allows the Trading Member to specify the days/date up to which the order should stay in the system. At the end of this period the order will get flushed from the system. Each day/date counted is a calendar day and inclusive of holidays. The days/date counted is inclusive of the day/date on which the order is placed. The maximum number of days a GTD order can remain in the system is notified by the Exchange from time to time.

IOC - An Immediate or Cancel (IOC) order allows a Trading Member to buy or sell a security as soon as the order is released into the market, failing which the order will be removed from the market. Partial match is possible for the order, and the unmatched portion of the order is cancelled immediately.

Price Conditions

Limit Price/Order – An order that allows the price to be specified while entering the order into the system.

Market Price/Order – An order to buy or sell securities at the best price obtainable at the time of entering the order.

Stop Loss (SL) Price/Order – The one that allows the Trading Member to place an order which gets activated only when the market price of the relevant security reaches or crosses a threshold price. Until then the order does not enter the market. A sell order in the Stop Loss book gets triggered when the last traded price in the normal market reaches or falls below the trigger price of the order. A buy order in the Stop Loss book gets triggered when the last traded price in the normal market reaches or exceeds the trigger price of the order.

E.g. If for stop loss buy order, the trigger is 93.00, the limit price is 95.00 and the market (last traded) price is 90.00, then this order is released into the system once the market price reaches or exceeds 93.00. This order is added to the regular lot book with time of triggering as the time stamp, as a limit order of 95.00

Quantity Conditions

Disclosed Quantity (DQ)- An order with a DQ condition allows the Trading Member to disclose only a part of the order quantity to the market. For example, an order of 1000 with a disclosed quantity condition of 200 will mean that 200 is displayed to the market at a time. After this is traded, another 200 is automatically released and so on till the full order is executed. The Exchange may set a minimum disclosed quantity criteria from time to time.

MF - Minimum Fill (MF) orders allow the Trading Member to specify the minimum quantity by which an order should be filled. For example, an order of 1000 units with minimum fill 200 will require that each trade be for at least 200 units. In other words there will be a maximum of 5 trades of 200 each or a single trade of 1000. The Exchange may lay down norms of MF from time to time.

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A STUDY ON CURRENT SCENARIO IN INNOVATION MANAGEMENT

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ABSTRACT:

Innovation has emerged as a 'hot' research topic in the management field. Currently, considerable research effort is being applied to developing better understanding of how it can be effectively developed within organisations

Over the past half-century, scholars around the world have produced a vast body of academic research and writing on innovation. While most of this research has focused on various aspects of technological innovation the trend over the last fifteen years has been toward exploring other forms of innovation, such as process innovation, service innovation, and strategic innovation, with a view to understanding how they are managed and how they contribute to long-term firm success. The focus in this article is on a relatively under-researched form of innovation management and particularly the processes through which it occurs.

Two specific questions arise here. First, what is management innovation. Second, building on the first question, what are the processes through which management innovation comes about

Key words: Innovation, Innovation management, process of innovation management

INTRODUCTION:

The management area of innovation is currently receiving tremendous attention. This attention is coming from a wide group of interested parties, including private industry, policymakers and academia.

Innovation management is the discipline of managing processes in innovation. It can be used to develop both product and organizational innovation. Without proper processes, it is not possible for R&D to be efficient; innovation management includes a set of tools that allow managers and engineers to cooperate with a common understanding of goals and processes. The focus of innovation management is to allow the organization to respond to an external or internal opportunity, and use its creative efforts to introduce new ideas, processes or products. By utilizing appropriate innovation management tools, management can trigger and deploy the creative juices of the whole work force towards the continuous development of a company.

WHAT IS MANAGEMENT INNOVATION?

An Innovation is a new idea, which may be a recombination of old ideas, a scheme that challenges the present order, a formula, or a unique approach which is perceived as new by the individuals involved. As long as the idea is perceived as new to the people involved, it is an "innovation," even though it may appear to others to be an "imitation" of something that exists elsewhere.



innovation refers to product and process innovation. According to the OECD (1994), technological innovation is defined as consisting of new products and processes and significant technological changes in products and processes. An innovation has been implemented if it has been introduced on the market (product innovation) or used within a production process (process innovation).

Innovation is often viewed as a good thing because the new idea must be useful-profitable, constructive, or solve a problem. New ideas that are not perceived as useful are not normally called innovations; they are usually called mistakes. Objectively, of course, the usefulness of an idea can only be determined after the innovation process is completed and implemented. Since it is not possible to determine at the outset which new ideas are "innovations" or "mistakes," and since we assume that people prefer to invest their energies and careers on the former and not the latter, there is a need to explain (1) how and why certain innovative ideas are implemented, and (2) how and why people pay attention to only certain new ideas and ignore the rest. These two questions direct our focus to problems of managing ideas into good implementation and the management of attention.

This concern is reflected in a variety of questions the management often raised.

1. How can a large organization develop and maintain a culture of innovation and entrepreneurship?
2. What are the critical factors in successfully launching innovative projects within large organizations over time?
3. How can a manager achieve balance between inescapable pressures for specialization and propagation of tasks, and intensifying costs of achieving coordination, cooperation, and resolving conflicts?

It is surprising to find that research and scholarship on organizational innovation has been narrowly defined on the one hand, and technically oriented on the other.

Appreciating these problems and their consequences provides a first step in developing a research program on the management of innovation.

The narrow definition of management innovation can be expressed that *the invention and implementation of a management practice, process, structure, or technique that is new to the state of the art and is intended to further organizational goals.*

PERSPECTIVES ON MANAGEMENT INNOVATION:

The **institutional perspective** measures innovation in terms of the discourse around particular ideologies and also at the level of specific practices or techniques. It gives no direct consideration to the role of human agency in shaping the process; instead, it focuses on the preconditions in which an innovation first emerges and then the factors that enable industries to adopt such innovations.

The effect of a firm's industry characteristics and its competitive strategies on the number and timing of new products introduced. The findings showed that the number of new product introductions was linked with industry characteristics such as growth rate and



non-price competition positively, and industry concentration and price-based rivalry negatively.

For early-stage organizations, centralization and information scanning were found to be positively correlated with product innovation; formalisation was unexpectedly found negatively correlated with the innovation. For later-stage organizations, the product innovation was found positively correlated with stock incentives, information scanning, information analysis, and the adequacy of resources.

The **fashion perspective** focuses on how management innovations emerge through the dynamic interplay between the managers who use new management ideas and the “fashion setters” who put forward those ideas. This perspective provides a wealth of insight into how management fashions take shape, including a detailed understanding of the typical attributes of managers who buy into these fashions, as well as the ways in which fashion setters shape incipient demand for their ideas.

Proponents of the **cultural perspective** attempt to understand how management innovation shapes, and gets shaped by, the culture of the organization in which it is being implemented. Unlike the two previous perspectives, the cultural perspective provides some insight into how management innovations are imply.

One study shows the effect of cultural values on the national rate of innovations. Using national cultural indices, the investigator found that the number of trademarks was significantly correlated positively with individualism and negatively with uncertainty avoidance and power distance. The results imply that culture does matter and should be considered in both managing innovation and developing innovation policies. In another study, it was examined the linkages between national culture and the preference of the innovation championing process. The results suggested that the appropriate role of the champions may vary across nations. The researcher examined the moderating role of corporate environment on linkages of technology strategy and financial performance. By clustering these firms into 5 groups based on their environment, the investigator reported that different groups had preferences for different technology strategies.

MANAGEMENT INNOVATION VERSUS RELATED CONSTRUCTS:

Three key factors make management innovation distinctive. First, there are important differences in the nature of the outputs of management innovation and technological innovation that affect how the respective processes unfold. Management innovations are typically tacit in nature and “difficult if not impossible to protect by patent”, they are also relatively “difficult to observe, define and to identify system borders for”. Taken together, these attributes allow a higher level of subjective interpretation on the part of the potential user than is common with technological innovations, which, in turn, increases the importance of the social and political processes followed by the proponents of the innovation.

Second, very few organizations have well- established and specialized expertise in the area of management innovation. A typical large organization might employ tens or



hundreds of scientists with technological innovation skills but few, if any; with proven management innovation skills. This lack of expertise both heightens the uncertainty of management innovation for people across the organization and increases the need for external support.

Third, the introduction of something new to the state of the art creates ambiguity and uncertainty for the individuals in an organization. Ambiguity arises because of a lack of understanding of the intended value of the innovation, and uncertainty arises because of a fear that the innovation will have negative consequences for the individual and the organization. If an organizational change is proposed that has already been successfully implemented elsewhere, its proponents can allay the concerns of individuals by referring back to those prior successes, but if the change is new to the state of the art, then the task of reducing ambiguity and uncertainty is much harder. Of course, all types of innovation generate uncertainty and ambiguity, but their impact in the case of management innovation is likely to be more far-reaching because of the rest of the attributes identified above.

Taken together, these attributes suggest that the management innovation process can potentially require fundamental changes in the routines that make it very difficult undertake in an effective manner, and significantly harder than the generic process of organizational change (where the change is just new to the organization rather than the state of the art) or the process of technological innovation (where the innovation is relatively more tangible and less system dependent). These factors, in turn, highlight the need for management innovators to seek out distinctive approaches to building the legitimacy of the new practice to make it acceptable to the various constituencies in the organization

THE PROCESS OF INNOVATION MANAGEMENT:

The second part of this article addresses the question “What are the processes through which management innovations come about?” Building on our conception of what makes management innovation unique; we develop a framework that highlights the four interlinked phases of the process and the roles played by two key sets of stakeholders. This framework is then fleshed out using theoretical arguments and examples from the management literature.

The four phases of the internal organisation of innovation process can be illustrated as below:

- (1) **Motivation** is concerned with the facilitating factors and precipitating circumstances that lead individuals to consider developing their own management innovation. Thus individual entrepreneurship plays a role in the first part of the innovation process;
- (2) **Invention** is an initial act of experimentation out of which a new hypothetical management practice emerges. The entrepreneur must convince some powerful person or persons in the organisation of the value of the idea and if that succeeds, the idea is 'matured'. Then the top management decides whether to proceed with the idea.



(3) **Implementation** is the technical process of establishing the value of the new management innovation in a real setting. The implementation of the innovation is carried out in a relevant department (e.g., a production department or the organisation and personnel department).

(4) **Theorization and labelling** is a social process whereby individuals inside and outside the organization make sense of and validate the management innovation to build its legitimacy.

The process of innovation is defined as the development and implementation of new ideas by people who over time engage in transactions with others within an institutional context. This definition is sufficiently general to apply to a wide variety of technical, product, process, and administrative kinds of innovations.

From a managerial viewpoint, to understand the process of innovation is to understand the factors that facilitates and inhibits the development of innovations. These factors include ideas, people, transactions, and context over time.

Galbraith (1982) points out that the question of whether innovations are stimulated by technology or customer need is debatable.

Innovation processes can either be pushed or pulled through development. A pushed process is based on existing or newly invented technology, that the organization has access to, and tries to find profitable applications to use this technology. A pulled process tries to find areas where customers' needs are not met, and then focus development efforts to find solutions to that needs. To succeed with either method, an understanding of both the market and the technical problems are needed.

There are two basic variations of this design for product innovation. First, there is the technology-driven model where new ideas are developed in the R & D department, sent to engineering and manufacturing to produce the innovation, and then on to marketing for sales and distribution to customers. The second, and currently more popular, design is the customer or need-driven model, where marketing comes up with new ideas as a result of close interactions with customers, which in turn are sent to R & D for prototype development and then to engineering and manufacturing for production.

However, there are also some basic limitations to the process that lead to apathy and premature abandonment of some ideas.

First, there tends to be a short-term problem orientation in individuals and organizations, and a frontage of demonstrating progress. This has the effect of inducing premature abandonment of ideas because even if problems are not being solved, the appearance of progress requires moving on to the next batch of problems. Thus, 'old questions are not answered-they only go out of fashion'. Furthermore, given the inability to escape the interdependence of problems, old problems are relabelled as new problems. As a result, and as observed, decision makers have the feeling they are always working on the same problems in somewhat different contexts, but mostly without results.



A second limitation of the process is that the inventory of ideas is seldom adequate for the situation. This may be because environmental scanning relevant to an issue does not uncover the values and biased views held by all the relevant stakeholders. It is found out that with the general concept of environmental scanning, current models of strategic decision making lustre over the need to identify specific stakeholders to an issue and to examine their underlying values which provide reasons for their actions.

A third and even more basic problem is the management of attention-how do individuals become attached to and invest effort in the development of innovative ideas? Human beings and their organizations are mostly designed to focus on, harvest, and protect existing practices rather than to pave new directions. This is because people have basic physiological limitations of not being able to handle complexity, of unconsciously adapting to gradually changing conditions, of conforming to group and organizational norms, and of focusing on repetitive activities. One of the key questions in the management of innovation then becomes how to trigger the action thresholds of individuals to appreciate and pay attention to new ideas, needs and opportunities.

CONCLUSION:

Innovation is an exciting and promising research area. There is strong indication that the area will receive even greater levels of research interest than currently is the case, in the forthcoming years. Innovation has been defined as the development and implementation of new ideas by people who over time engage in transactions with others within an institutional context. This definition is particularly relevant to the general manager for it applies to a wide variety of technical, product, process, and administrative kinds of innovations that typically engage the general manager. However, a small number of the innovations must be explained from entrepreneur theory since they were invented and realised by single persons - entrepreneurs. A small number of the innovations must also be explained from the technology-economic innovation theory since they were developed within a technological trajectory. This number may grow in the future. The main purpose of this paper has been to develop such a framework by suggesting what key concepts, problems, and managerial responses should be the guiding focus to conduct longitudinal research on the management of innovation. An invention or creative idea does not become an innovation until it is implemented or institutionalized. A key measure of innovation success or outcome is the currency of the idea, and a basic research question is how and why some new ideas gain good currency does while the majority do not? It was proposed that people will pay attention to new ideas the more they experience personal confrontations with sources of problems, opportunities, and threats which trigger peoples' action thresholds to pay attention and recognize the need for innovation. Innovations must not only adapt to existing organizational and industrial arrangements, but they also transform the structure and practices of these environments. The strategic problem for institutional leaders is one of creating an infrastructure that is conducive to innovation and organizational learning. However, the essay has been productive in suggesting a core



set of concepts, problems, and propositions to study the process of innovation over time. As this research progresses it is hoped to provide systematic evidence to improve the understanding of the central problems in the management of innovation discussed here.

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કવિ ન્હાનાલાલની કવિતા

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ન્હાનાલાલની કવિતાનો ફાલ તેમના હરકોઈ પુરોગામી કે અનુગામીને હંફાવે તેટલો વિપુલ અને સત્યવશાળી છે. કવિ ન્હાનાલાલની કવિતામાં અનેક વિષયોને મહત્વ આપવામાં આવ્યું છે. તેમણે વિવિધ પ્રકારનાં, શૈલીનાં અને નાના-મોટા કદનાં કાવ્યોની અનેક રચનાઓ આપી છે. તેમાં લઘુ ઊર્મિકાવ્યો છે, ચિત્રકાવ્યો છે, મહાકાવ્યો છે, રાસ અને ભજન છે, પદ છે, છંદોબદ્ધ કાવ્યોનો સમાવેશ થાય છે. તેમણે મોટાભાગે પ્રેમ, પ્રકૃતિ, પ્રભુભક્તિ, રાજભક્તિ, રાષ્ટ્રભક્તિ, વીરપૂજા, પિતૃપૂજા, ગુરુપૂજા એમ અનેક વિષયોને કાવ્યમાં ઉતાર્યા છે. કવિ ન્હાનાલાલની કવિતામાં 'કેટલાંક કાવ્યો' ભાગ.૧-૨-૩ (૧૯૦૩, ૧૯૦૮, ૧૯૩૫), 'રાજસૂત્રોની કાવ્યત્રિપુટી' (૧૯૦૩), 'ન્હાના ન્હાના રાસ' ભાગ.૧-૨-૩ (૧૯૧૦, ૧૯૨૮, ૧૯૩૭), 'ચિત્રદર્શનો' (૧૯૨૧), 'પ્રભુભક્તિ ભજનમાળા' (૧૯૨૪), 'ગીતમંજરી' ભાગ.૧-૨ (૧૯૨૮, ૧૯૫૬), 'દામ્પત્યસ્તોત્રો' (૧૯૩૧), 'બાળકાવ્યો' (૧૯૩૯), 'કર્ણાવતી' (૧૯૪૦), 'સોહાગણ' (૧૯૪૦), 'પાનેતર' (૧૯૪૧), 'પ્રજ્ઞાયક્ષુનાં પ્રજ્ઞાબિન્દુ' (૧૯૪૧), 'વસન્તોત્સવ' (૧૯૮૮, ૧૯૪૩), 'ઓજ અને અગર' (૧૯૦૫), 'કુરુક્ષેત્ર' (૧૯૨૬-૧૯૪૦, ૧૯૪૨) તથા 'હરિદર્શન' (૧૯૩૨), 'વેણુવિહાર' (૧૯૪૨) અને 'હરિસંહિતા' (૧૯૪૪) આટલા કાવ્યસંગ્રહોનો સમાવેશ થાય છે. તેમના આ બધા જ કાવ્યસંગ્રહોમાં વિવિધ વિષયો અને છંદોમય સ્વરૂપો જોવા મળે છે. કવિ ન્હાનાલાલની કવિતા વિશે ધીરુભાઈ ઠાકર જણાવે છે કે, "'પ્રવીણસાગર'માંની શિસ્તબદ્ધ છંદોરચનાઓ, 'કુસુમમાળા'ની કાવ્યભાષા, 'સ્નેહમુદ્રા'ની ગહનતા, 'લલિતાદુઃખદર્શકનાટક' અને 'હરિશ્ચંદ્ર' નાટકમાંના કરુણરસિક તત્ત્વો, કાન્તના 'વસંતવિજય'નું કાવ્યકલાચાતુર્ય, 'સરસ્વતીચંદ્ર'માંની રસકલ્પના અને તેમાંથી ઊઘડતું વિશાળ દર્શન, 'નર્મકવિતા'માંની ઈતિહાસના મહામંત્રો ઉકેલવા મથતી વિશાળ દૃષ્ટિ અને 'શ્રીમદ્ભગવદ્ગીતા'ના અગિયારમા અધ્યાયે કરાવેલું વિરાટદર્શન : આ બધાંએ ન્હાનાલાલના કવિતાછોડને પ્રફુલ્લ પાંગરવામાં ખાતરની ગરજ સારી હતી."¹ ન્હાનાલાલની કવિતામાં આપણને મિલ્ટન અને ટેનિસનનો પ્રભાવ પણ જોવા મળે છે. આ બે મહાનુભાવો સિવાય અન્ય એક મહાનુભાવ માર્ટિનોની અસર જોવા મળે છે. તેનાથી ન્હાનાલાલની વિચારસરણીમાં મહાન ફરફાર થયેલો જોઈ શકાય છે. આમ, પંડિતયુગમાં ઉદય પામતા આ કવિ તેમના કેટલાક પુરોગામીઓ અને જ્યેષ્ઠ સમકાલીનોના સંસ્કાર ઝીલીને શરૂઆત કરે છે, પણ ન્હાનાલાલની ગઝલની શક્તિ ઉભરી આવે છે. અને તે પોતાના સ્વકીય સર્ગશક્તિથી ગુજરાતી સાહિત્યને એક નવી જ પ્રકારની ભાત ઊભી કરી કવિતાનો અનેરો રસપાન કરાવે છે.

કવિ ન્હાનાલાલે ૧૮૯૨માં 'પ્રવીણસાગર'નો અભ્યાસ શરૂ કર્યો ત્યારથી તેમણે છંદની રચનાઓ આપવાની શરૂઆત કરી હતી. તેમના 'કેટલાંક કાવ્યો ભાગ-૧'માં છંદોની સારી એવી અસર જોવા મળે છે. આવા અનેક પ્રયોગો

કરીને ન્હાનાલાલની કલમ વસંતતિલકા, શિખરિણી અને અનુષ્ટુપ પર સ્થિર થાય છે. આ છંદોની સાથે તેઓ ગીતોની પણ રચનાઓ કરતા જાય છે. આ બધામાં કવિએ દયારામની ગરબીના ઢાળો અને લોકગીતો તથા ભજનોના કવિમાં ઝીલાયેલા સંસ્કારોની સીધી અસર જોવા મળે છે. પરંતુ ન્હાનાલાલની કવિતા સર્જનની મૌલિકતા એકવીસ વર્ષની ઉંમરે છંદનો ત્યાગ કરીને કવિતામાં એક નવતર હોલનશૈલીનો પ્રયોગ કરે છે. ધીરુભાઈ ઠાકરના શબ્દોમાં કહીએ તો, “અક્ષરમેળ અને માત્રામેળ છંદનો ઊંડો અભ્યાસ અને સફળ પ્રયોગ કર્યા પછી આ જુવાન કવિએ ઉદાત્ત કથયિતવ્યની રજૂઆત માટે એ પદ્યવાહનો અપૂરતાં લાગે છે. એટલે પ્રવાહી પદ્યની શોધમાં નીકળે છે. અગાઉ નર્મદે વીરવૃત્ત અને કેશવલાલ ધ્રુવે વનવેલીના પ્રયોગો કર્યા હતા. લગભગ એ જ અરસામાં પૃથ્વી છંદને પ્રવાહી રૂપ આપવાની મથામણ ઠાકોર કરી રહ્યા હતા. આ બધા છંદના માળખામાં રહીને કરેલ અખતરા હતા. ન્હાનાલાલે છંદનું માળખું જ તજી દીધું અને કેવળ તાલ કે હોલનની જ આજી સ્વીકારી તેમાં તેમના ઉદ્દેશ રંગદર્શી મિજાજનું દર્શન થાય છે. છંદની શિસ્તમાં ઊછરેલ ને તેનો પ્રશસ્ય પ્રયોગ કરી જાણનાર કવિ છંદનાં બંધન ફગાવી દે એ ગુજરાતી કવિતાની એક ઐતિહાસિક ઘટના ગણાય.”² ગુજરાતી સાહિત્યમાં પંક્તિયુગના સમયે શિષ્ટ છંદોની રચનાથી કવિતાને મુક્ત કરવી કોઈપણ સર્જક માટે મુશ્કેલ કાર્ય હતું. પણ શ્રી જયન્ત ગાહીત કહે છે તેમ, “કદાચ સમગ્ર ભારતીય કવિતામાં છંદને કવિતામાંથી વિદાય દેવાની પહેલ કરનાર ન્હાનાલાલ હતા.”³ આ પછી ન્હાનાલાલ પોતાના સમકાલીનોથી ભાષા, કલ્પના અને ભાવનિરૂપણની કુશળતામાં આગળ નીકળી જાય છે. તે આપણે તેમના ઊર્મિકાવ્યોમાં પ્રથમ જોઈએ.

ઊર્મિકાવ્યો :-

ગુજરાતી કવિતાને ન્હાનાલાલનું શ્રેષ્ઠ અર્પણ એ તેમનાં ઊર્મિકાવ્યો છે. કવિ ન્હાનાલાલના ઊર્મિકાવ્યોમાં પ્રેમ અને ભક્તિને પ્રાધાન્ય આપવામાં આવ્યું છે. કવિ ન્હાનાલાલની પ્રતિભાનું સમર્થમાં સમર્થ વાહન ઊર્મિકાવ્યો છે. આ કાવ્યોમાં કવિ ન્હાનાલાલે અર્વાચીન પદ્ધતિની છંદોબદ્ધ રચનાઓ આપી છે, તેમ મધ્યકાલીન પ્રણાલિકાનાં રાસ, ગરબી અને પદને આત્મસાત્ કરતી ગીતરચનાઓ પણ આપેલી છે. કવિ ન્હાનાલાલમાં કલ્પના સર્ગશક્તિ પહેલી છે. તે મૌલિક ચમત્કૃતિ, ભવ્યતા કે સુંદરતા પરથી કદાચ છે. કવિ ન્હાનાલાલે પોતાની આગવી કલ્પના શક્તિના વૈભવથી વિરાટના હિંહોળાનું ચિત્ર દરેલું છે તે સુપ્રસિદ્ધ છે. તેની નીચેની પંક્તિઓ જોઈએ.

વિરાટનો હિંહોળો જાકમજોર
કે આભને મોભે બાંધ્યા એના દોર. – વિરાટનો.
પુણ્ય પાપ દોર ને ત્રિલોકનો હિંહોળો
ફરતી ફૂમતહાંની ફોર;
ફૂમતહે ફૂમતહે વિધિના નિર્માણમંત્ર
કે ટમકે તારલિયાના મોર. – વિરાટનો.

કવિ ન્હાનાલાલે વિરાટના હિંડોળાની જેમ અદ્ભુત અને વિચારપ્રેરક ચિત્ર સૂરજ, ચંદ્ર અને તારલિયાથી મઢેલા ‘બ્રહ્મવીંઝણ’નું આપ્યું છે. તેની પંક્તિઓ જુઓ :

નીલો કમલરંગ વીંઝણો, હો નંદલાલ !
રઢિયાળો રતન જઢાવ, મોરા નંદલાલ !
બ્રહ્મા વીંઝે બ્રહ્મવીંઝટો હો નંદલાલ !

સોનાનો સૂરજ શોભતો, હો નંદલાલ !
રૂપેરી ચાંદની બિછાવ, મોરા નંદલાલ !

ધૂમકેતુના ગીતમાં આ કલ્પના વિશેષ ગહન અને ગતિશીલ બને છે :

બ્રહ્માંડ બ્રહ્મે પાથર્યું સુખકુંજ સમ ઊંડું,

ત્યાં એકલો ઊંડું;

જન, જગત, સૂર્ય, સુહાગી જ્યોત્સ્ના : વિશ્વ બહુ રૂંડું

પણ એકલો ઊંડું.

ગુજરાતી સાહિત્યમાં એક માત્ર આદિકવિ નરસિંહ મહેતા જ આ પ્રકારની રચનાઓ આપી શકે. તેમની કવિતામાં કલ્પના અને ચિંતનને સુઝબૂઝ પ્રમાણે ઉપયોગ કરેલો જોવા મળે છે. આ ઊંચાઈએ જગતના માત્ર આંગળીના વેઢે ગણી શકાય તેટલા જ કવિઓ પહોંચી શક્યા છે. પણ આપણા કવિ ન્હાનાલાલ આ શિખરની ટોચ પર બિરાજમાન છે.

કવિ ન્હાનાલાલ પ્રકૃતિ અને પુરુષના ભવ્યોન્નત રાસની સાથે સાથે, મનુષ્યહૃદયનાં મૃદુ સંવેદનોને પણ ઝીલી શકે છે. કવિનું અદ્ભુત કૌમારના પ્રેમનું વર્ણન મનને હરી લે તેવું છે.

ઝીણા ઝરમર વરસે મેહ,

ભીંજે મ્હારી ચુંદલડી.

એવો નીતરે કૌમારનો નેહ,

ભીંજે મ્હારી ચુંદલડી.

હૈયાનાં હેત અને દુનિયાના દંશને સચોટપણે વિરોધાવીને કવિ પ્રેમનું પ્રાબલ્ય સમજાવતું નાનકડું પણ હૃદયસ્પર્શી ઊર્મિક મૂકે છે :

હૈયાનાં હેત વેતી વાંસળો વાગી :

વાંસળો વાગી,

ને મ્હારી છાતડી જાગી;

દુનિયાના દંશ દેતી વાંસળી વાગી.

કવિ ન્હાનાલાલની કલ્પન અને પ્રતિકની આવહતની ગજબ પ્રકારની શક્તિ છે. તેમણે હૈયાનાં હેતના ભાવના રૂપકને લઈને ગોપીના જૂના રૂપકમાં મૂકીને પ્રેમની ભરેલી હૈયાની ગોરસી અને વદન તેમ જ નયનમાં દેખાતી પ્રણયદીપ્તિનું ચિત્ર ખૂબ સરસ આપ્યું છે.

ગોરસ લેઈ લેઈ પીજો,

હો ! ગોપિકાની ગોરસી ભરેલી.

વદને છે હેમજયોત,

નયને છે પ્રેમજયોત;

આત્મામાં અમૃતની હેલી;
હો ! ગોપિકાની ગોરસી ભરેલી.

કવિ ન્હાનાલાલ પ્રેમની સાથે સાથે વિરહની પણ ઉત્તમ કવિતાની રચનાઓ આપે છે. તેમણે વિરહની વેદનાને પણ વિવિધ નિમિત્તે માર્મિક શૈલીમાં ગાઈ છે. એક વિરહિણી પોતાના પ્રિયતમે આપલો વાયદો સંભારી તેને ઈજન આપે છે :

મ્હોરી મ્હોરી આંબલિયા કરી હાળ રે
એ રત આવી, ને રાજ ! આવજો !
બીજી સ્નેહીનાં સોણલાંની વાત કરે છે :

સ્નેહીનાં સોણલાં આવે સાહેલડી !
ઉરનાં એકાંત મ્હારાં ભડકે બળે.

કવિ ન્હાનાલાલ પોતાની કવિતામાં યુદ્ધે ગયેલા પતિની પ્રતીક્ષા જોતી કોહભરી કાઠિયાણી વળી જુદી જ રીતે પિયુની પ્રતીક્ષા કરે છે :

નેણથી ભાલા છોડતો, કલઈ આંકડિયાળા કેશ;
ઘણ વાળીને વળશે મ્હારો કંથડ જોબન વેશ,
મ્હારા સાવજશૂરા કંથ હો, ત્યારે દેશ કશા પરદેશ ?

કેટલાક કાવ્યોમાં નાયિકા ચંદ્રને જોઈને પોતાની અનિશ્ચિત સ્થિતિની વ્યાકુળતા વ્યક્ત કરે છે :

ચંદ્રમા જી રે ઊગ્યો સખિ ! આજ મારા ચોકમાં,
આશા-નિરાશાનો ચંદ્રમા જી રે !
ચંદ્રમા જી રે ઊગ્યો છે ભગવે ભેખ જો
યોગી-વિયોગી શો ચંદ્રમા જી રે.

કવિ ન્હાનાલાલ ઉન્મત્ત શૃંગારિક ભાવને શ્લીલ સ્પર્શ આપીને સર્વભોગ્ય બનાવે છે. ‘મહીલાં’ કાવ્ય તેનું શ્રેષ્ઠ દૃષ્ટાંત છે. અહીં ગોપી, મહીલાં, મથન અને ગોળી છંટાવાની ક્રિયા સંભોગનું સૂચન કરે છે, છતાં ગોપીનો સંદર્ભ તેને પવિત્રતા અર્પે છે. નીચેની પંક્તિઓ જુઓ :

હળવે હાથે તે નાથ મહીલાં વલોવજો,
મહીલાંની રીત ન્હોય આવી રે લોલ !
ગોળી નંદાશે મ્હારી ચોળી છંટાશે
મહીલાંની રીત ન્હોય આવી રે લોલ !

કવિ ન્હાનાલાલે દાંપત્યનાં એક એકથી ચઢિયાતાં કાવ્યો આપ્યાં છે. સ્નેહલગ્ન અને લગ્નસ્નેહનો મહિમા ગાવામાં કવિ થાક્યા જ નથી. તેમણે પોતાના કાવ્યોમાં શૃંગારરસની છોળોની રેલમછેલ કરેલી છે. છતાં પણ તેમણે નીતિ અને પુણ્યની પાળ સ્વીકારી છે. તે કહે છે :

ઓ રસતરસ્યાં બાળ ! રસની રીત મ ભૂલશો,
પ્રભુએ બાંધી પાળ રસસાગરની પુણ્યથી.

આથી તેમનાં શૃંગારરસિક કાવ્યો મર્યાદાનો લોપ કર્યા વગર રોચક લાગે છે. પ્રકૃતિ અને પ્રેમનું પરસ્પર પોષક બની લગભગ સમરસ થઈ જતું નિરૂપણ

અને સર્વત્ર ગુંજ રહેતું રવમાધુર્ય તેમનાં ઊર્મિકાવ્યોમાં સામાન્યતઃ જોવા મળે છે, પણ દામ્પત્યકાવ્યોમાં તો તે ધ્યાન ખેંચે છે.

આ સિવાય પણ તેમણે ‘લગ્નતિથિ’, ‘પાણેશ્વરી’, ‘કુલયોગિની’, ‘તાજમહેલ’, ‘વિલાસની શોભા’, અને ‘શરદપૂનમ’ વગેરે તેમનાં દામ્પત્યસ્નેહનાં કાવ્યોમાં શ્રેષ્ઠ છે. ‘શરદપૂનમ’ ગુજરાતી ભાષા સાહિત્યમાં એક આગવી ઓળખ અને ઉત્તમ ઘરેણું બને છે.

ન્હાનાલાલે હોલનશૈલીમાં તેમણે ‘નવયૌવના’ અને ‘સૌભાગ્યવતી’માં ગુજરાતી પ્રણયમુગ્ધ નારીનાં આકર્ષક ચિત્રો રૂબરૂ તાદૃશ્ય કરી બતાવ્યાં છે. આ બંને કાવ્યો ગીતો અને છંદોબદ્ધ રચનાઓની જોડા જોડ બેસે તેવા ઉત્તમ કાવ્યો છે.

અર્ધકાવ્યો :-

કવિ ન્હાનાલાલે પોતાની પ્રતિભાની ઓળખ અર્ધકાવ્યોમાં પણ સારી એવી સિદ્ધ કરી બતાવી છે. તેમણે આ કાવ્યો અંજલિરૂપે લખેલા છે. તેમનું ‘પિતૃતર્પણ’ને બાદ કરતાં આ પ્રકારનાં બધા જ કાવ્યો અપદ્યાગદ્યમાં છે. કવિ ન્હાનાલાલને જેમના પ્રત્યે અદ્ભુત પ્રેમ ને માન હતાં તે અમૃતલાલ પઢિયાર, કાશીરામ દવે, ગાંધીજી અને દલપતરામને અંજલિ અર્પણ કરતાં કાવ્યો આપ્યાં છે. આ કાવ્યોમાં તેમણે વ્યક્તિના સમગ્ર ચિત્રની સાથે સાથે તેના સદ્ગુણ અને સત્કાર્યોની પ્રશસ્તિ છે. ‘સૌરાષ્ટ્રનો સાધુ’, ‘ગુરુદેવને’, ‘ગુજરાતનો તપસ્વી’ વગેરે ઉત્તમ સ્થાનના અધિકારી કાવ્યો છે. ‘પિતૃતર્પણ’ અર્ધકાવ્ય વિશે શ્રી નિરંજન ભગત નોંધે છે કે, “એ કાવ્યના કેન્દ્રમાં માતા કે પિતાને બદલે કવિનો શોક જોયો છે તે યથાર્થ છે.”⁴ કવિને પોતાના વર્તનથી ઘણું જ દુઃખ થયું છે. તેમણે પિતાને ‘અવગણ્યા’ ને ‘અસત્કાર્યા’ તેના પસ્તાવામાંથી દ્રવેલો શોક છે. તેમના આ શોક વિશે પ્રો.ઠાકોર નોંધે છે કે, “પશ્ચિમમોહિત ઝમાનાનું પોતાના જનક પૂર્વજ અને વહીવ આર્ય ઝમાનાઓની આગળ.....નિખાલસ પ્રાયશ્ચિત છે.”⁵ આ કાવ્યમાં દલપતરામના ગુણોનું અતિકથન દોષરૂપ બનવાને બદલે શોકગ્રસ્ત પુત્રના સહજોદ્ગારરૂપે ઘટે છે. આ કાવ્યમાં કેટલીક મર્યાદા હોવા છતાં કાવ્યમાં ઉત્તમ ભાવસંતર્પક નિરૂપણને કારણે તે શ્રેષ્ઠ અર્ધકાવ્ય કાવ્ય બનીને ગુજરાતી ભાવકનું ધ્યાન આકર્ષિત કરે છે.

રાષ્ટ્રભક્તિનાં કાવ્યો :-

કવિ ન્હાનાલાલે રાષ્ટ્રભક્તિનાં કાવ્યો સંખ્યાની દૃષ્ટિએ થોડા આપ્યા છે. પણ જે આપ્યા છે તે ઉત્તમ કાવ્યો સિદ્ધ થયાં છે. ‘શુક્નની ઘડીઓ’ ખૂબ જ ધ્યાનપાત્ર કાવ્ય છે. આ કાવ્યમાં કવિએ આપણા પૌરાણિક ગ્રંથ ‘રામાયણ’ અને ‘મહાભારત’માંથી કાવ્ય વિષય લીધો છે. તેમાં ધર્મના વીર આર્યપુત્રને ભીષ્મ અને ભરતની ધીરવીરતાનાં દૃષ્ટાંત આપીને યુદ્ધ માટે સંચરવા પ્રેરે છે.

સિંહના બાલશું ખેલતો-ગેલતો,
એ ભરતના ગોત્રના ગોત્રજો છો.

સિંહને શસ્ત્ર શાં ? વીરને મૃત્યુ શાં ?

મૃત્યુના અમૃતને ઓળખો છો.

આવા કાવ્યોમાં ‘રણલીલાના કોડ’ માં યુદ્ધે ચડેલા કેસરભીના કંથને વિદાય આપતી ક્ષત્રિયાણીનું આબેહૂબ ચિત્ર ખડુ કરી આપ્યું છે.

આવતાં ઝાલીશ બાણને હો !

ઢાલે વાળીશ ઘાવ,

ઢાલ ફૂટ્યે, મ્હારા ઉરમાં રાજ !

ઝીલીશ દુશ્મનઘાવ;

મ્હારા કેસરભીના કંથ હો !

આ સિવાય કુન્તીના આદેશરૂપ ‘પાર્થને કહો ચડાવે બાણ’ એ ઉત્તમ કાવ્ય છે. તેથી ધીરુભાઈ ઠાકર નોંધે છે તેમ, “ઊછળતી દેશભક્તિ, વીરનું તેજસ્વી ગૌરવવાળું વ્યક્તિત્વ અને ઉદાત્ત યુયુત્સા ન્હાનાલાલનાં આ વીરકાવ્યોની વિશિષ્ટતા છે.”⁶

ભક્તિકાવ્યો :-

નરસિંહ અને મીરાએ મધ્યકાલીનયુગમાં જેમ પ્રભુભક્તિમાં ઉત્તમ ફાળો આપ્યો છે, તેમ કવિ ન્હાનાલાલે અર્વાચીન યુગમાં સર્વશ્રેષ્ઠ ફાળો આપ્યો છે. તેમનો ‘પ્રેમભક્તિ ભજનમાળા’ અર્વાચીન યુગનાં સર્વોત્તમ ભજનોનો સંગ્રહ છે. કવિએ પ્રભુભક્તિની ઝંખના તદ્દન તળપટ્ટી ઢબે તીવ્ર અને કોમળ સ્વરમાં પ્રગટ કરી છે. કવિ આર્દ્ર ભાવે કહે છે :

મ્હારાં નયણાંની આળસ રે, ન નીરખ્યા હરિને જરી;

એક મટકું ન માંડ્યું રે, ન ઠરિયાં ઝાંખી કરી.

કવિ આ જગતના મનુષ્યની માનવસહજ નબળાઈનો નમ્રભાવે એકરાર કરતી વાણીમાં પ્રભુને પૂછે છે :

પેલાં દિવ્ય લોચનિયાં રે પ્રભુ ! ક્યારે ઊઘડશે ?

આવાં ઘોર અંધારાં રે પ્રભુ ક્યારે ઊતરશે ?

‘પારકાં કેમ કીધા’, ‘બ્રહ્મબંસરી’, ‘હરિ: ઝું હરિ: ઝું’, ‘અહાલેક’, ‘પરમ ધન પ્રભુનાં લેજો લોક’, ‘મ્હારો મોર’, ‘બ્રહ્મજન્મ’, ‘હરિદર્શન’, ‘વેણુનાદ’ વગેરે કાવ્યોમાં અઘ્યાત્મ-અનુભવમાં વિતરણ કરતાં કેટલાંક સુંદર પ્રભુભક્તિના કાવ્યો છે. તેમાં વૈષ્ણવજનની દીનતા, નમ્રતા, શરણાગતિ અને સમર્પણનો ભાવ વિશેષ જોવા મળે છે. ‘ધર્મરાયના પાર્ષદને વિદાય’ આ કાવ્ય ન્હાનાલાલની કવિ પ્રતિભામાંથી નીપજેલું આ વિષયનું એક અમૂલ્ય રત્ન છે. ‘શ્રાવણી અમાસ’ અને ‘બ્રહ્મદીક્ષા’ એ બે મૃત્યુને હોલનશૈલીમાં અપાયેલા અર્ઘ્યરૂપ છે. આ બધા કાવ્યોનો જન્મ વ્યક્તિગત અનુભવમાંથી થયો હોવા છતાં તેને કવિ રમતાં રમતાં સમષ્ટિગત રૂપ આપી શકે તે તેમની ઉત્તમ ઉપલબ્ધી કહેવાય.

જૂનાં લોકગીતો અને ભજનોના ઢાળને અર્વાચીન રાસ અને ગરબીઓને ઉપયોગમાં લઈને તેમને શિષ્ટ સાહિત્ય કળાસ્વરૂપ આપવાનું કામ કવિ ન્હાનાલાલે કરી બતાવ્યું છે. કવિ ન્હાનાલાલે બસોથી વધારે રાસ લખ્યા છે.

ન્હાનાલાલની ગીતોની શૈલી રમતિયાળ છે, તો વૃત્તબદ્ધ ઊર્મિકાવ્યો પ્રમાણમાં ગંભીર છે. તેમની કવિતામાં ભાવની કોમળતા અપાર્થિવતા અને ભવ્યતા, વાણીનું સંગીત, અલંકારની ચારુતા, કલ્પનાની મોહકતા અર્થની વ્યંજકતા અને ચિંતનની ગહનતાને કારણે આ ઊર્મિકાવ્યોએ અર્વાચીન ગુજરાતી કવિતાના રસમંદિરે કવિ ન્હાનાલાલની પ્રતિષ્ઠાને ઉચ્ચ આસને બિરાજી આપી છે.

ખંડકાવ્યો અને મહાકાવ્યો :-

‘વસંતોત્સવ’ તથા ‘ઓજ અને અગર’ એ બે કવિ ન્હાનાલાલના ખંડકાવ્યો છે. બન્ને કાવ્યો કવિ કાન્તના ખંડકાવ્ય સમાન અર્થસભર કૃતિઓ ન બની શકે. ખરું જોતાં એ સાદાં પ્રસંગકાવ્યો છે. ‘વસંતોત્સવ’ ખંડકાવ્ય કવિ ન્હાનાલાલની પ્રથમ કૃતિ છે. આ ખંડકાવ્ય કવિ કાન્તની ભલામણથી ૧૮૯૮માં ‘જ્ઞાનસુધા’માં પ્રગટ થયેલું. તેમાં તર ગુજરાતની ધરતીનાં સુંદર નિર્સર્ગદૃશ્યોનું આલેખન અને યૌવનપ્રફુલ્લિત પ્રણયનાં વિવિધ સંવેદનોને માર્મિક શૈલીમાં રજૂ કરેલાં જોવા મળે છે.

‘કુરુક્ષેત્ર’ કવિ ન્હાનાલાલનો મહાકાવ્યનો પ્રયોગ છે. તેમાં કવિએ હોલનશૈલીમાં કુરુક્ષેત્રની મહાભારતકથા રજૂ કરી છે. તેમાં થોડાં ઊર્મિકાવ્યો અને પ્રસંગચિત્રોમાં ભવ્યતા જોવા મળે છે. આ મહાકાવ્યમાં કવિએ કશા જ ક્રમ વગર જુદા જુદા અંતરે વિવિધ ખંડો લખ્યા હોવાથી તેની યોજના વિશુંખલ લાગે છે. કવિ ન્હાનાલાલે ‘કુરુક્ષેત્ર’નો આરંભ ૧૯૨૬માં અને પૂર્ણાહુતિ ૧૯૪૦માં કરેલી. આ મહાકાવ્યમાં અનેક ઉપકથાઓ અને ભવ્ય ઉદાત નાયક શ્રીકૃષ્ણ કવિને મળ્યા છે. કવિ વિવિધ પ્રસંગે કૃષ્ણના મનોભાવ અને વ્યક્તિત્વનું વર્ણન કરે છે, પરંતુ ભગવાન શ્રી કૃષ્ણના વર્તનનું નિરૂપણ સાવ ફિક્કુ લાગે છે. ‘કુરુક્ષેત્ર’ના અનુસંધાનરૂપે લખાયેલ ‘દ્વારિકાપ્રલય’માં યાદવાસ્થળી, કૃષ્ણનો દેહોત્સર્ગ અને અંતે દ્વારિકાનો પ્રલય વર્ણવેલ છે. તે ઉત્તમ ભવ્ય અને સચોટ છે. ‘કુરુક્ષેત્ર’ ને મુકાબલે તેને કવિ સારો એવો ઉઠાવ આપી શક્યા છે.

‘હરિદર્શન’ આખ્યાનશૈલીમાં પોતાની પત્નીને થયેલ ઈશ્વરદર્શનના ચમત્કારિક પ્રસંગનું તો ‘વેણુવિહાર’ કવિને થયેલ એ પ્રકારના અનુભવનું ‘ગીતગોવિંદ’ની સંગીતમય શૈલીમાં વર્ણન કરતું કાવ્ય છે.

આમ, મહાકવિની સભાનતા ને ગર્વથી પ્રેરાયેલા એ પ્રયોગો કવિની શક્તિના કરતાં મર્યાદાના દ્યોતક ઘણે અંશે સાબિત થયાં છે.

¹ અર્વાચીન ગુજરાતી સાહિત્યની વિકાસરેખા સાક્ષરયુગ, ધીરુભાઈ ઠાકર, પૃ. ૧૨૭-૧૨૮

² અર્વાચીન ગુજરાતી સાહિત્યની વિકાસરેખા સાક્ષરયુગ, ધીરુભાઈ ઠાકર, પૃ. ૧૨૮

³ ‘ન્હાનાલાલ’, જ્યન્ત ગાહીત, ગુર્જર અંધકાર શ્રેણી, ૧૯૭૯, પૃ. ૧૫

⁴ જુઓ ‘સંસ્કૃતિ’, ઑગસ્ટ ૧૯૬૩, પૃ. ૩૫

⁵ ‘આપણી કવિતાસમૃદ્ધિ’, સંપાદક - બ.ક.ઠાકોર, આ. ૧, પૃ. ૧૭૩

⁶ અર્વાચીન ગુજરાતી સાહિત્યની વિકાસરેખા સાક્ષરયુગ, ધીરુભાઈ ઠાકર, પૃ. ૧૩૬

CORPORATE SOCIAL RESPONSIBILITY - ISSUES AND CHALLENGES IN INDIA

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INTRODUCTION

Corporate Social Responsibility (CSR) is becoming an increasingly important activity to businesses nationally and internationally. As globalization accelerates and large corporations serve as global providers, these corporations have progressively recognized the benefits of providing CSR programs in their various locations. CSR activities are now being undertaken throughout the globe.

1. What is corporate social responsibility?

The term is often used interchangeably for other terms such as Corporate Citizenship and is also linked to the concept of Triple Bottom Line Reporting (TBL), which is used as a framework for measuring an organization's performance against economic, social and environmental parameters. The rationale for CSR has been articulated in a number of ways. In essence it is about building sustainable businesses, which need healthy economies, markets and communities. The key drivers for CSR are enlightened self-interest, Social investment, transparency and trust, increased public expectations of business.

2. Current State of CSR in India

As discussed above, CSR is not a new concept in India. Ever since their inception, corporate like the Tata Group, the Aditya Birla Group, and Indian Oil Corporation, to name a few, have been involved in serving the community. Through donations and charity events, many other organizations have been doing their part for the society. The basic objective of CSR in these days is to maximize the company's overall impact on the society and stakeholders. CSR policies, practices and programs are being comprehensively integrated by an increasing number of companies throughout their business operations and processes. A growing number of corporate feel that CSR is not just another form of indirect expense but is important for protecting the goodwill and reputation, defending attacks and increasing business competitiveness. Companies have specialized CSR teams that formulate policies, strategies and goals for their CSR programs and set aside budgets to fund them. These programs are often determined by social philosophy which have clear objectives and are well defined and are aligned with the mainstream business. The programs are put into practice by the employees who are crucial to this process. CSR programs ranges from community development to development in education, environment and healthcare etc.

For example, a more comprehensive method of development is adopted by some corporations such as Bharat Petroleum Corporation Limited, Maruti Suzuki India Limited, and Hindustan Unilever Limited. Provision of improved medical and sanitation facilities, building schools. and houses, and empowering the villagers and in process making them more self-reliant by providing vocational training and a knowledge of business operations are the facilities that these corporations focus on. On the other hand, the CSR programs of corporations like GlaxoSmithKline



Pharmaceuticals' focus on the health aspect of the community. They set up health camps in tribal villages which offer medical check-ups and treatment and undertake health awareness programs. Some of the non-profit organizations which carry out health and education programs in backward areas are to a certain extent funded by such corporations.

Also Corporate increasingly join hands with Non-governmental organizations (NGOs) and use their expertise in devising programs which address wider social problems.

For example, a lot of work is being undertaken to rebuild the lives of the tsunami affected victims. This is exclusively undertaken by SAP India in partnership with Hope Foundation, an NGO that focuses mainly on bringing about improvement in the lives of the poor and needy. The SAP Labs Center of HOPE in Bangalore was started by this venture which looks after the food, clothing, shelter and medical care of street children. CSR has gone through many phases in India. The ability to make a significant difference in the society and improve the overall quality of life has clearly been proven by the corporate. Not one but all corporate should try and bring about a change in the current social situation in India in order to have an effective and lasting solution to the social woes. Partnerships between companies, NGOs and the government should be facilitated so that a combination of their skills such as expertise, strategic thinking, manpower and money to initiate extensive social change will put the socio-economic development of India on a fast track.

3. OBJECTIVES

- To study the Issues and Challenges for CSR in India.

4. RESEARCH METHODOLOGY

Looking into requirements of the objectives of the study the research design employed for the study is of descriptive type. Keeping in view of the set objectives, this research design was adopted to have greater accuracy and in depth analysis of the research study. Available secondary data was extensively used for the study. Different news articles, Books and Web were used which were enumerated and recorded.

5. LITERATURE REVIEW

Can shareholder money be used for a company's corporate social responsibility (CSR) practices? Shouldn't shareholders have a say in the CSR activities of the company they are invested in? There are many obstacles which are emerging while adopting successful CSR strategies include the difficulty in making a business case for CSR, difficulty in integrating CSR with organizational values and practices, and the lack of organizational buy-in and commitment to CSR. Other obstacles reported is the lack of time and financial resources to pursue CSR practices are directly related to the above three. When an organization finds it hard to make a business case for CSR or link it to core organizational operations, it will be reluctant to commit and allocate resources or time to such practices. Moreover, these obstacles also point to another set of findings in the report: respondents view CSR more so as a means to manage regulatory impacts, reduce risk, and respond to stakeholders concerns, and to a lesser extent as a strategic source of competitive advantage.



Many companies think that corporate social responsibility is a peripheral issue for their business and customer satisfaction more important for them. They imagine that customer satisfaction is now only about price and service, but they fail to point out on important changes that are taking place worldwide that could blow the business out of the water. The change is named as social responsibility which is an opportunity for the business. Some of the drivers pushing business towards CSR include:

The Shrinking Role of Government

In the past, governments have relied on legislation and regulation to deliver social and environmental objectives in the business sector. Shrinking government resources, coupled with a distrust of regulations, has led to the exploration of voluntary and non-regulatory initiatives instead.

Demands for Greater Disclosure There is a growing demand for corporate disclosure from stakeholders, including customers, suppliers, employees, communities, investors, and activist organizations.

Increased Customer Interest

There is evidence that the ethical conduct of companies exerts a growing influence on the purchasing decisions of customers. In a recent survey by Environics International, more than one in five consumers reported having either rewarded or punished companies based on their perceived social performance.

Growing Investor Pressure

Investors are changing the way they assess companies' performance, and are making decisions based on criteria that include ethical concerns. The Social Investment Forum reports that in the US in 1999, there was more than \$2 trillion worth of assets invested in portfolios that used screens linked to the environment and social responsibility. A separate survey by Environics International revealed that more than a quarter of share-owning Americans took into account ethical considerations when buying and selling stocks. (More on socially responsible investment can be found in the 'Banking and investment' section of the site.)

Competitive Labor Markets

Employees are increasingly looking beyond paychecks and benefits, and seeking out employers whose philosophies and operating practices match their own principles. In order to hire and retain skilled employees, companies are being forced to improve working conditions.

Supplier Relations

As stakeholders are becoming increasingly interested in business affairs, many companies are taking steps to ensure that their partners conduct themselves in a socially responsible manner. Some are introducing codes of conduct for their suppliers, to ensure that other companies' policies or practices do not tarnish their reputation. Dr. Ratnam said the concept of CSR had different meanings depending on



the stakeholder and that depending on the specific situation of the enterprises expectations can also vary. A CSR project can begin in response to a crisis or adverse publicity that a company may suffer. The motive for launching CSR can vary between philanthropy or notions of corporate citizenship. In India, over time, the expectations of the public has grown enormously with demands focusing on poverty alleviation, tackling unemployment, fighting inequality or forcing companies to take affirmative action. The survey elicited responses from participating organizations about various challenges facing CSR initiatives in different parts of the country. Responses obtained from the participating organizations have been collated and broadly categorized by the research team. These challenges are listed below:

Lack of Community participation in CSR Activities:

There is a lack of interest of the local Community in participating and contributing to CSR activities of companies. This is largely attributable to the fact that there exists little or no knowledge about CSR within the local communities as no serious efforts have been made to spread awareness about CSR and instill confidence in the local communities about such initiatives. The situation is further aggravated by a lack of communication between the company and the community at the grassroots.

Need to Build Local Capacities:

There is a need for capacity building of the local non-governmental organizations as there is serious dearth of trained and efficient organizations that can effectively contribute to the ongoing CSR activities initiated by companies. This seriously compromises scaling up of CSR initiatives and subsequently limits the scope of such activities.

Issues of Transparency:

Lack of transparency is one of the key issues brought forth by the survey. There is an expression by the companies that there exists lack of transparency on the part of the local implementing agencies as they do not make adequate efforts to disclose information on their programs, audit issues, impact assessment and utilization of funds. This reported lack of transparency negatively International Conference on Technology and Business Management impacts the process of trust building between companies and local communities, which is a key to the success of any CSR initiative at the local level.

Non-availability of Well Organized Non-governmental Organizations:

It is also reported that there is non-availability of well organized nongovernmental organizations in remote and rural areas that can assess and identify real needs of the community and work along with companies to ensure successful implementation of CSR activities. This also builds the case for investing in local communities by way of building their capacities to undertake development projects at local levels.

Non-availability of Clear CSR Guidelines:

There are no clear cut statutory guidelines or policy directives to give a definitive direction to CSR initiatives of companies. It is found that the scale of CSR initiatives



of companies should depend upon their business size and profile. In other words, the bigger the company, the bigger is its CSR program.

7. Recommendations

- It is found that there is a need for creation of awareness about CSR amongst the general public to make CSR initiatives more effective
- It is noted that only medium and large corporate houses are involved in CSR activities, that too in selected geographical areas. This issue builds a case for more companies to be brought under the CSR domain.
- It is found that corporate houses and non-governmental organizations should actively consider pooling their resources and building synergies to implement best CSR practices to scale up projects and innovate new ones to reach out to more beneficiaries.
- • It is noted that the Government should consider rewarding and recognizing corporate houses and their partner non-governmental organizations implementing projects that effectively cover the poor and the underprivileged.
- It is noted that CSR as a subject or discipline should be made compulsory at business schools and in colleges and universities to sensitize students about social and development issues
- As there are a number of companies involved in CSR activities, it is recommended that an accreditation mechanism should be put in place for companies through an independent agency for mainstreaming and institutionalizing CSR in the main business framework of the companies.

8. CONCLUSION

The concept of corporate social responsibility is now firmly rooted on the global business agenda. But in order to move from theory to concrete action, many obstacles need to be overcome. A key challenge facing business is the need for more reliable indicators of progress in the field of CSR, along with the dissemination of CSR strategies. Transparency and dialogue can help to make a business appear more trustworthy, and push up the standards of other organizations at the same time. Some of the positive outcomes that can arise when businesses Adopt a policy of social responsibility include:

Company Benefits

- Improved financial performance;
- Lower operating costs;
- Enhanced brand image and reputation;
- Increased sales and customer loyalty;
- Greater productivity and quality;
- Product safety and decreased liability.

Benefits to the Community and the General Public

- Charitable contributions;
- Employee volunteer programs;



- Product safety and quality.

Environmental Benefits

- Greater material recyclability;
- Better product durability and functionality;
- Greater use of renewable resources;
- Integration of environmental management tools into business plans, including life-cycle assessment and costing, environmental management standards, and eco-labeling.

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લોકસાહિત્યની સંજ્ઞામાં સમાજ

– ધનશ્યામભાઈ. કે. વાઘરી
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પ્રસ્તુત શોધનિબંધમાં લોકસાહિત્યની પારિભાષિક સંજ્ઞાઓનો સંચય કરવાનો ઉદ્દેશ્ય છે. આ લોકસાહિત્યની સંજ્ઞાઓને કક્કાવારી પ્રમાણે અ, આ, ઈ, ઈ ક્રમશઃ ગોઠવી છે તેની સાથે મેં લોકસાહિત્યનાં લોકવાદ્યોની સંજ્ઞાઓને આવરી લેવાનો પ્રયત્ન કર્યો છે. લોકસાહિત્યની સંજ્ઞાઓમાં બાળકના ગર્ભાધાન થાય ત્યારથી માંડીને તેના મૃત્યુ સુધીની વિવિધ પ્રસંગોની વિધિઓ તથા મૃત્યુ વખતે કરાતી વિધિ, ત્યાર પછી તેની ખાંભી કે પાણિયા વગેરે સાથે સંકળાયેલી વિધિઓને આવરી લેવામાં આવી છે. અહીં આણાનું ગીત, ઉકરડી, કન્યાવિદાય, સગાઈ, ગુજરા, ગોરમટી, પીઠી, પોંખવું, મોયરું, સપ્તપદી, સીમંતનાં ગીતો વગેરે જેવી લગ્નને સંબંધિત સંજ્ઞાઓ જોવા મળે છે.

લોકસાહિત્યની સંજ્ઞાઓમાં ભાષા અને શબ્દનું વૈવિધ્ય જોવા મળે છે. આ સંજ્ઞાઓમાં આપણને બોલીઓની અસર અને પ્રાદેશિકતાની અસર ઉપસી આવતી જોવા મળે છે તેની ભાષા તળપ્રદેશમાં લખાયેલી હોવાથી તેમાં કાકુ, લઢણ, લહેકા વગેરેમાં વૈવિધ્ય જોવા મળે છે. એક જ સંજ્ઞામાં પ્રદેશ બદલાતાં ક્રિયા અને પદ્ધતિમાં વિવિધતા જોવા મળે છે. આ સાથે પોતાના પ્રદેશની આગવી ભાત પણ ઉપસી આવતી જોવા મળે છે. લોકસાહિત્યની સંજ્ઞામાં જે તે સમાજની વ્યવસ્થા, બોલી, રીત-રિવાજ વગેરે તેમાં રહેલી ભિન્નતાનો પણ પરિચય પ્રાપ્ત થાય છે. જેમ કે, ‘ઉકરડી નોતરવી’ની વિધિમાં સમાજે-સમાજે ભિન્નતા જોવા મળે છે. ‘ઉકરડી નોતરવી’ના સંદર્ભ તરીકે ઘરથી દૂર અંધારામાં લીંપી, દીવડી મૂકી ખાજું ખાવાની વિધિ સૌરાષ્ટ્રમાં જોવા મળે છે. તેમ ખોડિદાસ પરમારે જણાવ્યું છે જ્યારે આદિવાસી વિસ્તારમાં લગ્નના આગલા દિવસે ઉકરડી નોતરાય છે. લગ્ન કરનાર પુરુષ કે સ્ત્રી છાણાં પર બેસીને ઉગમણે મુખે આંબાનું દાતણ કરે છે. એક પ્રથા મુજબ ખાણું પધરાવી દેવામાં આવે છે. જ્યારે બીજી પ્રથામાં તેને દાટી દેવામાં આવે છે. રમણભાઈ પી. પટેલના મતે ઉકરડી દેવી તરીકે સ્થાપવામાં આવે છે. આમ, દરેક સમાજમાં આંશિક ભિન્નતાની સાથે એક કે તેથી વધુ સામ્ય જોવા મળે છે.

કન્યાવિદાય એ ભારતીય હોય કે ગુજરાતી સમાજની તે એક વિરલ ઘટના છે. જેમાં કન્યાને એક બાજુ ઘર છોડવાનું, બીજી બાજુ નવા ઘરમાં પ્રવેશ કરવાનો છે. એક બાજુ દુઃખની લાગણી છે, બીજી બાજુ ગૃહપ્રવેશનો આનંદ છે. તેની સાથે અરમાનો પણ લગ્નની વિધિઓમાં છે. પત્ની પોતાના પતિને તેમજ ઘરના અન્ય સભ્યોને મૂકીને ન જમે તેમજ તે એકબીજાના સહકાર ભાવનાથી મધુર દામ્પત્ય જીવન જીવે તેવાં સંકેતરૂપ કલવાના પ્રસંગ આવે છે. ‘કલવો’ સંજ્ઞા આ ભાવને સૂચવે છે. લગ્ન સમયે કરવામાં

આવતો ચાંલ્લો એ કન્યાના પિતાને સમાજ દ્વારા આર્થિક સહાય પૂરી પાડવાની અને સહાકારની ભાવના દાખવાની વૃત્તિને પ્રગટ કરે છે.

લોકસાહિત્યની સંજ્ઞાઓમાં સ્વરૂપલક્ષી સંજ્ઞાઓનો સમાવેશ કરવામાં આવ્યો છે. જે લોકસાહિત્યના સ્વરૂપને સ્પષ્ટ જાણવા ઉપયોગી બને છે. જેમ કે બારમાસી એ સમશીતોષ્ણ કટિબંધમાં આવેલા પ્રદેશો માટે સુંદર કાવ્ય સ્વરૂપ છે. મુખ્યત્વે સંભોગ શૃંગારના રસને વહાવે છે. બૃહતકથા ગદ્ય અને પદ્યમાં હોય છે. તેમાં ઐતિહાસિક તત્ત્વ વિશેષ હોય છે તે રાષ્ટ્રના સમગ્ર જીવનને પ્રગટાવે છે તેમાં ગોત્ર કે કૂળના પૂર્વજોનો ઇતિહાસ હોય છે. ભડલી વાક્યમાં ચોમાસાની સ્થિતિના અનુમાન હોય છે તે ખેડૂતોનું પુરાણ છે. અભણ લોકો આજે પણ મેઘધનુષ્ય, તારા, નક્ષત્ર જોઈને પોતાની ગણતરી કરતાં હોય છે. ભવાઈ એ ગુજરાતનું લોકનાટ્ય છે. તેમાં એકથી વધારે પ્રસંગોની ભજવણી કરવામાં આવે છે. ‘મરસિયા’ શોકોદ્ગાર માટે નિમિત્ત બને છે. આમાં મરનાર માણસની પ્રશસ્તિ કરવામાં આવે છે. મરનાર વ્યક્તિ પ્રત્યે વિલાપ કરવામાં આવે છે. અને માનવીય ભાવોનું વિરોધન તેના દ્વારા થાય છે તેથી મનોવૈજ્ઞાનિક દૃષ્ટિકોણથી પણ તે ઉપયોગી બને છે.

રાસડા મુખ્યત્વે સ્ત્રીઓ ગાતી હોવાથી તે લાસક નારી રચના છે. રાસડા અમુક વખતે સ્ત્રી પુરુષ સાથે પણ લેતા હોય છે. તેમાં સંગીત તત્ત્વ વધુ જોવા મળે છે. લોકગીત એ કંઠસ્થ પરંપરાથી ચાલ્યા આવતાં લવચીક સ્વરૂપ હોવાથી લોકોને પોતાની ઊર્મિ પ્રગટ કરવાની સ્વતંત્રતા તેમાં મળે છે. જેમાં સમાજનો ધબકાર, સંઘર્ષોની ભાવના હોય છે. લોકવાર્તામાં પ્રકૃતિ તત્ત્વોની સ્તુતિ અને કલ્પના હોય છે. લોકગીતનો એક પ્રકાર ફટાણાં છે. તેમાં નર-નારીઓની પરસ્પર મશ્કરી વિનોદ-ટિખળ, ઉપહાસના ભાવો કેન્દ્રમાં હોય છે. જ્યારે પુરાણકથાઓમાં દેવતાની કથા વિશેષ હોય છે.

લોકસાહિત્યની સ્વરૂપલક્ષી સંજ્ઞાઓની સાથે લગ્ન (વિવાહ) સંબંધિત સંજ્ઞાઓ છે. જેમાં લગ્નપૂર્વે સગાઈથી માંડી લગ્ન પૂરું થયા સુધીની સંજ્ઞાઓનો સમાવેશ થયો છે. તેમાં સ્ત્રી-પુરુષના લગ્ન વખતે નડતાં ગ્રહોના નિવારણ માટે ગ્રહશાંતિ કરવામાં આવે છે. આ આપણા સમાજમાં જોવા મળે છે. ચાંલ્લો સંજ્ઞા સ્ત્રીના સૌભાગ્ય ચિહ્ન છે. એ સિવાય પણ તેનો બીજો અર્થ લેવાય છે. લગ્નપ્રસંગે કુટુંબીજનો દ્વારા ૧૦૧ કે ૫૧ રૂપિયા લખવામાં આવતો ચાંલ્લો કહે છે. ચૂડી-ચાંદલો એ સૌભાગ્ય પ્રતીક તરીકે જોવા મળે છે. વિધવા સ્ત્રી ચૂડી-ચાંદલામાં જોવા મળતી નથી તે પોતાના હાથમાં પિત્તળ કે સોનાની બંગડી પહેરતી જોવા મળે છે. પીઠીનો રિવાજ પ્રયોજન મુજબ લાવવામાં આવ્યો તેનાથી વર કન્યાનું શરીર સુંદર અને સૌષ્ઠવ દેખાય છે સાથે તેમનામાં પ્રણય

અને માદકતા આવે છે. પહેલાના સમયમાં પીઠી ‘મેક-અપ’ની ગરજ સારતી હતી.. ફૂલેકું (વરઘોડો)માં વરરાજાના વાહન તરીકે ઘોડાનો ઉપયોગ થાય છે. ઘોડો પૌરુષ યૌવન શક્તિનો ભંડાર અને ગતિશીલતાનું પ્રતીક છે. સંપુટનો અર્થ એકબીજાની સાથે ભેગા થવું કે એકબીજામાં સમાઈ જવું તેવો થાય છે. લગ્નબાદ સ્ત્રી પુરુષને અલગ રહેવું શક્ય નથી. જેથી માટીના કોડિયાની જેમ જીવન સંયુક્ત બને તેના પ્રતીક તરીકે આવે છે. મોંયરું એ સમયોરસ સુશોભિત જગ્યા છે જ્યાં વર-કન્યાનાં લગ્ન થાય છે. મીંઢળ એ દષ્ટિદોષને દૂર કરે છે મીંઢળમાં ઝેરી તત્ત્વો હરવાની શક્તિ હોય છે. વિષમય પદાર્થ જો ખાવામાં આવી જાય, તેવા સમયે મીંઢળ દવારૂપે ઉપયોગી બની શકે છે. વર-કન્યાના હસ્તપમેળાપ વખતે ઉત્તેજન ન થાય તેવા સમયે મીંઢળ આવશ્યક છે, તે પ્રણય ઉત્પન્ન કરવાનું પ્રતીક છે. તેવી જ રીતે આપત્તિને બાળી નાખી સુખરૂપી પ્રકાશ આપનાર તે રામણ દીવો છે. માતા દ્વારા કન્યારૂપી દીવડો રામણદીવડાના પ્રતીકથી જમાઈને સોંપવામાં આવે છે. મહેંદી એ સંસ્કૃતિ, કલાસૌંદર્યનું અને હૃદયના ઉલ્લાસનું પ્રતીક છે. મહેંદી નારી હેયાના મનોભાવને પ્રગટ કરે છે.

આદિવાસી લગ્નપ્રથામાં લગ્ન માટેની સગાઈના બે પ્રકાર જોવા મળે છે : કાચી સગાઈ અને પાકી સગાઈ. પાકી સગાઈમાં કન્યાના પિતા દારૂ પીવડાવે ત્યાર પછી પાકી સગાઈ ગણાય છે. જ્યારે ચરોતર પંથકમાં કન્યા પક્ષને ભેટ રૂપે છડા, ઝાંઝર આપવામાં આવે છે. આદિવાસી સમાજમાં દારૂ એક પીણું નથી પણ તેના સમાજના પ્રસંગ સાથે ગાઢ સંબંધથી જોડાયેલું છે.

આદિવાસીઓમાં શ્રદ્ધા, વહેમ, માન્યતાઓ જોવા મળે છે. કોઈ વ્યક્તિના મૃત્યુ પામ્યા પછી તેની યાદમાં લાકડાની પ્રતિમા કરી તેની પૂજા કરવામાં આવે છે તેને ખતરાપૂજન કહે છે ગામમાં દુષ્કાળ ન પડે, ઘરમાં મંદવાડ ન આવે, ખેતી સારી થાય તે માટે તેમના પૂર્વજને દારૂની ધાર આપે (દારૂ ચઢાવે) છે. તેમાં ક્યારેક કૂકડાનો તો બકરાનો ભોગ આપવામાં આવે છે.

લોકસાહિત્યમાં પરંપરા, સંસ્કૃતિ, શૌર્ય, બલિદાન વગેરે વિશેના સંદર્ભો જોવા મળે છે. લોકસાહિત્યની સંજ્ઞાઓમાં ‘ગઘેગાળ સંજ્ઞા’ પણ પ્રાપ્ત થઈ છે. જે સૌરાષ્ટ્રના સાંસ્કૃતિક વારસાની (કલાના જાળવણી) અર્થે, લોકહિત માટે બનાવેલ કોઈ વાવ કે ફૂવા જપ્ત ન કરે, રાજા મહારાજાઓ ચિત્રકાર કે શિલ્પી પાસે કલાની સુંદર કોતરણી કરાવ્યા બાદ જો તેને મહેતાણું ન ચૂકવે ત્યારે ગઘેગાળનો ઉપયોગ કરવામાં આવતો. માણસ અનીતિ કાર્યો તરફ ન વળે તે અર્થે આ સંજ્ઞાનો ઉપયોગ કરવામાં આવતો.



કોઈ પુરુષે વીરોને છાજે એવું કાર્ય કર્યું હોય, તેને બિરદાવવા માટે ચોરસ કોતરેલા કીર્તિલેખ જોવા મળે છે તેને ‘ગોવર્ધન’ કહેવાય. આમ, સમગ્ર ગુજરાતમાં આવા સ્તંભો છે મુખ્યત્વે સૌરાષ્ટ્રમાં વધુ જોવા મળે છે. ઝાલોદમાં ભીલો પિતૃઓની યાદ માટે ચિરા મૂકતાં જોવા મળે છે. તે સમયે સગાવહાલાને નોતરવામાં આવે છે. ચિરા ઉપર ઘોડો, માણસ, સૂરજ કે ચાંદા કોતરવામાં આવતાં પિતૃઓની યાદ માટે ચિરાઓને ખેતરમાં મૂકવામાં આવતાં. સૌરાષ્ટ્ર તથા ગુજરાત જેવાં રાજ્યોમાં મોટાભાગની શાંતિઓમાં પોતાની કુળદેવીઓના કુટુંબદીઠ પોઠિયો હોય છે તે મૃત્યુ પામે ત્યારે તેના માટે ચાંદીનું માદડિયું બનાવવામાં આવે છે ને મૂકવામાં આવે છે.

આમ, જીવનનો ઉદ્દગમ, વિકાસ, જીવન પ્રકૃતિઓમાંથી પસાર થતાં વિકાસનાં સોપાન ચઢતાં જીજીવિષા અને પુરુષાર્થનાં પ્રતીકો તથા અવશેષોની જાળવણી એ લોકસંસ્કૃતિના અભ્યાસના મુખ્ય પાસાં છે. લોકજીવનનો ધબકાર લોકવાણીમાં, ઉદ્દગારોમાં, રૂઢનમાં, હાસ્યમાં નૃત્યમાં, ગીતમાં અને લોકવાદ્યોમાં જીવંત હોય છે. લોકવાદ્યોનો ઉપયોગ આદિવાસી પ્રજા પોતાના આનંદ માટે, તેમના શુભ પ્રસંગોમાં, તથા તેમના દેવતાઓને પ્રસન્ન કરવા માટે કરતાં જોવા મળે છે. ઘણાં લોકવાદ્યો વર્ષો જૂનાં જોવા મળે છે તે ઋગ્વેદકાળમાં પ્રચલિત હતાં. ભાષા-બોલી, રહેણી-કરણી, લોકસંસ્કૃતિ, રીત-ભાત તથા જીવન પદ્ધતિમાં એકરાગ અને એકરંગ જોવા મળે છે. લોકગીતો, લોકનૃત્યો, લોકઉત્સવો, લોકમેળાઓ તથા જન્મથી માંડીને મૃત્યુના રીત-રિવાજો તથા તે અંગીકાર કરવામાં આવતાં સાધનો આ સંસ્કૃતિને છતી કરે છે, પ્રકટ કરે છે.



A Study of Stress & Mental Health of School Teachers with reference to types of School, Sex and experience

-MITESH D. SWAMI

ABSTRACT :

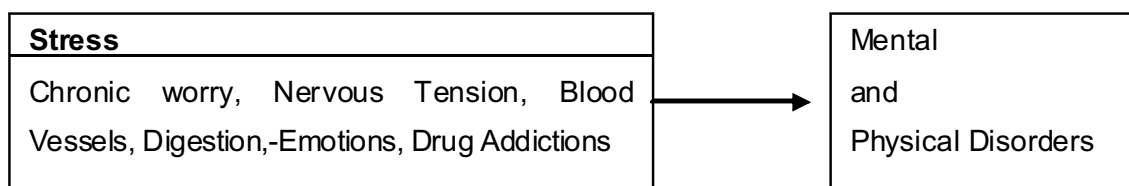
The study was conducted to investigate the stress & mental health prevailing among schools teachers. A 2 x 2 x 2 factorial design was used. Data collections was done by administering Teachers stress Inventory constructed by Dr. D.J. Bhatt (1990) and Mental health Inventory developed by Dr. D.J. Bhatt (1992). The sample was drawn by random method. Total 240 schools teachers were selected as sample from Patan and Mehsana district of Gujarat State among them 120 from secondary & 120 from were selected higher secondary schools. Equal number of male and female teachers were selected. The collected data statistically analyzed with the help of f test. The result reveals that,

- The type of school has significant influence on stress and mental health.
- The types of sex has not significant influence on stress but sex has a significant influence on mental health.
- Types of experience has significant influence on stress and mental health.
- Types of school and sex are not significant as to generate stress and mental health.
- Types of school and experience has significant influence on mental health.
- Types of sex and experience are not significant to generate stress and menial health,
- Types of school, sex and experience are not significant influence on stress, a significant influence on mental health.

1.0 Preamble

The direct impact of stress is always seen on the minds of people at large. People feel unhappiness and are dissatisfied. Mental disorders lead to bodily disequilibrium. Digestive system and regular blood functioning are disturbed. It causes abdominal ulcer, liversiosis and several diseases of heart, kidneys, blood vessels and of other parts of body. The stress should net lead people to the level of stressfulness. Stress on the job or off the job should be prevened. Since it is not possible to prevent the stress because of adverse environment at the work place and beyond, it is essential to check the stress to throw to the level of idsorder creators. In order to prevent or reduce stress in an organisation, the real form of stress stages or background of stress, causes and effects of stress must be thoroughly understood. Effective strategies should be formulated to treat stress efficiently.

Stress is the pressure people feel while at work and in private life. Stress at work is inevitable because of the theought process required in Job performance. It is full of anxieties and personal pressures. But stress becomes very stressful when it is seriously realised by mind and heart. Then it becomes painful and creates many physical and psychological problems which are reflected in day to day life of organizational performances. Such types of people develop chronic diseases of blood pressure, heart attacks, perplexities. They are always restless and become angry on slightest pressure of work. When they develop sleeplessness and become worrisome, their working capacities are reduced significantly. Finding themselves away from the mainstream, they start using alcohol. They become drug addicts, which makes them more weak an dactionless during a long course of time. Stress is understood by its different firms which may be either temporary or long-term, mild or severe.



Stress has been defined by different authors differently. Greek word for the humble stress is eustress which indicates good from stress as eu means good in Greek language. Mangal (1984) Stress is defined as the state of psychological upset or disequilibrium in human beings caused by frustration, complicts and the internal as well as external strains or pressures Fied Luthans (1988) "Stress is the physiological, emotional and psychological reactions to threatening events" Hans Salyecc (1997). "The physiological and psychological response to a condition that threatens or challenges a person and requires some form of adaptation or adjustment" Dohrenwend and Dohrenwend (1974)- gave considerable evidence to show that a relationship exists between life stress and physical illness. The present study is confined to types of school, sex and experience on stress & mental health within the Schools organizations boundaries in general and to the different type's schools teachers. It is an attempt to study the effect of types of school, sex, and experience on stress and mental health of school teachers. Though there are different definitions of stress, a review of literature shows that there is a lack of consensus regarding its definition. It has been refined interms of a stimulus (external force acting on the organism) a response (changes in the physiological functions) and interaction (between an external force and the resistance to it) or a combination of all the above three. Notwithstanding the above, a commonly used definition of stress is that of Selye. H. (1956) - who has defined it as any external event or any internal drive which threatens to upset the organism equilibrium. Vie: wed in this context, managers are bound to experience role stress to varying degrees. The manner in which the managers are able to cope with the stress will to a great extent get reflected in his performance.

Mental health : "Mental health means freedom from disability and disturbing symptoms that interfere with mental efficiencies, emotional stability or peace of mind". – Meslwo - (1960).

According to who's report (1977)- "health is a state of being well-sound or whole in body in mind".

"Health is ; state of complete physical, mental and social well-being not merely the absent of disc, 's in firmity"

"it is the ability to mental and even temper and alert intelllgenz social consilarate behaviors and a happy disposition.

Hadfield : "Mental health is the full and harmonious functioning of the whole personality-the three requirements or mental health being full expressing harmonization and the directing to a common end of our nature and acquired potentialities"

White house conference (1929) : Mentalt heatlh may be define as the adjustment of individual to themselves and the world at large with a maximum of effectiveness, satisfaction, cheerfulness and society considerate behavior and the abilities of facing and accepting- A study of mental that among college students realities of life.

2.0 Objectives : The objectives of the present investigation are as follows:

- To study the role of type of school in generating job-stress & maintaining mental health.
- To study the extent of job-stress among secondary and higher secondary school teachers as a function of mental health.
- To examine the effect of more than 10 years experience or less than 10 years experience on stress and mental health of male and female of the school teachers.
- To examine the effect of sex factors on job-stress and mental health.



3.0. Methodology :

3.1 Sample : For the purpose of the present investigation, a sample consisted of 240 individual respondent's viz. male and female from two types of service organizations namely secondary and higher secondary school teachers situated at Gujarat state district of! Patan & Mehsana was selected.

3.2 Tools : For the collection of the data various research tools have been used in the related studies. Researcher have collected the information regarding stress and mental health.

- (1) The tools used were Teachers stress Inventory having reliability $r = 0.94$ and through split half method 0.95 constructed by Dr. D.J. Bhatt (1990) department of Psychology Saurashtra university Rajkot-Gujarat.
- (2) Mental health Inventory having reliability $r = 0.94$ and through split half method 0.87 developed by Dr. D.J. Bhatt (2006) department of Psychology Saurashtra university, Rajkot-Gujarat both the tests are extensively used in the area of research and their reliability and validity is established.

3.3 Hypotheses :

Following hypotheses tested in the present study.

- There is no significance effect of types of school on stress and mental health among school teachers.
- It is assumed that the sex will not be having significant effect of school teachers on stress and mental health.
- It is assumed that there will be no significant effect of experience of school teachers on stress and mental health.
- There is no significant effect (interaction between) of types of school and sex of school teachers on stress and mental health.
- It is assumed that there will be no significant interaction between types of school and experience of school teacher on stress and mental health.
- It is assumed that there will be no significant interaction between sex and experience of school teacher on stress and mental health.
- There is no significance effect that the types of schools, sex, and experience of school teachers on stress and mental health.

3. 4: Research design :

The 2x2x2 factorial research design adopted in this study, the design is the simplest factorial for studying two independent variable; that each of two dependent variables varied in two ways show of following table No. 1.

Table No. 1: Distribution of the Sample

Table No. 1: Distribution of the Sample					The total samples of Types of schools, sex and types of experience
A=Type of schools -	A1 – secondary schools		A2 – Higher secondary schools		
B-Types of Sex -----					
C-Types of Experience	B1- Male	B2- Female	B2-Male	B2- Female	
C1-less than 10 years	30	30	30	30	120
C2-More than 10 years	30	30	30	30	120
Total Sample	60	60	60	60	240

3.5 Variable of the study :

Dependent variables : Job-stress & mental health.

Independent variables : Types of School, Sex and lengt! of experience.



4. Results and Discussion : Following discussion between Stress and mental health of present investigation.

Table No. 2. Following table Indicates mean score of 'f' A NOVA of stress & mental health in relationship of independent variables under the study

Source of variables	Stress		Mental health	
	Mean Score (Mean ss)	T Value	Mean Score (Mean ss)	'f' Value
Secondary and higher secondary of schools)	4343.50	8.41*	116.12	8.22*
Male.and female teachers	1166.00	2.26®	287.06	20.33*
Less than 10 and more than 10 years of experience.	30217.70	58.53*	98.16	6.95*
Type of schools and sex	1690.70	3.28@	37.34	2.64@
Types of schools and experience	1219.50	2.36@	131.96	9.35*
Sex and experience	795.70	2.54@	39.06	2.77@
Types of schools, sex and experience	592.20	1.15@	152.56	10.81*

Levels of indication = * - Significance of 0.01, level @ - Non-significance

= ** - Significance of 0.05, level

The above observation was tested by the null-hypothesis and it was found that the F-ratio for job-stresses 'f value is 8.41, and mental health is 8.22 for the type of schools, which are significant at 0.01 levels. Therefore, the above null-hypothesis rejected and it held that secondary and higher secondary school teachers are at par with regard to job-stress and mental health. It was hypotheses that the sex will not be having significant effect on school teachers on stress and mental health. It can see from the table No-2 that the F-ratio of sex of teachers is 2.26 on stress. There is no significance effect of type of school on male and female with respect stress. It can see from the table No-2 that the F-ratio of sex of teachers is 20.33 on mental health. There is no significant effect of types of school on male and female with respect to mental health. Means they are not adversely affected by the types of the school. It is assumed that there will be no significant effect of experience of school teachers on stress and mental health. It is observe that individual's perception about his experience will have some direct or indirect impact on job-stress and mental health. This belief was tested by null-hypothesis, above table No.2 were self explanatory and it was found that job-stress 'f value is 58.53 and mental health 'f values 6.95 which are significant at 0.01 levels. Therefore, the null-hypothesis are rejected and it concluded that the length of experience is seen significant factor for generating stress and developing mental health. The teachers having more experience are seen to be having good mental health; the teachers having less experience are prone to more stress. There is no significant effect (interaction between) of types of school and sex of school teachers on stress and mental health. Looking to the above table No.2, it can be observed that the type of schools and sex of secondary and higher secondary school teachers on job-stress 'f value of 3.28 and mental health T value of 2.64, which is not significant. Therefore the above null-hypothesis was support and there no interactive effect of stress and mental health on school teachers. It is assumed that there will be no significant interaction between types of school and experience of school teacher on stress and mental health. Looking to the above table No.2 it can be observed that the 'f Value of type of schools and



experience of job-stress is 2.36 which is not interactive effect of Secondary and higher secondary school teachers. The mental health 'f' values 9.35, which is significant at 0.01 level. It means types of school and

There for the above null-hypothesis rejected a case of mental health, it is assumed that there will be no significant interaction between sex and experience of school teacher on stress and mental health. Looking to the above table No.2 it can be indicated that the 'f' .Value of sex and experience 'f' value of 2.54 of job-stress and mental health? values 2.77. It means both independent variables are not interacting effect of stress and mental health. There is no significance effect that the types of schools, sex, and experience of school teachers on stress and mental health. Looking to the above table No.2 it can be indicated that the T Value of interaction between type of schools, sex and experience, of school teachers 'f' value of stress is 1.15, which is the types of school, sex and experience has no significant interaction effect on stress of school teacher. Mental health T value is 10.81, which are significant at 0.01 level Hence, the types of school, sex and experience has significant interaction effect on mental health.

Conclusions :

The following conclusions were drawn based on above results. The secondary and higher secondary school teachers are at par with regard to job-stress and mental health. There is no significance effect of type of school on male and female with-respect to stress and mental health. Means they are not adversely affected by the types of the school. Length of experience is seen as significant factor for generating stress and developing mental health. The teachers having more experience are seen to be having good mental health, the teachers having less experience are prone to more stress. The types of school and experience has significant interaction effect on mental health and there is not interaction between sex and stress. The types of school, sex and experience has significant interactional effect on mental health.

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Formation and growth (Jayavarman II the founder of Angkor)

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ABSTRACTS

Jayavarman II r. 9 - is widely regarded as a king who set the foundations of the Angkor period in Cambodian history, beginning with a grandiose consecration ritual that he conducted in on the sacred Mount Mahendraparvata, now known as Phnom ulen, to celebrate the independence of ambuja from Javanese dominion. At that ceremony Prince Jayavarman II was proclaimed a universal monarch amratenjagad ta aja in Cambodian or od ing Deva aja in Sanskrit. According to some sources, Jayavarman II had resided for some time in Java during the reign of Sailendras, or The Lords of Mountains, hence the concept of Deva aja or od ing was ostensibly imported from Java. At that time, Sailendras allegedly ruled over Java, Sumatra, the Malay Peninsula and parts of Cambodia. Which is near South Vietnam. The first pieces of information on Jayavarman II came from . stone inscription on a stele in Sdok ok Thom temple, Isan region, dating 1 . it recounts two and a half centuries of service that members of the temple s founding family provided for the hmer court, mainly as chief chaplains of the Shaivite Hindu religion.

Classical theory

According to an older established interpretation, Jayavarman II was supposed to be a prince who lived at the court of Sailendra in Java today's Indonesia and brought back to his home the art and culture of the Javanese Sailendran court to Cambodia. This classical theory was revisited by modern scholars, such as Claude Jacques and Michael Vickery, who noted that Khmer called chvea the Chams, their close neighbours. Moreover Jayavarman's political career began at Vyadhapura probably BanteayPreiNokor in eastern Cambodia, which make more probable long time contacts with them even skirmishes, as the inscription suggests than a long stay in distant Java. Finally, many early temples on Phnom Kulen shows both Cham. PrasatDamreiKrap and Javanese influences the primitive temple-mountain of AramRong Cen and PrasatThmar Dap even if their asymmetric distribution seems typically khmer.

After he eventually returned to his home, the former kingdom of Chenla, he quickly built up his influence, conquered a series of competing kings, and in 790 became king of a kingdom called "Kambuja" by the Khmer. In the following years he extended his territory and eventually established his new capital of Hariharalaya near the modern Cambodian town of Roluos. He thereby laid the foundation of Angkor, which was to arise some 15 km to the northwest. In 802 he declared himself Chakravartin, in a ritual taken from the Indian-Hindu tradition. Thereby he not only became the divinely appointed and therefore uncontested ruler,



but also simultaneously declared the independence of his kingdom from Java. Jayavarman II died in the year 834 and he was succeeded by his son Jayavarman III. Jayavarman III died in 877 and was succeeded by Indravarman I.

Yasodharapura the first city of Angkor



Archers mounted on elephants



Thommanon Temple

The successors of Jayavarman II continually extended the territory of Kambuja. Indravarman I reigned 877 – 889 managed to expand the kingdom without wars, and he began extensive building projects, thanks to the wealth gained through trade and agriculture. Foremost were the temple of PreahKo and irrigation works. He was followed by his son Yasovarman I reigned 889 – 915 who established a new capital, Yasodharapura – the first city of Angkor. The city's central temple was built on Phnom Bakheng, a hill which rises around 60 m above the plain on which Angkor sits. Under Yasovarman I the East Baray was also created, a massive water reservoir of 7.5 by 1.8 km.



11th century Cambodian sculpture of the Buddha

At the beginning of the 10th century the kingdom split. Jayavarman IV established a new capital at Koh Ker, some 100 km northeast of Angkor. Only with Rajendravarman II (reigned 944 – 968) was the royal palace returned to Yasodharapura. He took up again the extensive building schemes of the earlier kings and established a series of temples in the Angkor area, not the least being the East Mebon, on an island in the middle of the East Baray, and several Buddhist temples and monasteries. In 950, the first war took place between Kambuja and the kingdom of Champa to the east. The son of Rajendravarman II, Jayavarman V, reigned from 968 to 1001. After he had established himself as the new king over the other princes, his rule was a largely peaceful period, marked by prosperity and a cultural flowering. He established a new capital slightly west of his father's and named it Jayendranagara; its state temple, Ta Keo, was to the south. At the court of Jayavarman V lived philosophers, scholars, and artists. New temples were also established: the most important of these are Banteay Srei, considered one of the most beautiful and artistic of Angkor, and Ta Keo, the first temple of Angkor built completely of sandstone.

Golden age

Suryavarman II Angkor Wat



Buddhist monks at Angkor Wat



Bronze replica of one of the twenty-three stone images King Jayavarman VII sent to different parts of his kingdom in 1191.

The 11th century was a time of conflict and brutal power struggles. Only with Suryavarman II was the kingdom united internally and extended externally. Under his rule, the largest temple of Angkor was built in a period of 37 years: Angkor Wat, dedicated to God Vishnu. Suryavarman II conquered the Mon kingdom of Haripunjaya to the west and the area further west to the border with the kingdom of Bagan in the south further parts of the Malay peninsula down to the kingdom of Grah in the east several provinces of Champa, and the countries in the north as far as the southern border of modern Laos. Suryavarman II sent a mission to the Chola dynasty of south India and presented a precious stone to the Chola Emperor Kulothunga Chola I in 1114. Suryavarman II's end is unclear. The last inscription mentioning his name, in connection with a planned invasion of Vietnam, is from the year 1145. He died during a failed military expedition in Dai Viet territory sometime between 1145 and 1150.

There followed another period in which kings reigned briefly and were violently overthrown by their successors. Finally in 1177 Kambuja was defeated in a naval battle on the Tonle Sap lake by the army of the Chams and was incorporated as a province of Champa.

Jayavarman VII Angkor Thom



Portrait statue of Jayavarman VII



Prasat Bayon

The future king Jayavarman VII (reigned 1181–1219) was already a military leader as prince under previous kings. After the Cham had conquered Angkor, he gathered an army and regained the capital, he attacked his father thinking it was his destiny to be king, he ascended



the throne and continued the war against the neighbouring eastern kingdom for a further 22 years, until the Khmer defeated Champa in 1203 and conquered large parts of its territory.

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Economic liberalization in India

(Savings, Investment and Fiscal Discipline)

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Abstract

The economic liberalization in India refers the in going reforms in India that started on July 1991. After Independence in 1947, India adhered to socialist policies. Attempts were made to liberalize the economy in 1966 and 1991. The first attempt was reversed in 1966. Thereafter, a stronger version of socialism was adopted. The second major attempt was in 1991 by Prime Minister Rajiv Gandhi. The process came to a halt in 1991, though 1966 style reversal did not take place. In 1991, after India faced a balance of payments crisis, it had to pledge 100 tons of gold to the Bank of Switzerland and 1000 tonnes to the Bank of England as part of a bailout deal with the International Monetary Fund (IMF). In addition, the IMF required India to undertake a series of structural economic reforms. As a result of this requirement, the government of P. V. Narasimha Rao and his finance minister Manmohan Singh currently the Prime Minister of India started breakthrough reforms, although they did not implement many of the reforms the IMF wanted. The new neo-liberal policies included opening for international trade and investment, deregulation, initiation of privatization, tax reforms, and inflation-controlling measures. The overall direction of liberalization has since remained the same, irrespective of the ruling party, although no party has yet tried to take on powerful lobbies such as the trade unions and farmers, or contentious issues such as reforming labour laws and reducing agricultural subsidies. Thus, unlike the reforms of 1966 and 1991 that was carried out by the majority Congress governments, the reforms of 1991 carried out by a minority government proved sustainable. There exists a lively debate in India as to what made the economic reforms sustainable.

Introduction

1992 income inequality has deepened in India with consumption among the poorest staying stable while the wealthiest generate consumption growth. As India's Gross domestic product (GDP) growth rate became lowest in 2012-13 over a decade, growing merely at 5%, more criticism of India's economic reforms surfaced, as it apparently failed to address employment growth, nutritional values in terms of food intake in calories, and also exports growth - and thereby leading to a worsening level of current account deficit compared to the prior to the reform period.

For 2010, India was ranked 124th among 179 countries in Index of Economic Freedom World Rankings, which is an improvement from the preceding year.

Pre-liberalisation Policies

Indian economic policy after independence was influenced by the colonial experience and by those leaders' exposure to Fabian socialism. Policy tended towards protectionism, with a strong emphasis on import substitution, industrialisation under state monitoring, state intervention at the micro level in all businesses especially in labour and financial markets, a large public sector, business regulation, and central planning. Five-Year Plans of India resembled central planning in the Soviet Union. Steel, mining, machine tools, water, telecommunications, insurance, and electrical plants, among other industries, were effectively nationalised in the mid-1950. Elaborate licences, regulations and the accompanying red tape, commonly referred to as Licence Raj, were required to set up business in India between 1947 and 1990.

“Before the process of reform began in 1991, the government attempted to close the Indian economy to the outside world. The Indian currency, the rupee, was inconvertible and high tariffs and import licensing prevented foreign goods reaching the market. India also operated a system of central planning for the economy, in which firms required licences to invest and develop. The labyrinthine bureaucracy often led to absurd restrictions up to 80 agencies had to be satisfied before a firm could be granted a licence to produce and the state would decide what was produced, how much, at what price and what sources of capital were used. The government also prevented firms from laying off workers or closing factories. The central pillar of the policy was import substitution, the belief that India needed to rely on internal markets for development, not international trade a belief generated by a mixture of socialism and the experience of colonial exploitation. Planning and the state, rather than markets, would determine how much investment was needed in which sectors”

— BBC

Economic Reforms in India since 1991: Has Gradualism Worked

India was a latecomer to economic reforms, embarking on the process in earnest only in 1991, in the wake of an exceptionally severe balance of payments crisis. The need for a policy shift had become evident much earlier, as many countries in East Asia achieved high growth and poverty reduction through policies which emphasized greater export orientation and encouragement of the private sector. India took some steps in this direction in the 1980 but it was not until 1991 that the government signalled a systemic shift to a more open economy with greater



reliance upon market forces, a larger role for the private sector including foreign investment, and a restructuring of the role of government.

Savings, Investment and Fiscal Discipline

Fiscal profligacy was seen to have caused the balance of payments crisis in 1991 and a reduction in the fiscal deficit was therefore an urgent priority at the start of the reforms. The combined fiscal deficit of the central and state governments was successfully reduced from 9.4 percent of GDP in 1990-91 to 7 percent in both 1991-92 and 1992-93 and the balance of payments crisis was over by 1993. However, the reforms also had a medium term fiscal objective of improving public savings so that essential public investment could be financed with a smaller fiscal deficit to avoid “crowding out” private investment. This part of the reform strategy was unfortunately never implemented.

Public savings deteriorated steadily from 1.7 percent of GDP in 1996-97 to 1.7 percent in 2000-01. This was reflected in a comparable deterioration in the fiscal deficit taking it to 9.6 percent of GDP in 2000-01. Not only is this among the highest in the developing world, it is particularly worrisome because India’s public debt to GDP ratio is also very high at around 80%. Since the total financial savings of households amount to only 11 percent of GDP, the fiscal deficit effectively pre-empts about 90 percent of household financial savings for the government. What is worse, the rising fiscal deficit in the second half of the 1990s was not financing higher levels of public investment, which was more or less constant in this period.

Can domestic savings be increased by this amount private savings have been buoyant in the post-reform period, but public savings have declined steadily. This trend needs to be reversed. Both the central government and the state governments would have to take a number of hard decisions to bring about improvements in their respective spheres.

The central government’s effort must be directed primarily towards improving revenues, because performance in this area has deteriorated significantly in the post reform period. Total tax revenues of the center were 9.7 percent of GDP in 1990-91. They declined to only 8.8 percent in 2000-01, whereas they should have increased by at least two percentage points. Tax reforms involving lowering of tax rates, broadening the tax base and reducing loopholes were expected to raise the tax ratio and they did succeed in the case of personal and corporate income taxation but indirect taxes have fallen as a percentage of GDP. This was expected in the case of customs duties, which were deliberately reduced as part of trade reforms, but this decline should have been offset by



improving collections from domestic indirect taxes on goods and by extending indirect taxation to services. This part of the revenue strategy has not worked as expected. The Advisory Group on Tax Policy for the Tenth Plan recently made a number of proposals for modernizing tax administration, including especially computerization, reducing the degree of exemption for small scale units and integration of services taxation with taxation of goods Planning Commission, 2001 These recommendations need to be implemented urgently.

There is also room to reduce central government subsidies, which are known to be highly Distortionary and poorly targeted subsidies on food and fertilizers and to introduce rational user charges for services such as passenger traffic on the railways the postal system and university education. Overstaffing was recently estimated at 30 percent and downsizing would help reduce expenditure.

State governments also need to take corrective steps. Sales tax systems need to be modernized in most states. Agricultural income tax is constitutionally assigned to the states, but no state has attempted to tax agricultural income. Land revenue is a traditional tax based on landholding, but it has been generally neglected and abolished in many states. Urban property taxation could yield much larger resources for municipal governments if suitably modernized, but this tax base has also been generally neglected. State governments suffer from very large losses in state electricity boards about 1 percent of GDP and substantial losses in urban water supply, state road transport corporations and in managing irrigation systems. Overstaffing is greater in the states than in the centre.

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English literature (Victorian era)

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Abstract

This article is focused on English-language literature rather than being limited merely to the literature of England, so that it includes writers from Scotland, the whole of Ireland, and Wales, as well as literature in English from former British colonies, including the US. However, until the early 19th century, it deals with the literature written in English in Britain and Ireland. English literature is generally seen as beginning with the epic poem Beowulf, which dates from between the 8th to the 11th centuries, the most famous work in Old English, which has achieved national epic status in England, despite being set in Scandinavia. The next important landmark is the works of the poet Geoffrey Chaucer (c. 1343–1400), especially The Canterbury Tales. Then during the Renaissance, especially the late 16th and early 17th centuries, major drama and poetry was written by Edmund Spenser, William Shakespeare, Ben Jonson, John Donne and others. Another great poet, from later in the 17th century, was John Milton (1608–74), author of the epic poem Paradise Lost (1667). The late 17th and the early 18th centuries are particularly associated with satire, especially in the poetry of John Dryden and Alexander Pope, and the prose works of Jonathan Swift. The 18th century also saw the first British novels in the works of Daniel Defoe, Samuel Richardson, and Henry Fielding, while the late 18th and early 19th centuries were the period of the Romantic poets Wordsworth,

It was in the Victorian era (1837–1901) that the novel became the leading literary genre in English, dominated especially by Charles Dickens, but there were many other significant writers, including the Bronte sisters, and then Thomas Hardy, in the final decades of the 19th century. America began to produce major writers in the 19th century, including novelist Herman Melville, author of Moby Dick (1851) and the poets Walt Whitman and Emily Dickinson. Another American, Henry James, was a major novelist of the late 19th and early 20th century, while Polish-born Joseph Conrad was perhaps the most important British novelist of the first two decades of the 20th century

Introduction

The Victorian era was a time of unprecedented demographic increase in Britain. The population rose from 13.9 million in 1831 to 32.5 million in 1901. Two major factors affecting population growth are fertility rates and mortality rates. Britain was the first country to undergo the Demographic transition and the Agricultural and Industrial Revolutions.

Britain had the lead in rapid economic and population growth. At the time, Thomas Malthus believed this lack of growth outside Britain was due to the 'Malthusian trap'. That is, the tendency of a population to expand geometrically while resources grew more slowly, reaching a crisis (such as famine, war, or epidemic) which would reduce the population to a sustainable size. Britain escaped the 'Malthusian trap' because the Industrial Revolution had a positive impact on living standards. People had more money and could improve their standards; therefore, a population increase was sustainable.



Victorian literature

Robert Browning (1812–89) and Alfred Tennyson (1809–92) were Victorian England's most famous poets, though more recent taste has tended to prefer the poetry of Thomas Hardy, who, though he wrote poetry throughout his life, did not publish a collection until 1898, as well as that of Gerard Manley Hopkins (1844–89), whose poetry was published posthumously in 1918. Algernon Charles Swinburne (1837–1909) is also considered an important literary figure of the period, especially his poems and critical writings. Early poetry of W. B. Yeats was also published in Victoria's reign. With regard to the theatre it was not until the last decades of the nineteenth century that any significant works were produced. This began with Gilbert and Sullivan's comic operas, from the 1870s, various plays of George Bernard Shaw (1856–1950) in the 1890s, and Oscar Wilde's (1854–1900) *The Importance of Being Earnest* in 1895.

Novelists

Charles Dickens is the most famous Victorian novelist. Extraordinarily popular in his day with his characters taking on a life of their own beyond the page, Dickens is still one of the most popular and read authors of that time period. His first novel, *The Pickwick Papers* (1836), written when he was twenty-five, was an overnight success, and all his subsequent works sold extremely well. The comedy of his first novel has a satirical edge and this pervades his writing. Dickens worked diligently and prolifically to produce the entertaining writing that the public wanted, but also to offer commentary on social problems and the plight of the poor and oppressed. His most important works include "*Oliver Twist*" (1837–1838), "*A Christmas Carol*" (1843), "*Dombey and Son*" (1846–1848), "*David Copperfield*" (1848 - 1850), "*Bleak House*" (1852 - 1853), "*Little Dorrit*" (1855 - 1857), "*A Tale of Two Cities*" (1858 - 1859), and "*Great Expectations*" (1860 - 1861). There is a gradual trend in his fiction towards darker themes which mirrors a tendency in much of the writing of the 19th century.

William Thackeray was Dickens' great rival in the first half of Queen Victoria's reign. With a similar style but a slightly more detached, acerbic and barbed satirical view of his characters, he also tended to depict a more middle class society than Dickens did. He is best known for his novel *Vanity Fair* (1848), subtitled *A Novel without a Hero*, which is an example of a form popular in Victorian literature: a historical novel in which recent history is depicted.

Anne, Charlotte and Emily Bronte produced notable works of the period, although these were not immediately appreciated by Victorian critics. *Wuthering Heights* (1847), Emily's only work, is an example of Gothic Romanticism from a woman's point of view, which examines class, myth, and gender. *Jane Eyre* (1847), by her sister Charlotte, is another major nineteenth century novel that has gothic themes. Anne's second novel *The Tenant of Wildfell Hall* (1848), written in realistic rather than romantic style, is mainly considered to be the first sustained feminist novel. Later in this period George Eliot published *The Mill on the Floss* in 1860, and in 1872 her most famous work *Middlemarch*. Like the Brontës she published under a masculine pseudonym.



Other literature

Children's literature

The Victorians are credited with 'inventing childhood', partly via their efforts to stop child labor and the introduction of compulsory education. As children began to be able to read, literature for young people became a growth industry, with not only established writers producing works for children but also a new group of dedicated children's authors. Writers like Lewis Carroll, R. M. Ballantyne and Anna Sewell wrote mainly for children, although they had an adult following. Other authors such as Anthony Hope and Robert Louis Stevenson wrote mainly for adults, but their adventure novels are now generally classified as for children. Other genres include nonsense, poetry which required a childlike interest

The publications of magazines and periodicals targeting the childhood population became popular ways to teach children lessons and morals. Rarely were these publications designed to capture a child's pleasure; however, with the increase in use of illustrations, children began to enjoy literature, and were able to learn morals in a more entertaining way. With the newfound acceptance of reading for pleasure, fairy tales and folk tales became popular. Compiling folk tales by many authors with different topics made it possible for children to read literature by and about lots of different things that interested them. There were different types of books and magazines written for boys and girls. Girls' stories tended to be domestic and to focus on family life, whereas boys' stories were more about adventures.

Poetry and drama

The husband and wife team of Elizabeth Barrett Browning and Robert Browning conducted their love affair through verse and produced many tender and passionate poems. Both Matthew Arnold and Gerard Manley Hopkins wrote poems which sit somewhere in between the exultation of nature of the romantic Poetry and the Georgian Poetry of the early 20th century. However Hopkins's poetry was not published until 1918. Arnold's works anticipate some of the themes of these later poets, while Hopkins drew inspiration from forms of Old English poetry such as Beowulf.

The reclaiming of the past was a major part of Victorian literature with an interest in both classical literature but also the literature of England. The Victorians loved the heroic, chivalrous stories of knights of old and they hoped to regain some of that noble, courtly behavior and impress it upon the people both at home and in the wider empire. The best example of this is Alfred Tennyson's *Idylls of the King*, which blended the stories of King Arthur, particularly those by Thomas Malory, with contemporary concerns and ideas. The Pre-Raphaelite Brotherhood also drew on myth and folklore for their art, with Dante Gabriel Rossetti contemporaneously regarded as the chief poet amongst them, although his sister Christina is now held by scholars to be a stronger poet.

In drama, farces, musical burlesques, extravaganzas and comic operas competed with Shakespeare productions and serious drama by the likes of Blanche and Thomas William Robertson. In 1855, the German Reed Entertainments began a process of elevating the level of



first Edwardian musical comedies. The first play to achieve 500 consecutive performances was the London comedy *Our Boys* by H. J. Byron, opening in 1875. It's astonishing new record of 1,362 performances was bested in 1892 by *Charley's Aunt* by Brandon Thomas. After W. S. Gilbert, Oscar Wilde became the leading poet and dramatist of the late Victorian period. Wilde's plays, in particular, stand apart from the many now forgotten plays of Victorian times and have a closer relationship to those of the Edwardian dramatists such as George Bernard Shaw, whose career began in the 1890s. Wilde's 1895 comic masterpiece, *The Importance of Being Earnest*, was the greatest of the plays in which he held an ironic mirror to the aristocracy while displaying virtuosic mastery of wit and paradoxical wisdom. It has remained extremely popular.

Nature writing

In the USA, Henry David Thoreau's works and Susan Fennimore Cooper's *Rural Hours* (1850) were canonical influences on Victorian nature writing. In the UK, Philip Gosse and Sarah Bowdich Lee were two of the most popular nature writers in the early part of the Victorian era. The *Illustrated London News*, founded in 1842, was the world's first illustrated weekly newspaper and often published articles and illustrations dealing with nature; in the second half of the 19th century, books, articles, and illustrations on nature became widespread and popular among an increasingly urbanized reading public.

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Corporate Social Responsibility

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Abstract

In today's competitive world companies can't sustain for a longer period if they ignore social and ethical responsibility of business towards society. Company can position their brand differently and more effectively if they use concept of Corporate Social Responsibility or Cause Related Marketing in their marketing practices. In a modern era of marketing, advertisements become a tool of communicating and creating an image in the consumer's mind rather than just making sales. An effective CRM programme is more than just a theory - it's a tangible and growing asset to business. Ads which show concept of CSR are more receptive to audience and create awareness toward building a better nation and better society. A part from social benefits CSR and CRM are helpful to increase sales of product or services. This is the concept through which you can differentiate your marketing activity from other competitors and build a positive brand image in eyes of society. In India many companies like Tata, Idea Cellular, Indian Tourism, P&G are using concept of CSR and CRM and became more socially accepted brand.

Introduction

Paper focuses on concept of corporate social responsibility and cause related marketing. In today's competitive era many companies adopt concept of CSR and CRM for building a positive image of their brand in the society as well as for performing their ethical and social responsibility towards public. CSR refers to the practice of conducting business in a manner, which links it to ethical values, compliance with legal requirements and most importantly, respect for people, communities and the environment. While cause related marketing is about forgoing long term strategic partnerships between business and non-profit organizations to market an image, product, service or cause for mutual benefit. CSR argues that enterprises should make decisions based not only on financial factors but also on immediate and long term social and environmental consequences of their activities. Corporate Social Responsibility of a corporation means obligation to act in a manner, which will serve the best interests of the society and which leads in the direction of positive contributions to human betterment. It means that they are not doing business merely for maximizing their profits or to make their shareholders happy. Nowadays this concept has undergone metamorphosis to include accepting of moral responsibilities towards the stakeholders. In today's world, CSR is closely linked with the principle of sustainable development. In this age of widespread communication and growing emphasis on transparency, accountability, integrity, social and environmental investments are the key aspects of CSR. Concept of CSR should adopt in a manner that is sustainable and multidimensional. The Indian companies can implement the concept of CSR with the help of advertising. The media should be active in keeping CSR in news and sensitizing the people about it, as well as highlighting the negatives of the corporate so that they can correct themselves. It is realized by companies that a corporation's performance is



determined by society and that no organization could hop to influence public opinion unless its publicity was supported by good works. The time has come for corporate organizations to realize the importance of in-depth scrutiny of all their actions by civil society and their own interests in articulating and implementing a genuine programme of corporate social responsibility. The societal marketing concept calls upon marketers to build social responsibilities among society into their marketing practices through Consumer satisfaction Company's profit, Society's well-being. An organization can create a positive impact on the society if it produces products that are useful to society and do not harm it. Organizations seriously started considering their responsibility towards society, around forty years ago. They have realized that organizational social commitment comprises of four types of responsibilities. Ethical and social dimensions have gained increased significance in recent years. Firms are established largely to offer goods and services to people and their aim is to maximize profits. In their profit maximizing efforts, their responsibilities towards society are almost forgotten. As consumers now realize the need to protect environment and society, companies are also forced to realize their responsibilities towards society and environment.

CSR in Advertising

Corporate social responsibility is the important theme that is used extensively by ad sponsors to influence the consumers in their favor. This concept of ads helps to spread high morals and ethical values and also generates social awareness of several burning and critical issues. Many companies represent their brand as creating social awareness. Many companies' advertisements have been plying a crucial role in fighting against social evils that hamper the progress of society. Advertisements are powerful channel of information and communication. If connect carefully, they can be used as potential tolls to fight a number of social evils. Advertisements that are used to draw the attention of the general public towards a particular social issue are known as public service advertisement or CSR advertisement. Companies are realizing that as corporate citizens they are responsible for highlighting the values and morals that are important for the formation of a good society and are there fore keen to include social motives in their ads. Campaigns designed around societal issues help companies to differentiate their brands from competitors and create favorable impression about the company in the markets. This new era of advertising helps to spread high morals and ethical values and also generates social awareness of several critical issues. Advertisements have become a tool of communicating and creating an image in the consumer's mind rather than just making sales. There are many advertisements today in Indian ad industry which use concept of CSR. For e.g. TATA Tea – Jaago Re, Idea Cellular – democracy idea, Indian tourism – Athithi Devo Bhava etc.

CSR Advertisements by Tata group:

Tata group is well known for their CSR, recently under Jaago Re campaign they create awareness in society about different social problem faced by India public. First they design an ad campaign which creates awareness in general public about their voting rights through election awareness campaign. Through this ad they motivate people to register for voting through their web site. They also make an effective slogan that "You are sleeping if you are not voting". Another ad of Jaggo Re focusing on theme of corruption which is a serious evil spread in India, which create awareness in public through message of "Log khate kue hai kunki hum khilate hai, khilana bhandh karo, pilana suru karo. The theme is if you are not giving corruption, how more people can be corrupted so start



efforts from your side for better society. Another ad of Tata Tea focuses on need for educational qualification for performing most important job of nation. Ad features a young boy, who is approached by a politician as part of election campaign. The boy asks politician's qualification and work experience. This ad spread the message in society that select right leader for the nation because they are applying for most responsible job of managing a nation.

CSR Advertisements by Idea Cellular:

Idea Cellular promotes their brand and their different features through CSR. The tag line is "what an idea sirji". Advertisement focus on concept of democracy, in one ad they convey the message that politician should take public opinion before taking decisions which affect public. For building a shopping mall politician's secretary asks farmers opinion, they say no through message. So, politician rejects the proposal of building shopping mall in rural area. In another ad they convey the message that public select parliament leaders to reach their voice to government. In that ad father call his son who recently selected as a leader in parliament, father ask his son that "ye awaz sun rahe ho, he awaz vaha tak pohchane ke liye hi logo in tumhe vaha bheja hai." Another ad focuses on mobile classrooms which educate underprivileged children. Another ad says that if politicians listen to public, public would listen to them. The ad says "Isi ko democracy kehthe hai." Ads which shows concept of CSR are more receptive to audience and create awareness toward building a better nation and better society. Now advertisers have realized the fact that, they can use their promotional tools to attract and aware audience. Many organizations are in a race to perform their ethical responsibility through using concept of CSR in advertising message.

CSR as a Tool to Strengthens Companies Reputation

Corporate social responsibility is an effective way of building goodwill for a company. Companies who create awareness in society about social issues like illiteracy, imbalance in sex ratio, create awareness about HIV/AIDS, swine flue, TB, immunization programmes etc. companies like TATA, Reliance, and Infosys are leading companies who strengthens their reputation in society by using concept of CSR. Now a days media is also playing important role in performing their social responsibility best example is Time of India a national news paper who started campaign on save the girl child, educate India, lead India campaign etc. Many a time general public is willing to pay a premium for product and services to enable a company to perform their CSR. Considering the impact of CSR activities on a company's reputation, organizations will have to plot a developmental path for CSR, integrating it with the rest of the business.

CSR and Sustainable Development

Many corporate sectors now realize that upholding the interests of society is clearly in the interest of the corporates themselves. After recession and some scandals in corporate world it become compulsive need for companies to do well to reflect positive behavior and regain the trust of public by performing CSR. In recent times many examples of well established and successful organizations losing public trust and market strength on account of negligence of social norms or even unethical practices. Corporate society need to realize that upholding the interests of society is clearly in the interest of organizations themselves. There are many environmental and social issues against society and business, like global warming, degradation of forests, biodiversity, water resources, clean air and healthy soils. The corporate sector must not only lead in fulfilling environmental protection act requirement but also as a measure of enlightened self-interest, since future market worldwide would favor products and services that sub serve the objectives of



sustainability. Research organizations with a deep commitment to bringing about transformation of Indian society need to create intellectually sound and socially relevant solutions that could be replicated and disseminated for the benefit of diverse country. Finally we can say that for sustainable development corporate sector should take initiatives towards the establishment and strengthening of institutes which performs CSR.

Cause Related Marketing

CRM is a popular method of image building, in which company's link with charities or nonprofit organizations as contributing sponsors. The companies benefits from favorable publicity, while the charity receives much needed funds. In this regard, corporate houses are joining with charities or cause to market an image, product or service for mutual benefit. Embracing a good cause, not only build brand loyalty among hard to please consumers, but also stands for something beyond merely profit. CRM also provides the emotional as well as the rational engagement of the consumer with the brand. It provides a tangible demonstration of the company's corporate social responsibility, its value and its ethics. Today's consumers want more than just quality, price and service in their purchases; they want to do business with companies that are socially responsible. CRM not only satisfies the consumers, but can also differentiate the company from its competitors and also provide other tangible benefits, like increased sales, visibility, customer loyalty, enhanced company image etc.

CRM Practices in Indian Advertising Industry

Procter & Gamble who started campaign of educating underprivileged children by making partnership with Child Right & You (CRY), if you buy Duracell, Gillette series, Pantene, Whisper, Head & Shoulders, Rejoice etc. you're paying for product price contribute to educate these children. Idea Cellular: On the first anniversary of 26/11, Idea Cellular initiated the movement titled the 'Talk for India Hour'. An advance nationwide campaign publicized the hour. Approximately 5.5 crore Idea subscribers were made aware, that for every call they made between 8.36 p.m. and 9.36 p.m. that evening, the net revenue generated would be handed over by Idea Cellular to the cause of protective gear for police personnel. At its culmination, approximately Rs. 1.25 crore was generated as revenue from subscriber calls. Idea Cellular doubled the amount, and contributed a total sum of Rs. 2.50 crores. This cheque of Rs. 2.50 crore, for the Prime Minister's National Defence Fund, was handed over to Mr. P. Chidambaram, Hon'ble Home Minister by Mr. Sanjeev Aga, Managing Director, Idea Cellular, at an austere ceremony in the national capital.

Conclusion :

Corporate houses now has to realize that without concept of societal marketing as well as performing ethical responsibilities toward society business cant sustain and nourish for longer period of time. In today's era advertisers have to realize the ethical value of advertisements so they are using concept of corporate social responsibility and deliver strong message to society about different issues. Cause related marketing is part of social responsibility through which company can perform their social responsibility with other partner and create positive image of their company against competitors. CRM not only provide positive brand image, but also enhances credibility and good relationship with stakeholders.



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